

NAME OF COOPERATIVE
INTERIM STATEMENT OF FINANCIAL CONDITION
As of _____

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents

Cash on Hand	xxx	
Checks & Other Cash Items (COCI)	xxx	
Cash in Bank	xxx	
Cash in Cooperative Federation	xxx	
Petty Cash Fund	xxx	
Revolving Fund	xxx	
Change Fund	xxx	
ATM Fund	xxx	
E-wallet Fund	xxx	
Total Cash and Cash Equivalents		xxx

Loans And Receivables

Loans Receivable		
Loans Receivable – Current	xxx	
Loans Receivable - Past Due (based on PAR)	xxx	
Loans Receivable Restructured	xxx	
Loans Receivable – Loans in Litigation	xxx	
Less: Unearned Interests and Discounts	(xxx)	
Allowance for Probable Losses on Loans	(xxx)	
Net, Loans Receivable		xxx
Accounts Receivable		
Accounts Receivables Trade – Current	xxx	
Accounts Receivables Trade - Past Due	xxx	
Accounts Receivables Trade - Restructured	xxx	
Accounts Receivables Trade - in Litigation	xxx	
Less: Allowance for Probable Losses on Accounts Receivable Trade	(xxx)	
Net, Accounts Receivable		xxx
Installment Receivable		
Installment Receivables – Current	xxx	
Installment Receivables – Past Due	xxx	
Installment Receivables – Restructured	xxx	
Installment Receivables - in Litigation	xxx	
Less: Allowance for Probable Losses on Installment Receivables ¹	(xxx)	
Unrealized Gross Margin	(xxx)	
Net, Installment Receivable		xxx
Sales Contract Receivable		
Less: Allowance for Probable Losses- Sales Contract Receivables	(xxx)	
Net, Sales Contract Receivable		xxx
Accounts Receivable - Non Trade		
Less: Allowance for Probable Losses- Accounts Receivable - non-trade	(xxx)	
Net, Accounts Receivable-non-trade		xxx
Advances to Officers, Employees and Members		
Due from Accountable Officers and Employees		xxx
Finance Lease Receivable		
Less: Allowance for Impairment – Finance Lease Receivable	(xxx)	
Net, Finance Lease Receivable		xxx
Receivable Assigned – Surety Agreement		
Less: Unearned Income – Receivable Assigned	xxx	
Other Current Receivables		xxx
Total Loans and Receivables		xxx

Financial Assets

Financial Assets at Fair Value through Profit and Loss	xxx	
Financial Asset at cost	xxx	
Less: Allowance for Impairment	(xxx)	
Net	xxx	
Total Financial Assets		xxx

Inventories		
Merchandise Inventory		xxx
Repossessed Inventories		xxx
Spare Parts/Materials and Other Goods Inventory		xxx
Raw Materials Inventory		xxx
Work in Process Inventory		xxx
Finished Goods Inventory		xxx
Agricultural Produce		xxx
Equipment for Lease Inventory		xxx
Less: Allowance for the Decline in Value of Inventory		(xxx)
Total Inventories		xxx
Biological Assets - Current		
Biological Assets – plants		xxx
Biological Assets – animals		xxx
Total Biological Assets		xxx
Other Current Assets		
Input Tax		xxx
Creditable VAT		xxx
Creditable Withholding Tax		xxx
Deposit to Suppliers		xxx
Unused Supplies		xxx
Assets Acquired in Settlement of Loans/Accounts		xxx
Prepaid Expenses		xxx
Other Current Assets		xxx
Total Other Current Assets		xxx
TOTAL CURRENT ASSETS		xxx
NON CURRENT ASSETS		
Financial Assets - Non-Current		
Financial Asset at Fair Value through Equity		xxx
Financial Assets at Cost		xxx
Less: Allowance for Impairment		(xxx)
Net		xxx
Financial Assets at Amortized Cost		xxx
Less: Allowance for Impairment		(xxx)
Net		xxx
Total Financial Assets		xxx
Investment in Subsidiaries		xxx
Investment in Associates		xxx
Investment in Joint Ventures		xxx
Investment Property		
Investment Property – Land		xxx
Investment Property – Building		xxx
Less Accumulated Depreciation - Investment Property, Building		(xxx)
Real Properties Acquired (RPA)		xxx
Less Real Properties Acquired (RPA)		(xxx)
Total Investment Property		xxx
Property, Plant and Equipment		
Land		xxx
Land Improvements		xxx
Less Accumulated Depreciation - land improvement		(xxx)
Building		xxx
Less Accumulated Depreciation - Building		(xxx)
Building Improvements		xxx
Less Accumulated Depreciation – Building Improvements		(xxx)
Building on Leased/Usufruct Land		xxx
Less Accumulated Depreciation - Building on Leased/Usufruct land		(xxx)
Utility Plant		xxx
Less Accumulated Depreciation - Utility Plant		(xxx)
Property, Plant and Equipment - Under Finance Lease		xxx
Less Accumulated Depreciation - Property, Plant and Equipment - Under Finance Lease		(xxx)
Construction in Progress		xxx
Less Accumulated Depreciation - Construction in Progress		(xxx)
Furniture, Fixtures & Equipment		xxx
Less Accumulated Depreciation - Furniture, Fixtures and Equipment		(xxx)
Machineries, Tools and Equipment		xxx
Less Accumulated Depreciation - Machineries, Tools and Equipment		(xxx)

Kitchen, Canteen and Catering Equipment/ Utensils	xxx		
Less Accumulated Depreciation - Kitchen, Canteen and Catering Equipment/Utensils	(xxx)	xxx	
Transportation Equipment	xxx		
Less Accumulated Depreciation - Transportation Equipment	(xxx)	xxx	
Linens and Uniforms	xxx		
Less Accumulated Depreciation - Linens and Uniforms	(xxx)	xxx	
Nursery/ Greenhouses	xxx		
Less Accumulated Depreciation - Nursery/Greenhouses	(xxx)	xxx	
Leasehold Rights & Improvements (net of amortization)		xxx	
Other Property, Plant and Equipment	xxx		
Less Accumulated Depreciation – Other Property, Plant and Equipment	(xxx)	xxx	
Total Property, Plant and Equipment			xxx
Biological Assets			
Biological Assets-Animals	xxx		
Less: Accumulated Depreciation – Biological Assets – Animals	(xxx)		
Net		xxx	
Biological Assets-Plants	xxx		
Less: Accumulated Depreciation Biological Assets – Plants	(xxx)		
Net		xxx	
Total Biological Assets			xxx
Intangible Assets			
Franchise		xxx	
Franchise Cost		xxx	
Copyright		xxx	
Patent		xxx	
Total Intangible Assets			xxx
Deferred Tax Asset			
Deferred Tax Asset – NOLCO		xxx	
Deferred Tax Asset – MCIT		xxx	
Deferred Tax Asset – Others		xxx	
Total Deferred Tax Asset			xxx
Other Non-Current Assets			
Computerization Cost, net		xxx	
Other Funds and Deposits		xxx	
Trust Deposit for Surety		xxx	
Due from Head Office/Branch/Satellites		xxx	
Deposit on Returnable Containers		xxx	
Miscellaneous Assets		xxx	
Total Other Non- Current Assets			xxx
TOTAL NON CURRENT ASSETS			
TOTAL ASSETS			xxx
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Deposit Liabilities			
Saving Deposits		xxx	
Time Deposits		xxx	
Other Deposit Liabilities		xxx	
Total Deposit Liabilities			xxx
Trade and Other Payables			
Accounts Payable-Trade		xxx	
Accounts Payable-Non Trade		xxx	
Loans Payable – Current		xxx	
Finance Lease Payable – current		xxx	
Due to Deployed Members		xxx	
Cash Bond Payable		xxx	
Other Payables		xxx	
Total Trade and Other Payables			xxx
Accrued Expenses			
Due to Regulatory Agencies		xxx	
SSS/ECC/Philhealth / Pag-Ibig Premium Contributions Payable		xxx	
SSS/Pag-Ibig Loans Payable		xxx	
Withholding Tax Payable		xxx	
Output Tax		xxx	
VAT Payable		xxx	
Income Tax Payable		xxx	
Other Accrued Expenses		xxx	
Total Accrued Expenses			xxx

Other Current Liabilities		
Deposit from Customers	xxx	
Advances from Customers	xxx	
School Program Support Fund Payable	xxx	
Interest on Share Capital Payable	xxx	
Patronage Refund Payable	xxx	
Due to Union/Federation (CETF)	xxx	
CETF Subsidy Payable (For federation only)	xxx	
Other Current Liabilities	<u>xxx</u>	
Total Other Current Liabilities		<u>xxx</u>
TOTAL CURRENT LIABILITIES		<u>xxx</u>
NON-CURRENT LIABILITIES		
Loans Payable	xxx	
Less: Discounts on Loans Payable	<u>(xxx)</u>	
Loans Payable, net		xxx
Revolving Capital Payable		xxx
Retirement Fund Payable		xxx
Finance Lease Payable - Long Term		xxx
Deferred Tax Liability		xxx
Other Non-Current Liabilities		
Project Subsidy Fund Payable	xxx	
Members' Benefit and Other Funds Payable	xxx	
Due to Head Office / Branch/ Satellite	xxx	
Water Maintenance Fund	xxx	
Officers Gratuity Fund Payable	xxx	
Other Non Current Liabilities	<u>xxx</u>	
Total Other Non-Current Liabilities		<u>xxx</u>
TOTAL NON CURRENT LIABILITIES		<u>xxx</u>
TOTAL LIABILITIES		<u>xxx</u>

EQUITY

MEMBERS' EQUITY

Common Shares		
Authorized _____ shares at _____ par value per share		
P _____		
Subscribed Share Capital- Common	xxx	
Less Subscription Receivable	<u>(xxx)</u>	
Paid-up Share Capital - Common	xxx	
less Treasury Shares Capital -Common	<u>(xxx)</u>	
Paid-up Share Capital – Common		xxx
Preferred Shares		
Authorized _____ shares at _____ par value per		
share P _____		
Subscribed Share Capital- Preferred	xxx	
Less Subscription Receivable	<u>(xxx)</u>	
Paid-up Share Capital – Preferred	xxx	
Less Treasury Shares Capital -Preferred	<u>(xxx)</u>	
Paid-up Share Capital – Preferred		xxx
Deposit for Share Capital Subscription		<u>xxx</u>
Total Paid-up Capital		xxx
Undivided Net Surplus or		xxx
Net Loss		<u>(xxx)</u>
Donations and Grants		
STATUTORY FUNDS		
Reserve Fund	xxx	
Coop. Education & Training Fund	xxx	
Community Development Fund	xxx	
Optional Fund	xxx	
Total, Statutory Funds		xxx
REVALUATION SURPLUS		xxx
UNREALIZED GAINS/LOSSES ON INVESTMENT		xxx
TOTAL MEMBERS' EQUITY		<u>xxx</u>
TOTAL LIABILITIES AND MEMBERS' EQUITY		<u>xxx</u>

NAME OF CSF COOPERATIVE
STATEMENT OF FINANCIAL CONDITION
AS OF DECEMBER 31, 20X2

ASSETS

	Notes	20X1	20X2
CURRENT ASSETS			
Cash and Cash Equivalents			
Receivable Assigned - Surety Agreement (Net)			
Unused Supplies			
Prepaid Expenses			
Other Current Assets			
Total Current Asset			
NON-CURRENT ASSETS			
Trust Deposit for Surety Fund			
Property, Plant and Equipment (Net)			
Other Non Current Assets			
Total Non-Current Assets			
TOTAL ASSETS			

LIABILITIES AND MEMBERS EQUITY

CURRENT LIABILITIES

Due to Regulatory Agencies			
SSS/ECC/ Philhealth / Pag-ibig Premium Contributions Payable			
SSS/Pag-Ibig Loans Payable			
Withholding Tax Payable			
Due to Federation/Union (CETF)			
Patronage Refund Payable			
Due to Lending Bank			
Financial Guarantee-Surety Agreement (Net)			
Other Current Liabilities			
Total Current Liabilities			

NON- CURRENT LIABILITIES

Loans Payable			
Retirement Fund Payable			
Other Non-Current Liabilities			
Total Non-Current Liabilities			

TOTAL LIABILITIES

MEMBERS EQUITY

Restricted Capital for Surety			
Paid-up Share Capital - Common			
Paid-up Share Capital - Preferred			
Statutory Funds			
Donation and Grants			
Deposit on Share Capital Subscription			
Total Members Equity		-	-
TOTAL LIABILITIES AND MEMBERS EQUITY		-	-

NAME OF COOPERATIVE UNION
STATEMENT OF FINANCIAL CONDITION
AS OF DECEMBER 31, 20X2

ASSETS

	Notes	20X1	20X2
CURRENT ASSETS			
Cash and Cash Equivalents			
Financial asset at fair value			
Unused Supplies			
Prepaid Expenses			
Other Current Assets			
Total Current Asset			
NON-CURRENT ASSETS			
Property, Plant and Equipment (Net)			
Financial asset at cost			
Investment Property			
Other Non Current Assets			
Total Non-Current Assets			
TOTAL ASSETS			
LIABILITIES AND MEMBERS EQUITY			
CURRENT LIABILITIES			
Accounts Payable-Non Trade			
Due to Regulatory Agencies			
SSS/ECC/ Philhealth / Pag-ibig Premium Contributions Payable			
SSS/Pag-Ibig Loans Payable			
Withholding Tax Payable			
Other Current Liabilities			
Total Current Liabilities			
NON- CURRENT LIABILITIES			
Loans Payable			
Retirement Fund Payable			
Other Non-Current Liabilities			
Total Non-Current Liabilities			
TOTAL LIABILITIES			
NET ASSETS			
Fund Balance			
Donation and Grants			
Total Net Assets		-	-
TOTAL LIABILITIES AND NET ASSETS		-	-

NAME OF COOPERATIVE
INTERIM STATEMENT OF OPERATION
As of _____

REVENUE ITEMS Income from Credit Operations		
Interest Income from Loans	xxx	
Service Fees	xxx	
Filing Fees	xxx	
Fines, Penalties, Surcharges	xxx	
Total Income from Credit Operations		xxx
Gross Revenue from Service Operations		
Service Income	xxx	
Interest Income from Lease Agreement	xxx	
Total Revenues	xxx	
Less: Cost of Services (Schedule ___)	(xxx)	
Gross Revenue from Service Operation	xxx	
Less Operating Expenses (Schedule ____)	(xxx)	
Income from Service Operation		xxx
Gross Margin from Marketing Operation		
Sales	xxx	
Less: Sales Returns & Allowances	(xxx)	
Less: Sales Discounts	(xxx)	
Net Sales	xxx	
Less: Cost of Good Sold (Schedule ___)	(xxx)	
Gross Margin from Marketing Operations	xxx	
Less Operating Expenses (Schedule ____)	(xxx)	
Income from Marketing Operation		xxx
Gross Margin from Consumers /Catering		
Sales	xxx	
Less: Sales Returns & Allowances	(xxx)	
Less: Sales Discounts	(xxx)	
Net Sales	xxx	
Less: Cost of Good Sold (Schedule ___)	(xxx)	
Gross Margin from Consumers/ Catering Operations	xxx	
Less Operating Expenses (Schedule ____)	(xxx)	
Income from Consumers/Catering Operation		xxx
Gross Margin from Production Operations		
Sales	xxx	
Less: Sales Returns & Allowances	(xxx)	
Less: Sales Discounts	(xxx)	
Net Sales	xxx	
Less: Cost of Goods Manufactured and Sold (Schedule____)	(xxx)	
Gross Margin from Production Operations	xxx	
Less Operating Expenses (Schedule ____)	(xxx)	
Income from Production Operation		xxx
TOTAL GROSS REVENUES FROM OPERATION		xxx
Add: Other Income		
Income/ Interest from Investment/ Deposits	xxx	
Membership Fee	xxx	

Commission Income	XXX	
Rental Income	XXX	
Realized Gross Margine	XXX	
Miscellaneous Income	XXX	
Total, Other Income		XXX
TOTAL GROSS REVENUE		XXX
LESS: EXPENSES		
Financing Costs		
Interest Expense on Borrowings	XXX	
Interest Expense on Deposits	XXX	
Other Financing Charges	XXX	
Total, Financing Cost		XXX
Selling /Marketing Costs (for consumer & marketing only)		
Advertising and Promotion	XXX	
Amortization	XXX	
Amortization of Leasehold Rights and Improvement	XXX	
Breakage & Losses on Kitchen Equipment	XXX	
Commission Expenses	XXX	
Communication	XXX	
Depreciation	XXX	
Employees Benefits	XXX	
Franchise	XXX	
Freight Out/ Delivery Expenses	XXX	
Gas, Oil and Lubricants	XXX	
Incentives and Allowance	XXX	
Insurance	XXX	
Miscellaneous Expense	XXX	
Periodicals, Magazines and Subscription	XXX	
Power, Light and Water	XXX	
Product / Service Development	XXX	
Product Research	XXX	
Product/Service Marketing and Promotion	XXX	
Rentals	XXX	
Repairs and Maintenance	XXX	
Representation	XXX	
Retirement Benefit Expense	XXX	
Royalties	XXX	
Salaries and Wages	XXX	
Spoilage, Breakage and Losses SSS, Philhealth, ECC, Pag-ibig Premium Contributions	XXX	
Storage / Warehousing Expenses	XXX	
Store/Canteen/Kitchen and Catering Supplies	XXX	
Taxes, Fees and Charges	XXX	
Travel and Transportation	XXX	
Total, Selling /Marketing Costs		XXX
Administrative Costs		
Affiliation Fee	XXX	
Amortization	XXX	
Bank Charges	XXX	
Certifications and Recognitions	XXX	
Collection Expense	XXX	
Communication	XXX	
Depreciation	XXX	
Employees Benefits	XXX	
Gas, Oil and Lubricants	XXX	
General Assembly Expenses	XXX	

General Support Services	xxx	
Insurance	xxx	
Litigation Expenses	xxx	
Meeting and Conferences	xxx	
Members' Benefit Expense	xxx	
Miscellaneous Expense	xxx	
Office Supplies	xxx	
Officers' Honorarium and Allowances	xxx	
Officers' Gratuity	xxx	
Periodicals, Magazines and Subscription	xxx	
Power, Light and Water	xxx	
Professional Fees	xxx	
Provision for Members' Future Benefits	xxx	
Provision for Probable Losses on Accounts/Loans/ Installment Receivables	xxx	
Rentals	xxx	
Repairs and Maintenance	xxx	
Representation	xxx	
Retirement Benefit Expense	xxx	
Salaries and Wages	xxx	
School Program Support	xxx	
Social and Community Service Expense	xxx	
SSS, Philhealth, ECC, Pag-ibig Premium	xxx	
Taxes, Fees and Charges	xxx	
Trainings/Seminars	xxx	
Travel and Transportation	xxx	
Total, Administrative Cost		xxx
TOTAL EXPENSES		xxx
NET SURPLUS/(NET LOSS) BEFORE OTHER		xxx
Add/Less: Other Items		
Project Subsidy	xxx	
CETF Subsidy	xxx	
Donation and Grant Subsidy	xxx	
Education and Training Fund Subsidy	xxx	
Optional Fund Subsidy	xxx	
Gains/(Losses) on Sale of Property & Equipment	xxx	
Gains/(Losses) in Financial Assets through Profit and Loss	xxx	
Gains/(Losses) in Financial Assets at Cost	xxx	
Gains/(Losses) on Sale of Real Property Acquired (RPA)	xxx	
Gains/(Losses) on Sale of Repossessed Item	xxx	
Gains/(Losses) on asset acquired in settlement of loans	xxx	
Gains/(Losses) from Foreign Exchange Valuation	xxx	
Subsidized Project Expenses	xxx	
CETF Subsidized Expenses	xxx	
Prior Years' Adjustment (can be positive or negative)	xxx	
Total, Other Items – Subsidy/ Gain (Losses)		xxx
NET SURPLUS(NET LOSS)		xxx
Less: Income Tax Expense (if, applicable)	(xxx)	
Income Tax – Benefit/Deferred)	(xxx)	xxx
NET SURPLUS /(LOSS) FOR ALLOCATION AND DISTRIBUTI		xxx
Allocation (for Net Surplus)		
Reserve Fund		xxx
Coop. Education & Training Fund		xxx
CETF – LOCAL		xxx

DUE TO CETF	xxx
Community Development Fund	xxx
Optional Fund	xxx
Total Statutory Reserves	xxx
Interest on Share Capital	xxx
Patronage Refund	xxx
Total	xxx
Allocation (if Net Loss)	
Reserve Fund (100% of Net Loss)	xxx

NAME OF CSF COOPERATIVE
STATEMENT OF OPERATION
 FOR THE PERIOD ENDED DECEMBER 31, 20X2

	<u>Notes</u>	<u>20X1</u>	<u>20X2</u>
GROSS REVENUE FROM CSF OPERATION			
Service Fee			
Other Income			
Total Gross Revenue			
LESS: EXPENSES			
Administrative Cost			
Financing Cost			
Total Expenses			
NET SURPLUS/(NET LOSS) BEFORE OTHER ITEM			
Add / Less: Other Item			
NET SURPLUS FROM OPERATION		-	-
<hr/>			
ALLOCATION OF NET SURPLUS/LOSS			
Reserve Fund			
CETF - Local			
CETF - Apex			
Optional Fund			
Community Development Fund			
Interest on Share Capital			
Patronage Refund			

NAME OF COOPERATIVE UNION
STATEMENT OF OPERATION
FOR THE PERIOD ENDED DECEMBER 31, 20X2

	<u>Notes</u>	<u>20X1</u>	<u>20X2</u>
GROSS RECEIPTS			
Program Fund - CETF			
Other Income			
Total Gross Revenue			
LESS: EXPENSES			
Administrative Cost			
Financing Cost			
Total Expenses			
EXCESS OF RECEIPTS OVER EXPENSES BEFORE OTHER ITEM			
Add / Less: Other Item			
EXCESS OF RECEIPTS OVER EXPENSES			
CHANGE IN FUND BALANCE			
Fund Balance, Beginning			
EXCESS OF RECEIPTS OVER EXPENSES			
Fund Balance, End			

NAME OF COOPERATIVE
 STATEMENT OF CHANGES IN EQUITY, STATUTORY FUNDS, DUE TO CETF AND
 DONATIONS AND GRANTS
 As of _____

Equity

Share Capital, Common, Beginning	XXX
Add: Additional Capital Build-up	XXX
Less: Withdrawal in Capital	<u>(XXX)</u>
Share Capital, Common, End	<u>XXX</u>
Share Capital, Preferred, Beginning	XXX
Add: Additional Capital Build-up	XXX
Less: Withdrawal in Capital	<u>(XXX)</u>
Share Capital, Preferred, End	<u>XXX</u>

Reserve Fund

Balance, Beginning	XXX
Add: Current Allocation	XXX
Less: Charges (Net Loss)	<u>(XXX)</u>
Balance, End	<u>XXX</u>

Cooperative Education and Training Fund

Balance, Beginning	XXX
Add: Current Allocation	XXX
Less: Charges	<u>(XXX)</u>
Balance, End	<u>XXX</u>

Optional Fund

Balance, Beginning	XXX
Add: Current Allocation	XXX
Less: Charges	<u>(XXX)</u>
Balance, End	<u>XXX</u>

Donations and Grants

Balance, Beginning	XXX
Additions	XXX
Less: Charges Balance, End	<u>(XXX)</u>
Balance, end	<u>XXX</u>

GRAND TOTALXXX**Due to Union/Federation**

Balance, Beginning	XXX
Add: Current Allocation	XXX
Less: Charges	<u>(XXX)</u>
Balance, End	<u>XXX</u>

NAME OF CSF COOPERATIVE
STATEMENT OF CHANGES IN MEMBERS EQUITY
AS OF DECEMBER 31, 20X2

	Notes	<u>20X1</u>	<u>20X2</u>
RESTRICTED CAPITAL FOR SURETY			
Balance, Beginning			
Add: Contribution			
Imputed Income			
Interest on SC			
Recovery of accounts previously written-off			
Less: Withdrawals			
Write-off of Past-due accounts			
Balance, End		-	-
PAID-UP SHARE CAPITAL			
Common Shares			
Balance, Beginning			
Add: Additional Capital Build-up			
Less: Withdrawals			
Balance, End		-	-
Preferred Shares			
Balance, Beginning			
Add: Additional Capital Build-up			
Less: Withdrawals			
Balance, End		-	-
STATUTORY FUNDS:			
RESERVE FUND:			
Balance, Beginning			
Add: Current Allocation			
Less: Charges			
Balance, End		-	-
EDUCATION AND TRAINING FUND			
Balance, Beginning			
Add: Current Allocation			
Less: Charges			
Balance, End		-	-
OPTIONAL FUND			
Balance, Beginning			
Add: Current Allocation			
Less: Charges			
Balance, End		-	-
COMMUNITY DEVELOPMENT FUND			
Balance, Beginning			
Add: Current Allocation			
Less: Charges			
Balance, End		-	-
TOTAL STATUTORY FUNDS		-	-
DONATION AND GRANTS			
Balance, Beginning			
Add: Receipts			
Less: Amortization			
Balance, End		-	-
DEPOSIT FOR SHARE CAPITAL SUBSCRIPTION			
TOTAL MEMBERS EQUITY		-	-

NAME OF COOPERATIVE
STATEMENT OF CASH FLOW
As of _____

Cash flow from Operating Activities:

Cash provided by operation:

Net surplus for allocation	XXX
Depreciation/Amortization	XXX
Provision for Probable Losses on Accounts/Installment Receivables	XXX

Changes in Assets and Liabilities

(Increase)/Decrease in	
Loans and Receivable	XXX
Inventories	XXX
Biological Assets (Current)	XXX
Other Current Assets	XXX

Increase/(Decrease) in:

Accounts and Other Payables	XXX
Accrued Expenses	XXX
Due to Union/Federation (CETF)	XXX
Other Current Liabilities	<u>XXX</u>
Net cash from operating activities	<u>XXX</u>

Cash flow from investing activities:

Sale/(Purchase) of Property & Equipment	XXX
Sale/(Purchase) of Financial Assets	XXX
Investment in Subsidiaries/Associates/Joint Venture	<u>XXX</u>
Net cash from investing activities	<u>XXX</u>

Cash flow from financing activities:

Acceptance/(Payment) of Deposit Liabilities	XXX
Interest on Share Capital Paid	XXX
Patronage Refund Paid	XXX
Increase (decrease) in Non-Current Liabilities	XXX
Proceeds from Paid-up Share Capital	XXX
Donations/Grants	XXX
Statutory funds	<u>XXX</u>
Net cash from financing activities	<u>XXX</u>

Net increase/(decrease) in cash XXX

Cash balance, beginning XXX

Cash balance, end XXX