



Report Summary

Standard "Statement of Cash Flows" report. ('indirect method' of calculation)

This type of report shows the net change in balance sheet accounts over a given date range divided into 3 standard sections; operations, investing and financing. Options include more and less details as well as the ability to display the actual start and end account balances.

Accounts will be sorted first by Cash Flow Group and then by G/L Account number within those groups.

Set-up Required

There are 2 tasks necessary to be able to run this report

1. Set up Cash Flow Groups (go to Cash Flow Group Set-up page)
2. Assign all Balance Sheet G/L accounts to a Cash Flow Group

See the Key Requirements Section below

Default Location

Base Module: Financials > Financial Reports > Orchestrated Reports

Reports Module: Reports > Financials > Orchestrated Reports

Typically Used by

Owners, controllers, and financial decision-makers use this type of report to get a view of the changes in non-cash G/L accounts that impact cash flow.

This is often required by investors or financial institutions along with an Income Statement (P&L) and Balance Sheet.



Key Requirements

The following steps REQUIRED to generate an accurate report

1. Cash Flow Groups: (go to Cash Flow Group Set-up page)
 1. Cash Flow groups must be set-up.
(Administration>Setup>Financials>Cash Flow Groups)
 2. Each Cash Flow Group must have a segment selected. (Operating, Investing or Financing)
2. G/L Accounts:
 1. All NON-CASH balance sheet G/L accounts must be assigned to a Cash Flow Group in the Chart of Accounts. (Financials>Chart of Accounts, Account numbers starting with 1, 2 or 3)
 2. This includes the "system" accounts that fall within the range of balance sheet accounts.
 3. All Cash G/L accounts must have the cash account box checked.
An account should have an assigned Cash Flow Group OR have the "Cash Account" box checked, but not both.

Chart of Accounts

G/L Account: 12015 00
Name: Inventory - Raw Materials (CORP)

G/L Account Details
 Title Active Account
External Code:
Currency: All Currencies
 Confidential Level: 4

Balance:
G/L Account Properties
Account Type:
 Control Account
 Cash Account
 Cash Flow Relevant
 Exclude From EBITDA
Relevant for Cost Account:
 Project
Revenue Comp Group:
Cash Flow Group:
OK Cancel Account Details

Assets
BANK - Bank Accounts
10000 - Checking
10010-00 - Cash - Tap room register
10011-00 - Cash - Events (CORP)
10015-00 - Checking - Chase Bank
10020-00 - Checking - BOW
10025-00 - TD Ameritrade Investments

11000-00 - Accounts Receivable (CORP)
CTA - Current Assets
12000 - Inventory
12010-00 - Inventory - Finished Goods (CORP)
12015-00 - Inventory - Raw Materials (CORP)
12016-00 - Inventory - Non-Production Materials (CORP)
12020-00 - Inventory - Packaging (CORP)
12025-00 - Semi Finished Good - Wort (CORP)
12030-00 - Semi Finished Good - Green Beer (CORP)
12035-00 - Semi Finished Good - Dry Hopped Beer (CORP)
12036-00 - Semi Finished Good - Barrel Aged Beer (CORP)
12040-00 - Semi Finished Good - Bright Beer (CORP)
12045-00 - Inventory - Retail Merchandise (CORP)
12050-00 - Inventory - Point of Sale (CORP)
12055-00 - Inventory - Restaurant Food & Beverage (CORP)
12060-00 - Inventory - Lab Supplies (CORP)
13000 - WIP

Assets
Liabilities
Equity
Revenues
Cost of Sales
Expenses
Financing
Other Revenues and Expenses

Once Cash Flow Groups are set-up, each NON-CASH Balance Sheet G/L Account must be assigned to the desired Cash Flow Group
Balance sheet accounts typically start with 1, 2 or 3



Chart of Accounts

G/L Account: 10015 00
Name: Checking - Chase Bank

G/L Account Details

Title Active Account

External Code:
Currency: All Currencies

Confidential Level: 4

Balance: 1,279.94 \$

G/L Account Properties

Account Type: Other

Control Account

Cash Account

Cash Flow Relevant
 Exclude From EBITDA
Relevant for Cost Accounting
 Project

Revenue Comp Group:
Cash Flow Group:

OK Cancel Account Details

Assets

BANK - Bank Accounts

- 10000 - Checking
 - 10010-00 - Cash - Tap room register
 - 10011-00 - Cash - Events (CORP)
 - 10015-00 - Checking - Chase Bank
 - 10020-00 - Checking - BOW
 - 10025-00 - TD Ameritrade Investments
 - 10030-00 - Money Market - BOW (CORP)
 - 10035-00 - Checking - CoBiz Bank (CORP)
 - 10040-00 - CoBiz money market (CORP)
 - 10045-00 - CoBiz Const. Reserve MMK Acct (CORP)
 - 10099-00 - Checking Account Clearing (CORP)

AR - Accounts Receivable

- 11000 - Accounts Receivable
- 11000-00 - Accounts Receivable (CORP)
- 12025-00 - Semi Finished Good - Wort (CORP)
- 12030-00 - Semi Finished Good - Green Beer (CORP)
- 12035-00 - Semi Finished Good - Dry Hopped Beer (CORP)
- 12036-00 - Semi Finished Good - Barrel Aged Beer (CORP)
- 12040-00 - Semi Finished Good - Bright Beer (CORP)
- 12045-00 - Inventory - Retail Merchandise (CORP)
- 12050-00 - Inventory - Point of Sale (CORP)
- 12055-00 - Inventory - Restaurant Food & Beverage (CORP)
- 12060-00 - Inventory - Lab Supplies (CORP)
- 13000 - WIP

Vertical Navigation: Assets, Liabilities, Equity, Revenues, Cost of Sales, Expenses, Financing, Other Revenues and Expenses

Annotations:

- Red box around "10015-00 - Checking - Chase Bank" in the Assets list.
- Red box around "Cash Account" checkbox with an arrow pointing to it.
- Red callout box: "This box must be checked for all cash accounts. Cash Accounts are typically located in the BANK - Bank Accounts section of the chart of accounts"



Tips

Set-up Tip: Run the report once before you go through set-up.

The report will flag any G/L accounts that are not set-up and will suggest the report segment that those accounts typically are assigned to. (If you are unsure about any segment assignments, consult with your accountant or financial advisor.)

Required Cash Flow Group / Segment	GL Acct	Acct. Name	Commonly assigned to Segment:
10000 - Checking	⇒ 10014-00	Checking - Huntington Money Market (CORP)	Operating Activities
11000 - Accounts Receivable	⇒ 11000-00	Accounts Receivable (CORP)	Operating Activities
12000 - Inventory	⇒ 14025-01	Inventory - Finished Goods (CORP)	Operating Activities
	⇒ 14035-01	Inventory - Packaging (CORP)	Operating Activities
	⇒ 14040-00	Inventory - Sales POS (ADMIN)	Operating Activities
	⇒ 14045-01	Inventory - Raw Materials (CORP)	Operating Activities
	⇒ 14050-02	Inventory - Restaurant Food & Beverage (TR)	Operating Activities
	⇒ 14055-02	Inventory - Retail Merchandise (BEST)	Operating Activities

Parameters

Required:

Start and End Date

Optional:

Hide accounts with no change: (Any account with the same balance from start to end of period will be hidden.)

Show G/L Acct. Level Details: (Shows individual G/L accounts under each cash flow group.)

Show Start & End Acct Balances: (Shows each accounts period starting and ending balance as well as the net change.)

- Selection Criteria

Statement of Cash Flows

Starting Date:

Ending Date:

Optional Parameters:

Hide accounts w/ no change

Show GL Acct Level Details:

Show Start & End Acct Balances:

OK Cancel



Report Examples

Standard Report		Page 1 of 1 1/9/2015 12:27 pm i
	Statement of Cash Flows* <i>From 4/1/14 to 4/30/14</i>	
<small>*Indirect Method</small>		
Cash Flow from Operating Activities		
Source of Adjustment		Cash Change
Net Income		\$ 172,346
11000 - Accounts Receivable		\$ (107,366)
12000 - Inventory		\$ (35,257)
13000 - W/P		\$ (626)
15000 - Other Current Assets		\$ 69,938
19000 - System Asset Accounts		\$ -
20000 - Accounts Payable		\$ 79,357
21000 - Short Term Loans		\$ -
22000 - Credit Card Liabilities		\$ -
23000 - Payroll Liabilities		\$ 1,919
25000 - Other Tax Liabilities		\$ 1,700
26000 - Other Liabilities		\$ 2,823
29000 - System Liability Accounts		\$ -
	Net Cash Provided by Operating Activities	\$ 184,834
Cash Flow from Investing Activities		
Source of Adjustment		Cash Change
16000 - Fixed Assets		\$ (21,577)
17000 - Other Fixed Assets		\$ 743
18000 - Accumulated Depreciation		\$ 48,634
	Net Cash Provided by Investing Activities	\$ 27,800
Cash Flow from Financing Activities		
Source of Adjustment		Cash Change
28000 - Long Term Liabilities		\$ (16,333)
30000 - Equity		\$ (145,704)
39000 - System Equity		\$ -
	Net Cash Provided by Financing Activities	\$ (162,036)
	Net change in cash for period	\$ 50,598
	Cash at beginning of period	\$ 382,362
	Cash at end of period	\$ 432,960



Show G/L Account Level Details (first page shown)

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Statement of Cash Flows*

From 4/1/14 to 4/30/14

**Indirect Method*

Cash Flow from Operating Activities

Source of Adjustment			Cash Change
Net Income			\$ 172,346
11000 - Accounts Receivable	11000-00	Accounts Receivable (CORP)	\$ (107,366)
			11000 - Accounts Receivable Total
			\$ (107,366)
12000 - Inventory	12010-00	Inventory - Finished Goods (CORP)	\$ 112,170
	12015-00	Inventory - Raw Materials (CORP)	\$ (50,911)
	12016-00	Inventory - Non-Production Materials (CORP)	\$ (3,069)
	12020-00	Inventory - Packaging (CORP)	\$ 25,529
	12025-00	Semi Finished Good - Wort (CORP)	\$ 110
	12030-00	Semi Finished Good - Green Beer (CORP)	\$ (52,075)
	12035-00	Semi Finished Good - Dry Hopped Beer (CORP)	\$ 66,343
	12036-00	Semi Finished Good - Barrel Aged Beer (CORP)	\$ (111,552)
	12040-00	Semi Finished Good - Bright Beer (CORP)	\$ 4,168
	12045-00	Inventory - Retail Merchandise (CORP)	\$ -
	12050-00	Inventory - Point of Sale (CORP)	\$ (21,199)
	12055-00	Inventory - Restaurant Food & Beverage (CORP)	\$ (25)
	12060-00	Inventory - Lab Supplies (CORP)	\$ (4,747)
			12000 - Inventory Total
			\$ (35,257)
13000 - WIP	13010-00	WIP - Wort (CORP)	\$ -
	13015-00	WIP - Green Beer (CORP)	\$ -
	13020-00	WIP - Dry Hopped Beer (CORP)	\$ -
	13025-00	WIP - Bright Beer (CORP)	\$ -
	13026-00	WIP - Barrel Aged Beer (CORP)	\$ -
	13030-00	WIP - Finished Goods (CORP)	\$ (626)
			13000 - WIP Total
			\$ (626)
15000 - Other Current Assets	15010-00	Undeposited Funds (CORP)	\$ -
	15015-00	ACH Holding (CORP)	\$ -
	15020-00	Trade Receivable (CORP)	\$ -
	15025-00	Employee Loans (CORP)	\$ 400
	15030-00	Prepaid Expenses (CORP)	\$ (3,324)
	15031-00	Prepaid Rent (CORP)	\$ 833
	15032-00	Prepaid Maintenance parts (CORP)	\$ -
	15035-00	Prepaid Insurance (CORP)	\$ 168
	15040-00	Prepaid Taxes (CORP)	\$ -
	15045-00	A/P Down Payments (CORP)	\$ 69,526
	15050-00	Contract Brewing Clearing Account (CORP)	\$ -
	15055-00	Inventory Capitalization (CORP)	\$ -
	15060-00	Note Receivable-Savory Cuisines Catering (CORP)	\$ 2,334
	15065-00	Health/dental/vision premiums receivable (CORP)	\$ -
			15000 - Other Current Assets Total
			\$ 69,538

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Zoom Factor: 75



Show Starting and Ending Balances selected



Statement of Cash Flows*

From 4/1/14 to 4/30/14

*Indirect Method

Cash Flow from Operating Activities

Source of Adjustment	Start Balance	End Balance	Cash Change
Net Income			\$ 172,346
11000 - Accounts Receivable	\$ 1,200,636	\$ 1,308,002	\$ (107,366)
12000 - Inventory	\$ 1,571,363	\$ 1,606,621	\$ (35,257)
13000 - W/P	\$ (626)	\$ -	\$ (626)
15000 - Other Current Assets	\$ 382,253	\$ 312,316	\$ 69,938
20000 - Accounts Payable	\$ (806,129)	\$ (885,486)	\$ 79,357
23000 - Payroll Liabilities	\$ 3,621	\$ 1,702	\$ 1,919
25000 - Other Tax Liabilities	\$ (5,151)	\$ (6,851)	\$ 1,700
26000 - Other Liabilities	\$ (13,218)	\$ (16,040)	\$ 2,823
Net Cash Provided by Operating Activities			\$ 184,834

Cash Flow from Investing Activities

Source of Adjustment	Start Balance	End Balance	Cash Change
16000 - Fixed Assets	\$ 6,119,480	\$ 6,141,056	\$ (21,577)
17000 - Other Fixed Assets	\$ 50,708	\$ 49,965	\$ 743
18000 - Accumulated Depreciation	\$ (2,733,887)	\$ (2,782,521)	\$ 48,634
Net Cash Provided by Investing Activities			\$ 27,800

Cash Flow from Financing Activities

Source of Adjustment	Start Balance	End Balance	Cash Change
28000 - Long Term Liabilities	\$ (1,342,104)	\$ (1,325,771)	\$ (16,333)
30000 - Equity	\$ 602,957	\$ 748,660	\$ (145,704)
Net Cash Provided by Financing Activities			\$ (162,036)

Net change in cash for period	\$ 50,598
Cash at beginning of period	\$ 382,362
Cash at end of period	\$ 432,960