Moscow Food Co-op
Profit & Loss
July through September 2016

	Jul - Sep 16	Jul - Sep 15	% Change	
Ordinary Income/Expense				
Income				
40000 · SALES				
40100 · DEPARTMENTAL SALES				
40110 · GROCERY	1,230,070.85	1,160,145.21	6.0%	
40120 · DELI	772,421.95	710,771.38	8.7%	
40140 · WELLNESS	416,296.11	394,923.07	5.4%	
40160 · MEAT	218,939.07	207,547.15	5.5%	
40170 · FRESH	220,412.83	223,825.72	-1.5%	
Total 40100 · DEPARTMENTAL SALES	2,858,140.81	2,697,212.53	6.0%	
40190 · CO-OP PROMOTIONAL SALES	130.00	0.00	100.0%	
40200 · SALES DISCOUNTS				
40204 · COUPONS	8,150.30	2,906.15	180.5%	
40205 · CO-OP ITEM DISCOUNTS	-3,277.48	-4,497.31	27.1%	
Total 40200 · SALES DISCOUNTS	4,872.82	-1,591.16	406.2%	
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%	
Total 40000 · SALES	2,863,143.63	2,695,621.37		6.2%
Total Income	2,863,143.63	2,695,621.37		6.2%
Cost of Goods Sold				
50000 · COST OF GOODS				
50100 · PURCHASES				
50110 · GROCERY	818,986.21	763,797.13	7.2%	
50120 · DELI	328,940.40	325,045.34	1.2%	
50140 · WELLNESS	232,505.39	243,525.20	-4.5%	
50160 · MEAT	150,580.05	134,490.36	12.0%	
50170 · FRESH	164,236.51	152,417.31	7.8%	
Total 50100 · PURCHASES	1,695,248.56	1,619,275.34	4.7%	
50200 · FREIGHT				
50220 · DELI	523.00	455.27	14.9%	
50240 · WELLNESS	15.00	30.00	-50.0%	
50260 · MEAT	4,103.95	2,858.09	43.6%	
50270 · FRESH	302.62	223.43	35.4%	
50280 · GENERAL	0.00	495.00	-100.0%	
Total 50200 · FREIGHT	4,944.57	4,061.79	21.7%	
50400 · PURCHASE DISCOUNTS & REBATES	-22,494.49	-11,696.34	-92.3%	
50500 · HOLDING ACCOUNT	84.00	0.00	100.0%	
50600 · INVENTORY ADJUSTMENT				
50610 · GROCERY	-3,532.82	-30,765.00	88.5%	
50620 · DELI	1,029.26	-10,761.47	109.6%	
50640 · WELLNESS	-5,944.74	-35,559.53	83.3%	
50660 · MEAT	-2,389.06	-1,814.83	-31.6%	
50670 · FRESH	-375.86	-436.66	13.9%	
Total 50600 · INVENTORY ADJUSTMENT	-11,213.22	-79,337.49	85.9%	
Total 50000 · COST OF GOODS	1,666,569.42	1,532,303.30		8.8%
Total COGS	1,666,569.42	1,532,303.30		8.8%
Gross Profit	1,196,574.21	1,163,318.07		2.9%
Expense				
60000 · PERSONNEL EXPENSES				
60100 · WAGES AND SALARIES				
60110 · GROCERY	53,565.07	51,268.99	4.5%	
60120 · DELI	226,151.57	219,075.09	3.2%	
60140 · WELLNESS	25,984.78	34,287.14	-24.2%	
60160 · MEAT	30,215.11	27,965.01	8.1%	
60170 · FRESH	22,219.04	25,884.53	-14.2%	
60180 · ADMIN & OVERHEAD	118,329.23	121,000.12	-2.2%	
60182 · FRONT END	63,659.91	69,672.80	-8.6%	
60190 · PTO EXPENSE	37,151.39	37,143.42	0.0%	
60191 · HOLIDAY	13,715.09	12,116.43	13.2%	
60192 · OVERTIME	5,382.66	5,802.11	-7.2%	
Total 60100 · WAGES AND SALARIES	596,373.85	604,215.64	-1.3%	
60200 · PAYROLL TAXES	51,360.74	53,521.26	-4.0%	
60400 · WORKERS COMPENSATION INSURANCE	11,042.00	11,759.00	-6.1%	
60500 · EMPLOYER RETIREMT CONTRIBUTION	6,939.49	6,057.86	14.6%	
60501 · RETIREMENT ACCOUNT EXPENSES	1,470.00	2,779.94	-47.1%	
60600 · MEDICAL INSURANCE EXPENSE	81,824.62	72,692.15	12.6%	
60800 · ACCRUED PTO EXPENSE	-16,034.03	0.00	-100.0%	
60900 · STAFF EXPENSES				
60905 · HIRING COSTS	19.95	44.66	-55.3%	
60910 · STAFF DISCOUNTS	24,446.87	25,978.00	-5.9%	
60920 · STAFF MTGS/TRNGS/EDUCATION	6,000.62	5,450.35	10.1%	
60930 · STAFF RECOGNITION	3,625.82	4,629.36	-21.7%	
60940 · STAFF OTHER	2,056.55	3,176.46	-35.3%	
Total 60900 · STAFF EXPENSES	36,149.81	39,278.83	-8.0%	
Total 60000 · PERSONNEL EXPENSES	769,126.48	790,304.68		-2.7%
71000 · OCCUPANCY EXPENSES				
71012 · EQUIPMENT LEASE	0.00	1,191.90	-100.0%	
71013 · INSURANCE - BLDG	578.25	606.99	-4.7%	
71014 · JANITORIAL SERVICES	7,170.00	7,386.00	-2.9%	
71018 · JANITORIAL SUPPLIES	8,544.82	12,307.47	-30.6%	
71026 · PROPERTY TAXES	6,183.39	6,409.74	-3.5%	
71030 · RENT	34,232.97	34,122.00	0.3%	
71034 · REPAIRS AND MAINTENANCE	7,453.02	15,470.22	-51.8%	
71046 · UTILITIES				
710462 · CITY WATER SEWER REFUSE	5,738.79	5,405.59	6.2%	
710464 · ELECTRIC AND GAS	16,618.33	18,744.50	-11.3%	
710466 · CARDBOARD & OIL RECYCLING	38.45	-169.41	122.7%	
710468 · TELEPHONE	1,424.94	1,518.93	-6.2%	
Total 71046 · UTILITIES	23,820.51	25,499.61	-6.6%	
Total 71000 · OCCUPANCY EXPENSES	87,982.96	102,993.93		-14.6%

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72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72101 · BAD DEBT EXPENSE	176.09	0.00	100.0%
72102 · BANK SERVICE CHARGES	1,191.34	1,467.28	-18.8%
72106 · CREDIT CARD SERVICE CHARGES	42,882.99	38,799.96	10.5%
72114 · CASH & CREDIT CARDS OVER/SHORT	69.58	280.53	-75.2%
72116 · DEPRECIATION EXPENSE	39,600.00	30,000.00	32.0%
72118 · INSURANCE	4,295.82	4,206.99	2.1%
72120 · INTEREST EXPENSE	1,013.92	1,987.35	-49.0%
72124 · TRAVEL EXPENSE	4,680.58	7,166.58	-34.7%
72126 · MEALS	727.04	938.42	-22.5%
Total 72100 · ADMINISTRATIVE EXPENSES	94,637.36	84,847.11	11.5%
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	4,356.20	5,688.63	-23.4%
72212 · ADVERTISING & DIRECT MARKETING	4,300.73	2,199.00	95.6%
72216 · PUBLICATIONS	3,753.00	3,303.76	13.6%
72218 · OWNER ENGAGEMENT EXPENSE	3,501.45	708.58	394.2%
72220 · EDUCATION & OUTREACH	5,584.32	2,108.96	164.8%
72221 · PARTICIPATING OWNER EXPENSES	0.00	735.70	-100.0%
72224 · PROMOTIONS	3,150.02	2,456.15	28.3%
72226 · WEB MARKETING	305.01	684.41	-55.4%
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	20,730.28	16,328.37	27.0%
7222804 · HOUSE COUPONS	62.62	3,065.42	-98.0%
Total 72228 · IN-STORE MARKETING DISCOUNTS	20,792.90	19,393.79	7.2%
72230 · PARTIC OWNER DISCOUNTS	11,937.17	13,101.38	-8.9%
72240 · OWNER DISCOUNTS	55,306.56	32,223.62	71.6%
72260 · MERCHANDISING	2,462.05	0.00	100.0%
Total 72200 · MARKETING & OUTREACH	115,449.41	82,603.98	39.8%
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	5,860.98	3,835.76	52.8%
72418 · IT EXPENSES	10,827.51	10,815.92	0.1%
72420 · MISCELLANEOUS EXPENSES	32.32	1,669.81	-98.1%
72422 · PROFESSIONAL SERVICES/EXPENSES	10,644.73	-2,267.89	569.4%
72426 · SUPPLIES	27,780.91	27,725.36	0.2%
72428 · OFFICE SUPPLIES AND POSTAGE	6,604.01	3,377.45	95.5%
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,515.53	4,482.37	-66.2%
72438 · TAXES	841.84	1,534.75	-45.2%
Total 72400 · STORE OPERATIONS	64,107.83	51,173.53	25.3%
Total 72000 · OPERATIONS EXPENSES	274,194.60	218,624.62	25.4%
72600 · GOVERNANCE EXPENSES			
72605 · CONSULTING	1,712.50	1,662.50	3.0%
72606 · D & O INSURANCE	2,400.51	2,785.50	-13.8%
72620 · GENERAL BOD EXPENSES	1,622.87	1,109.85	46.2%
72685 · TRAININGS	0.00	406.41	-100.0%
Total 72600 · GOVERNANCE EXPENSES	5,735.88	5,964.26	-3.8%
Total Expense	1,137,039.92	1,117,887.49	1.7%
Net Ordinary Income	59,534.29	45,430.58	31.0%
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80110 · PUBLICATIONS INCOME	1,300.00	1,500.00	-13.3%
80120 · INCOMING DONATIONS	2,818.78	1,729.55	63.0%
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	9,628.46	16,200.41	-40.6%
801402 · NON-QUALIFIED DIVIDEND	579.10	579.09	0.0%
Total 80140 · DIVIDEND INCOME	10,207.56	16,779.50	-39.2%
80141 · INTEREST INCOME	573.71	685.77	-16.3%
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	114.16	0.00	100.0%
801504 · EVENTS	1,373.86	0.00	100.0%
801505 · VENDOR BOOTHS	5.00	190.00	-97.4%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	75.00	1,600.00	-95.3%
Total 80150 · MISCELLANEOUS INCOME	1,568.02	1,790.00	-12.4%
Total 80100 · OTHER INCOME	16,468.07	22,484.82	-26.8%
Total Other Income	16,468.07	22,484.82	-26.8%
Other Expense			
80500 · OTHER EXPENSES			
80510 · STATE INCOME TAX	0.00	0.00	0.0%
80520 · FEDERAL INCOME TAX	0.00	0.00	0.0%
80525 · NON-QUALIFIED DIVIDENDS RECBLE	579.10	579.09	0.0%
Total 80500 · OTHER EXPENSES	579.10	579.09	0.0%
Total Other Expense	579.10	579.09	0.0%
Net Other Income	15,888.97	21,905.73	-27.5%
Net Income	**75,423.26**	**67,336.31**	**12.0%**