Background

CoMetrics is NCG's primary strategic partner for peer-to-peer benchmarking of financial and operational metrics. The data and reporting CoMetrics provides helps inform decisions and identify areas for improvement. All NCG members are required to submit weekly sales data and quarterly financial and operating data to CoMetrics.

NCG encourages members to submit quarterly financial and operating data no later than 30 days after the end of each quarter close to ensure timely and relevant benchmarking results for your co-op and your peers. The deadline, as per the NCG Membership Agreement, is no later than 45 days after the end of each quarter close.

All NCG co-ops have access to the CoMetrics platform free of charge, including:

- Automatic enrollment of the co-op's Designated Representative and access for additional staff (a co-op email address is required)
- Ongoing access to training and support
- Dynamic dashboards and reports with key performance indicators, trends, and the ability to benchmark performance against other co-ops based on size, region, and other criteria

NCG uses CoMetrics as its primary vehicle for understanding how member co-ops are performing — timely, accurate financial data informs NCG's efforts to support co-op success.

Fee Schedule

Effective **October 1, 2026**, NCG is implementing fees for late submissions of quarterly data and/or specific accounting actions taken in member co-ops that increase the effort required by NCG and CoMetrics to get the required data put into production.

Fee scenarios are outlined in the table on page two, followed by example scenarios and frequently asked questions on pages 3-4.

CoMetrics Fee Schedule	Fee Incurred
Quarterly Submission Tardiness	
Tardy with advance notice: Co-op uploads a trial balance file 46 or more days after the co-op's quarter closing date but proactively communicates prior to the deadline that their upload will be late. All communication regarding tardy submissions should be sent to your co-op's Strategic Development Manager.	**$100 per occurrence**
Tardy with no advance notice: Co-op uploads a trial balance file to CoMetrics 46 or more days after the co-op's quarter closing date with no advance notice.	**$500 per occurrence**
Changes to Chart of Accounts	
Co-op converts to NCG's Common Chart of Accounts (CCOA) and works in coordination with NCG throughout the entire conversion process.	**No fee**
Co-op adds accounts that adhere to the co-op's existing account numbering and naming structure. See FAQ for examples.	**No fee**
Co-op makes significant adjustments to chart of accounts not in alignment with the co-op's existing account numbering and naming structure, *and/or* reuses previously active account numbers for new purposes.	**$500 one-time remapping fee**
Co-op adopts a completely new chart of accounts structure other than NCG's Common Chart of Accounts (CCOA).	**$1,000 (single store), $1500 (multi-store) one-time remapping fee**
Accounting System Changes	
Software change with advance notice: Co-op changes its accounting software with at least three months' written notice to NCG *and* coordinates with NCG and CoMetrics to ensure trial balance file is appropriately formatted	**No fee**
Software change, no notice: Co-op changes accounting software *without providing* at least three months' written notice to NCG, *and/or* does not coordinate with NCG and CoMetrics to ensure trial balance file is appropriately formatted	**$500 one-time fee**
Software change requiring customization: Co-op adopts new accounting software that can't generate *a* standard trial balance file for upload. CoMetrics will write custom code and bill by the hour for the development and testing. Please consult with NCG/CoMetrics *before proceeding with an accounting system change.*	**$300 per hour**

Frequently Asked Questions

Quarterly Submission Tardiness

What are the quarterly trial balance submission deadlines?

NCG's Membership Agreement requires all co-ops to submit a trial balance file to CoMetrics no later than 45 days from the close of each fiscal quarter. For most co-ops, these deadlines are:

Quarter closing date	Expected submission date	Deadline
On/around March 31	April 30 or sooner	May 15
On/around June 30	July 30 or sooner	August 14
On/around September 30	October 30 or sooner	November 14
On/around December 31	January 30 or sooner	February 14

Most co-ops submit data much earlier, usually around 25 to 30 days from quarter close, and some as soon as 10 to 15 days from quarter close. The 45-day mark is the last date that co-ops can submit their trial balance to avoid being assessed fees or delays in putting the co-op's financial data into production in CoMetrics dashboard and NCG reports. Co-ops with fiscal quarter close dates that differ from the dates above must submit no later than 45 days from your fiscal quarter close date.

If your trial balance is submitted after the 45- day deadline, it will result in a tardiness fee per the schedule on the previous page.

What if my quarter isn't closed, or hasn't been finalized by the deadline?

NCG does not require that your submission be final or adjusted. We encourage you to submit as soon as your quarterly results are reasonably accurate. If your submission is not considered final, please inform your NCG Strategic Development Manager that your submission will be adjusted, and please include an estimated completion date for the adjustment to be uploaded to CoMetrics. We ask that you resubmit a revised trial balance file as soon as you make any notable or final adjustments, including adjustments for prior periods.

What if I submit my trial balance file on time, but there are issues with its processing, or CoMetrics is delayed in processing it?

We appreciate your efforts to submit on time. NCG and CoMetrics will work with you to resolve issues with your file and implement preventive steps in advance of the next submission period. Tardiness fees will not be assessed when co-ops have made good faith efforts to submit data on time.

Why is NCG assessing these fees?

Submitting financial data quarterly by the deadline is a requirement of NCG membership. NCG and CoMetrics expend additional effort each quarter tracking down submissions, and the fees are assessed solely to recover the cost of these efforts.

Chart of Accounts Changes

How do you define "business-as-usual" chart of accounts updates that *will not* incur fees, versus changes that are outside of this scope and *will incur fees*?

Adding or removing accounts from your co-op's existing chart of accounts is routine business activity and would not result in fees. We define "business-as-usual" chart of account updates as changes that adhere to your co-op's existing chart of accounts configuration, in terms of account number and account name.

Examples of "business-as-usual" updates that *will not incur fees*

Example 1:
Your co-op's current sales accounts are:

- 4001 – Grocery Sales
- 4002 – Produce Sales
- 4003 – Prepared Foods Sales

You add two new accounts:

- 4004 – Bakery Sales
- 4005 – Juice and Coffee Bar Sales

Example 2:
Your co-op is opening a new location with 100+ new accounts for that location's activity. These accounts are all new, but they follow the same patterns, account naming configuration, and account numbering configuration as your co-op's existing locations. The volume of new accounts is not a factor, so long as the accounts all fit reasonably within your co-op's existing chart of accounts structure.

Examples of outside the scope of "business-as-usual" updates that *will incur fees*

Example 1:
Your co-op's inventory account numbers were previously all in the 15000 series (ex., 15110, 15120), and you change them to the 60000 series (ex., 60800, 60900).

Example 2:
Your co-op's account number 4002 has historically represented Produce Sales. You now want to use account number 4002 to represent Wellness Sales.

Accounting System Changes

Why do NCG and CoMetrics need to know about our accounting system changes in advance?

Each co-op's trial balance submission is carefully mapped to NCG's Common Chart of Accounts (CCOA) so that financial reports can be compared across co-ops. Once the initial mapping is completed, the process is automated in each subsequent quarter. Informing NCG and CoMetrics of impending changes to the co-op's chart of accounts or accounting system helps NCG and CoMetrics plan for any recoding/re-mapping work that may need to be done to put the co-op's financial data into production.

Giving NCG and CoMetrics advance notice and working with us through the process of making any significant changes in your accounting system helps keep production costs low and, as such, avoid the need to assess fees to offset those costs.

Questions?

Contact your co-op's Strategic Development Manager or Alex Mytelka, Benchmarking Program Manager.