

Type of CF: Investing, Financing	Guide to solving for investing or financing cash flow	Example information	Solution space
		Balance sheet	

Investing cash flows	<table border="1"> <tr> <th colspan="2">PP&amp;E</th> <th colspan="2">Accumulated Depreciation -- PP&amp;E</th> </tr> <tr> <td>Beginning balance</td> <td>Disposal</td> <td>Beginning balance</td> <td></td> </tr> <tr> <td>Cash purchases</td> <td></td> <td>Disposal depr.</td> <td>Depreciation expense</td> </tr> <tr> <td>Non-cash purchases</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Ending balance</td> <td></td> <td></td> <td>Ending balance</td> </tr> </table>	PP&E		Accumulated Depreciation -- PP&E		Beginning balance	Disposal	Beginning balance		Cash purchases		Disposal depr.	Depreciation expense	Non-cash purchases				Ending balance			Ending balance	<table border="1"> <tr> <th>20X9</th> <th>20X8</th> <th></th> <th>20X9</th> </tr> <tr> <td>Building</td> <td>30,000</td> <td>20,000</td> <td>Loss on sale 3,000</td> </tr> <tr> <td>Acc. Depr.</td> <td>1,800</td> <td>7,000</td> <td>Depr. Exp. 1,000</td> </tr> </table> <p>*Bought a building for \$20,000 cash</p>	20X9	20X8		20X9	Building	30,000	20,000	Loss on sale 3,000	Acc. Depr.	1,800	7,000	Depr. Exp. 1,000	<table border="1"> <tr> <th>Building</th> <th>Acc. Depr. -- Building</th> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </table>	Building	Acc. Depr. -- Building				
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