Moscow Food Co-op
Profit & Loss
January through March 2017

	Jan - Mar 17	
Ordinary Income/Expense		
Income		
40000 · SALES		
40100 · DEPARTMENTAL SALES		
40110 · GROCERY	1,186,588.01	
40120 · PREPARED FOODS	710,073.45	
40140 · WELLNESS	388,662.53	
40160 · MEAT	185,545.89	
40170 · FRESH	237,638.88	
Total 40100 · DEPARTMENTAL SALES		2,708,508.76
40190 · CO-OP PROMOTIONAL SALES		20.00
40200 · SALES DISCOUNTS		
40205 · CO-OP ITEM DISCOUNTS	-2,821.80	
Total 40200 · SALES DISCOUNTS		-2,821.80
40800 · A/R SALES ACCOUNT		0.00
Total 40000 · SALES		2,705,706.96
Total Income		2,705,706.96
Cost of Goods Sold		
50000 · COST OF GOODS		
50100 · PURCHASES		
50110 · GROCERY	801,692.57	
50120 · PREPARED FOODS	275,992.35	
50140 · WELLNESS	236,801.88	
50160 · MEAT	146,344.79	
50170 · FRESH	168,536.80	
Total 50100 · PURCHASES		1,629,368.39
50200 · FREIGHT		
50210 · GROCERY	18.66	
50220 · PREPARED FOODS	459.80	
50260 · MEAT	4,455.33	
50270 · FRESH	157.41	
50280 · GENERAL	290.00	
Total 50200 · FREIGHT		5,381.20
50400 · PURCHASE DISCOUNTS & REBATES		-24,271.66
50500 · HOLDING ACCOUNT		0.00
50600 · INVENTORY ADJUSTMENT		
50610 · GROCERY	-30,307.66	
50620 · PREPARED FOODS	15,403.12	
50640 · WELLNESS	-21,809.33	
50660 · MEAT	-1,193.10	
50670 · FRESH	-1,046.95	
Total 50600 · INVENTORY ADJUSTMENT		-38,953.92
Total 50000 · COST OF GOODS		1,571,524.01
Total COGS		1,571,524.01
Gross Profit		1,134,182.95

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Expense		
60000 · PERSONNEL EXPENSES		
60100 · WAGES AND SALARIES		
60110 · GROCERY	53,947.51	
60120 · PREPARED FOODS	211,392.31	
60140 · WELLNESS	24,668.11	
60160 · MEAT	24,691.50	
60170 · FRESH	22,720.02	
60180 · ADMIN & OVERHEAD	117,940.80	
60182 · FRONT END	68,590.88	
60190 · PTO EXPENSE	38,800.91	
60191 · HOLIDAY	39.38	
60192 · OVERTIME	851.69	
Total 60100 · WAGES AND SALARIES		563,643.11
60200 · PAYROLL TAXES		50,409.06
60400 · WORKERS COMPENSATION INSURANCE		10,492.00
60500 · EMPLOYER RETIREMT CONTRIBUTION		8,200.18
60501 · RETIREMENT ACCOUNT EXPENSES		1,777.23
60600 · MEDICAL INSURANCE EXPENSE		97,691.99
60601 · HRA REIMB PLAN EXPENSES		912.45
60900 · STAFF EXPENSES		
60910 · STAFF DISCOUNTS	24,958.48	
60920 · STAFF MTGS/TRNGS/EDUCATION	3,010.21	
60930 · STAFF RECOGNITION	1,443.68	
60940 · STAFF OTHER	1,147.09	
Total 60900 · STAFF EXPENSES		30,559.46
Total 60000 · PERSONNEL EXPENSES		763,685.48
71000 · OCCUPANCY EXPENSES		
71013 · INSURANCE - BLDG		578.25
71014 · JANITORIAL SERVICES		7,385.00
71018 · JANITORIAL SUPPLIES		10,953.56
71026 · PROPERTY TAXES		6,347.71
71030 · RENT		34,232.97
71034 · REPAIRS AND MAINTENANCE		12,133.05
71046 · UTILITIES		
710462 · CITY WATER SEWER REFUSE	6,082.70	
710464 · ELECTRIC AND GAS	16,354.19	
710466 · CARDBOARD & OIL RECYCLING	293.08	
710468 · TELEPHONE	1,421.15	
Total 71046 · UTILITIES		24,151.12
Total 71000 · OCCUPANCY EXPENSES		95,781.66
72000 · OPERATIONS EXPENSES		
72100 · ADMINISTRATIVE EXPENSES		
72102 · BANK SERVICE CHARGES	1,094.96	
72106 · CREDIT CARD SERVICE CHARGES	42,383.27	
72114 · CASH & CREDIT CARDS OVER/SHORT	202.08	
72116 · DEPRECIATION EXPENSE	24,600.00	
72118 · INSURANCE	4,299.23	
72120 · INTEREST EXPENSE	455.37	
72124 · TRAVEL EXPENSE	2,888.55	
72126 · MEALS	16.79	
Total 72100 · ADMINISTRATIVE EXPENSES		75,940.25

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72200 · MARKETING & OUTREACH					
72208 · COMMUNITY SUPPORT			5,620.42		
72212 · ADVERTISING & DIRECT MARKETING			1,464.00		
72218 · OWNER ENGAGEMENT EXPENSE			536.44		
72220 · EDUCATION & OUTREACH			1,807.58		
72221 · PARTICIPATING OWNER EXPENSES			136.00		
72224 · PROMOTIONS			2,567.38		
72226 · WEB MARKETING			389.50		
72228 · IN-STORE MARKETING DISCOUNTS					
7222801 · ACCESS DISCOUNTS		25,134.11			
7222804 · HOUSE COUPONS		30.00			
Total 72228 · IN-STORE MARKETING DISCOUNTS			25,164.11		
72230 · PARTIC OWNER DISCOUNTS			13,373.47		
72240 · OWNER DISCOUNTS			33,332.55		
72260 · MERCHANDISING			434.07		
Total 72200 · MARKETING & OUTREACH				84,825.52	
72400 · STORE OPERATIONS					
72410 · DUES,FEES,SUBSCRIPTS&LICENSES			7,704.92		
72414 · EQUIPMENT RENTAL			133.18		
72418 · IT EXPENSES			6,857.41		
72420 · MISCELLANEOUS EXPENSES			11.33		
72422 · PROFESSIONAL SERVICES/EXPENSES			24,370.22		
72426 · SUPPLIES			24,887.69		
72427 · PACKAGING			20,617.64		
72428 · OFFICE SUPPLIES AND POSTAGE			3,186.55		
72432 · SMALL TOOLS/EQUIP/FIXTURES			845.39		
72438 · TAXES			996.20		
Total 72400 · STORE OPERATIONS				89,610.53	
Total 72000 · OPERATIONS EXPENSES					250,376.30
72600 · GOVERNANCE EXPENSES					
72601 · ANNUAL MEETING & REPORT				152.64	
72605 · CONSULTING				6,475.15	
72606 · D & O INSURANCE				2,423.25	
72612 · E & O COMMITTEE				8.22	
72616 · ELECTIONS/VOTING				2,497.38	
72620 · GENERAL BOD EXPENSES				2,403.47	
Total 72600 · GOVERNANCE EXPENSES					13,960.11
Total Expense					1,123,803.55
Net Ordinary Income					10,379.40
Other Income/Expense					
Other Income					
80100 · OTHER INCOME					
80110 · PUBLICATIONS INCOME				189.98	
80120 · INCOMING DONATIONS				2,615.49	
80140 · DIVIDEND INCOME					
801401 · QUALIFIED DIVIDEND			1,383.61		
Total 80140 · DIVIDEND INCOME				1,383.61	
80141 · INTEREST INCOME				543.89	

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80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	81.21		
801505 · VENDOR BOOTHS	13.00		
Total 80150 · MISCELLANEOUS INCOME		94.21	
Total 80100 · OTHER INCOME			4,827.18
Total Other Income			4,827.18
Net Other Income			4,827.18
Net Income			**15,206.58**