Moscow Food Co-op
Profit & Loss Budget Overview
January through December 2017

		Jan - Dec 17
Ordinary Income/Expense		
Income		
40000 · SALES		
40100 · DEPARTMENTAL SALES		
40110 · GROCERY	5,029,564.06	
40120 · DELI	3,204,220.00	
40140 · WELLNESS	1,693,307.52	
40160 · MEAT	883,460.62	
40170 · FRESH	966,012.00	
Total 40100 · DEPARTMENTAL SALES		11,776,564.20
40200 · SALES DISCOUNTS		
40205 · CO-OP ITEM DISCOUNTS	-5,886.00	
40200 · SALES DISCOUNTS - Other	-6,772.00	
Total 40200 · SALES DISCOUNTS		-12,658.00
Total 40000 · SALES		11,763,906.20
Total Income		11,763,906.20
Cost of Goods Sold		
50000 · COST OF GOODS		
50100 · PURCHASES		
50110 · GROCERY	3,385,230.12	
50120 · DELI	1,270,267.00	
50140 · WELLNESS	979,216.21	
50160 · MEAT	544,211.76	
50170 · FRESH	649,556.00	
Total 50100 · PURCHASES		6,828,481.09
50200 · FREIGHT		
50260 · MEAT	15,018.84	
50280 · GENERAL	1,440.00	
Total 50200 · FREIGHT		16,458.84
50400 · PURCHASE DISCOUNTS & REBATES		-97,747.00
Total 50000 · COST OF GOODS		6,747,192.93
Total COGS		6,747,192.93
Gross Profit		5,016,713.27
Expense		
60000 · PERSONNEL EXPENSES		
60100 · WAGES AND SALARIES		
60110 · GROCERY	226,330.38	
60120 · DELI	976,830.00	
60140 · WELLNESS	120,224.82	
60160 · MEAT	115,733.35	
60170 · FRESH	89,930.00	
60180 · ADMIN & OVERHEAD	486,316.00	
60182 · FRONT END	282,800.00	
60190 · PTO EXPENSE	147,393.21	
Total 60100 · WAGES AND SALARIES		2,445,557.76
60200 · PAYROLL TAXES		211,287.68
60400 · WORKERS COMPENSATION INSURANCE		43,041.00
60500 · EMPLOYER RETIREMT CONTRIBUTION		27,391.00
60501 · RETIREMENT ACCOUNT EXPENSES		6,874.04
60600 · MEDICAL INSURANCE EXPENSE		398,400.00
60601 · HRA REIMBURSEMENT EXPENSE		3,649.80
60800 · ACCRUED PTO EXPENSE		0.00
60900 · STAFF EXPENSES		

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60905 · HIRING COSTS		360.00	
60910 · STAFF DISCOUNTS		100,267.00	
60920 · STAFF MTGS/TRNGS/EDUCATION		14,705.00	
60930 · STAFF RECOGNITION		13,565.00	
60940 · STAFF OTHER		6,000.00	
Total 60900 · STAFF EXPENSES			134,897.00
Total 60000 · PERSONNEL EXPENSES			3,271,098.28
69800 · Uncategorized Expenses			0.00
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE			0.00
71013 · INSURANCE - BLDG			2,400.00
71014 · JANITORIAL SERVICES			30,180.00
71018 · JANITORIAL SUPPLIES			37,200.00
71026 · PROPERTY TAXES			25,824.00
71030 · RENT			139,929.00
71034 · REPAIRS AND MAINTENANCE			144,000.00
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE		22,725.00	
710464 · ELECTRIC AND GAS		66,300.00	
710466 · CARDBOARD & OIL RECYCLING		0.00	
710468 · TELEPHONE		5,760.00	
Total 71046 · UTILITIES			94,785.00
Total 71000 · OCCUPANCY EXPENSES			474,318.00
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72101 · BAD DEBT EXPENSE		600.00	
72102 · BANK SERVICE CHARGES		4,800.00	
72106 · CREDIT CARD SERVICE CHARGES		180,285.00	
72110 · FINANCE CHARGES/LATE FEES		0.00	
72114 · CASH & CREDIT CARDS OVER/SHORT		720.00	
72116 · DEPRECIATION EXPENSE		126,000.00	
72118 · INSURANCE		17,268.00	
72120 · INTEREST EXPENSE		16,256.00	
72122 · MEMBER LOAN INTEREST EXPENSE		0.00	
72123 · PATRONAGE DIV PROCESSING COST		1,100.00	
72124 · TRAVEL EXPENSE		17,580.00	
72126 · MEALS		2,700.00	
Total 72100 · ADMINISTRATIVE EXPENSES			367,309.00
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT		11,410.00	
72212 · ADVERTISING & DIRECT MARKETING		19,995.00	
72216 · PUBLICATIONS		12,000.00	
72218 · OWNER ENGAGEMENT EXPENSE		3,440.00	
72220 · EDUCATION & OUTREACH		6,480.00	
72224 · PROMOTIONS		12,880.00	
72226 · WEB MARKETING		2,400.00	
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	117,833.00		
7222804 · HOUSE COUPONS	1,200.00		
Total 72228 · IN-STORE MARKETING DISCOUNTS		119,033.00	
72230 · PARTIC OWNER DISCOUNTS		54,205.00	
72240 · OWNER DISCOUNTS		97,035.00	
72260 · MERCHANDISING		6,000.00	
Total 72200 · MARKETING & OUTREACH			344,878.00
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES		36,517.00	
72414 · EQUIPMENT RENTAL		0.00	

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72418 · IT EXPENSES	36,816.00		
72420 · MISCELLANEOUS EXPENSES	600.00		
72422 · PROFESSIONAL SERVICES/EXPENSES	103,007.00		
72426 · SUPPLIES	220,090.16		
72428 · OFFICE SUPPLIES AND POSTAGE	3,420.00		
72432 · SMALL TOOLS/EQUIP/FIXTURES	13,260.00		
72438 · TAXES	6,000.00		
Total 72400 · STORE OPERATIONS		419,710.16	
Total 72000 · OPERATIONS EXPENSES			1,131,897.16
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT		2,500.00	
72605 · CONSULTING		8,052.00	
72606 · D & O INSURANCE		9,693.00	
72612 · E & O COMMITTEE		0.00	
72616 · ELECTIONS/VOTING		2,400.00	
72620 · GENERAL BOD EXPENSES		6,720.00	
72626 · GM SEARCH & HIRE		0.00	
72630 · GREEN COMMERCE COMMITTEE		0.00	
72635 · RETREATS		4,600.00	
72640 · STRATEGIC PLANNING COMMITTEE		0.00	
72645 · SUSTAINABILITY COMMITTEE		0.00	
72685 · TRAININGS		3,500.00	
Total 72600 · GOVERNANCE EXPENSES			37,465.00
Total Expense			4,914,778.44
Net Ordinary Income			101,934.83
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80110 · PUBLICATIONS INCOME		6,000.00	
80120 · INCOMING DONATIONS		4,800.00	
80141 · INTEREST INCOME		2,520.00	
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	300.00		
801504 · EVENTS	1,500.00		
801505 · VENDOR BOOTHS	180.00		
Total 80150 · MISCELLANEOUS INCOME		1,980.00	
Total 80100 · OTHER INCOME			15,300.00
Total Other Income			15,300.00
Net Other Income			15,300.00
Net Income			**117,234.83**