

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	<u>xxx</u>	
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	<u>(xxx)</u>	
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	<u>(xxx)</u>	
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	<u>(xxx)</u>	
Net, Installment Receivable		xxx
Sales Contract Receivable	xxx	
Less: Allowance for Probable Losses- Sales Contract Receivables	<u>(xxx)</u>	
Net, Sales Contract Receivable		xxx
Accounts Receivable - Non Trade	xxx	
Less: Allowance for Probable Losses- Accounts Receivable - non-trade	<u>(xxx)</u>	
Net, Accounts Receivable-non-trade		xxx
Advances to Officers, Employees and Members		
Due from Accountable Officers and Employees		xxx
Finance Lease Receivable	xxx	
Less: Allowance for Impairment – Finance Lease Receivable	<u>(xxx)</u>	
Net, Finance Lease Receivable		xxx
Receivable Assigned – Surety Agreement	xxx	
Less: Unearned Income – Receivable Assigned		
Other Current Receivables	<u>xxx</u>	
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	<u>(xxx)</u>	
Net		<u>xxx</u>
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	<u>(xxx)</u>	
Total Inventories		xxx
Biological Assets - Current		
Biological Assets – plants	xxx	
Biological Assets – animals	<u>xxx</u>	
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	<u>xxx</u>	
Total Other Current Assets		xxx
TOTAL CURRENT ASSETS		<u>xxx</u>
NON CURRENT ASSETS		
Financial Assets - Non-Current		
Financial Asset at Fair Value through Equity	xxx	
Financial Assets at Cost	xxx	
Less: Allowance for Impairment	<u>(xxx)</u>	
Net		xxx
Financial Assets at Amortized Cost	xxx	
Less: Allowance for Impairment	<u>(xxx)</u>	
Net		<u>xxx</u>
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	<u>(xxx)</u>	xxx
Real Properties Acquired (RPA)	xxx	
Less Real Properties Acquired (RPA)	<u>(xxx)</u>	<u>xxx</u>
Total Investment Property		xxx
Property, Plant and Equipment		
Land	xxx	
Land Improvements	xxx	
Less Accumulated Depreciation - land improvement	<u>(xxx)</u>	xxx
Building	xxx	
Less Accumulated Depreciation - Building	<u>(xxx)</u>	xxx
Building Improvements	xxx	
Less Accumulated Depreciation – Building Improvements	<u>(xxx)</u>	xxx
Building on Leased/Usufruct Land	xxx	
Less Accumulated Depreciation - Building on Leased/Usufract land	<u>(xxx)</u>	xxx
Utility Plant	xxx	
Less Accumulated Depreciation - Utility Plant	<u>(xxx)</u>	xxx
Property, Plant and Equipment - Under Finance Lease	xxx	
Less Accumulated Depreciation - Property, Plant and Equipment - Under Finance Lease	<u>(xxx)</u>	xxx
Construction in Progress	xxx	
Less Accumulated Depreciation - Construction in Progress	<u>(xxx)</u>	xxx
Furniture, Fixtures & Equipment	xxx	
Less Accumulated Depreciation - Furniture, Fixtures and Equipment	<u>(xxx)</u>	xxx
Machineries, Tools and Equipment	xxx	
Less Accumulated Depreciation - Machineries, Tools and Equipment	<u>(xxx)</u>	xxx

Kitchen, Canteen and Catering Equipment/ Utensils	xxx		
Less Accumulated Depreciation - Kitchen, Canteen and Catering Equipment/Utensils	<u>(xxx)</u>	xxx	
Transportation Equipment	xxx		
Less Accumulated Depreciation - Transportation Equipment	<u>(xxx)</u>	xxx	
Linens and Uniforms	xxx		
Less Accumulated Depreciation - Linens and Uniforms	<u>(xxx)</u>	xxx	
Nursery/ Greenhouses	xxx		
Less Accumulated Depreciation - Nursery/Greenhouses	<u>(xxx)</u>	xxx	
Leasehold Rights & Improvements (net of amortization)		xxx	
Other Property, Plant and Equipment	xxx		
Less Accumulated Depreciation – Other Property, Plant and Equipment	<u>(xxx)</u>	xxx	
Total Property, Plant and Equipment			xxx
Biological Assets			
Biological Assets-Animals	xxx		
Less: Accumulated Depreciation – Biological Assets – Animals	<u>(xxx)</u>		
Net		xxx	
Biological Assets-Plants	xxx		
Less: Accumulated Depreciation Biological Assets – Plants	<u>(xxx)</u>		
Net		xxx	
Total Biological Assets			xxx
Intangible Assets			
Franchise		xxx	
Franchise Cost		xxx	
Copyright		xxx	
Patent		<u>xxx</u>	
Total Intangible Assets			xxx
Deferred Tax Asset			
Deferred Tax Asset – NOLCO		xxx	
Deferred Tax Asset – MCIT		xxx	
Deferred Tax Asset – Others		<u>xxx</u>	
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		<u>xxx</u>	
Total Other Non- Current Assets			<u>xxx</u>
TOTAL NON CURRENT ASSETS			
TOTAL ASSETS			<u>xxx</u>
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Deposit Liabilities			
Saving Deposits		xxx	
Time Deposits		xxx	
Other Deposit Liabilities		<u>xxx</u>	
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		<u>xxx</u>	
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		<u>xxx</u>	
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	
Less: Discounts on Loans Payable	xxx
Loans Payable, net	<u>(xxx)</u>
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	<u>xxx</u>
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

-	-
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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

	Notes	20X1	20X2
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		-	-
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

	Notes	20X1	20X2
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 TOTAL	<u>XXX</u>
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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	20X1	20X2
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>
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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
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Cash balance, beginning	<u>XXX</u>
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Cash balance, end	<u>XXX</u>
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