

NAME OF COOPERATIVE
STATEMENT OF FINANCIAL CONDITION
As of _____

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents

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

Loans And Receivables

Loans Receivable	
Loans Receivable - Current	
Loans Receivable - Past Due (based on PAR)	
Loans Receivable Restructured	
Loans Receivable – Loans in Litigation	
Less: Unearned Interests and Discounts	
Allowance for Probable Losses on Loans	
Net, Loans Receivable	

Accounts Receivable

Accounts Receivables Trade – Current	
Accounts Receivables Trade - Past Due	
Accounts Receivables Trade - Restructured	
Accounts Receivables Trade - in Litigation	
Less: Allowance for Probable Losses on Accounts Receivable Trade	
Net, Accounts Receivable	

Installment Receivable

Installment Receivables – Current	
Installment Receivables – Past Due	
Installment Receivables – Restructured	
Installment Receivables - in Litigation	
Less: Allowance for Probable Losses on Installment Receivables	
Unrealized Gross Margin	

Sales Contract Receivable

Less: Allowance for Probable Losses- Sales Contract Receivables	
Net, Sales Contract Receivable	

Accounts Receivable - Non Trade

Less: Allowance for Probable Losses- Accounts Receivable - non-trade	
Net, Accounts Receivable-non-trade	

Advances to Officers, Employees and Members

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Due from Accountable Officers and Employees	
Finance Lease Receivable	
Allowance for Impairment – Finance Lease Receivable	
Net, Finance Lease Receivable	
Other Current Receivables	
Total Loans and Receivables	
Financial Assets	
Financial Assets at Fair Value through Profit and Loss	
Financial Asset at cost	
Less: Allowance for Impairment	
Net	
Total Financial Assets	
Inventories	
Merchandise Inventory	
Repossessed Inventories	
Spare Parts/Materials and Other Goods Inventory	
Raw Materials Inventory	
Work in Process Inventory	
Finished Goods Inventory	
Agricultural Produce	
Equipment for Lease Inventory	
Less: Allowance for the Decline in Value of Inventory	
Total Inventories	
Biological Assets - Current	
Biological Assets - plants	
Biological Assets - animals	
Total Biological Assets	
Other Current Assets	
Input Tax	
Creditable VAT	
Creditable Withholding Taxes	
Deposit to Suppliers	
Unused Supplies	
Prepaid Expenses	
Assets Acquired in Settlement of Loans/Accounts	
Less Accumulated Depreciation - Assets Acquired in Settlement of Loans/Accounts	
Net, Assets Acquired in Settlement of Loans/Accounts	
Other Current Assets	
Total Other Current Assets	
TOTAL CURRENT ASSETS	
NON CURRENT ASSETS	
Financial Assets - Non-Current	
Financial Assets at Cost	
Less: Allowance for Impairment	
Net	-
Financial Assets at Amortized Cost	

Less: Allowance for Impairment	
Net	
Total Financial Assets	

Investment in Subsidiaries	
Investment in Associates	
Investment in Joint Ventures	

Investment Property	
Investment Property - Land	
Investment Property – Building	
Less Accumulated Depreciation - Investment Property, Building	
Real Properties Acquired (RPA)	
Less Real Properties Acquired (RPA)	
Total Investment Property	

Property, Plant and Equipment	
Land	
Land Improvements	
Less Accumulated Depreciation - land improvement	
Building and Improvements	
Less Accumulated Depreciation - Building and improvement	
Building on Leased/Usufruct Land	
Less Accumulated Depreciation - Building on Leased/Usufruct land	
Utility Plant	
Less Accumulated Depreciation - Utility Plant	
Property, Plant and Equipment - Under Finance Lease	
Less Accumulated Depreciation - Property, Plant and Equipment - Under Finance Lease	
Construction in Progress	
Less Accumulated Depreciation - Construction in Progress	
Furniture, Fixtures & Equipment	
Less Accumulated Depreciation - Furniture, Fixtures and Equipment	
Machineries, Tools and Equipment	
Less Accumulated Depreciation - Machineries, Tools and Equipment	
Kitchen, Canteen and Catering Equipment/ Utensils	
Less Accumulated Depreciation - Kitchen, Canteen and Catering Equipment/Utensils	
Transportation Equipment	
Less Accumulated Depreciation - Transportation Equipment	
Linens and Uniforms	
Less Accumulated Depreciation - Linens and Uniforms	
Nursery/ Greenhouses	
Less Accumulated Depreciation - Nursery/Greenhouses	
Leasehold Rights & Improvements (net of amortization)	
Other Property, Plant and Equipment	
Total Property, Plant and Equipment	

Biological Assets	
Biological Assets-Animals	
Less: Accumulated Depreciation – Biological Assets – Animals	
Net	0
Biological Assets-Plants	
Less: Accumulated Depreciation Biological Assets - Plants	

Net
Total Biological Assets

0
0

Intangible Assets

Franchise
Franchise Cost
Copyright
Patent
Total Intangible Assets

0

Other Non-Current Assets

Computerization Cost, net
Other Funds and Deposits
Deposit on Returnable Containers
Miscellaneous Assets
Total Other Non- Current Assets

TOTAL NON CURRENT ASSETS

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES

Deposit Liabilities

Saving Deposits
Time Deposits
Total Deposit Liabilities

-

Accounts and Other Payables

Accounts Payable-Trade
Accounts Payable-Non Trade
Loans Payable - Current
Finance Lease Payable - current
Due to Deployed Members
Cash Bond Payable
Other Payables
Total Accounts and Other Payables

-

Accrued Expenses

Due to Regulatory Agencies
SSS/ECC/Philhealth / Pag-Ibig Premium Contributions Payable
SSS/Pag-Ibig Loans Payable
Withholding Tax Payable
Output Tax
VAT Payable
Income Tax Payable
Other Accrued Expenses
Total Accrued Expenses

-

Other Current Liabilities

Deposit from Customers
Advances from Customers
School Program Support Fund Payable
Interest on Share Capital Payable
Patronage Refund Payable
Due to Union/Federation (CETF)
Other Current Liabilities
Total Other Current Liabilities

-

TOTAL CURRENT LIABILITIES

NON-CURRENT LIABILITIES

Loans Payable

Less: Discounts on Loans Payable
Loans Payable, net

Revolving Capital Payable

Retirement Fund Payable

Finance Lease Payable - Long Term

Total

-
-

Other Non-Current Liabilities

Project Subsidy Fund
Members' Benefit and Other Funds Payable
Due to Head Office / Branch/ Subsidiary
CSF Guarantee Fund
Other Non Current Liabilities
Total Other Non-Current Liabilities

TOTAL NON CURRENT LIABILITIES

TOTAL LIABILITIES

EQUITY

MEMBERS' EQUITY

Common Shares

Authorized _____ shares at _____ par value per share P _____

Subscribed Share Capital- Common
Less Subscription Receivable
Paid-up Share Capital - Common
less Treasury Shares Capital -Common
Paid-up Share Capital - Common

Preferred Shares

Authorized _____ shares at _____ par value per

Subscribed Share Capital- Preferred
Less Subscription Receivable
Paid-up Share Capital - Preferred
Less Treasury Shares Capital -Preferred
Paid-up Share Capital - Preferred
Deposit for Share Capital Subscription
Total Paid-up Capital

Undivided Net Surplus/(Net Loss)

Donations and Grants

STATUTORY FUNDS

Reserve Fund
Coop. Education & Training Fund
Community Development Fund
Optional Fund
Total, Statutory Funds

REVALUATION SURPLUS

TOTAL MEMBERS' EQUITY

TOTAL LIABILITIES AND MEMBERS' EQUITY
