Moscow Food Co-op
Profit & Loss Budget vs. Actual
October through December 2016

	Oct - Dec 16	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · SALES				
40100 · DEPARTMENTAL SALES				
40110 · GROCERY	1,192,979.12	1,232,017.69	-39,038.57	96.8%
40120 · DELI	751,771.88	769,683.00	-17,911.12	97.7%
40140 · WELLNESS	417,565.84	457,445.00	-39,879.16	91.3%
40160 · MEAT	211,492.33	226,805.00	-15,312.67	93.2%
40170 · FRESH	212,553.05	224,518.00	-11,964.95	94.7%
Total 40100 · DEPARTMENTAL SALES	2,786,362.22	2,910,468.69	-124,106.47	95.7%
40190 · CO-OP PROMOTIONAL SALES	25.00			
40200 · SALES DISCOUNTS				
40205 · CO-OP ITEM DISCOUNTS	-4,142.87	-5,198.00	1,055.13	79.7%
40200 · SALES DISCOUNTS - Other	0.00			
Total 40200 · SALES DISCOUNTS	-4,142.87	-5,198.00	1,055.13	79.7%
40800 · A/R SALES ACCOUNT	0.00			
Total 40000 · SALES	2,782,244.35	2,905,270.69	-123,026.34	95.8%
Total Income	2,782,244.35	2,905,270.69	-123,026.34	95.8%
Cost of Goods Sold				
50000 · COST OF GOODS				
50100 · PURCHASES				
50110 · GROCERY	763,753.94	823,119.11	-59,365.17	92.8%
50120 · DELI	320,855.33	281,463.00	39,392.33	114.0%
50140 · WELLNESS	213,663.09	265,681.00	-52,017.91	80.4%
50160 · MEAT	171,294.28	154,228.00	17,066.28	111.1%
50170 · FRESH	152,025.13	145,937.00	6,088.13	104.2%
Total 50100 · PURCHASES	1,621,591.77	1,670,428.11	-48,836.34	97.1%
50200 · FREIGHT				
50210 · GROCERY	0.00	0.00	0.00	0.0%
50220 · DELI	387.86	330.00	57.86	117.5%
50240 · WELLNESS	9.00			
50260 · MEAT	3,923.97	3,084.00	839.97	127.2%
50270 · FRESH	132.94	300.00	-167.06	44.3%
50280 · GENERAL	0.00	600.00	-600.00	0.0%
Total 50200 · FREIGHT	4,453.77	4,314.00	139.77	103.2%
50400 · PURCHASE DISCOUNTS & REBATES	-22,467.81	-11,632.00	-10,835.81	193.2%
50500 · HOLDING ACCOUNT	0.00			
50600 · INVENTORY ADJUSTMENT				
50610 · GROCERY	13,259.55			
50620 · DELI	-1,530.23			
50640 · WELLNESS	12,038.60			
50660 · MEAT	-1,589.14			
50670 · FRESH	1,968.04			
Total 50600 · INVENTORY ADJUSTMENT	24,146.82			
Total 50000 · COST OF GOODS	1,627,724.55	1,663,110.11	-35,385.56	97.9%
Total COGS	1,627,724.55	1,663,110.11	-35,385.56	97.9%
Gross Profit	1,154,519.80	1,242,160.58	-87,640.78	92.9%
Expense				
60000 · PERSONNEL EXPENSES				
60100 · WAGES AND SALARIES				

Moscow Food Co-op
Profit & Loss Budget vs. Actual
October through December 2016

	Oct - Dec 16	Budget	$ Over Budget	% of Budget
60110 · GROCERY	58,475.43	57,904.83	570.60	101.0%
60120 · DELI	227,287.69	252,883.00	-25,595.31	89.9%
60140 · WELLNESS	25,817.16	34,766.00	-8,948.84	74.3%
60160 · MEAT	28,123.60	31,526.00	-3,402.40	89.2%
60170 · FRESH	24,072.22	19,309.00	4,763.22	124.7%
60180 · ADMIN & OVERHEAD	115,698.94	148,464.00	-32,765.06	77.9%
60182 · FRONT END	66,616.15	76,119.00	-9,502.85	87.5%
60190 · PTO EXPENSE	38,229.24	40,121.05	-1,891.81	95.3%
60192 · OVERTIME	831.13			
60194 · BONUSES & PROFIT SHARING	4,500.00			
Total 60100 · WAGES AND SALARIES	589,651.56	661,092.88	-71,441.32	89.2%
60200 · PAYROLL TAXES	50,555.10	61,104.15	-10,549.05	82.7%
60400 · WORKERS COMPENSATION INSURANCE	9,512.00	12,164.00	-2,652.00	78.2%
60500 · EMPLOYER RETIREMT CONTRIBUTION	6,223.74	7,735.00	-1,511.26	80.5%
60501 · RETIREMENT ACCOUNT EXPENSES	1,417.50	1,800.00	-382.50	78.8%
60600 · MEDICAL INSURANCE EXPENSE	91,808.93	90,000.00	1,808.93	102.0%
60800 · ACCRUED PTO EXPENSE	8,923.57	1,500.00	7,423.57	594.9%
60900 · STAFF EXPENSES				
60905 · HIRING COSTS	129.83	60.00	69.83	216.4%
60910 · STAFF DISCOUNTS	23,591.60	28,096.00	-4,504.40	84.0%
60920 · STAFF MTGS/TRNGS/EDUCATION	6,388.19	4,590.00	1,798.19	139.2%
60930 · STAFF RECOGNITION	4,053.33	570.00	3,483.33	711.1%
60940 · STAFF OTHER	1,209.46	1,500.00	-290.54	80.6%
Total 60900 · STAFF EXPENSES	35,372.41	34,816.00	556.41	101.6%
Total 60000 · PERSONNEL EXPENSES	793,464.81	870,212.03	-76,747.22	91.2%
71000 · OCCUPANCY EXPENSES				
71012 · EQUIPMENT LEASE	0.00	0.00	0.00	0.0%
71013 · INSURANCE - BLDG	578.25	578.25	0.00	100.0%
71014 · JANITORIAL SERVICES	7,296.00	7,370.00	-74.00	99.0%
71018 · JANITORIAL SUPPLIES	8,727.35	11,550.00	-2,822.65	75.6%
71026 · PROPERTY TAXES	6,840.71	6,698.28	142.43	102.1%
71030 · RENT	34,232.97	34,292.97	-60.00	99.8%
71034 · REPAIRS AND MAINTENANCE	14,750.18	10,800.00	3,950.18	136.6%
71046 · UTILITIES				
710462 · CITY WATER SEWER REFUSE	5,759.44	5,729.67	29.77	100.5%
710464 · ELECTRIC AND GAS	15,995.89	16,875.35	-879.46	94.8%
710466 · CARDBOARD & OIL RECYCLING	-91.08	-90.00	-1.08	101.2%
710468 · TELEPHONE	1,423.82	2,139.00	-715.18	66.6%
Total 71046 · UTILITIES	23,088.07	24,654.02	-1,565.95	93.6%
Total 71000 · OCCUPANCY EXPENSES	95,513.53	95,943.52	-429.99	99.6%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72101 · BAD DEBT EXPENSE	200.57	150.00	50.57	133.7%
72102 · BANK SERVICE CHARGES	1,079.89	1,650.00	-570.11	65.4%
72106 · CREDIT CARD SERVICE CHARGES	45,058.41	42,126.00	2,932.41	107.0%
72110 · FINANCE CHARGES/LATE FEES	0.00	0.00	0.00	0.0%
72114 · CASH & CREDIT CARDS OVER/SHORT	127.19	90.00	37.19	141.3%
72116 · DEPRECIATION EXPENSE	24,600.00	30,000.00	-5,400.00	82.0%
72118 · INSURANCE	4,310.12	4,254.00	56.12	101.3%
72120 · INTEREST EXPENSE	736.20	629.46	106.74	117.0%
72122 · MEMBER LOAN INTEREST EXPENSE	0.00	0.00	0.00	0.0%
72123 · PATRONAGE DIV PROCESSING COST	1,018.02	0.00	1,018.02	100.0%
72124 · TRAVEL EXPENSE	3,583.51	2,230.00	1,353.51	160.7%
72126 · MEALS	439.30	315.00	124.30	139.5%
Total 72100 · ADMINISTRATIVE EXPENSES	81,153.21	81,444.46	-291.25	99.6%
72200 · MARKETING & OUTREACH				

Moscow Food Co-op
Profit & Loss Budget vs. Actual
October through December 2016

	Oct - Dec 16	Budget	$ Over Budget	% of Budget
72208 · COMMUNITY SUPPORT	4,995.31	4,770.00	225.31	104.7%
72212 · ADVERTISING & DIRECT MARKETING	1,331.00	2,976.00	-1,645.00	44.7%
72216 · PUBLICATIONS	3,811.88	4,000.00	-188.12	95.3%
72218 · OWNER ENGAGEMENT EXPENSE	649.70	2,067.50	-1,417.80	31.4%
72220 · EDUCATION & OUTREACH	-371.63	2,235.00	-2,606.63	-16.6%
72221 · PARTICIPATING OWNER EXPENSES	0.00	0.00	0.00	0.0%
72224 · PROMOTIONS	2,620.11	3,630.00	-1,009.89	72.2%
72225 · MISC MARKETING EXPENSE	0.00	0.00	0.00	0.0%
72226 · WEB MARKETING	582.42	1,092.00	-509.58	53.3%
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	24,329.36	20,338.00	3,991.36	119.6%
7222804 · HOUSE COUPONS	855.00	300.00	555.00	285.0%
72228 · IN-STORE MARKETING DISCOUNTS - Ot...	0.00	0.00	0.00	0.0%
Total 72228 · IN-STORE MARKETING DISCOUNTS	25,184.36	20,638.00	4,546.36	122.0%
72230 · PARTIC OWNER DISCOUNTS	14,227.79	15,108.00	-880.21	94.2%
72240 · OWNER DISCOUNTS	4,565.56	4,500.00	65.56	101.5%
72260 · MERCHANDISING	2,653.52	3,000.00	-346.48	88.5%
Total 72200 · MARKETING & OUTREACH	60,250.02	64,016.50	-3,766.48	94.1%
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	8,814.65	5,000.00	3,814.65	176.3%
72414 · EQUIPMENT RENTAL	0.00	0.00	0.00	0.0%
72418 · IT EXPENSES	11,899.93	8,700.00	3,199.93	136.8%
72420 · MISCELLANEOUS EXPENSES	276.59	300.00	-23.41	92.2%
72422 · PROFESSIONAL SERVICES/EXPENSES	46,909.37	4,410.00	42,499.37	1,063.7%
72426 · SUPPLIES	28,066.52	31,953.00	-3,886.48	87.8%
72428 · OFFICE SUPPLIES AND POSTAGE	5,780.41	4,215.00	1,565.41	137.1%
72432 · SMALL TOOLS/EQUIP/FIXTURES	4,440.13	1,830.00	2,610.13	242.6%
72438 · TAXES	1,480.53	1,725.00	-244.47	85.8%
Total 72400 · STORE OPERATIONS	107,668.13	58,133.00	49,535.13	185.2%
Total 72000 · OPERATIONS EXPENSES	249,071.36	203,593.96	45,477.40	122.3%
72600 · GOVERNANCE EXPENSES				
72601 · ANNUAL MEETING & REPORT	0.00	0.00	0.00	0.0%
72605 · CONSULTING	1,712.50	2,850.00	-1,137.50	60.1%
72606 · D & O INSURANCE	2,400.51	2,400.51	0.00	100.0%
72612 · E & O COMMITTEE	0.00	0.00	0.00	0.0%
72616 · ELECTIONS/VOTING	0.00	0.00	0.00	0.0%
72620 · GENERAL BOD EXPENSES	1,153.14	1,710.00	-556.86	67.4%
72626 · GM SEARCH & HIRE	0.00	0.00	0.00	0.0%
72630 · GREEN COMMERCE COMMITTEE	0.00	0.00	0.00	0.0%
72635 · RETREATS	3,373.52	250.00	3,123.52	1,349.4%
72640 · STRATEGIC PLANNING COMMITTEE	0.00	0.00	0.00	0.0%
72645 · SUSTAINABILITY COMMITTEE	0.00	0.00	0.00	0.0%
72685 · TRAININGS	0.00	0.00	0.00	0.0%
Total 72600 · GOVERNANCE EXPENSES	8,639.67	7,210.51	1,429.16	119.8%
Total Expense	1,146,689.37	1,176,960.02	-30,270.65	97.4%
Net Ordinary Income	7,830.43	65,200.56	-57,370.13	12.0%
Other Income/Expense				
Other Income				
80100 · OTHER INCOME				
80110 · PUBLICATIONS INCOME	1,169.99	2,600.00	-1,430.01	45.0%
80120 · INCOMING DONATIONS	3,373.14	3,000.00	373.14	112.4%
80130 · BAD DEBT RECOVERY	156.66	0.00	156.66	100.0%
80140 · DIVIDEND INCOME				
801401 · QUALIFIED DIVIDEND	0.00	0.00	0.00	0.0%
801402 · NON-QUALIFIED DIVIDEND	0.00	0.00	0.00	0.0%

Moscow Food Co-op
Profit & Loss Budget vs. Actual
October through December 2016

	Oct - Dec 16		Budget		$ Over Budget		% of Budget	
80140 · DIVIDEND INCOME - Other	0.00		0.00		0.00		0.0%	
Total 80140 · DIVIDEND INCOME		0.00		0.00		0.00		0.0%
80141 · INTEREST INCOME		770.93		750.00		20.93		102.8%
80150 · MISCELLANEOUS INCOME								
801501 · CLASSES	7.84		510.00		-502.16		1.5%	
801502 · CONSULTING	0.00		0.00		0.00		0.0%	
801503 · DEMO DOLLARS	0.00		0.00		0.00		0.0%	
801504 · EVENTS	0.00		0.00		0.00		0.0%	
801505 · VENDOR BOOTHS	90.00		105.00		-15.00		85.7%	
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	1,425.00		0.00		1,425.00		100.0%	
Total 80150 · MISCELLANEOUS INCOME		1,522.84		615.00		907.84		247.6%
80170 · UNREDEEMED PATRONAGE								
801705 · UNREDEEMED 20% PAYOUT - 2015	4,438.18							
801706 · UNREDEEMED 80% RETENTION - 2015	17,752.79							
Total 80170 · UNREDEEMED PATRONAGE		22,190.97						
Total 80100 · OTHER INCOME		29,184.53		6,965.00		22,219.53		419.0%
Total Other Income		29,184.53		6,965.00		22,219.53		419.0%
Other Expense								
80500 · OTHER EXPENSES								
80505 · PATRONAGE DIVIDENDS		6.10						
Total 80500 · OTHER EXPENSES		6.10						
Total Other Expense		6.10						
Net Other Income		29,178.43		6,965.00		22,213.43		418.9%
Net Income		**37,008.86**		**72,165.56**		**-35,156.70**		**51.3%**