

Statement Of Cash Flows

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

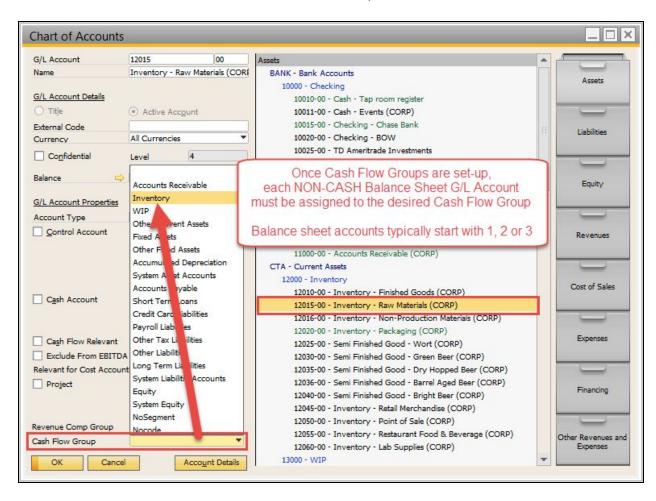
The following steps REQUIRED to generate an accurate report

- 1. Cash Flow Groups: (go to Cash Flow Group Set-up page)
 - 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:
 - 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)

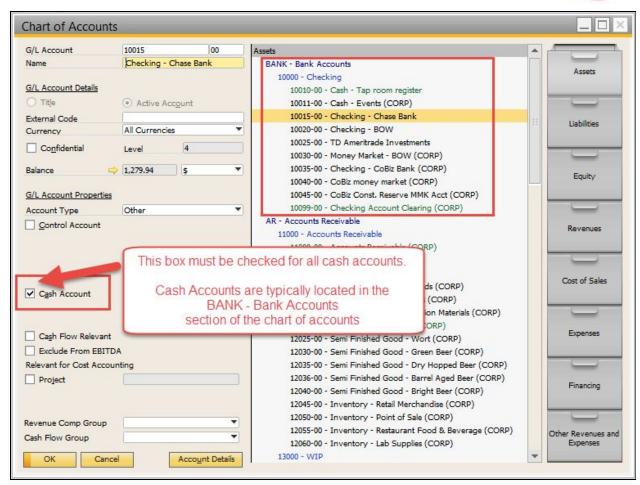


- 2. This includes the "system" accounts that fall within the range of balance sheet accounts.
- 3. All Cash G/L accounts must have the cash account box checked.

 An account should have an assigned Cash Flow Group OR have the "Cash Account" box checked, but not both.





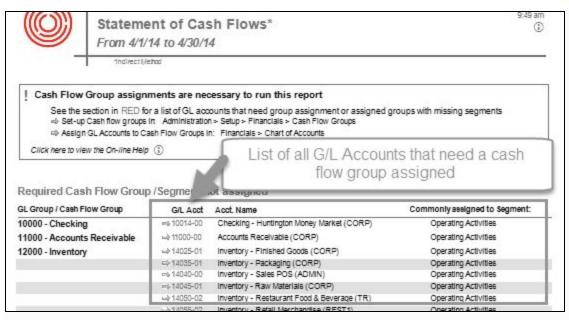


Tips

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.)

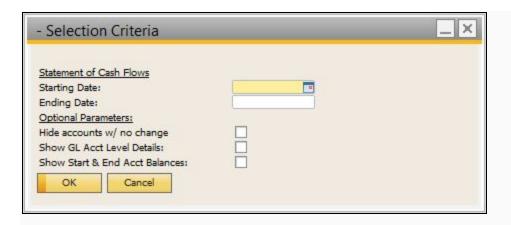




Parameters

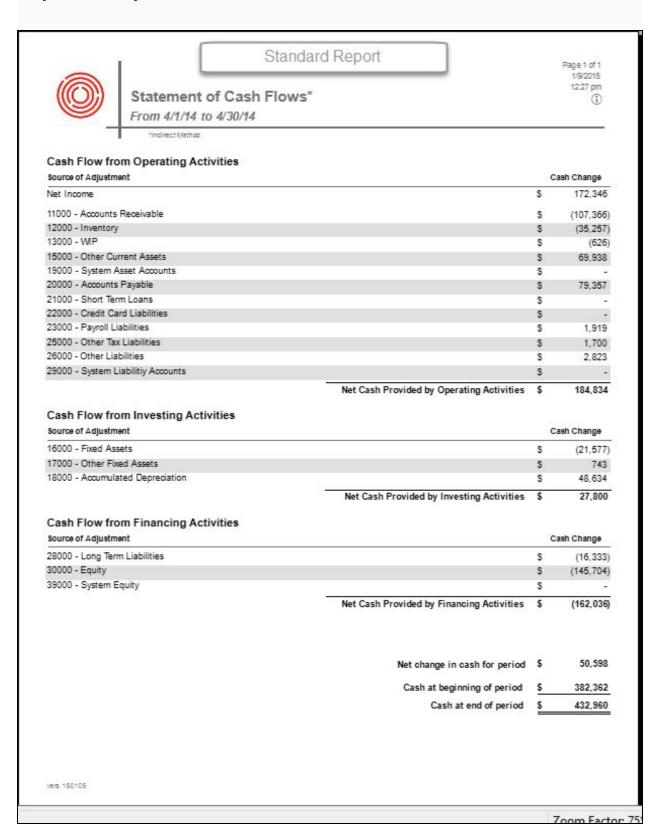
Required:
Start and End Date
Optional:
Hide accounts with no change: (Any account with the same balance from start to end of period will
be hidden.)
Show G/L Acct. Level Details: (Shows individual G/L accounts under each cash flow group.)
Show Start & End Acct Balances: (Shows each accounts period starting and ending balance as
well as the net change.)







Report Examples







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Statement of Cash Flows*

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

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Cash Flow from Operating Activities

Source of Adjustment			C	ash Change
Net Income			\$	172,346
11000 - Accounts Receivable	11000-00	Accounts Receivable (CORP)	5	(107,386
		11000 - Accounts Receivable Total	\$	(107,366
12000 - Inventory	12010-00	Inventory - Finished Goods (CORP)	5	112,170
	12015-00	Inventory - Raw Materials (CORP)	5	(50,911
	12016-00	Inventory - Non-Production Materials (CORP)	5	(3,069
	12020-00	Inventory - Packaging (CORP)	5	25,529
	12025-00	Semi Finished Good - Wort (CORP)	5	110
	12030-00	Semi Finished Good - Green Beer (CORP)	5	(52,075
	12035-00	Semi Finished Good - Dry Hopped Beer (CORP)	5	66,343
	12036-00	Semi Finished Good - Barrel Aged Beer (CORP)	5	(111,552
	12040-00	Semi Finished Good - Bright Beer (CORP)	5	4,168
	12045-00	Inventory - Retail Merchandise (CORP)	5	
	12050-00	Inventory - Point of Sale (CORP)	5	(21,199
	12055-00	Inventory - Restaurant Food & Beverage (CORP)	5	(25
	12060-00	Inventory - Lab Supplies (CORP)	5	(4,747
		12000 - Inventory Total	§	(35,257
13000 - WIP	13010-00	WIP-Wort (CORP)	5	
17377	13015-00	WIP - Green Beer (CORP)	5	
	13020-00	WIP - Dry Hopped Beer (CORP)	5	
	13025-00	WIP - Bright Beer (CORP)	5	
	13026-00	WIP - Barrel Aged Beer (CORP)	5	
	13030-00	WIP - Finished Goods (CORP)	5	(626
		13000 - WIP Total		(626
15000 - Other Current Assets	45040.00	All Independent France (CORP)	-	108-00
13000 - Other Current Assets	15010-00	Undeposited Funds (CORP)	5	27
	15015-00 15020-00	ACH Holding (CORP) Trade Receivable (CORP)	5	
	15025-00	Employee Loans (CORP)	5	400
	15030-00	Prepaid Expenses (CORP)	5	
	15031-00	Prepaid Rent (CORP)	5	(3,324
	15032-00		- 7	
	15035-00	Prepaid Maintenance parts (CORP)	\$ \$	400
	1100000000	Prepaid Insurance (CORP)	-	168
	15040-00	Prepaid Taxes (CORP)	5	co
	15045-00	A/P Down Payments (CORP)	5	69,526
	15050-00	Contract Brewing Clearing Account (CORP)	5	
	15055-00	Inventory Capitalization (CORP)	5	
	15060-00	Note Receivable-Savory Culsines Catering (CORP)	5	2,334
	15065-00	Health/dental/vision premiums receivable (CORP)	5	
		15000 - Other Current Assets Total	S	69,938

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Zoom Factor: 75





Show Starting and Ending Balances selected

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

Statement of Cash Flows*

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Cash Flow from Operating Activities

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

Cash Flow from Investing Activities

Source of Adjustment	S	tart Balance	End Balance		С	ash Change
16000 - Fixed Assets	\$	6,119,480	s	6,141,056	S	(21,577)
17000 - Other Fixed Assets	S	50,708	5	49,965	\$	743
18000 - Accumulated Depreciation	s	(2,733,887)	S	(2,782,521)	S	48,634
	Net Cash Prov	ided by Inve	stir	na Activities	5	27.800

Cash Flow from Financing Activities

Source of Adjustment		Start Balance		End Balance		Cash Change	
28000 - Long Term Liabilities	s	(1,342,104)	s	(1,325,771)	s	(16,333)	
30000 - Equity	\$	602,957	S	748,660	\$	(145,704)	
	Net Cash Prov	ided by Finar	ncir	na Activities	S	(162.036)	

Net change in cash for period \$ 50,598

Cash at beginning of period \$ 382,362

Cash at end of period \$ 432,960

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Zoom Factor: 75