Moscow Food Co-op
Profit & Loss
April through June 2017

	Apr - Jun 17	
Ordinary Income/Expense		
Income		
40000 · SALES		
40100 · DEPARTMENTAL SALES		
40110 · GROCERY	1,163,612.10	
40120 · PREPARED FOODS	775,179.63	
40140 · WELLNESS	400,349.30	
40160 · MEAT	179,167.41	
40170 · FRESH	253,054.04	
Total 40100 · DEPARTMENTAL SALES		2,771,362.48
40190 · CO-OP PROMOTIONAL SALES		45.00
40200 · SALES DISCOUNTS		
40205 · CO-OP ITEM DISCOUNTS	-2,992.66	
Total 40200 · SALES DISCOUNTS		-2,992.66
40800 · A/R SALES ACCOUNT		0.00
Total 40000 · SALES		2,768,414.82
Total Income		2,768,414.82
Cost of Goods Sold		
50000 · COST OF GOODS		
50100 · PURCHASES		
50110 · GROCERY	766,552.39	
50120 · PREPARED FOODS	303,264.61	
50140 · WELLNESS	209,684.41	
50160 · MEAT	134,003.06	
50170 · FRESH	181,378.80	
Total 50100 · PURCHASES		1,594,883.27
50200 · FREIGHT		
50210 · GROCERY	14.94	
50220 · PREPARED FOODS	349.94	
50260 · MEAT	3,273.69	
50270 · FRESH	126.77	
50280 · GENERAL	190.00	
Total 50200 · FREIGHT		3,955.34
50400 · PURCHASE DISCOUNTS & REBATES		-27,893.91
50500 · HOLDING ACCOUNT		0.00
50600 · INVENTORY ADJUSTMENT		
50610 · GROCERY	1,317.13	
50620 · PREPARED FOODS	-298.93	
50640 · WELLNESS	1,548.71	
50660 · MEAT	1,410.04	
50670 · FRESH	1,321.72	
Total 50600 · INVENTORY ADJUSTMENT		5,298.67
Total 50000 · COST OF GOODS		1,576,243.37
Total COGS		1,576,243.37
Gross Profit		1,192,171.45

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Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	53,133.44		
60120 · PREPARED FOODS	218,161.88		
60140 · WELLNESS	24,530.38		
60160 · MEAT	24,057.21		
60170 · FRESH	25,807.13		
60180 · ADMIN & OVERHEAD	119,356.11		
60182 · FRONT END	70,052.23		
60190 · PTO EXPENSE	34,897.91		
60191 · HOLIDAY	7,397.70		
60192 · OVERTIME	865.82		
Total 60100 · WAGES AND SALARIES		578,259.81	
60200 · PAYROLL TAXES		50,083.66	
60400 · WORKERS COMPENSATION INSURANCE		8,437.00	
60500 · EMPLOYER RETIREMT CONTRIBUTION		7,456.85	
60501 · RETIREMENT ACCOUNT EXPENSES		1,962.27	
60600 · MEDICAL INSURANCE EXPENSE		95,082.65	
60601 · HRA REIMB PLAN EXPENSES		880.85	
60900 · STAFF EXPENSES			
60905 · HIRING COSTS	78.69		
60910 · STAFF DISCOUNTS	22,771.25		
60920 · STAFF MTGS/TRNGS/EDUCATION	13,748.73		
60930 · STAFF RECOGNITION	1,565.32		
60940 · STAFF OTHER	1,712.21		
Total 60900 · STAFF EXPENSES		39,876.20	
Total 60000 · PERSONNEL EXPENSES			782,039.29
71000 · OCCUPANCY EXPENSES			
71013 · INSURANCE - BLDG		578.25	
71014 · JANITORIAL SERVICES		8,234.00	
71018 · JANITORIAL SUPPLIES		11,784.19	
71026 · PROPERTY TAXES		6,364.14	
71030 · RENT		35,230.41	
71034 · REPAIRS AND MAINTENANCE		11,550.37	
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	3,931.59		
710464 · ELECTRIC AND GAS	15,669.27		
710466 · CARDBOARD & OIL RECYCLING	-610.65		
710468 · TELEPHONE	1,420.97		
Total 71046 · UTILITIES		20,411.18	
Total 71000 · OCCUPANCY EXPENSES			94,152.54
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72101 · BAD DEBT EXPENSE	49.00		
72102 · BANK SERVICE CHARGES	1,221.77		
72106 · CREDIT CARD SERVICE CHARGES	46,851.64		
72114 · CASH & CREDIT CARDS OVER/SHORT	-175.19		
72116 · DEPRECIATION EXPENSE	49,200.00		
72118 · INSURANCE	4,315.23		
72120 · INTEREST EXPENSE	181.57		
72124 · TRAVEL EXPENSE	4,962.63		
72126 · MEALS	548.99		
Total 72100 · ADMINISTRATIVE EXPENSES		107,155.64	

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72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT		3,234.05		
72212 · ADVERTISING & DIRECT MARKETING		3,048.44		
72216 · PUBLICATIONS		3,853.00		
72218 · OWNER ENGAGEMENT EXPENSE		1,167.95		
72220 · EDUCATION & EVENTS		581.62		
72224 · PROMOTIONS		2,331.79		
72226 · WEB MARKETING		288.52		
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	28,034.45			
7222804 · HOUSE COUPONS	53.00			
Total 72228 · IN-STORE MARKETING DISCOUNTS		28,087.45		
72230 · PARTIC OWNER DISCOUNTS		13,859.39		
72240 · OWNER DISCOUNTS		4,651.89		
72260 · MERCHANDISING		67.05		
Total 72200 · MARKETING & OUTREACH			61,171.15	
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES		7,356.67		
72418 · IT EXPENSES		9,956.54		
72420 · MISCELLANEOUS EXPENSES		766.74		
72422 · PROFESSIONAL SERVICES/EXPENSES		31,332.12		
72426 · SUPPLIES		30,477.47		
72427 · PACKAGING		24,210.42		
72428 · OFFICE SUPPLIES AND POSTAGE		3,640.74		
72432 · SMALL TOOLS/EQUIP/FIXTURES		1,995.26		
72438 · TAXES		3,179.33		
Total 72400 · STORE OPERATIONS			112,915.29	
Total 72000 · OPERATIONS EXPENSES				281,242.08
72600 · GOVERNANCE EXPENSES				
72601 · ANNUAL MEETING & REPORT			1,766.01	
72605 · CONSULTING			3,912.49	
72606 · D & O INSURANCE			2,423.25	
72616 · ELECTIONS/VOTING			1,671.39	
72620 · GENERAL BOD EXPENSES			957.72	
72635 · RETREATS			617.61	
72685 · TRAININGS			1,470.52	
Total 72600 · GOVERNANCE EXPENSES				12,818.99
Total Expense				1,170,252.90
Net Ordinary Income				21,918.55
Other Income/Expense				
Other Income				
80100 · OTHER INCOME				
80110 · PUBLICATIONS INCOME			1,369.99	
80120 · INCOMING DONATIONS			2,620.60	
80141 · INTEREST INCOME			531.56	

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80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	93.55		
801505 · VENDOR BOOTHS	13.00		
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	8.00		
Total 80150 · MISCELLANEOUS INCOME		114.55	
Total 80100 · OTHER INCOME			4,636.70
Total Other Income			4,636.70
Net Other Income			4,636.70
Net Income			**26,555.25**