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Wage Gaps for acquiring the Wellbeing Basket 2019-2023: The effects of the post-pandemic period

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Abstract

This paper aims to analyze the changes in the purchasing power of wages in Mexico, ensuring that an average family can consume a Well-being Basket (WB). The WB was developed in 2019 by the International Observatory of Living Wages and consists of three components: food, food preparation, and non-food items. Unlike a basic basket, it includes goods and services that guarantee a dignified level of living, not just survival. The construction of the Basket follows a composite index methodology based on consumption weights, and comparisons use a Laspeyres index. The results show that despite the post-pandemic inflationary period, extraordinary increases in the minimum wage reduced the purchasing gap by 42%. However, this remains insufficient, making it necessary for this wage recovery policy to extend beyond a single presidential term.

Key Words

Purchasing Power; Living wages; Consumption Baskets; Wellness; Inflation

Introduction

During the neoliberal period (1988-2018), the purchasing power of the minimum wage fell to three-quarters of the value reached in 1976, which impacted the deterioration of the quality of life for Mexicans and increased general poverty and labor poverty in particular. In 2018, with a significant shift in economic policy, the drive to recover the purchasing power of wages began, which increased extraordinarily above inflation to fulfill the mandate of the second paragraph of section VI of Article 123 of the Constitution, stipulating that wages should be sufficient for a family head to cover their material, social, and cultural needs, as well as provide for the education of their children.

In this regard, the International Observatory of Decent Salaries (OISAD) proposed a methodology for measuring the essential wage based on the construction of a consumption basket (Arellano et al., 2020a), which was later called the "well-being basket" (Arellano et al., 2020b). Unlike conventional basic baskets, it considers the issue of social well-being not only in terms of food but also through a non-food

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consumption pattern that includes education, recreation, culture, housing, festivities, among other expenses.

The post-pandemic period initiated a phase of great economic instability, prolonged by factors such as the Russia-Ukraine war. At the end of the global Covid-19 pandemic, a demand shock (an increase in demand beyond supply capacities) affected price stability worldwide. Simultaneously, the shortage of basic grains and energy (particularly gas) from Russia and Ukraine resulted in the highest inflation rates since the 1980s. The response of major economies was a restrictive monetary policy that slowed growth, while the limited fiscal space in many countries made economic stimulus difficult, so recovery is not expected until beyond 2025 (World Bank, 2023a).

The unprecedented rise in inflation, which reached double digits in European regions, always disproportionately affects the poorest deciles of the population. The World Bank report (2023b) demonstrated an unequal inflation burden: in the poorest decile, inflation was 2% higher and increases proportionally with the level of a country's development. The poorest countries experienced inflationary inequalities of up to 5%, making it essential to monitor the living conditions of the population in a country like ours during this globally unstable period.

Due to the global Covid-19 pandemic, the measurement of the Well-being Basket costs was interrupted in 2021 and 2022. Therefore, the objective of this work is to analyze the changes in the purchasing power of wages in Mexico so that an average family can consume a Well-being Basket, in order to evaluate the partial results of wage policy during the 2018-2024 administration. The ultimate goal is to provide reliable information that allows timely decision-making in labor matters. For the cost update, the methodology proposed in 2019 was replicated, which calculates based on a composite index, while the Laspeyres index was used for the year-on-year comparison.

The first part of this paper presents a literature review on the construction of consumption baskets as a measure of population well-being; the second part describes the methodology used; the results are then explained and discussed, and finally, the conclusions are presented.

Literature Review

A consumption basket is a set of goods and services representing a spending model or pattern to cover the needs of an individual or a family. It reflects the level of satisfaction or requirements to meet these needs and, therefore, is often used in economics as a measure to approximate the population's level of well-being. The greater the access a population has to a basket that allows for a higher number of satisfiers, the higher its level of well-being will be. Most of the population's consumption under normal conditions comes from wages (Shaik, 2013), making it crucial to evaluate the purchasing power of wages concerning the cost of consumption baskets.

When measuring well-being/poverty based on income, there is a bias due to public transfers, third-party support, and donations that supplement family income. However, considering measurement based on the specific needs of population groups brings us closer to more realistic situations and allows for the design of more efficient public policies (Mocarelli et al., 2023).

Besides being used as a proxy measure of well-being, a consumption basket also enables us to analyze the inflationary level impacting the population with that specific consumption pattern. It allows us to calculate well-being gaps to make decisions regarding labor matters, such as wage adjustments, and

even serves as a leading indicator of an economic cycle downturn resulting from the stagnation of the labor-wage relationship (Foley, 2011).

From the perspective of this research, a consumption basket is a reference tool for designing and implementing public policies. Therefore, its construction should consider not only the population's consumption patterns but also the ideal aspects of consumption, i.e., the normative consumption and the conditions in which consumption occurs. For example, if a population's consumption patterns do not include attending cultural events, it does not imply that this item should be omitted from their consumption basket since it is ideal for that population to have access to cultural products.

Wages, as remuneration for labor, must be sufficient to, on the one hand, reconstitute the labor force, meaning the nutritional, rest, and other satisfiers so a worker can regain enough energy to work the next day; on the other hand, reproduce the labor force, meaning the material and social conditions for the proletariat to continue, which includes the upbringing and education of workers' children (Marx, 1849).

From this perspective, Booth and Rowntree measured in 1902 the nutritional requirements for a York worker to maintain an acceptable physical performance, achieving the first standardized food formula (Torres, 2014). In the United States, the measurement of standardized nutritional requirements originated with Orshansky's work (1965), which served as an instrument for measuring poverty until 2006.

In Mexico, the earliest precedent for constructing a consumption basket is found in the COPLAMAR (1982) proposal (General Coordination of the National Plan for Depressed Areas and Marginalized Groups of the Presidency of the Republic), which was called the Normative Basket of Essential Satisfiers and represented an advanced perspective for its time as it included both food and non-food items. Recently, Boltvinik (2012), from the Ministry of Social Development of Mexico City, has resumed COPLAMAR's proposal by updating consumption patterns to include development technologies (computers and compact discs).

Many Latin American countries include in their inflation indicators the measurement based on consumption baskets they consider basic (Morán et al., 2018) as they only include essential products, excluding a range of unmet needs that remain invisible. This intentionality is explained because, despite being only basic baskets, they reflect an alarming level of poverty for the region, which worsened after the Covid-19 pandemic. For example, in Ecuador, 70% of families cannot afford a basic basket (Zamora & Arteaga, 2023).

The effects of the pandemic were so profound that they quickly altered consumption patterns, mainly due to the high inflationary cost, as revealed by a study using credit card data from Germany and the United Kingdom (Grigoli & Pugacheva, 2024). Therefore, systematic monitoring of the consumption baskets' updates is essential to best reflect the population's access to both food and non-food goods.

Materials and Methods

The Well-being Basket is calculated based on the composition of an average household in our country: four members, with at least one under the age of 15 (INEGI, 2022). It comprises three components, as indicated in Table 1.

The first component is the Food Basket, which considers the daily energy requirements in kilocalories by sex and age group, assuming moderate physical activity, following the Dietary and Physical Activity Guidelines of the National Academy of Medicine (ANM, 2015). The daily nutritional requirement was distributed based on the equivalents of the Mexican System (Pérez, 2014), which were used for calculating the initial 2019 basket (Arellano et al., 2020a). To estimate its cost (C_A), equation (1) is followed:

$$C_A = \sum_{i=1}^{n} (p_{it} * q_i * \beta_i) \tag{1}$$

Where:

p_{it}, represents the average price of the *i*-th item in period *t*.

q_i, represents the required consumption quantity.

β_i, represents the equivalent in portions per month.

The second component includes the goods and services required for the preparation and preservation of food, such as utensils and tools, as well as electricity and gas, considering the prorated value of the goods relative to their useful life, based on a study by Calderón (2014). To estimate its cost (C_{PA}), equation (2) is followed:

$$C_{PA} = \sum_{i=1}^{n} (p_{it} * q_i * \theta_i) \tag{2}$$

Where:

p_{it}, represents the average price of the *i*-th item in period *t*.

q_i, represents the required consumption quantity.

θ_i, represents the useful life weight of the good.

Lastly, the third component is the Non-Food Basket, which includes 11 groups of needs as shown in Table 1. To represent the monthly costs, the useful life of each good or service acquired was considered, or in the case of non-recurring expenses, the frequency of the expense over a determined time horizon for a household. To estimate its cost (C_{NA}), equation (3) is followed:

$$C_{NA} = \sum_{i=1}^{n} (p_{it} * q_i * \delta_i) \tag{3}$$

Where:

p_{it}, represents the average price of the *i*-th item in period *t*.

q_i, represents the required consumption quantity.

δ_i, represents the useful life weight of the good.

Table 1.
Components and Groups of the Well-being Basket

Components	Groups
Food Basket	Fruits and Vegetables Cereals and Tubers Legumes Oils and Fats Animal Proteins Sugars and Others
Preparation and Preservation Basket	Dishes, Glassware, and Cutlery Cookware Utensils Furniture Appliances Bags Energy
Non-Food Basket	Transportation Personal Care Education, Culture, and Recreation Glassware, Linens, and Small Household Items Major Appliances and Maintenance Communications Clothing, Footwear, and Accessories Housing and Utilities Holidays and Non-Recurring Expenses Cleaning and House Care Leisure Items

Note. Own elaboration

Prices were obtained through a mixed survey: on-site and through online sales points (virtual store) of establishments previously selected in Mexico City during the first half of November 2023. The calculation was performed using the arithmetic mean of market prices. Assuming that a head of household is an economic actor and thus optimizes with perfect information, the two selected establishments represent those with the lowest prices reported during the last week of October 2023 in the measurement by the Federal Consumer Protection Agency (PROFECO).

The Basket considers the acquisition of goods only through the market and does not include meals consumed outside the home (Arellano et al., 2020a).

For the comparison of prices between years, the Laspeyres index ($L_{(p)}$), shown in equation (4), was considered. This index takes a base year as a reference, in this case, it was 2019, which was the first measurement of the OISAD.

$$L_{(p)} = \frac{\sum_{j=1}^{n} p_{j,t} q_{j,0}}{\sum_{j=1}^{n} p_{j,0} q_{j,0}} * 100 \quad (4)$$

Where:

$p_{j,t}$, indicates the average price of the good in period t.

$q_{j,0}$, represents the required consumption quantity in period 0.

$p_{j,0}$, indicates the average price of the good in period *0*.

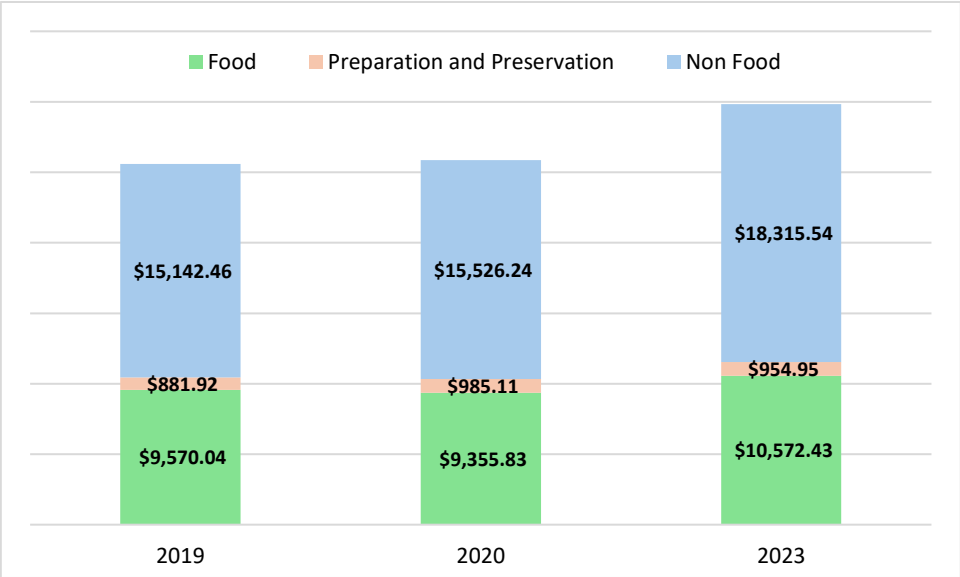
Results and Discussion

The 2023 Well-being Basket had a total cost of $29,842.92. In the annex section, the results are presented disaggregated by group and subgroup, as well as the individual average prices of each good. Given its comparability with previous OISAD measurements (Arellano et al., 2020a and Arellano et al., 2020b), we can note that the costs of the Basket increased by 15.36%. The greatest increase was for the Non-Food Basket, which rose by 17.9% from $15,526.24 in 2020 to $18,315.54 in 2023, as shown in Figure 1. Evaluated by components, we can observe that the costs of food preparation had a slight reduction of 3.14%, primarily due to the decrease in gas prices (Gas del Bienestar), but also due to decreases in prices of goods such as refrigerators and stoves explained by the increase in the peso-dollar exchange rate.

It is important to consider that during the 2020-2023 period, as a consequence of the lingering effects of the demand shock following the pandemic and subsequently the Ukraine-Russia war, the world has experienced the highest inflation rates in the last 40 years, and our country was no exception. The Food Basket, which would represent non-core inflation, had a smaller increase compared to the non-food basket, at just 13%, partly explained by an increase in national production and a reduction in dependency on foreign imports.

Furthermore, it is also important to highlight that the energy policies during the six-year term mitigated increases in price levels, unlike other countries, mainly our trading partners in the United States and Canada, as well as the European Union. The strengthening of the Mexican peso has acted as a buffer against inflation because imported goods, such as appliances, become cheaper.

Figure 1 Comparison of Well-being Basket Costs 2019-2023 by Components (Market Prices)

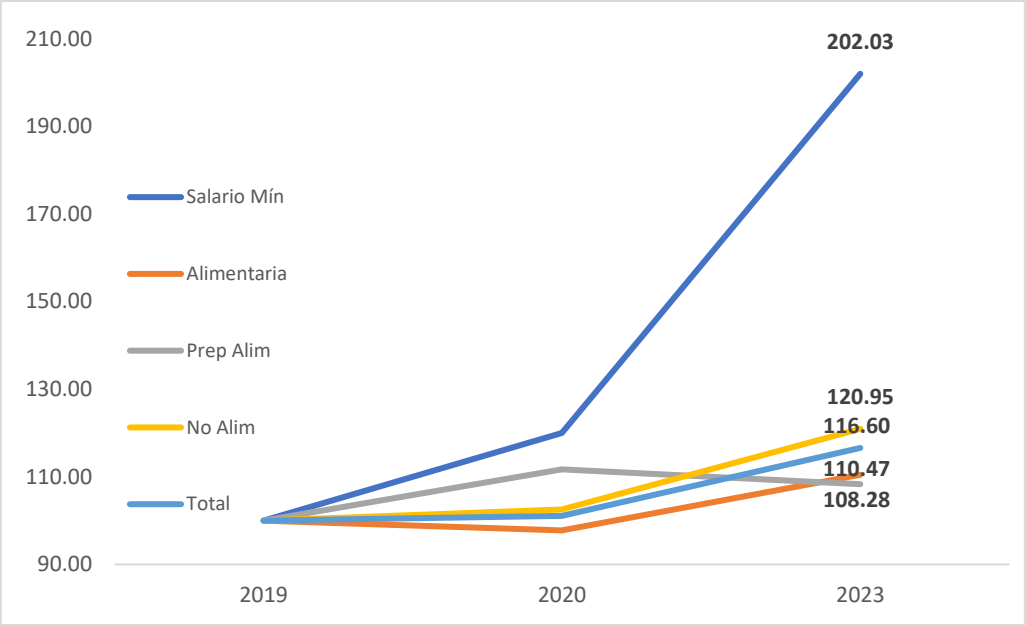


Note. Own elaboration

Regarding the comparison of wage incomes, we can observe that in the index shown in Figure 2, the national general minimum wage increased by 202%, nearly doubling the increases in the Basket and its components. This signifies a real increase in purchasing power measured from the Well-being Basket.

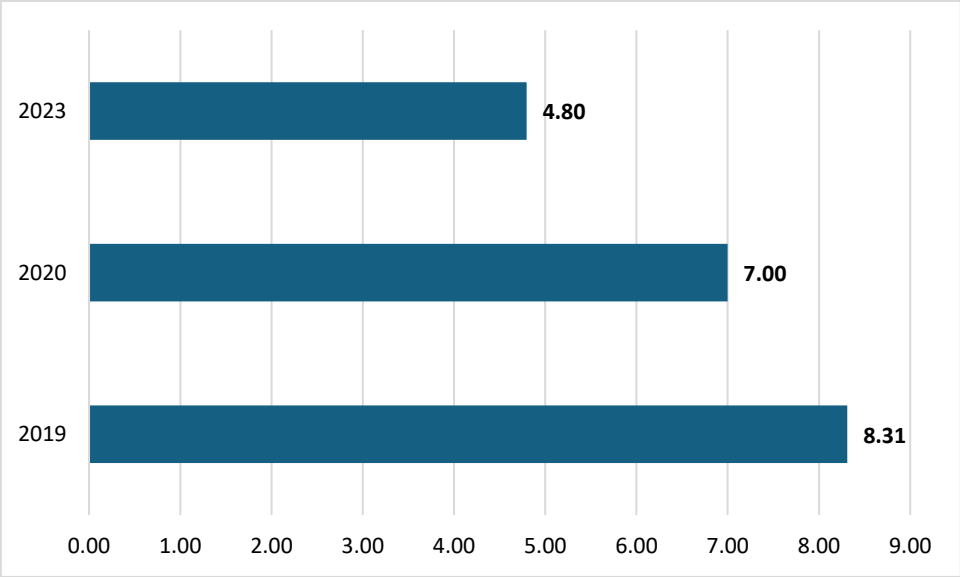
In terms of wage gaps illustrated in Figure 3, we can observe that at the beginning of the six-year term, 8.3 general minimum wages were required to acquire the Well-being Basket, and there has been a consistent reduction so that, by 2023, only 4.8 general minimum wages were needed. If we consider the minimum wage in municipalities on the northern border, this gap reduces to 2.65 (assuming that prices in the northern border municipalities are approximately similar to those in Mexico City). This demonstrates a real reduction in the wage purchasing power gap and is undoubtedly one of the most favorable outcomes of the economic policies of the current six-year term.

Figure 2. General Minimum Wage Index and Well-being Basket Costs by Components. Base 2019=100



Note. Own elaboration

Figure 3. Number of general minimum wages required to purchase a Well-being Basket 2019-2023



Note. Own elaboration

If we consider the wages of the formal economy, reported to the Mexican Social Security Institute (IMSS, 2024), for the month of November 2023, it was 537.87 pesos per day or 16,351.24 pesos per month, which means that the gap is 1.8 salaries to acquire a Well-being Basket. This represents the highest increase in labor income in 40 years.

Currently, the National Council for the Evaluation of Social Development Policy (CONEVAL, 2024) constructs an extreme poverty line by income (LPEI) based on the value of a food basket per person per

month and a poverty line by income (LPI) based on the sum of the value of a food and non-food basket. These baskets consider the conditions in which they are consumed, so they are measured in two different areas: urban and rural.

As of November 2023 (the same measurement date as our Well-being Basket), CONEVAL's (2024) food basket in the urban area had a value of $2,225.57, for the rural area it was $1,703.61; while the sum of the food and non-food basket in the urban area was $4,415.03 and in the rural area it was $3,184.66. This approximates a cost for a household of 4 members between $17,660.00 to $12,736.00 depending on the area. It is worth noting that in the case of our Basket, it is not possible to calculate it in individual terms, as it considers the expansion of household spending, for example, food preparation prices do not double when cooking for two people instead of one. However, our results are consistent with CONEVAL's conclusions in pointing out that there is an evident recovery of the purchasing power of wage incomes, and that this recovery is the highest recorded throughout the neoliberal period.

Conclusion

The results of this research show that despite the period of economic instability due to the Covid-19 pandemic and the Russia-Ukraine war, the impact on the costs of the Well-being Basket in Mexico has been mitigated by the economic policies of the current six-year term: containment of energy prices (gas, gasoline, and electricity) which decreased in real terms; the increase in agricultural productivity that tempered non-core inflation, and the solid macroeconomic fundamentals that allowed the appreciation of the Mexican peso and hence the decrease in import costs.

On the other hand, the labor policy, which promoted extraordinary increases in the minimum wage to recover lost purchasing power during the neoliberal period, achieved a significant reduction in the wage gap for a family to access a Well-being Basket and caused a beacon effect on the rest of the formal wages reported to the IMSS, significantly reducing labor poverty in Mexico.

While the Well-being Basket has significant limitations such as including regional consumption patterns to make it comparative with the national population, it represents an important approach to measuring the level of satisfaction achieved by a family and is therefore an indirect measure of poverty and inequality. The systematic monitoring of the evolution of the costs of this basket allows economic and political actors to make timely decisions to increase the well-being levels of the population.

Finally, in this work, we have limited ourselves to measuring the acquisition of a Well-being Basket through labor income, and we recognize significant progress in reducing wage gaps. It is important to highlight that household incomes have increased due to government transfers via social programs; however, our objective is for wages to be sufficient to acquire a family's consumption basket and thereby avoid clientelistic actions that do not dignify the working class, so it is important to promote a cross-term policy that continues with the recovery of wages through extraordinary increases above inflation.

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Appendices

Appendix 1. Well-being/Food Basket

Food group	Indicator	Specification	Average price 2023	Weight (g)	Equiv	Monthly Value
Fruits and vegetables	Vegetables	Tomato 1 kg	$ 36.90	120	15	$ 2,716.58
		Onion 1 kg	$ 46.90	58		
		Green bean 1 kg	$ 61.00	63		
		Green Tomate 1 kg	$ 49.90	86		
		Tree chili 1 kg	$ 280.00	90		
		Carrot 1kg	$ 14.90	65		
		Italian Pumpkin	$ 29.90	91		
	Fruits	Banana 1 kg	$ 28.90	54	24	$ 1,958.54
		Orange 1kg	$ 27.90	152		
		Papaya 1 kg	$ 34.90	140		
		Chinnesse Melon 1 kg	$ 24.90	179		
		Golden Apple 1 kg	$ 44.90	106		
Cereals y tubers	Cereals	Paste for soup the modern package 200 g noodle	$ 12.00	60	32	$ 1,128.78
		Bread/piece	$ 1.60	20		
		Tortilla (Kg)	$ 13.80	30		
	Tubers	White Potato 1 kg	$ 39.90	105		
Legumes	Legumes	Pinto bean, la Merced, 900 g	$ 57.00	86	24	$ 535.95
Animal Proteins	Animal Proteins	Beefsteak 1 kg	$ 189.00	35	12	$ 1,112.26
		Ground beef 1 kg	$ 179.00	30		
		Pork, loin 1kg	$ 119.00	40		
		Chicken breast/bulk with bone 1 kg	$ 89.00	30		
		Chicken leg/bulk 1 kg	$ 84.00	38		
Oils and fats	Others	Red Egg /with 12	$ 38.00	176	24	$ 2,080.51
		Milk Lala 1 L	$ 25.50	235		
	Oils	Oil Capullo 840 mL	$ 58.00	5		
		Hass Avocado 1 kg	$ 69.00	31		
Sugars and complementary		Sugar 2 kg	$ 61.00	30	12	$ 1,039.80
		Salt ground table 1 kg	$ 27.00	9.6	10	
		Water 10 L	$ 39.00	1	60	
TOTAL						**$ 10,572.43**

Own Elaboration

Appendix 2. Well-being Basket/ Food Preparation

Group	Specification	Average Price 2023	Q	Life time (m)	Monthly value
Pottery, glasware and clutlery	Crockery 16 Pieces Dome Crown 1488113	$ 424.00	1	24	$ 17.67
	Cutlery set for 4 people Vitoria 1530048	$ 229.00	1	36	$ 6.36
	Pitcher With Glasses Cases	$ 199.00	4	24	$ 33.17
	Carafe with plastic lid 2.250 L 1289100	$ 92.00	1	24	$ 3.83
Kitchenware	Carbon steel cookware 7 pieces KSA 1530171	$ 499.00	1	36	$ 13.86
Plastic utensils	Mold or Ice Tray with Easy Release Silicone	$ 88.00	1	18	$ 4.89
	Rolled Edge Fruit Bowl	$ 22.00	1	48	$ 0.46
	Dish Drainer Mainstays Mat Type	$ 399.00	1	36	$ 11.08
	Pressure cooker 6 L Ekco 1822515	$ 939.00	1	60	$ 15.65
	Plate (4 pieces), carving 25 square variousl ecorations	$ 54.00	4	12	$ 18.00
	Set Of 12 Plastic Containers Store It Colors	$ 30.50	1	24	$ 1.27
	Stainless Steel Serving Spoon 43cm Restaurant Kitchen	$ 69.00	1	24	$ 2.88
	Nylon Turner 1358101	$ 20.00	1	24	$ 0.83
	Stainless Steel Crusher	$ 22.00	1	24	$ 0.92
	Large single funnel 1196237	$ 35.00	1	96	$ 0.36
	blue cutlery organizer	$ 29.00	1	72	$ 0.40
	Handcrafted Oval Palm Placemats Colors (4 pieces)	$ 39.00	1	36	$ 1.08
	Metepec clay pots (without lid)	$ 297.00	1	36	$ 8.25
	Blue Pewter Pot 22 Cm Capacity 5 Liters	$ 319.00	1	36	$ 8.86
	9-piece Plenus Tramontina knife set 5011554	$ 199.00	1	72	$ 2.76
	Chopping board 25 x 30 cm 1579111	$ 79.00	1	84	$ 0.94
	1 pieceof glass salt or pepper shaker Restaurant souvenir	$ 22.00	1	36	$ 0.61
	Sugar bowl with stainless steel lid 350112	$ 22.00	1	18	$ 1.22
	Thick Round Steel Comal With Handle 28.5cm Diameter	$ 129.00	1	24	$ 5.38
	Spatula Small Chromed Steel Heavy Duty 35 Cm	$ 73.00	1	12	$ 6.08
	Wooden shovel, Bamboo TurnerKitchen Mía Bamboo Natural	$ 20.00	1	24	$ 0.83
	Easy Bucket 5011031	$ 118.00	2	24	$ 9.83
	10 inch stainless steel French beater (globe)	$ 39.00	1	36	$ 1.08
	Juliana Elegant Mtx Grater	$ 30.00	1	36	$ 0.83
	Ekco Delite Cake Shovel	$ 22.00	1	120	$ 0.18
	6" flat black polycarbonate clip	$ 22.00	1	24	$ 0.92
	Kr7h Fuller Stainless Steel Vegetable and Cheese Scratcher	$ 119.00	1	60	$ 1.98
	Can opener, Milagro Ekco M00270078	$ 69.00	1	18	$ 3.83
	STRAINER 14 CM EKCO	$ 40.00	2	60	$ 1.33
	Amborella Corazones Verde Menta Kitchen Handle	$ 30.00	2	24	$ 2.50
	Spice 9 x 9.5 RSXXI Cm Spices	$ 22.00	2	60	$ 0.73

	Set 3 Refractories-PYROREY C544	$ 49.00	1	60	$ 0.82
	Tortilla Napkin Elaborated in Mitla Loom Oaxaca 4 Pz	$ 22.00	3	72	$ 0.92
	Transparent Plastic Napkin Ring 7.3x14.2cm 1pc Blue	$ 22.00	1	24	$ 0.92
Furniture	Dining Room Valery 4 Person Square Vintage Canon Sturdy	$ 3,900.00	1	96	$ 40.63
	Wood restaurant Valery 4 persons	$ 5,550.00	1	120	$ 46.25
	Stove Of 30 With 6 Acros Burners Af5434d	$ 6,499.00	1	324	$ 20.06
Home appliances	Black & Decker Blender Bl0600bp	$ 619.00	1	120	$ 5.16
	Daewoo Oven KOR 16Ssm 1.6 Feet Silver	$ 2,829.00	1	120	$ 23.58
	Refrigerator Winia 9 Cubic Feet Silver	$ 8,990.00	1	180	$ 49.94
Bags	Canvas bag 45*45 cm 1535	$ 15.00	1	1	$ 15.00
Enery	LP Gas, 30 kg	$ 522.30	1	1	$522.30
	Electricity, bimonthly consumption of 125 KWH, 41%	$ 77.00	1	2	$ 38.50
Total					**$954.95**

Note. Own Elaboration

Appendix 3. Well-being Basket / Non-food Items

Group	Subgroup	Good or service	Specification	Average Price 2023	Q	Life time (m)	Total
Transportation	Public Transportation	Work transport	Collective transport, 2 daily trips during a month	420.00	1	1	$ 420.00
		Family transport	Collective transport, 2 trips per family member per month	56.00	1	1	$ 56.00
	Cargo Transportation	Moving freight	Moving freight, City Movers, 20 m3 truck	5400.00	1	120	$ 45.00
House cleaning and care	Detergents and washing accessories	Clothes pins	Algo utli en red 50 pzas.	22.00	2	6	$ 7.33
		Clotheslines	Aurrera polietileno 15 mts	29.00	1	12	$ 2.42
		Bar soap	Zote, 400 gramos	21.50	4	1	$ 86.00
		Powder detergent	Ariel, 850 gramos	42.00	4	1	$ 168.00
		Dishwashing powder detergent	Roma, en povlo, bolsa de 1 kg	41.50	1	1	$ 41.50
		Rubber gloves	Vargas, guante de nitrilo	25.00	1	1	$ 25.00
	Softeners, bleaches	Softeners, bleaches, and cleaners	Cloralex, 950 mililitros	16.00	4	1	$ 64.00
		Softeners	Suavitel, 850 mililitros	20.00	2	1	$ 40.00
		Cleaners	Pinol, 1 litro	29.00	4	2	$ 58.00
	Brooms, fibers, scouring pads, and cloths	Brush	Escoba tipo cepillo	42.00	1	6	$ 7.00
		Squeegee	Jumbo	48.00	1	6	$ 8.00
		Mop	Great Value	49.50	1	4	$ 12.38
		Dustpan	Great Value	50.00	1	12	$ 4.17

	Lux broom	lux	47.00	1	6	$	7.83
	Brush	Cepillo	31.00	1	18	$	1.72
	Steel wool	Scotch-brite	33.00	1	2	$	16.50
	Plastic fiber	Scotch-brite, fibra con esponja 8*12 cm	20.00	1	2	$	10.00
	Brush	Klintek	36.00	1	3	$	12.00
	Scouring pad	sin marca	27.50	1	1	$	27.50
	Kitchen cloth	Great Value multiusos	31.00	1	1	$	31.00
	Kitchen rags	Great Value para cocina	15.00	1	4	$	3.75
Personal hygiene paper	Paper napkins	Pétalo, 2 rollos 90 hojas dobles.	27.50	2	1	$	55.00
Matches	Matches	La central, 10 paquetes (50 pzas)	25.00	1	1	$	25.00
	Lighter	Great Value multiusos	31.50	1	4	$	7.88
Batteries	Batteries AAA	Energizer AAA , 6 pzas	129.00	1	6	$	21.50
	Batteries AA	Energizer AA , 6 pzas	135.00	1	6	$	22.50
Spotlights	Energy saving bulbs	Volteck F-28E, Lámpara espiral, 2 pzas	99.00	7	24	$	28.88
Extensions and regulators	Electrical extension	iGOTO ED13-4B, 4 m	159.00	1	24	$	6.63
	Light regulator	Koblenz, modelo RS1400-1, 1400VA	1369.00	1	120	$	11.41
Pesticides	Insecticidespray	Raid, 338 mililitros	92.00	1	6	$	15.33
	Solid Insecticide	Raidolitos, Espirales 12 pzas	25.00	2	6	$	8.33
Plastic household	Clotches can	La Ardilla grabado blanco 1 pza	149.00	1	24	$	6.21
	Buckets	Cubeta Lisa O Grabada De Plastico Resistible Usos Rudos	32.00	1	24	$	1.33
	Tubs	Tina de 25 litros	225.00	1	24	$	9.38
	Trash can	La Ardilla blanco liso 1 pieza	49.00	2	60	$	1.63
	Trash can	Sterilite Blanco de 11.4 L	199.00	3	36	$	16.58
	Hose	Manguera 2 capas 1/2 10 mts verde pretul	119.00	1	60	$	1.98
	Basins	Palangan romana	180.00	2	24	$	15.00
	Plunger WC	Destapacaños Bomba Wc Manual Hule Bastón Madera 1464 Adir	27.00	1	24	$	1.13
Tools	Tape measure	FLEXOMETRO DE 3MX16MM SILVERLINE	247.48	1	648	$	0.38
	Hammer	Truper, 16oz, uña curva	125.00	1	648	$	0.19
	Flat screwdriver	Desarmador 4 Pulgadas Handi Works de Punta Plana 6.3 mm	156.00	1	648	$	0.24
	Phillips screwdriver	Desarmador Handi Works Punta Cruz 6 Pulgadas	156.00	1	648	$	0.24
	Adjustable wrench	Llave Ajustable "Perico" de 3/4" Truper 15513	167.00	1	648	$	0.26

		Pliers	Pinzas Para Mecánico Fabricadas En Acero Carbón Foy Pm8 Hm4	124.00	1	648	$	0.19
	Gas installation	Gas cylinder	Adquisición, cilindro 30 kg	2265.00	1	648	$	3.50
		Gas regulator	IUSA, regulador una vía	369.55	1	12	$	30.80
		Teflon tape	Ninsa, 1/2"*260 centímetros	142.00	1	24	$	5.92
Personal care	Personal care items	Bar soap	Camay, 150 gramos	15.00	3	1	$	45.00
		Hair rinse	Pert, botella 360 mililitros	38.00	1	1	$	38.00
		Shampoo	Caprice, botella 750 mililitros	43.50	1	1	$	43.50
		Toothpaste	Colgate, 100 ml	25.00	2	1	$	50.00
		Mouthwash	Astringosol, 300 mililitros	149.00	1	6	$	24.83
		Dental floss	Oral B	90.00	1	12	$	7.50
		Toothbrush	indicator, suave	12.00	4	3	$	16.00
		Men's deodorant	Old spice, barra 50 gramos	78.50	1	1.5	$	52.33
		Women's deodorant	Dove, barra 45 gramos	42.00	2	1.5	$	56.00
		Foot powder	Mexana, 80gr	61.00	4	6	$	40.67
		Body cream	Hinds, 400 mililitros	53.00	1	2	$	26.50
		Shaving cream	Gillette, 175 mililitros	168.00	1	3	$	56.00
		Men's razors	Gillette, 5 pzas	279.00	1	5	$	55.80
		Women's razors	Gillete Venus 2 pzas	132.00	1	3	$	44.00
		Sanitary pads	Always, toallas active, flujo moderado, 14 pzas.	52.00	1	1	$	52.00
	Toilet Paper	Facial tissues	Kleenex, caja de 100 hojas	26.00	1	1	$	26.00
		Toilet paper	Suavel, 12 rollos de 200 hojas dobles	65.00	1	1	$	65.00
	Baby care items	Baby bar soap	Baby magic, 100 gramos	15.00	2	1	$	30.00
		Diapers	Chicolastic, 40 pzas	130.00	2	1	$	260.00
		Baby shampoo	Grissi, 250 mililitros	34.00	4	1	$	136.00
		Baby powder	Baby Magic, 200 gr	85.00	1	2	$	42.50
		Baby oil	Menen, 200 ml	56.00	1	2	$	28.00
		Crib	Cuna Fija La Cuna Encantada Chocolate Con Colchón	1070.00	1	648	$	1.65
		Blanket	Candy dream, 102 cm x 76 cm Wellzen	279.00	3	120	$	6.98
		Sheets	sin marca	169.00	3	60	$	8.45
		High chair	Silla Alta Bambineto Zoo Gris	1359.00	1	120	$	11.33
		Stroller	Carriola Plus Prinsel	1799.00	1	648	$	2.78
		Toy	Pequeño Snoopy Fisher Price 1	199.00	1	60	$	3.32
	Tolietries	Toiletry items	Espejo Klárity 49 X 34 Cm	199.00	1	120	$	1.66
		Hair brush	Cepillo para cabello Timco Eco Friendly	79.00	1	12	$	6.58
		Combs	Sin marca	23.00	4	12	$	7.67
		Nail clippers	Sin marca	22.00	4	24	$	3.67

	Hair ties	Sin marca, 6 piezas	16.00	1	3	$ 5.33
	Hair bands	Sin pieza, 30 piezas	22.00	1	1	$ 22.00
	Hair clips	Conair, 90 pzas	22.00	2	1	$ 44.00
	Lotion	Loción Brut classic 100 ml	103.99	1	12	$ 8.67
	Hair gel	Ego, 250 mililitros	31.50	1	3	$ 10.50
	Makeup and beauty items	Bissú, 15 mililitros	25.00	1	12	$ 2.08
	Nail enamel	Revlon, 14.7 ml	25.00	1	6	$ 4.17
	Nail polish remover	Cutex original con proteína 200 ml	34.00	1	3	$ 11.33
	Liquid foundation	Maquillaje Líquido Raquel All Nude FPS 15 35 ml	172.00	1	3	$ 57.33
	Lipstick	Lápiz Labial Raquel Matte 4 gr	215.00	1	2	$ 107.50
Makeup and beauty items	Mascara	Máscara para Pestañas Raquel Criminal 8 ml	45.00	1	3	$ 15.00
	Eyeliner	Máscara para Pestañas Raquel Criminal 8 ml	43.00	1	6	$ 7.17
	Powder makeup	Polvo compacto Equate matificante natural 12 g	71.50	1	3	$ 23.83
	Eyeshadow palette	Paleta de Sombras para Ojos L.A. Colors	175.00	1	12	$ 14.58
	Nail files	4 Limas Para Uñas Acrílicas, Gelish O Natural - Surtido	24.99	1	4	$ 6.25
	Eyelash curler	Rizador de Pestañas Cala modelo 70 705B 1 pza	39.99	1	36	$ 1.11
Haircut	Haircut, men	Corte normal	80.00	1	2	$ 40.00
	Haircut, women	Corte normal	80.00	2	3	$ 53.33
	Haircut, children	Corte normal	50.00	1	1	$ 50.00
First aid and emergencies	Doctor visit	Consulta y medicamentos en farmacias similares	410.00	1	6	$ 68.33
Botiquin	First aid kit	Solución, 120 ml	195.00	1	12	$ 16.25
	Alcohol	Alcohol Mena 500 Ml	25.00	1	12	$ 2.08
	Cotton	Torundas de algodón Equate	28.50	1	12	$ 2.38
	Gauze	Curaxión Gasa 10x10 cm, caja con 10 pzas	26.00	1	12	$ 2.17
	Merthiolate	Merthiolate Antiséptico Blanco, 60 mililitros	63.99	1	12	$ 5.33
	Adhesive tape	Sedasiva, 2.5 cm * 5 mts	30.00	1	12	$ 2.50
	Bandages	Venda Elastica Protec, 7 cm * 5 mts	40.00	4	12	$ 13.33
	Scissors	Sin marca	17.99	1	60	$ 0.30
	Thermometer	Termómetro tipo pluma tec 60 seg microlife, mt3001	78.00	1	60	$ 1.30
	Condoms	3 piezas	40.00	2	1	$ 80.00
	Paracetamol	Generico tabletas, 10 pzas de 500 mg	59.99	1	12	$ 5.00

		Aspirin (acetylsalicylic acid)	Bayer, 40 pzas de 500 miligramos	89.99	1	12	$	7.50
		Omeprazole	Genoprazol , 14 capsulas de 20 mg	59.00	1	6	$	9.83
		Ranitidine	Ranisen 150 mg 20 comprimidos	32.00	1	12	$	2.67
Education, culture and recreation	Preschool supplies for child	Large grid notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	29.90	3	12	$	7.48
		Ruled notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	29.90	3	12	$	7.48
		White paper notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	25.00	3	12	$	6.25
		Sharpener	Ticher Color	10.00	3	12	$	2.50
		Small adhesive pencil	Pritt	20.00	3	12	$	5.00
		Pack of wooden colors	Bic 12	24.00	3	12	$	6.00
		Box of thick crayons	Crayones de Colores Paper Mate Pincelín Gruesos Triangulares 12 pzas	59.00	3	12	$	14.75
		Flat wooden sticks	PALITOS DE MADERA BARRILITO JUMBO (NATURAL 80 PZ)	20.50	3	12	$	5.13
		Blunt-tip scissors	Tijera Escolar Delta punta roma gris	14.90	3	36	$	1.24
		Brush set	Barrilito, 6 pzas	39.00	3	12	$	9.75
		Watercolors	Acuarelas Samrty, 12 colores	18.50	3	12	$	4.63
		White cardstock	Sin marca, 50*60 cm	15.00	15	12	$	18.75
		Cardstock in different colors	Sin marca, 50*60 cm	18.00	15	12	$	22.50
		Pack of 100 white sheets	Papel Duplicador Scribe tamaño carta 100 hojas	55.00	3	12	$	13.75
		Foam sheets in different colors	foamy en pliego, 70*95 cm	30.00	15	12	$	37.50
		Yarn in different colors	Gatito	36.00	15	12	$	45.00
		Pack of clay	Plastilina Pelikan, 10 barras.	22.00	6	12	$	11.00
		Tissue paper	paquete 10pzas, 50*75 cm	12.00	15	12	$	15.00
		Small glue sticks	Rodin, 20 pzas	64.00	3	12	$	16.00
	List of primary school supplies son	Small grid notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	25.00	4	12	$	8.33
		Ruled notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	25.00	6	12	$	12.50

	White paper notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	30.00	2	12	$	5.00
	Small grid notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	25.00	16	12	$	33.33
	#2 pencil	Lápiz de grafito Paper Mate Mirado número 2 redondo 4 pzas	22.00	6	12	$	11.00
	Bicolor pencil	Bicolor Home Depot, 2 piezas	20.00	6	12	$	10.00
	Pens	PLUMA PAPER MATE KILOMETRICO 100 (NEGRO, 12 PZS.)	52.00	4	12	$	17.33
	Highlighters	Berol, 2 pzas	32.00	3	12	$	8.00
	Eraser	Gomas Pelikan beige	5.00	6	12	$	2.50
	Box of colored pencils	Bic 12	21.00	6	12	$	10.50
	Liquid glue or adhesive pencil	Pritt	20.00	6	12	$	10.00
	Plastic ruler	Regla Maped Twist'n flex de plástico 30 cm	10.00	2	12	$	1.67
	Sharpener	Ticher Color	10.00	6	12	$	5.00
	Blunt-tip scissors	Tijera Escolar Delta punta roma gris	14.90	6	72	$	1.24
	Geometry set	Juego de Geometría Pelikan	38.50	4	72	$	2.14
	Different types of paper:	Diferentes tipos de papel: bond, cartoncillo, cartulina, china, lustre.	35.00	2	12	$	5.83
	100 white letter-sized sheets.	Papel Duplicador Scribe tamaño carta 100 hojas	55.00	6	12	$	27.50
	School dictionary.	Diccionario Academia, escolar, inicial.	177.00	5	12	$	73.75
	Basic operations calculator.	Calculadora Básica Casio	338.00	3	12	$	84.50
	Professional notebook.	Cuaderno profesional Scribe 100 hojas	47.00	30	12	$	117.50
	Pencils	Lápiz de grafito Paper Mate Mirado número 2 redondo 4 pzas	48.00	3	12	$	12.00
	Highlighters	Stabilo Boss, 2 pzas	35.00	3	12	$	8.75
List of secondary school supplies son	Bicolor pencil	Bicolor Bic, 4 piezas	25.00	3	12	$	6.25
	Sharpener	Ticher Color	10.00	3	12	$	2.50
	Pens	PLUMA PAPER MATE KILOMETRICO 100 (NEGRO, 12 PZS.)	52.00	3	12	$	13.00
	Colors	Bic 12	25.00	3	12	$	6.25
	Eraser	Gomas Pelikan beige	5.00	3	12	$	1.25
	Liquid glue or adhesive pencil	Pritt	20.00	3	12	$	5.00

	Geometry set	Juego de Geometría Maped.	54.50	3	12	$	13.63
	Pencil	Regla Maped Twist'n flex de plástico 30 cm	10.00	3	12	$	2.50
	Sharpener	Papel Duplicador Scribe tamaño carta 100 hojas	55.00	3	12	$	13.75
	Pens	Cuaderno profesional Scribe 100 hojas	25.00	26	12	$	54.17
	Eraser	Lápiz de grafito Paper Mate Mirado número 2 redondo 4 pzas	23.00	3	12	$	5.75
	Geometry set without degrees	Ticher Color	10.00	3	12	$	2.50
	Precision compass	PLUMA PAPER MATE KILOMETRICO 100 (NEGRO, 12 PZS.)	48.00	3	12	$	12.00
	Graduated ruler	Gomas Pelikan beige	5.00	3	12	$	1.25
List of upper middle school supplies son	Protractor	ESCUADRAS MAPED TECHNIC SEMI-PROFESIONAL (30 CM)	54.50	1	12	$	4.54
	Block of paper or pack of 100 sheets	Compás Maped metálico de máxima precisión	35.00	1	24	$	1.46
	Scientific calculator	Regla Maped Twist'n flex de plástico 30 cm	10.00	1	12	$	0.83
	Notebook of large grid, 100 sheets.	TRANSPORTADOR MAPED (TRANSPARENTE, 1 PZA.)	26.00	1	12	$	2.17
	Ruled notebook, 100 sheets.	Papel Duplicador Scribe tamaño carta 100 hojas	55.00	3	12	$	13.75
	White paper notebook, 100 sheets.	Casio Inc. FX-300ES Plus - Calculadora científica, fx-300ES PLUS, Azul	338.00	1	36	$	9.39
	Sharpener	Cuaderno profesional Scribe 100 hojas	25.00	3	36	$	2.08
	Small adhesive pencil	Cuaderno profesional Scribe 100 hojas	25.00	3	36	$	2.08
	Pack of wooden colors	Cuaderno profesional Scribe 100 hojas	25.00	3	36	$	2.08
Preschool supply list daughter	Box of thick crayons	Ticher Color	10.00	3	36	$	0.83
	Flat wooden sticks	Pritt	20.00	3	36	$	1.67
	Blunt-tip scissors	Bic 12	140.00	3	36	$	11.67
	Brush set	Crayones de Colores Paper Mate Pincelín Gruesos Triangulares 12 pzas	59.00	3	36	$	4.92

	Watercolors	PALITOS DE MADERA BARRILITO JUMBO (NATURAL 80 PZ)	64.90	12	36	$	21.63
	White cardstock	Tijera Escolar Delta punta roma gris	14.90	3	36	$	1.24
	Cardstock in different colors	Barrilito, 6 pzas	66.00	3	36	$	5.50
	Pack of 100 white sheets	Acuarelas barrilito	33.00	3	36	$	2.75
	Foam sheets in different colors	Sin marca, 50*60 cm	25.00	15	36	$	10.42
	Yarn in different colors	Sin marca, 50*60 cm	25.00	15	36	$	10.42
	Pack of clay	Papel Duplicador Scribe tamaño carta 100 hojas	55.00	3	36	$	4.58
	Tissue paper	foamy en pliego, 70*95 cm	30.00	15	36	$	12.50
	Small glue sticks	El gato, 50 g	33.00	15	36	$	13.75
	Large grid notebook, 100 sheets.	Plastilina Baco, 10 barras.	16.80	6	36	$	2.80
	Ruled notebook, 100 sheets.	paquete 10pzas, 50*75 cm	24.60	15	36	$	10.25
	White paper notebook, 100 sheets.	Rodin, 20 pzas	64.00	3	26	$	7.38
	Small grid notebook, 100 sheets.	Cuaderno profesional Scribe 100 hojas	25.00	4	72	$	1.39
	#2 pencil	Cuaderno profesional Scribe 100 hojas	25.00	6	72	$	2.08
	Bicolor pencil	Cuaderno profesional Scribe 100 hojas	25.00	2	72	$	0.69
	Pens	Cuaderno profesional Scribe 100 hojas	25.00	16	72	$	5.56
	Highlighters	Lápiz de grafito Paper Mate Mirado número 2 redondo 4 pzas	23.00	6	72	$	1.92
Primary supply listdaughter	Eraser	Bicolor jumbo pelikan, 2 piezas	35.00	6	72	$	2.92
	Box of colored pencils	PLUMA PAPER MATE KILOMETRICO 100 (NEGRO, 12 PZS.)	52.00	4	72	$	2.89
	Liquid glue or adhesive pencil	Azor, 2 pzas	30.00	3	72	$	1.25
	Plastic ruler	Gomas Pelikan beige	5.00	6	72	$	0.42
	Sharpener	Bic 12	48.00	2	72	$	1.33
	Blunt-tip scissors	Pritt	20.00	6	72	$	1.67

	Geometry set	Regla Maped Twist'n flex de plástico 30 cm	10.00	2	72	$	0.28
	Different types of paper:	Ticher Color	10.00	6	72	$	0.83
	100 white letter-sized sheets.	Tijera Escolar Delta punta roma gris	14.90	6	72	$	1.24
	School dictionary.	Juego de Geometría Maped.	38.00	4	72	$	2.11
	Basic operations calculator.	Diferentes tipos de papel: bond, cartoncillo, cartulina, china, lustre.	35.00	2	72	$	0.97
	Pencils	Papel Duplicador Scribe tamaño carta 100 hojas	55.00	6	72	$	4.58
	Highlighters	Diccionario Academia, escolar, inicial.	177.00	5	72	$	12.29
	Bicolor pencil	Calculadora básica, Royal Cast	129.00	3	72	$	5.38
	Sharpener	Lápiz de grafito Paper Mate Mirado número 2 redondo 4 pzas	48.00	3	12	$	12.00
	Pens	Azor, 2 pzas	33.00	3	12	$	8.25
	Colors	Bicolor Verithin, 2 piezas	25.00	3	12	$	6.25
	Eraser	Ticher Color	10.00	3	12	$	2.50
Secondary school supply listdaughter	Liquid glue or adhesive pencil	PLUMA PAPER MATE KILOMETRICO 100 (NEGRO, 12 PZS.)	52.00	3	12	$	13.00
	Geometry set	Bic 12	140.00	3	12	$	35.00
	Pencil Sharpener	Gomas Pelikan beige	5.00	3	12	$	1.25
	Pens	Pritt	20.00	3	12	$	5.00
	Eraser	Juego de Geometría Maped.	54.50	3	12	$	13.63
	Geometry set without degrees	Lápiz mirado no. 2, 4 piezas	48.00	3	12	$	12.00
	Precision compass	Sacapuntas Maped	10.00	3	12	$	2.50
	Graduated ruler	PLUMA PAPER MATE KILOMETRICO 100 (NEGRO, 12 PZS.)	52.00	3	12	$	13.00
	Protractor	Gomas Pelikan beige	5.00	3	12	$	1.25
Upper Middle School supply list daughter	Block of paper or pack of 100 sheets	ESCUADRAS MAPED TECHNIC SEMI-PROFESIONAL (30 CM)	85.00	1	12	$	7.08
	Scientific calculator	Compás Maped metálico de máxima precisión	36.00	1	12	$	3.00
	Computer School outings	Regla Maped Twist'n flex de plástico 30 cm	10.00	1	12	$	0.83

		Newspapers	TRANSPORTADOR MAPED (TRANSPARENTE, 1 PZA.)	26.00	1	12	$ 2.17
		Magazines	Papel Clase ecológico Scribe tamaño Carta 500 hojas	55.00	3	12	$ 13.75
		Museum visit	Casio Inc. FX-300ES Plus - Calculadora científica, fx-300ES PLUS, Azul	338.00	1	36	$ 9.39
	Computation	Cinema	HP Chromebook 14-db0050nr Blanco 35.6 cm (14") 1920 x 1080 Pixeles	5900.00	1	48	$ 122.92
	School visits	Vacations	MUSEO, UNIVERSUM, ADMISION GENERAL	80.00	2	12	$ 13.33
	Information	Central battery phone	La Jornada	20.00	1	3	$ 6.67
		Cell phone	CONSUMIDOR, MENSUAL, ED PROFECO	28.00	1	2	$ 14.00
		Fixed telephone line rental	MUSEO, ADMISION GENERAL	65.00	4	12	$ 21.67
	Recreation	Airtime	Cine, miércoles entrada general	35.00	4	6	$ 23.33
		Monthly internet rental	Aportación independiente de la prestación determinada por ley	150.00	1	12	$ 12.50
Comunications	Aparatos de telefonía fija	Water	Panasonic KX-TS500W - Teléfono con Cable, Color Blanco	639.00	1	96	$ 6.66
	Fixed telephony equipment	Electricity LP gas	Nyxmobile XYN 306 Celular Básico 3G, Pantalla 1.77", Cámara 1.3 MP, color negro	500.00	2	36	$ 27.78
	Fixed-line telephone services	Housing rent	Servicio de telefonía doméstica	398.00	1	1	$ 398.00
	Mobile telephone services	Dress pants	Recarga de saldo	100.00	2	1	$ 200.00
	Internet services	Denim pants	Telcel, banda ancha 3Gb	399.00	1	1	$ 399.00
Housing and services	Water supply rights	Work pants	CONSUMO DE 30 METROS CUBICOS, saneamiento y drenaje	224.00	1	2	$ 112.00
	Electricity services	Suit	Consumo bimestral de 125 KWH	125.00	1	1	$ 125.00
	Gas consumption	Tie	Gas LP, precio por 30 kg	525.00	1	1	$ 525.00
	Rent	Dress shirt	Renta Promedio en la CDMX	3700.00	1	1	########
Clothing, footwear and	Father's dress and shoes	Work shirt	H&M - Pantalón elástico de viscosa - Blue	359.00	1	24	$ 14.96

accessories	Dress shirt	WT02 Jeans elásticos para Hombre	393.98	1	12	$ 32.83
	Sport shirt	Finerplan Pantalones cargo largos impermeables para hombre, con bolsillos, holgados, Caqui, Mediano	669.97	2	6	$ 223.32
	Dress socks	Kenneth Cole Reaction - Traje para Hombre, Ajustado, Separado, pantalón	703.00	2	60	$ 23.43
	Work socks	Corbata Delgada Slim de excelente calidad, hecha a mano, accesorio cool, clasico y elegante				
	Sports socks	Fina corbata Skinny lisa moda 6 cm de ancho	127.00	1	24	$ 5.29
	T-shirt	Hombre Negocios Diario / Trabajo Básico Tallas Grandes				
	Underwear	Camisa Cuello Inglés Un Color Manga Larga Poliéster Primavera / Otoño Blanco L Adultos #0000Y	189.00	1	6	$ 31.50
	Work shoes	Marco marine 70% poliester-30% algodón	329.00	1	6	$ 54.83
	Dress shoes	Camisa de lino para hombre casual de manga larga de algodón con dobladillo curvado, ligera, de ajuste regular para verano, playera	405.70	1	6	$ 67.62
	Sports shoes	Legou Polo de Manga Corta para Hombre, 15 Colores	345.00	1	6	$ 57.50
	Bathroom sandals	12 pares de calcetines de vestir para hombre	300.00	1	6	$ 50.00
	Towel	H&M - Calcetines estampados - Grey	170.00	2	4	$ 85.00
	Sweater	Adidas Unisex Calcetines Adidas Performance Con Logo En Empeine Rojo 9-10.5	145.00	1	4	$ 36.25
	Sweatshirt	Camiseta sin mangas lisa,one-size	149.00	2	18	$ 16.56
	Jacket	Diesel 55-d - Calzoncillos Tipo Calzones para Hombre	195.32	3	18	$ 32.55
	Windbreaker	Zapato de seguridad tipo borceguí casco de acero Mod. 101 Mca. Armada	255.00	1	6	$ 42.50
	Belt	Mocasines de Vestir marca Wallstreet color Café para Hombre	517.00	1	18	$ 28.72
	Sweatpants	Tenis Negros marca Urbant Star para Hombre	499.00	1	12	$ 41.58
	Shorts	sandalias corte sintético	55.00	1	12	$ 4.58

	Cap	Toalla de Medio Baño con Franjas	89.03	2	24	$ 7.42
	Wallet	Suéter Gianfranco Dunna cuello V	298.00	3	36	$ 24.83
	Wristwatch Dress pants	Chaqueta tipo sudadera con bandas laterales, XL |Rojo|Joven|Normal|Cremallera|de moda|Casual	259.00	1	18	$ 14.39
	Denim pants Dresses	Fitfulvan Chamarra de béisbol para Hombre, Estilo Informal, Color Puro, con Cierre	359.00	1	24	$ 14.96
	Skirts	Cazadora rompeviento con capucha con cordón de rayas de color block,L	799.00	1	8	$ 99.88
	Dress blouses	LA MODE, CINTURON, 100% FIBRA	142.60	2	12	$ 23.77
	Dress shirts	Wilson Hombre Pants Acabado Liso Gris M	349.00	1	12	$ 29.08
	Sport shirts	Bermuda Non stop corte regular	259.00	2	18	$ 28.78
	Nightgowns	Gorra Verde marca Furor para Hombre 1 hombre	220.00	2	36	$ 12.22
	Brassiere	Fina Cartera Billetera Para Hombre, De Piel, Hecha En León, Gto. México.	167.00	1	12	$ 13.92
	Underwear	Lanlan Reloj de pulsera de cuarzo analógico, formal o ocio, elegante para hombre, Brown Band White Dial	204.00	1	36	$ 5.67
	Bottoms	Pantalón Contempo de vestir estampado	219.00	2	24	$ 18.25
	Stockings	DENIM JEANS Pantalon Gabardina Arena	393.98	6	36	$ 65.66
	Thigh-high stockings	Vestido Con Cuello Profundo Metálico Sin Espalda - Dorado	337.00	3	12	$ 84.25
	Socks	Falda de cuadros con abertura delantera, XS |Negro	179.00	6	7	$ 153.43
Mother's dress and shoes	Dress socks Sports socks	Zehui Blusa de Gasa de Mangas largas con Volantes y Cuello Redondo de Mujer, Camisa de Mujer Blanco	269.00	5	30	$ 44.83
	Dress shoes	H&M - Playera de algodón - White	149.00	5	60	$ 12.42
	Sports shoes	Under Armour Mujer Top Hg Armour Racer Con Logotipo Estampado Negro	169.00	5	60	$ 14.08

House shoes	IntCamisón con encaje en contraste de espalda con tiras cruzadas	304.00	2	24	$ 25.33
Bathroom sandals	Sujetador con encaje floral	89.00	6	36	$ 14.83
Towel	Pantaleta de encaje Odisea	79.00	6	18	$ 26.33
Sweater	Fondo Ilusión	139.00	2	24	$ 11.58
Sweatshirt	Media elástica pretty legs, con encaje y silicón	39.00	2	6	$ 13.00
Jacket	Pantimedia PrettyLegs P7014 G Negro	99.00	4	4	$ 99.00
Windbreaker	Tobimedia Dorian Grey 218 Unitalla Negro	69.00	3	5	$ 41.40
Belt	Faja Reductiva Wilson Unitalla	22.00	2	12	$ 3.67
Cap Shorts	4Pares Calcetines Invisibles Mujer Cortos Nylon Algodón Calcetines Con Silicona Antideslizante	30.00	3	6	$ 15.00
Sweatpants	Adidas Unisex Calcetines Adidas Performance Con Logo En Empeine Rojo 9-10.5	99.00	1	4	$ 24.75
Wallet	Mujer Zapatos de baile Seda / Semicuero	339.00	2	12	$ 56.50
Wristwatch	Tenis Lilas marca Sportline para Mujer	699.00	2	36	$ 38.83
School backpack	Zapatos Oxford planos de otoño con plataforma con borlas y lazo	499.00	1	12	$ 41.58
Official school shirt	Sandalia Aqualetas	20.00	1	6	$ 3.33
Official school pants	Toalla Vestido De Microfibra Para Mujer Fiusha H2040	89.00	2	12	$ 14.83
Official school sweater	Ros1ock Tops para Mujer Mantener Caliente Sudaderas con Capucha	149.00	3	12	$ 37.25
Official school shorts	zudadera con capucha corta	120.00	2	24	$ 10.00
Official school vest	Eason Chamarra con Capucha para Mujer	299.00	3	36	$ 24.92
Full school tracksuit	Cazadora rompevientos con capucha	699.00	1	12	$ 58.25
Denim pants	Eachbid Cinturón Largo para Mujer Anillo Doble Hebilla	99.00	2	6	$ 33.00
Dress pants	Pants Everlast deportivo	249.00	1	12	$ 20.75
Dresses	Shorts deportivos de cintura elástica unicolor	239.00	2	18	$ 26.56

	Skirts	Bolso bandolera para mujer, de poliuretano, gran capacidad	350.00	1	6	$ 58.33
	Dress blouses	HAN Mujer Dama Cartera	179.00	3	18	$ 29.83
	Dress shirts	H&M - 9-pack de anillos - Gold	129.00	1	48	$ 2.69
	Sport shirts	Forever 21 - Collar Cadena Dos Aros Entrelazados - Plata	50.00	10	48	$ 10.42
	Nightgowns	Moda Aleación Señoras' Pulseras de Moda	88.00	10	48	$ 18.33
	Brassiere	Elegante Mujeres Cuarzo Analógico Relojes Pulsera	479.00	1	24	$ 19.96
	Underwear	H&M - 25 pares de aretes - Gold	79.00	7	36	$ 15.36
	Bottoms	Weekend, 100% algodón	199.00	5	24	$ 41.46
	Stockings	Essentials Jeans Rectos, 83% algodón, 15.5% polyester, 1.5% elastane	349.00	6	18	$ 116.33
	Thigh-high stockings	The Children´s Place, 100% algodón	210.00	8	30	$ 56.00
	Dress socks	Playera Weekend estampada, 100% algodón	189.99	10	12	$ 158.33
	Sports socks	Nautica playera, 100% algodón	285.00	8	12	$ 190.00
	Dress shoes	James fiallo Mens, 95% poliester, 5% licra	69.00	8	24	$ 23.00
	Sports shoes Bathroom sandals	Jefferies, Calcetines Deportivos, sin costura, 80% algodón, 17% nailon, 3% licra	89.00	6	8	$ 66.75
	Towel	Conscious, 100% algodón	129.00	8	6	$ 172.00
Son's dressand shoes	Sweater	Marvel Avengers, calzoncillos 3 pzas.	96.00	12	12	$ 96.00
	Sweatshirt	Grafito Boys, corte de piel vacuna	270.00	2	12	$ 45.00
	Jacket	Nautica, zapatillas decorrer, suela antideslizante con plantilla acolchada	359.00	2	24	$ 29.92
	Windbreaker	Rio Beach, ajuste de velcro y elastico	20.00	1	6	$ 3.33
	Wallet	Blancos selectos, 100% algodón	89.00	2	12	$ 14.83
	School backpack	Weekend cuello V, 100% algodón	329.00	6	12	$ 164.50
	Dress bag	Nautica, 60% algodón-40% poliester	400.00	5	18	$ 111.11
	Cap	H&M, 100% poliester	589.00	3	36	$ 49.08
	Shorts	Columnbia	679.00	1	12	$ 56.58
	Belt	Polo CLub	99.00	2	12	$ 16.50

	Sweatpants	The Children´s Place, 100% poliester	119.00	4	24	$ 19.83
	Ring	The Children´s Place, 100% algodón	189.00	5	24	$ 39.38
	Wristwatch	American Polo, 100% poliester	249.00	4	12	$ 83.00
	Bracelet	Cartera papel videojuego	279.00	1	18	$ 15.50
	Wristwatch	Reloj inteligente para teléfono	200.00	1	24	$ 8.33
	Earrings	Puma	489.00	1	24	$ 20.38
	Dress pants	Optima, Blanca, manga corta cuello polo	99.00	3	3	$ 99.00
	Denim pants	Talla 6-10	179.00	4	2	$ 358.00
	Dress shirt	100% acrílico talla Talla 6-10	199.00	4	24	$ 33.17
	Dress shirt	Talla 6-10	189.00	2	6	$ 63.00
	Sport shirt	Chaleco	220.00	2	24	$ 18.33
	T-shirt	Pants escolar raya blanca	279.00	1	12	$ 23.25
	Underwear	OshKosh B'Gosh - Mezclilla Fina para niña	330.00	5	24	$ 68.75
	Dress socks	725 ORIGINALS, PANTALON, 80% ALGODON - 18% POLIESTER - 2%	250.00	5	24	$ 52.08
	Sports socks	CHEROKEE, VESTIDO, 100% ALGODÓN	329.00	4	36	$ 36.56
	Shirts	WEEKEND, FALDA, 100% ALGODÓN	239.00	2	24	$ 19.92
	Underwear	Baby Creysi 00266 Blusa para Niñas	215.00	3	24	$ 26.88
Daughter's dress and shoes	Bottoms	Baby Creysi 00266 GRF Camiseta de Manga Larga para Niñas	220.00	8	12	$ 146.67
	Shoes	725 originals, 100% algodón	345.00	7	12	$ 201.25
	Sports shoes	Camisón Escote V Intime Lingerie	249.00	2	24	$ 20.75
	Bathroom sandals	Hanes Brasier cómodo sin Costuras	200.00	6	36	$ 33.33
	Towel	Hanes Bragas Bikini para Niñas 100% Algodón , (Paquete de 3)	179.00	8	24	$ 59.67
	Sweater	GIRLS ATTITUDE Set de Corpiños Laiza para Niña 6	150.00	7	18	$ 58.33
	Sweatshirt	Mallas Negras para Niña Girls Attitude 6	115.00	2	12	$ 19.17
	Jacket	Tobimedia Circulation	100.00	4	8	$ 50.00

Windbreaker	Jefferies - Calcetines hasta la rodilla para niñas grandes, paquete de 3	130.00	6	36	$ 21.67
Belt	Hanes - Calcetines tobilleros para niños pequeños, 10 unidades	150.00	10	12	$ 125.00
Cap	BARON, ZAPATOS, CORTE PIEL - SUELA SINTETICA	400.00	2	12	$ 66.67
Shorts	Tenis X-10 unisex Talla 19 cm BLANCO Niño	380.00	1	12	$ 31.67
Wallet	Sandalias Rosas marca Sands para Niña	360.00	1	12	$ 30.00
Wristwatch	Hilasal, 100% algodón Toalla Infantil My Little Pony 70 x 140 cm	245.00	2	24	$ 20.42
Backpack	Suéter Weekend cuello redondo para niña	369.00	7	72	$ 35.88
School shirt	Sudadera X-10 para niña Talla 14 FUCSIA	350.00	1	24	$ 14.58
School pants	Chamarra X-10 para niña Talla 14 ROSA	380.00	1	24	$ 15.83
School sweater	Chamarra De Rompeviento Niña, Unicornio	289.00	1	12	$ 24.08
School shorts	UP AND DOWN Cartera Rosa marca Up & Down para Mujer	280.00	2	12	$ 46.67
School vest	Juego de Mochila y Lonchera Disney Frozen 1	500.00	1	24	$ 20.83
School tracksuit	Bolsa de Mano con Pompóm Sahara	450.00	5	72	$ 31.25
Romper	Gorra drill ONIX para niña MORADO	200.00	4	24	$ 33.33
Set	Short Blanco Girls Attitude Blanco para Niña	230.00	4	12	$ 76.67
Diaper shirt	United Colors Of Benetton Niña Cinturón Con Acabado Tejido 3.5cm	124.00	3	72	$ 5.17
Baby shirt	Conjunto pants Piquenique para niña Talla 4 ROSA	269.00	1	12	$ 22.42
Baby shoe	Set de anillos Piquenique para niña MULTICOLOR	98.00	2	36	$ 5.44
Shoe cream	Disney PN1172 Princess - Reloj con correa blanca, para niños	130.00	1	60	$ 2.17
Insoles	Set de 5 Pulseras de Plástico Girls Attitude	50.00	6	60	$ 5.00
Shoe laces	Set de aretes Accessorize para niña MULTICOLOR	189.00	6	12	$ 94.50

		Shoe brush	PC TEEN CLASS, ESCOLAR, BLUSA, FALDA Y SUETER	179.00	5	24	$	37.29
		Shoe repair	BABY OSVI, MAMELUCO, 50% ALGODON - 50% POLIESTER	190.00	4	12	$	63.33
		Clothes hooks	BABY CIRCUS, CONJUNTO, 50% ALGODON - 50% POLIESTER	220.00	4	12	$	73.33
	Baby clothing	Toilet lid	CREYSI COLLECTION, CAMISETA, 83% ALGODON - 17% POLIAMIDA	100.00	7	12	$	58.33
		Single mattress	BE THE BEST, PLAYERA, 50% ALGODON - 50% POLIESTER	100.00	7	12	$	58.33
		Double mattress	Zapatos Azules marca Baby Colors para Bebé Niño	149.00	4	12	$	49.67
		Blanket	Cera líquida para calzado Colorfiel color café 60 ml	18.00	1	1	$	18.00
		Sheets	Plantilla Super Feet para Hombre Arfat	30.00	3	12	$	7.50
	Shoe cleanning and maintenance	Bedspread	Poliester	50.00	3	26	$	5.77
		Cleaning rags	Cepillo De Madera #2 Para Bolear Zapatos Cerda De Caballo	23.89	1	60	$	0.40
		Threads	Costura	120.00	1	24	$	5.00
Glassware, white goods, and small household items	Articles by zotehuela	Pillow	Ganchos para ropa Plasti Home de plástico 10 pzas	54.00	2	18	$	6.00
	Bathroom	Pillowcases	Asiento para baño redondo economico bisagra fija top-tite de plástico blanco	149.00	1	36	$	4.14
	Mattresses Sheets, bedspreads, and blankets	Needle	Colchón Restonic Individual Native	1199.00	2	120	$	19.98
		Zippers	Colchón Spring Air Target Matrimonial	1999.00	1	120	$	16.66
	Other textiles Pillows Sewing supplies	Buttons	Manta De Polar Mainstays Matrimonial Arena	129.00	3	36	$	10.75
		Curtain rod	Juego de Sábanas Mainstays Matrimonial Liso 4 piezas	89.00	3	36	$	7.42
		Home curtains	Amazon Basics Edredón Reversible de Microfibra	142.67	3	36	$	11.89
	Curtains Bathroom	Shower curtain	Jerga gruesa multiusos 48 x 140 cm 1 pza	29.30	5	6	$	24.42
		Fan	Hilos para bordar Mouline Special 117 DMC	20.00	5	18	$	5.56

	Mattresses	Iron	Almohada Firme Mainstays One Pack 130 Hilos Blanca	169.00	4	24	$	28.17
	Sheets, bedspreads, and blankets	Washing machine	Fundas para Almohada *de Microfibra Main Stays Liso Beige Estándar 2	79.00	12	72	$	13.17
	Other textiles	Alarm clock	Piezas					
	Pillows	Multi-socket outlet	Juego de agujas con ensartador	33.00	1	60	$	0.55
	Sewing supplies	Double bed	Sin marca	10.00	4	12	$	3.33
		Single bed	Sin marca	0.50	8	12	$	0.33
		Closet	Cortinero ajustable de 1.22 a 2.18 m negro	125.00	6	120	$	6.25
		Dresser	Sun Zero Randall Panel de Cortina con Forro térmico, 1 m x 1.6 m, Ciruela	125.00	12	72	$	20.83
		Coffee table	Cortina de Baño Luxory Soft Cuadros 180 x 180 cm	49.00	1	24	$	2.04
Household godos and home maintenance	Eléctric appliances	Wardrobe	Ventilador Mytek 3131 4 Pulg Escritorio 1Vel Metalico	700.00	2	48	$	29.17
		Chair	Plancha DE Vapor Taurus Saturno Suela DE Ceramica	599.00	1	24	$	24.96
		Bookcase	Lavadora Midea Doble Tina 11 Kg Blanca	2499.00	1	180	$	13.88
		Display cabinet	Despertador tiimco rd907-na naranja	160.00	1	12	$	13.33
		TV stand Living room	Barra Multicontactos 5 Tomas Fp0047 Fulgore	50.00	1	72	$	0.69
		Bicycles	GUIPAR Base para Colchón Yadel Matrimonial	1199.00	1	120	$	9.99
		Ironing board	Base De Cama Individual Individual Contemporaneo	999.00	2	180	$	11.10
		Color TV	Clóset Portátil HUT de 160 x 75 cm Azul	899.00	2	240	$	7.49
		DVD player	Tocador CMD Gabbana Chocolate	598.00	2	240	$	4.98
		Repair and maintenance of recreational items	ALTAVISTA Mesa de Centro Cuadros Nogal	749.00	1	180	$	4.16
		CDs music	Closet Portatil Organizador Ropero Closet Plegable Portable	1478.00	2	240	$	12.32
		Streaming	Silla de plastico modelo berlin - foodkeepers	156.00	2	84	$	3.71
		Baptisms	IKAL Librero Michigan de Madera Blanco	1699.00	1	360	$	4.72

		Confirmation	Vitrina estantería librero armario multiuso bertolini rt 3105 rustico	2353.00	1	480	$	4.90
		First Communion	ALTAVISTA Mesa para TV Alabama Gris	499.00	1	60	$	8.32
		3 years	DOURIET Sala Esquinera House Contemporánea 2 Piezas	1879.00	1	360	$	5.22
	Bicycles	Quinceañera	Bicicleta De Montaña 1 Vel. Cuadro De Acero. Monk Bicicleta Monk De Montaña 1 Vel. Cuadro De Acero.	1499.00	2	60	$	49.97
	Ironing	New Year's Eve dinner and January 1st, New Year January 6th, Epiphany	Burro para Planchar Eurostail Estándar	345.00	1	60	$	5.75
Recreational items	Electrical appliances	February 5th, Mexican Constitution Day	Sistema de Audio Bluetooth Negro	999.00	1	180	$	5.55
	Video players	March 21st, Benito Juárez G. birth	Tv Pantalla Led Hdtv Element Elefw195 19 720p 60hz Hdmi	799.00	1	60	$	13.32
	Maintenance and repair services	Holy Thursday Good Friday	Reproductor De Dvd Atvio Con Puerto HDMI Atdv 103	254.00	1	60	$	4.23
	Movies and music	Resurrection Day	Revisión y reparación	250.00	1	48	$	5.21
	Electrical appliances	April 30th, Children's Day						
	Video players	May 1st, Labor Day	Diversos géneros, 1 pieza	99.00	5	60	$	8.25
		May 5th, Battle of Puebla	Netflix	110.00	1	1	$	110.00
Holidays and other expenses	Festivities	May 10th, Mother's Day	Estimate of various expenses	6400.00	2	648	$	19.75
		End of school year	Estimate of various expenses	3200.00	2	648	$	9.88
		September 15-16, Independence Day	Estimate of various expenses	6500.00	2	648	$	20.06
		November 1st and 2nd, All Saints' Day and Day of the Dead	Estimate of various expenses	3590.00	2	648	$	11.08

	November 20th, Mexican Revolution	Estimate of various expenses	9560.00	1	648	$	14.75
	December 12th, Day of the Virgin of Guadalupe	Estimate of various expenses	1230.00	1	12	$	102.50
	Birthdays	Estimate of various expenses	920.00	2	12	$	153.33
	Wedding	Estimate of various expenses	267.00	1	12	$	22.25
	Funerals and cemeteries	Estimate of various expenses	267.00	1	12	$	22.25
	Large grid notebook, 100 sheets.	Estimate of various expenses	178.00	1	12	$	14.83
	Ruled notebook, 100 sheets.	Estimate of various expenses	178.00	1	12	$	14.83
	White paper notebook, 100 sheets.	Estimate of various expenses	178.00	1	12	$	14.83
	Sharpener	Estimate of various expenses	534.00	1	12	$	44.50
	Small adhesive pencil	Estimate of various expenses	130.00	1	12	$	10.83
	Pack of wooden colors	Estimate of various expenses	255.00	1	12	$	21.25
	Box of thick crayons	Estimate of various expenses	1567.00	1	12	$	130.58
	Flat wooden sticks	Estimate of various expenses	2132.00	6	648	$	19.74
	Blunt-tip scissors	Estimate of various expenses	534.00	1	12	$	44.50
	Brush set	Estimate of various expenses	876.00	1	12	$	73.00
	Watercolors						
	White cardstock	Estimate of various expenses	134.00	1	12	$	11.17
	Cardstock in different colors	Estimate of various expenses	278.00	1	12	$	23.17
	Pack of 100 white sheets						
	Foam sheets in different colors	Estimate of various expenses	456.00	4	12	$	152.00
	Yarn in different colors	Estimate of various expenses	12567.00	2	648	$	38.79
Funeral	Pack of clay	Cremation, wake, cross coffin	11528.00	2	648	$	35.58
TOTAL						**$**	**18,315.54**

Note. Own Elaboration