Moscow Food Co-op
Profit & Loss
October through December 2016

	Oct - Dec 16	Oct - Dec 15	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,192,979.12	1,187,046.72	0.5%
40120 · DELI	751,771.88	727,107.90	3.4%
40140 · WELLNESS	417,565.84	442,202.57	-5.6%
40160 · MEAT	211,492.33	216,004.62	-2.1%
40170 · FRESH	212,553.05	224,518.66	-5.3%
Total 40100 · DEPARTMENTAL SALES	2,786,362.22	2,796,880.47	-0.4%
40190 · CO-OP PROMOTIONAL SALES	25.00	0.00	100.0%
40200 · SALES DISCOUNTS			
40204 · COUPONS	0.00	-1,599.58	100.0%
40205 · CO-OP ITEM DISCOUNTS	-4,142.87	-2,694.65	-53.7%
40200 · SALES DISCOUNTS - Other	0.00	0.00	0.0%
Total 40200 · SALES DISCOUNTS	-4,142.87	-4,294.23	3.5%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,782,244.35	2,792,586.24	-0.4%
Total Income	2,782,244.35	2,792,586.24	-0.4%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	763,753.94	756,575.21	1.0%
50120 · DELI	320,855.33	341,789.47	-6.1%
50140 · WELLNESS	213,663.09	232,981.29	-8.3%
50160 · MEAT	171,294.28	154,008.72	11.2%
50170 · FRESH	152,025.13	148,649.31	2.3%
Total 50100 · PURCHASES	1,621,591.77	1,634,004.00	-0.8%
50200 · FREIGHT			
50210 · GROCERY	0.00	14.13	-100.0%
50220 · DELI	387.86	252.71	53.5%
50240 · WELLNESS	9.00	21.00	-57.1%
50260 · MEAT	3,923.97	3,296.22	19.0%
50270 · FRESH	132.94	183.35	-27.5%
50280 · GENERAL	0.00	240.00	-100.0%
Total 50200 · FREIGHT	4,453.77	4,007.41	11.1%
50400 · PURCHASE DISCOUNTS & REBATES	-22,467.81	-12,106.22	-85.6%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	13,259.55	42,895.08	-69.1%
50620 · DELI	-1,530.23	-7,062.54	78.3%
50640 · WELLNESS	12,038.60	24,330.32	-50.5%
50660 · MEAT	-1,589.14	8,694.97	-118.3%
50670 · FRESH	1,968.04	-2,954.07	166.6%

Moscow Food Co-op
Profit & Loss
October through December 2016

	Oct - Dec 16	Oct - Dec 15	% Change
Total 50600 · INVENTORY ADJUSTMENT	24,146.82	65,903.76	-63.4%
Total 50000 · COST OF GOODS	1,627,724.55	1,691,808.95	-3.8%
Total COGS	1,627,724.55	1,691,808.95	-3.8%
Gross Profit	1,154,519.80	1,100,777.29	4.9%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	58,475.43	51,484.22	13.6%
60120 · DELI	227,287.69	227,553.59	-0.1%
60140 · WELLNESS	25,817.16	37,582.42	-31.3%
60160 · MEAT	28,123.60	28,988.47	-3.0%
60170 · FRESH	24,072.22	26,176.33	-8.0%
60180 · ADMIN & OVERHEAD	115,698.94	123,995.04	-6.7%
60182 · FRONT END	66,616.15	69,436.40	-4.1%
60190 · PTO EXPENSE	38,229.24	37,228.80	2.7%
60192 · OVERTIME	831.13	4,821.93	-82.8%
60194 · BONUSES & PROFIT SHARING	4,500.00	11,534.74	-61.0%
Total 60100 · WAGES AND SALARIES	589,651.56	618,801.94	-4.7%
60200 · PAYROLL TAXES	50,555.10	54,045.98	-6.5%
60400 · WORKERS COMPENSATION INSURANCE	9,512.00	11,034.00	-13.8%
60500 · EMPLOYER RETIREMT CONTRIBUTION	6,223.74	7,970.77	-21.9%
60501 · RETIREMENT ACCOUNT EXPENSES	1,417.50	2,341.94	-39.5%
60600 · MEDICAL INSURANCE EXPENSE	91,808.93	72,688.08	26.3%
60800 · ACCRUED PTO EXPENSE	8,923.57	-1,607.70	655.1%
60900 · STAFF EXPENSES			
60905 · HIRING COSTS	129.83	65.15	99.3%
60910 · STAFF DISCOUNTS	23,591.60	26,078.62	-9.5%
60920 · STAFF MTGS/TRNGS/EDUCATION	6,388.19	2,722.77	134.6%
60930 · STAFF RECOGNITION	4,053.33	6,445.62	-37.1%
60940 · STAFF OTHER	1,209.46	4,414.19	-72.6%
Total 60900 · STAFF EXPENSES	35,372.41	39,726.35	-11.0%
Total 60000 · PERSONNEL EXPENSES	793,464.81	805,001.36	-1.4%
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE	0.00	397.30	-100.0%
71013 · INSURANCE - BLDG	578.25	606.99	-4.7%
71014 · JANITORIAL SERVICES	7,296.00	7,295.00	0.0%
71018 · JANITORIAL SUPPLIES	8,727.35	12,894.45	-32.3%
71026 · PROPERTY TAXES	6,840.71	5,460.30	25.3%
71030 · RENT	34,232.97	34,107.00	0.4%
71034 · REPAIRS AND MAINTENANCE	14,750.18	9,936.01	48.5%
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	5,759.44	5,562.79	3.5%
710464 · ELECTRIC AND GAS	15,995.89	16,725.35	-4.4%
710466 · CARDBOARD & OIL RECYCLING	-91.08	-14.63	-522.6%
710468 · TELEPHONE	1,423.82	1,518.15	-6.2%
Total 71046 · UTILITIES	23,088.07	23,791.66	-3.0%

Moscow Food Co-op
Profit & Loss
October through December 2016

	Oct - Dec 16		Oct - Dec 15		% Change	
Total 71000 · OCCUPANCY EXPENSES		95,513.53		94,488.71		1.1%
72000 · OPERATIONS EXPENSES						
72100 · ADMINISTRATIVE EXPENSES						
72101 · BAD DEBT EXPENSE	200.57		1,796.18		-88.8%	
72102 · BANK SERVICE CHARGES	1,079.89		1,468.44		-26.5%	
72106 · CREDIT CARD SERVICE CHARGES	45,058.41		41,289.31		9.1%	
72114 · CASH & CREDIT CARDS OVER/SHORT	127.19		61.77		105.9%	
72116 · DEPRECIATION EXPENSE	24,600.00		34,884.44		-29.5%	
72118 · INSURANCE	4,310.12		4,206.65		2.5%	
72120 · INTEREST EXPENSE	736.20		1,721.83		-57.2%	
72123 · PATRONAGE DIV PROCESSING COST	1,018.02		0.00		100.0%	
72124 · TRAVEL EXPENSE	3,583.51		4,275.48		-16.2%	
72126 · MEALS	439.30		738.77		-40.5%	
Total 72100 · ADMINISTRATIVE EXPENSES		81,153.21		90,442.87		-10.3%
72200 · MARKETING & OUTREACH						
72208 · COMMUNITY SUPPORT	4,995.31		5,699.61		-12.4%	
72212 · ADVERTISING & DIRECT MARKETING	1,331.00		3,956.13		-66.4%	
72216 · PUBLICATIONS	3,811.88		3,928.98		-3.0%	
72218 · OWNER ENGAGEMENT EXPENSE	649.70		2,487.88		-73.9%	
72220 · EDUCATION & OUTREACH	-371.63		1,250.06		-129.7%	
72224 · PROMOTIONS	2,620.11		4,988.33		-47.5%	
72225 · MISC MARKETING EXPENSE	0.00		12.56		-100.0%	
72226 · WEB MARKETING	582.42		1,173.46		-50.4%	
72228 · IN-STORE MARKETING DISCOUNTS						
7222801 · ACCESS DISCOUNTS	24,329.36		20,127.93		20.9%	
7222804 · HOUSE COUPONS	855.00		1,494.31		-42.8%	
Total 72228 · IN-STORE MARKETING DISCOUNTS	25,184.36		21,622.24		16.5%	
72230 · PARTIC OWNER DISCOUNTS	14,227.79		15,608.95		-8.9%	
72240 · OWNER DISCOUNTS	4,565.56		4,626.34		-1.3%	
72260 · MERCHANDISING	2,653.52		0.00		100.0%	
Total 72200 · MARKETING & OUTREACH		60,250.02		65,354.54		-7.8%
72400 · STORE OPERATIONS						
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	8,814.65		6,269.31		40.6%	
72414 · EQUIPMENT RENTAL	0.00		87.90		-100.0%	
72418 · IT EXPENSES	11,899.93		9,727.19		22.3%	
72420 · MISCELLANEOUS EXPENSES	276.59		136.00		103.4%	
72422 · PROFESSIONAL SERVICES/EXPENSES	46,909.37		44,456.49		5.5%	
72426 · SUPPLIES	28,066.52		31,026.61		-9.5%	
72428 · OFFICE SUPPLIES AND POSTAGE	5,780.41		5,155.12		12.1%	
72432 · SMALL TOOLS/EQUIP/FIXTURES	4,440.13		7,717.35		-42.5%	
72438 · TAXES	1,480.53		2,691.05		-45.0%	
Total 72400 · STORE OPERATIONS		107,668.13		107,267.02		0.4%
Total 72000 · OPERATIONS EXPENSES		249,071.36		263,064.43		-5.3%
72600 · GOVERNANCE EXPENSES						
72605 · CONSULTING		1,712.50		2,656.75		-35.5%
72606 · D & O INSURANCE		2,400.51		2,785.50		-13.8%
72616 · ELECTIONS/VOTING		0.00		5.99		-100.0%

Moscow Food Co-op
Profit & Loss
October through December 2016

	Oct - Dec 16	Oct - Dec 15	% Change
72620 · GENERAL BOD EXPENSES	1,153.14	3,576.93	-67.8%
72635 · RETREATS	3,373.52	370.32	811.0%
Total 72600 · GOVERNANCE EXPENSES	8,639.67	9,395.49	-8.0%
Total Expense	1,146,689.37	1,171,949.99	-2.2%
Net Ordinary Income	7,830.43	-71,172.70	111.0%
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80110 · PUBLICATIONS INCOME	1,169.99	1,500.00	-22.0%
80120 · INCOMING DONATIONS	3,373.14	2,556.96	31.9%
80130 · BAD DEBT RECOVERY	156.66	0.00	100.0%
80141 · INTEREST INCOME	770.93	1,252.64	-38.5%
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	7.84	0.00	100.0%
801505 · VENDOR BOOTHS	90.00	36.00	150.0%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	1,425.00	-1,500.00	195.0%
Total 80150 · MISCELLANEOUS INCOME	1,522.84	-1,464.00	204.0%
80155 · GAIN ON SALE OF ASSETS	0.00	1,500.00	-100.0%
80170 · UNREDEEMED PATRONAGE			
801705 · UNREDEEMED 20% PAYOUT - 2015	4,438.18	0.00	100.0%
801706 · UNREDEEMED 80% RETENTION - 2015	17,752.79	0.00	100.0%
Total 80170 · UNREDEEMED PATRONAGE	22,190.97	0.00	100.0%
Total 80100 · OTHER INCOME	29,184.53	5,345.60	446.0%
Total Other Income	29,184.53	5,345.60	446.0%
Other Expense			
80500 · OTHER EXPENSES			
80505 · PATRONAGE DIVIDENDS	6.10	0.00	100.0%
80510 · STATE INCOME TAX	0.00	-354.00	100.0%
80520 · FEDERAL INCOME TAX	0.00	1,196.00	-100.0%
80530 · LOSS ON ASSET DISPOSAL	0.00	1,484.00	-100.0%
Total 80500 · OTHER EXPENSES	6.10	2,326.00	-99.7%
Total Other Expense	6.10	2,326.00	-99.7%
Net Other Income	29,178.43	3,019.60	866.3%
Net Income	**37,008.86**	**-68,153.10**	**154.3%**