

PROBLEM 9-5A

(a)	Apr. 1	Land	2,130,000	
		Cash		2,130,000
	May 1	Depreciation Expense	26,000	
		Accumulated Depreciation— Equipment (€780,000 X 1/10 X 4/12)		26,000
	1	Cash	450,000	
		Accumulated Depreciation— Equipment	338,000	
		Equipment		780,000
		Gain on Disposal		8,000
		Cost	€780,000	
		Accum. depreciation— equipment	338,000	
		[(€780,000 X 1/10 X 4) + €26,000]		
		Book value	442,000	
		Cash proceeds	450,000	
		Gain on disposal	€ 8,000	
	June 1	Cash	1,500,000	
		Land		400,000
		Gain on Disposal		1,100,000
	July 1	Equipment	2,000,000	
		Cash		2,000,000
	Dec. 31	Depreciation Expense	50,000	
		Accumulated Depreciation— Equipment (€500,000 X 1/10)		50,000
	31	Accumulated Depreciation— Equipment	500,000	
		Equipment		500,000

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web engaging children through education preparedness and resilience programmes children are already playing an active role in reducing disaster and climate risk by developing risk assessments early warning systems community based actions school evacuation protocols and recovery plans

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web ready kids ready national public service campaign educates and empowers people to prepare for respond to and mitigate emergencies including natural and man made disasters the ready kids site provides resources for families educators and

organizations supporting children in their learning about disasters see also what

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web mar 21 2014 planning for the specific needs of children and families in response to disasters including functional needs nutritional needs family reunification and temporary child care is extremely important when thinking about community plans these specific needs are discussed throughout this chapter in addition to real world experiences that

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