



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)
 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:
Accounts Receivable
Inventory
WIP
Other Current Assets
Fixed Assets
Other Fixed Assets
Accumulated Depreciation
System Asset Accounts
Accounts Payable
Short Term Loans
Credit Card Liabilities
Payroll Liabilities
Other Tax Liabilities
Other Liabilities
Long Term Liabilities
System Liability Accounts
Equity
System Equity
NoSegment
Revenue Comp Group
Cash Flow Group

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
12000 - Semi Finished Good - Wort (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

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.)



Statement of Cash Flows*
From 4/1/14 to 4/30/14
Indirect Method

9:49 am ⓘ

! Cash Flow Group assignments are necessary to run this report

See the section in RED for a list of GL accounts that need group assignment or assigned groups with missing segments

⇒ Set-up Cash flow groups in: Administration > Setup > Financials > Cash Flow Groups

⇒ Assign GL Accounts to Cash Flow Groups in: Financials > Chart of Accounts

[Click here to view the On-line Help](#) ⓘ

List of all G/L Accounts that need a cash flow group assigned

Required Cash Flow Group / Segment not assigned

| GL Group / Cash Flow Group | G/L 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 (REST) | 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 - WIP | \$ | (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 |
| vers 150105 | | |
| Zoom Factor: 75% | | |



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 | | | \$ 69,938 |

vers 150105

Zoom Factor: 75%



Show Starting and Ending Balances selected

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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 | 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 - WIP | \$ (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

vers 150105

Zoom Factor 75