

COVERS  
MR 2012

# Creating Reports in MANAGEMENT REPORTER III

## How to Create



## Cash Flow Statement

With Three Variations and Optional Link to Excel

by jan lenoir harrigan cpa

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## Cash flow ties to balance sheet

**FABRIKAM US**  
**Statement of Cash Flows**  
**For the Twelve Months Ending December 31, 2014**

	December	YTD
<b><u>Cash Flows from Operating Activities</u></b>		
Net Income	(\$33,115.22)	(\$14,630.37)
<b>Adjustments to Net Income</b>		
(Increase)/Decrease in Accounts Receivable		(554,908.89)
(Increase)/Decrease in Inventory		11,028.01
(Increase)/Decrease in Prepaids		47,862.41
Increase/(Decrease) in Accounts Payable		613,697.89
Increase/(Decrease) in Accruals	10,866.43	166,296.95
Increase/(Decrease) in Other Current Liabilities		(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(22,248.79)</b>	<b>143,184.72</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Fixed Assets		
Accumulated Depreciation		20,445.24
Intangibles		982.92
Accumulated Amortization		
<b>Net Cash Provided/(Used) by Investing Activities</b>		<b>21,428.16</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Current Portion LT Liabilities		
Notes Payable		(1,041.66)
Notes Payable Stockholders		(10,416.44)
Other LT Liabilities		(11,478.54)
Stock		
Retained Earnings		
<b>Net Cash Provided/(Used) by Financing Activities</b>		<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>(22,248.79)</b>	<b>141,676.24</b>
<b>Cash, Beginning of Period</b>	<b>562,862.79</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$540,614.00</b>	<b>\$540,614.00</b>
Ending cash per GL	540,614.00	540,614.00
Out of Balance		

## The finished cash flow using links to Excel

**FABRIKAM US**  
**Statement of Cash Flows**  
**For the Twelve Months Ending December 31, 2014**

	<u>December</u>	<u>YTD</u>
<b><u>Cash Flows from Operating Activities</u></b>		
Net Income	(\$33,115.22)	(\$14,630.37)
<b>Adjustments to Net Income</b>		
Depreciation		20,445.24
Amortization		982.92
(Gain)/Loss on Disposal of Property		(977.08)
(Increase)/Decrease in Accounts Receivable		(554,908.89)
(Increase)/Decrease in Inventory		11,028.01
(Increase)/Decrease in Prepays		47,862.41
Increase/(Decrease) in Accounts Payable		613,697.89
Increase/(Decrease) in Accruals	10,866.43	166,296.95
Increase/(Decrease) in Other Current Liabilities		(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(22,248.79)</b>	<b>163,635.80</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Purchase of Property and Equipment	(12,000.00)	(78,000.00)
Proceeds from Sale of Equipment	12,000.00	78,977.08
(Increase)/Decrease in Intangibles		
<b>Net Cash Provided/(Used) by Investing Activities</b>		<b>977.08</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Current Portion LT Liabilities		
Long Term Debt Proceeds		
Long Term Debt Repayments		(1,041.66)
Notes Payable Stockholders		(10,416.44)
Other LT Liabilities		(11,478.54)
Stock		
Retained Earnings		
<b>Net Cash Provided/(Used) by Financing Activities</b>		<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>(22,248.79)</b>	<b>141,676.24</b>
<b>Cash, Beginning of Period</b>	<b>562,862.79</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$540,614.00</b>	<b>\$540,614.00</b>

There are noncash items from the P&L, links to Excel to split fixed assets as well as long term debt, and a single row for intangibles.

The finished trend cash flow

<p>FABRIKAM US Statement of Cash Flows For the Seven Months Ending July 31, 2014</p>								
	Jan	Feb	Mar	Apr	May	Jun	Jul	YTD
<b>Cash Flows from Operating...</b>								
Net Income	\$274,677.88	(\$33,055.55)	\$60,564.31	(\$22,380.99)	(\$29,536.50)	(\$67,809.57)	(\$32,786.36)	\$149,673.22
<b>Adjustments to Net Income</b>								
(Increase)/Decrease in Acc...	(528,901.07)			(17,953.55)	(8,054.27)			(554,908.89)
(Increase)/Decrease in Inve...	96,632.51	50.25	(94,108.11)	5,910.09	2,543.27			11,028.01
(Increase)/Decrease in Prep...	47,862.41							47,862.41
Increase/(Decrease) in Acc...	610,586.93			1,581.51	1,529.45			613,697.89
Increase/(Decrease) in Accr...	32,762.03	10,657.32	10,777.67	11,788.91	11,052.37	24,863.12	10,643.81	112,545.23
Increase/(Decrease) in Othe...	(154,067.73)			(93.55)	28,000.00			(126,161.28)
Net Cash Provided/(Used) b...	379,552.96	(22,347.98)	(22,766.13)	(21,147.58)	5,534.32	(42,946.45)	(22,142.55)	253,736.59
<b>Cash Flows from Investing...</b>								
Accumulated Depreciation	20,445.24							20,445.24
Intangibles	982.92							982.92
Net Cash Provided/(Used) by I...	21,428.16							21,428.16
<b>Cash Flows from Financing...</b>								
Notes Payable	(1,041.66)							(1,041.66)
Notes Payable Stockholders	(10,416.44)							(10,416.44)
Other LT Liabilities	(11,478.54)							(11,478.54)
Net Cash Provided/(Used) by...	(22,936.64)							(22,936.64)
<b>Net Change in Cash</b>	378,044.48	(22,347.98)	(22,766.13)	(21,147.58)	5,534.32	(42,946.45)	(22,142.55)	252,228.11
<b>Cash, Beginning of Period</b>	398,937.76	776,982.24	754,634.26	731,868.13	710,720.55	716,254.87	673,308.42	398,937.76
<b>Cash, End of Period</b>	\$776,982.24	\$754,634.26	\$731,868.13	\$710,720.55	\$716,254.87	\$673,308.42	\$651,165.87	\$651,165.87
Ending cash per GL	776,982.24	754,634.26	731,868.13	710,720.55	716,254.87	673,308.42	651,165.87	651,165.87

No worries if fiscal year instead of Calendar

Run for whatever month; future months don't show up

You'd think there'd be some numbers other than January, but this is a wacky demo database

I let this print so you can know it's in balance

Once the initial cash flow is done, this report takes all of about 5 minutes.

## Finished rolling 3 cashflow

**FABRIKAM US**  
**Statement of Cash Flows**  
**May 31, 2014**

Column width =  
Autofit

Last 3 months & YTD

	March	April	May	YTD
<b><u>Cash Flows from Operating Activities</u></b>				
Net Income	\$60,564.31	(\$22,380.99)	(\$29,536.50)	\$250,269.15
<b>Adjustments to Net Income</b>				
(Increase)/Decrease in Accounts Receivable		(17,953.55)	(8,054.27)	(554,908.89)
(Increase)/Decrease in Inventory	(94,108.11)	5,910.09	2,543.27	11,028.01
(Increase)/Decrease in Prepaids				47,862.41
Increase/(Decrease) in Accounts Payable		1,581.51	1,529.45	613,697.89
Increase/(Decrease) in Accruals	10,777.67	11,788.91	11,052.37	77,038.30
Increase/(Decrease) in Other Current Liabilities		(93.55)	28,000.00	(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(22,766.13)</b>	<b>(21,147.58)</b>	<b>5,534.32</b>	<b>318,825.59</b>
<b><u>Cash Flows from Investing Activities</u></b>				
Accumulated Depreciation				20,445.24
Intangibles				982.92
<b>Net Cash Provided/(Used) by Investing Activities</b>				<b>21,428.16</b>
<b><u>Cash Flows from Financing Activities</u></b>				
Notes Payable				(1,041.66)
Notes Payable Stockholders				(10,416.44)
Other LT Liabilities				(11,478.54)
<b>Net Cash Provided/(Used) by Financing Activities</b>				<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>(22,766.13)</b>	<b>(21,147.58)</b>	<b>5,534.32</b>	<b>317,317.11</b>
<b>Cash, Beginning of Period</b>	<b>754,634.26</b>	<b>731,868.13</b>	<b>710,720.55</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$731,868.13</b>	<b>\$710,720.55</b>	<b>\$716,254.87</b>	<b>\$716,254.87</b>
Ending cash per GL	731,868.13	710,720.55	716,254.87	716,254.87

Important to Check  
accuracy

## Quarter End Cashflow

This Quarter End cash flow sums the last 3 months.

## The finished report

### FABRIKAM US Statement of Cash Flows May 31, 2014

	3 Months Ending May	YTD
<b><u>Cash Flows from Operating Activities</u></b>		
Net Income	\$8,646.82	\$250,269.15
<b>Adjustments to Net Income</b>		
(Increase)/Decrease in Accounts Receivable	(26,007.82)	(554,908.89)
(Increase)/Decrease in Inventory	(85,654.75)	11,028.01
(Increase)/Decrease in Prepaids		47,862.41
Increase/(Decrease) in Accounts Payable	3,110.96	613,697.89
Increase/(Decrease) in Accruals	33,618.95	77,038.30
Increase/(Decrease) in Other Current Liabilities	27,906.45	(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(38,379.39)</b>	<b>318,825.59</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Accumulated Depreciation		20,445.24
Intangibles		982.92
<b>Net Cash Provided/(Used) by Investing Activities</b>		<b>21,428.16</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Notes Payable		(1,041.66)
Notes Payable Stockholders		(10,416.44)
Other LT Liabilities		(11,478.54)
<b>Net Cash Provided/(Used) by Financing Activities</b>		<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>(38,379.39)</b>	<b>317,317.11</b>
<b>Cash, Beginning of Period</b>	<b>754,634.26</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$716,254.87</b>	<b>\$716,254.87</b>
Ending cash per GL	716,254.87	716,254.87

Note that this is not a Quarter To Date cashflow. It generates the numbers for the last 3 months, so it's meant to be run at quarter end.

Finished cashflow trend with links to Excel

FABRIKAM US Statement of Cash Flows For the Twelve Months Ending December 31, 2014													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
<b>Cash Flows from Operating...</b>													
Net Income	\$274,677.88	(\$33,055.55)	\$60,564.31	(\$22,380.99)	(\$29,536.50)	(\$67,809.57)	(\$32,786.36)	(\$32,603.77)	(\$33,555.94)	(\$33,120.00)	(\$31,908.66)	(\$33,115.22)	(\$14,630.37)
<b>Adjustments to Net Income</b>													
Depreciation	20,445.24												20,445.24
Amortization	982.92												982.92
(Gain)/Loss on Disposal of Pr...	(977.08)												(977.08)
(Increase)/Decrease in Acc...	(528,901.07)			(17,953.55)	(8,054.27)								(554,908.89)
(Increase)/Decrease in Inve...	96,632.51	50.25	(94,108.11)	5,910.09	2,543.27								11,028.01
(Increase)/Decrease in Prep...	47,862.41												47,862.41
Increase/(Decrease) in Acc...	610,586.93			1,581.51	1,529.45								613,697.89
Increase/(Decrease) in Accr...	32,762.03	10,657.32	10,777.67	11,788.91	11,052.37	24,863.12	10,643.81	10,617.31	10,986.48	10,842.78	10,438.72	10,866.43	166,296.95
Increase/(Decrease) in Othe...	(154,067.73)			(93.55)	28,000.00								(126,161.28)
<b>Net Cash Provided/(Used) b...</b>	<b>400,004.04</b>	<b>(22,347.98)</b>	<b>(22,766.13)</b>	<b>(21,147.58)</b>	<b>5,534.32</b>	<b>(42,946.45)</b>	<b>(22,142.55)</b>	<b>(21,986.46)</b>	<b>(22,569.46)</b>	<b>(22,277.22)</b>	<b>(21,469.94)</b>	<b>(22,248.79)</b>	<b>163,635.80</b>
<b>Cash Flows from Investing...</b>													
Purchase of Property and Equi...	(1,000.00)	(2,000.00)	(3,000.00)	(4,000.00)	(5,000.00)	(6,000.00)	(7,000.00)	(8,000.00)	(9,000.00)	(10,000.00)	(11,000.00)	(12,000.00)	(78,000.00)
Proceeds from Sale of Equipm...	1,977.08	2,000.00	3,000.00	4,000.00	5,000.00	6,000.00	7,000.00	8,000.00	9,000.00	10,000.00	11,000.00	12,000.00	78,977.08
<b>Net Cash Provided/(Used) by I...</b>	<b>977.08</b>												<b>977.08</b>
<b>Cash Flows from Financing...</b>													
Current Portion LT Liabilities													
Long Term Debt Proceeds													
Long Term Debt Repayments	(1,041.66)												(1,041.66)
Notes Payable Stockholders	(10,416.44)												(10,416.44)
Other LT Liabilities	(11,478.54)												(11,478.54)
Stock													
Retained Earnings													
<b>Net Cash Provided/(Used) by...</b>	<b>(22,936.64)</b>												<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>378,044.48</b>	<b>(22,347.98)</b>	<b>(22,766.13)</b>	<b>(21,147.58)</b>	<b>5,534.32</b>	<b>(42,946.45)</b>	<b>(22,142.55)</b>	<b>(21,986.46)</b>	<b>(22,569.46)</b>	<b>(22,277.22)</b>	<b>(21,469.94)</b>	<b>(22,248.79)</b>	<b>141,676.24</b>
<b>Cash, Beginning of Period</b>	<b>398,937.76</b>	<b>776,982.24</b>	<b>754,634.26</b>	<b>731,868.13</b>	<b>710,720.55</b>	<b>716,254.87</b>	<b>673,308.42</b>	<b>651,165.87</b>	<b>629,179.41</b>	<b>606,609.95</b>	<b>584,332.73</b>	<b>562,862.79</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$776,982.24</b>	<b>\$754,634.26</b>	<b>\$731,868.13</b>	<b>\$710,720.55</b>	<b>\$716,254.87</b>	<b>\$673,308.42</b>	<b>\$651,165.87</b>	<b>\$629,179.41</b>	<b>\$606,609.95</b>	<b>\$584,332.73</b>	<b>\$562,862.79</b>	<b>\$540,614.00</b>	<b>\$540,614.00</b>
Ending cash per GL	776,982.24	754,634.26	731,868.13	710,720.55	716,254.87	673,308.42	651,165.87	629,179.41	606,609.95	584,332.73	562,862.79	540,614.00	540,614.00
Out of Balance													

And Ending cash per GL proves accuracy.

## Rolling 3 Cashflow with Links to Excel

The second variation on the Excel cashflow is the Rolling 3.

## The finished Rolling 3 and YTD with links to Excel

### FABRIKAM US Statement of Cash Flows May 31, 2014

	March	April	May	YTD
<b>Cash Flows from Operating Activities</b>				
Net Income	\$60,564.31	(\$22,380.99)	(\$29,536.50)	\$250,269.15
<b>Adjustments to Net Income</b>				
Depreciation				20,445.24
Amortization				982.92
(Gain)/Loss on Disposal of Property				(977.08)
(Increase)/Decrease in Accounts Receivable		(17,953.55)	(8,054.27)	(554,908.89)
(Increase)/Decrease in Inventory	(94,108.11)	5,910.09	2,543.27	11,028.01
(Increase)/Decrease in Prepaids				47,862.41
Increase/(Decrease) in Accounts Payable		1,581.51	1,529.45	613,697.89
Increase/(Decrease) in Accruals	10,777.67	11,788.91	11,052.37	77,038.30
Increase/(Decrease) in Other Current Liabilities		(93.55)	28,000.00	(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(22,766.13)</b>	<b>(21,147.58)</b>	<b>5,534.32</b>	<b>339,276.67</b>
<b>Cash Flows from Investing Activities</b>				
Purchase of Property and Equipment	(3,000.00)	(4,000.00)	(5,000.00)	(15,000.00)
Proceeds from Sale of Equipment	3,000.00	4,000.00	5,000.00	15,977.08
<b>Net Cash Provided/(Used) by Investing Activities</b>				<b>977.08</b>
<b>Cash Flows from Financing Activities</b>				
Long Term Debt Repayments				(1,041.66)
Notes Payable Stockholders				(10,416.44)
Other LT Liabilities				(11,478.54)
<b>Net Cash Provided/(Used) by Financing Activities</b>				<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>(22,766.13)</b>	<b>(21,147.58)</b>	<b>5,534.32</b>	<b>317,317.11</b>
<b>Cash, Beginning of Period</b>	<b>754,634.26</b>	<b>731,868.13</b>	<b>710,720.55</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$731,868.13</b>	<b>\$710,720.55</b>	<b>\$716,254.87</b>	<b>\$716,254.87</b>
Ending cash per GL	731,868.13	710,720.55	716,254.87	716,254.87

## Quarter End Cashflow with Links to Excel

### The finished report

#### FABRIKAM US Statement of Cash Flows May 31, 2014

	3 Months Ending May	YTD
<b><u>Cash Flows from Operating Activities</u></b>		
Net Income	\$8,646.82	\$250,269.15
<b>Adjustments to Net Income</b>		
Depreciation		20,445.24
Amortization		982.92
(Gain)/Loss on Disposal of Property		(977.08)
(Increase)/Decrease in Accounts Receivable	(26,007.82)	(554,908.89)
(Increase)/Decrease in Inventory	(85,654.75)	11,028.01
(Increase)/Decrease in Prepaids		47,862.41
Increase/(Decrease) in Accounts Payable	3,110.96	613,697.89
Increase/(Decrease) in Accruals	33,618.95	77,038.30
Increase/(Decrease) in Other Current Liabilities	27,906.45	(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(38,379.39)</b>	<b>339,276.67</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Purchase of Property and Equipment	(12,000.00)	(15,000.00)
Proceeds from Sale of Equipment	12,000.00	15,977.08
<b>Net Cash Provided/(Used) by Investing Activities</b>		<b>977.08</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Long Term Debt Repayments		(1,041.66)
Notes Payable Stockholders		(10,416.44)
Other LT Liabilities		(11,478.54)
<b>Net Cash Provided/(Used) by Financing Activities</b>		<b>(22,936.64)</b>
<b>Net Change in Cash</b>	<b>(38,379.39)</b>	<b>317,317.11</b>
<b>Cash, Beginning of Period</b>	<b>754,634.26</b>	<b>398,937.76</b>
<b>Cash, End of Period</b>	<b>\$716,254.87</b>	<b>\$716,254.87</b>
Ending cash per GL	716,254.87	716,254.87

## Column definition

	A	B	C	D	E	F	G		L	M	N	O	P	Q	R
Header 1			@Calmonthshort												
Header 2	Acct	Desc	Beginning	@cal...	@...	@...	@...		@...	@...	@...	@...	Change	Total	YTD
Header 3															
Column Type	ACCT	DESC	FD	FD	FD	FD	FD		FD	FD	FD	FD	CALC	CALC	FD
Book Code / Attribute			ACTUAL	ACTUAL	ACT...	ACT...	ACT...		ACT...	ACT...	ACT...	ACT...			ACTUAL
Fiscal Year			BASE	BASE	BASE	BASE	BASE		BASE	BASE	BASE	BASE			BASE
Period			BASE	1	2	3	4		9	10	11	12			BASE
Periods Covered			YTD/BB	PERIODIC	PERI...	PERI...	PERI...		PERI...	PERI...	PERI...	PERI...			YTD
Formula													D:O	C:O	
Column Width	10	18	14	14	5	5	5		5	5	5	5	14	14	14
Extra Spaces Before															
Format / Currency O															
Print Control				P<=B	P<=B	P<=B	P<=B		P<=B	P<=B	P<=B	P<=B			
Column Restrictions															

Use Conditional prints

Same design for periods 5-8

activity for year

Beg Bal + activity should equal COL R

Also named this CF Excel Support.

## Create the report definition

Report | Output and Distribution | Headers and Footers | Settings | Shrink to page width

Company name: FW | Detail level: Financial, Account, & Transaction | Provisional: Posted activity only

Date information not saved with report definition | Enables drilldown | Information saved with report definition

Base period: 12 | Base year: 2014 | Period covered: For the Twelve Months Ending | Report date: 12/31/2014 | Default base period: C+11

Building blocks

Row: CF Excel Support | ☐ Use row definition from reporting tree

Column: CF Excel Support

Tree type: (none)

Output and distribution summary

Output type: Management Reporter

Output name: CF Excel Support

Report library location: Library

Report duplicate accounts: No

Might want to use very small left and right margins as well.

## Excel Cash Flow Consolidations

*This isn't nearly as easy as a consolidation of the internal cash flow. But it's not bad. This chapter presumes you've walked through Chapter 2 Excel Cash Flow—it has lots of background information—and this chapter modifies and builds on Chapter 2's building blocks. Here I'll consolidate two companies, and I'll link to two different Excel tabs for FASB information.*

*The separate link method of linking to Excel is used when you want to link to multiple Excel workbooks or worksheets to pull data for more than one company.*

### Consolidated is a total of US and Canada companies

#### Fabrikam Consolidated Statement of Cash Flows For the Twelve Months Ending December 31, 2014

	December	YTD
<b><u>Cash Flows from Operating Activities</u></b>		
Net Income	(\$33,115.22)	(\$14,630.37)
<b>Adjustments to Net Income</b>		
Depreciation		20,445.24
Amortization		982.92
(Gain)/Loss on Disposal of Property		(977.08)
(Increase)/Decrease in Accounts Receivable		(554,908.89)
(Increase)/Decrease in Inventory		11,028.01
(Increase)/Decrease in Prepaids		47,862.41
Increase/(Decrease) in Accounts Payable		613,697.89
Increase/(Decrease) in Accruals	10,866.43	166,296.95
Increase/(Decrease) in Other Current Liabilities		(126,161.28)
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>(22,248.79)</b>	<b>163,635.80</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Purchase of Property and Equipment	(12,489.00)	(83,934.00)
Proceeds from Sale of Equipment	12,489.00	84,911.08
(Increase)/Decrease in Intangibles		
<b>Net Cash Provided/(Used) by Investing Activities</b>		<b>977.08</b>

Total FW and FWC

The consolidation doesn't pull from Excel. It simply foots the US and Canada companies that pull from Excel. Company IDs are FW and FWC.