Moscow Food Co-op
Profit & Loss
July through September 2022

	Jul - Sep 22	Jul - Sep 21	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,257,998.20	1,203,962.12	4.5%
40120 · PREPARED FOODS	486,138.83	399,530.27	21.7%
40125 · MOSCOW BAKEHOUSE	150,852.59	139,463.76	8.2%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	9,860.98	6,471.03	52.4%
401320 · CAMPUS PREPARED FOODS	18,687.61	12,366.36	51.1%
401340 · CAMPUS WELLNESS	517.69	365.88	41.5%
401370 · CAMPUS PRODUCE	22.91	8.92	156.8%
Total 40130 · CAMPUS SALES	29,089.19	19,212.19	51.4%
40140 · WELLNESS	321,951.55	354,589.09	-9.2%
40160 · MEAT	226,721.60	211,975.58	7.0%
40170 · FRESH	353,103.87	300,730.89	17.4%
40180 · INTERCOMPANY SALES ELIMINATION	-6,901.36	-5,596.47	-23.3%
Total 40100 · DEPARTMENTAL SALES	2,818,954.47	2,623,867.43	7.4%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-828.27	-1,637.63	49.4%
Total 40200 · SALES DISCOUNTS	-828.27	-1,637.63	49.4%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,818,126.20	2,622,229.80	7.5%
Total Income	2,818,126.20	2,622,229.80	7.5%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	853,578.18	821,098.06	4.0%
50120 · PREPARED FOODS	222,242.16	174,727.38	27.2%
50125 · MOSCOW BAKEHOUSE	47,225.80	35,392.31	33.4%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	2,995.12	2,008.05	49.2%
501320 · CAMPUS PREPARED FOODS	9,371.64	7,757.66	20.8%
501340 · CAMPUS WELLNESS	560.92	202.32	177.2%
501370 · CAMPUS PRODUCE	15.44	0.00	100.0%
Total 50130 · CAMPUS PURCHASES	12,943.12	9,968.03	29.9%
50140 · WELLNESS	158,065.92	187,233.90	-15.6%
50160 · MEAT	166,427.61	158,785.33	4.8%
50170 · FRESH	250,003.93	219,467.37	13.9%
50180 · INTERCOMPANY COGS ELIMINATION	-6,901.36	-5,596.47	-23.3%
Total 50100 · PURCHASES	1,703,585.36	1,601,075.91	6.4%
50200 · FREIGHT			
50280 · GENERAL	3,460.00	1,408.01	145.7%
Total 50200 · FREIGHT	3,460.00	1,408.01	145.7%
50400 · PURCHASE DISCOUNTS & REBATES	-33,929.29	-23,474.65	-44.5%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-17,564.98	-17,855.69	1.6%
50620 · PREPARED FOODS	224.20	1,652.29	-86.4%
50625 · MOSCOW BAKEHOUSE	0.00	1,390.45	-100.0%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-325.81	795.90	-140.9%
506320 · CAMPUS PREPARED FOODS	0.00	-161.28	100.0%
506340 · CAMPUS WELLNESS	-18.25	52.08	-135.0%
Total 50630 · CAMPUS INV ADJMT	-344.06	686.70	-150.1%
50640 · WELLNESS	14,748.16	3,550.60	315.4%
50660 · MEAT	3,767.22	-5,552.88	167.8%
50670 · FRESH	-1,257.64	2,187.10	-157.5%
Total 50600 · INVENTORY ADJUSTMENT	-427.10	-13,941.43	96.9%
Total 50000 · COST OF GOODS	1,672,688.97	1,565,067.84	6.9%
Total COGS	1,672,688.97	1,565,067.84	6.9%
Gross Profit	1,145,437.23	1,057,161.96	8.4%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	62,702.99	58,080.11	8.0%
60120 · PREPARED FOODS	151,305.96	136,066.23	11.2%
60125 · MOSCOW BAKEHOUSE	65,426.59	50,646.74	29.2%
60130 · CAMPUS	5,242.40	4,815.03	8.9%
60140 · WELLNESS	20,253.01	15,538.42	30.3%
60160 · MEAT	25,246.90	24,625.64	2.5%
60170 · FRESH	32,462.47	27,241.06	19.2%
60180 · ADMIN & OVERHEAD	87,492.85	89,018.70	-1.7%
60182 · FRONT END	77,540.89	69,760.23	11.2%
60190 · PTO EXPENSE	37,033.81	45,711.64	-19.0%
60191 · HOLIDAY	12,479.98	9,613.63	29.8%
60192 · OVERTIME	1,765.00	2,099.11	-15.9%
Total 60100 · WAGES AND SALARIES	578,952.85	533,216.54	8.6%
60200 · PAYROLL TAXES	39,762.61	37,183.96	6.9%
60220 · MOSCOW BAKEHOUSE PR TAXES	5,655.19	4,522.19	25.1%
60230 · CAMPUS PAYROLL TAXES	428.66	396.22	8.2%
60400 · WORKERS COMPENSATION INSURANCE	10,005.24	16,682.73	-40.0%
60500 · EMPLOYER RETIREMT CONTRIB EXP	7,057.92	6,561.18	7.6%
60501 · RETIREMENT ACCOUNT EXPENSES	1,545.51	1,090.49	41.7%
60600 · MEDICAL & STAFF INSUR EXP	54,888.45	60,602.83	-9.4%
60601 · HRA REIMB PLAN EXPENSES	714.60	2,133.61	-66.5%
60800 · ACCRUED PTO EXPENSE	1,144.23	-6,593.30	117.4%

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60900 · STAFF EXPENSES				
60905 · HIRING COSTS	0.00	187.50	-100.0%	
60910 · STAFF DISCOUNTS	16,484.81	15,231.33	8.2%	
60920 · STAFF MTGS/TRNGS/EDUCATION	300.00	275.00	9.1%	
60930 · STAFF RECOGNITION	192.08	738.56	-74.0%	
60940 · STAFF OTHER	674.00	571.80	17.9%	
Total 60900 · STAFF EXPENSES	17,650.89	17,004.19	3.8%	
Total 60000 · PERSONNEL EXPENSES	717,806.15	672,800.64		6.7%
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG	1,551.18	1,488.75	4.2%	
71014 · JANITORIAL SERVICES	9,075.00	9,075.00	0.0%	
71018 · JANITORIAL SUPPLIES	5,937.49	6,008.09	-1.2%	
71026 · PROPERTY TAXES	7,073.49	6,981.84	1.3%	
7102630 · CAMPUS PROPERTY TAX	141.00	112.98	24.8%	
71030 · RENT	41,773.80	40,617.51	2.9%	
7103020 · BAKEHOUSE RENT	5,475.00	5,325.00	2.8%	
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%	
71034 · REPAIRS AND MAINTENANCE	10,759.59	14,616.12	-26.4%	
7103420 · BAKEHOUSE REPAIRS AND MAINT	1,366.31	2,473.17	-44.8%	
7103430 · CAMPUS REPAIRS and MAINT	67.95	93.28	-27.2%	
71046 · UTILITIES				
710462 · CITY UTILITIES	9,634.14	9,407.68	2.4%	
7104622 · BAKEHOUSE CITY UTILITIES	1,115.16	941.05	18.5%	
710464 · ELECTRIC AND GAS	14,569.16	13,909.14	4.8%	
7104642 · BAKEHOUSE ELEC AND GAS	2,645.14	2,312.99	14.4%	
7104643 · CAMPUS ELECTRIC & GAS	798.19	741.89	7.6%	
710468 · TELEPHONE	1,635.94	1,552.48	5.4%	
7104682 · BAKEHOUSE TELEPHONE	809.91	794.91	1.9%	
7104683 · CAMPUS TELEPHONE	473.88	458.88	3.3%	
Total 71046 · UTILITIES	31,681.52	30,119.02	5.2%	
Total 71000 · OCCUPANCY EXPENSES	117,407.33	119,415.76		-1.7%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72108 · ON-LINE SALES FEES	166.59	543.62	-69.4%	
72101 · BAD DEBT EXPENSE	0.00	19.20	-100.0%	
72102 · BANK SERVICE CHARGES	1,007.84	919.50	9.6%	
72106 · CREDIT CARD SERVICE CHARGES	48,460.17	41,273.94	17.4%	
72114 · CASH & CREDIT CARDS OVER/SHORT	-9.25	97.15	-109.5%	
7211430 · CAMPUS CASH OVER/SHORT	-12.50	-19.86	37.1%	
72116 · DEPRECIATION EXPENSE	35,850.00	35,850.00	0.0%	
72118 · INSURANCE	7,893.13	7,511.62	5.1%	
72120 · INTEREST EXPENSE	3,188.31	4,403.69	-27.6%	
72124 · TRAVEL EXPENSE	4,052.87	0.00	100.0%	
72126 · MEALS	77.78	0.00	100.0%	
Total 72100 · ADMINISTRATIVE EXPENSES	100,674.94	90,598.86	11.1%	
72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT	426.96	1,369.48	-68.8%	
72212 · ADVERTISING & DIRECT MARKETING	865.12	1,536.02	-43.7%	
72218 · OWNER SERVICES EXPENSE	78.27	49.57	57.9%	
72220 · EDUCATION & EVENTS	938.97	657.69	42.8%	
72224 · PROMOTIONS	2,925.23	1,052.83	177.8%	
7222420 · BAKEHOUSE PROMOTIONS	0.00	101.50	-100.0%	
7222430 · CAMPUS PROMOTIONS	4.76	0.00	100.0%	
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	58,453.01	51,015.55	14.6%	
7222804 · HOUSE COUPONS	0.00	369.85	-100.0%	
Total 72228 · IN-STORE MARKETING DISCOUNTS	58,453.01	51,385.40	13.8%	
72230 · PARTIC OWNER DISCOUNTS	7,981.16	9,778.54	-18.4%	
72240 · OWNER DISCOUNTS	5,500.70	4,056.62	35.6%	
72260 · MERCHANDISING	468.39	0.00	100.0%	
Total 72200 · MARKETING & OUTREACH	77,642.57	69,987.65	10.9%	
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	16,598.96	16,321.32	1.7%	
72418 · IT EXPENSES	9,581.65	9,056.65	5.8%	
72420 · MISCELLANEOUS EXPENSES	119.38	318.29	-62.5%	
72422 · PROFESSIONAL SERVICES/EXPENSES	18,115.36	25,723.11	-29.6%	
72425 · UNIFORMS	195.26	-2,615.13	107.5%	
72426 · SUPPLIES	14,929.89	16,834.18	-11.3%	
7242620 · BAKEHOUSE SUPPLIES	4,564.19	2,891.89	57.8%	
7242630 · CAMPUS SUPPLIES	400.94	660.76	-39.3%	
72427 · PACKAGING	22,616.97	18,006.60	25.6%	
7242720 · BAKEHOUSE PACKAGING	4,219.22	5,184.53	-18.6%	
7242730 · CAMPUS PACKAGING	335.47	210.04	59.7%	
72428 · OFFICE SUPPLIES AND POSTAGE	1,647.91	2,358.91	-30.1%	
7242820 · BAKEHOUSE OFFICE SUPPLIES	0.00	5.08	-100.0%	
72432 · SMALL TOOLS/EQUIP/FIXTURES	444.12	1,583.99	-72.0%	
7243220 · BAKEHOUSE SMALL TOOLS	352.83	389.70	-9.5%	
7243230 · CAMPUS SMALL TOOLS	50.00	0.00	100.0%	
72438 · TAXES	1,217.32	1,361.39	-10.6%	
72440 · VAN EXPENSES	737.02	881.09	-16.4%	
Total 72400 · STORE OPERATIONS	96,126.49	99,172.40	-3.1%	
Total 72000 · OPERATIONS EXPENSES	274,444.00	259,758.91		5.7%
72600 · GOVERNANCE EXPENSES				
72605 · CONSULTING	1,862.51	1,818.75	2.4%	
72606 · D & O INSURANCE	1,062.51	637.50	66.7%	
72620 · GENERAL BOD EXPENSES	538.71	68.75	683.6%	
Total 72600 · GOVERNANCE EXPENSES	3,463.73	2,525.00		37.2%
Total Expense	1,113,121.21	1,054,500.31		5.6%
Net Ordinary Income	32,316.02	2,661.65		1,114.1%

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Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
801509 · PPP COVID FUNDS/LOAN FORGIVEN	0.00	553,837.50	-100.0%
80141 · INTEREST INCOME	242.14	1,333.02	-81.8%
80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	285.00	668.00	-57.3%
801501 · CLASSES	312.00	215.00	45.1%
801505 · VENDOR BOOTHS	4.00	10.00	-60.0%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	305.40	5,155.33	-94.1%
Total 80150 · MISCELLANEOUS INCOME	906.40	6,048.33	-85.0%
Total 80100 · OTHER INCOME	1,148.54	561,218.85	-99.8%
Total Other Income	1,148.54	561,218.85	-99.8%
Net Other Income	1,148.54	561,218.85	-99.8%
Net Income	**33,464.56**	**563,880.50**	**-94.1%**