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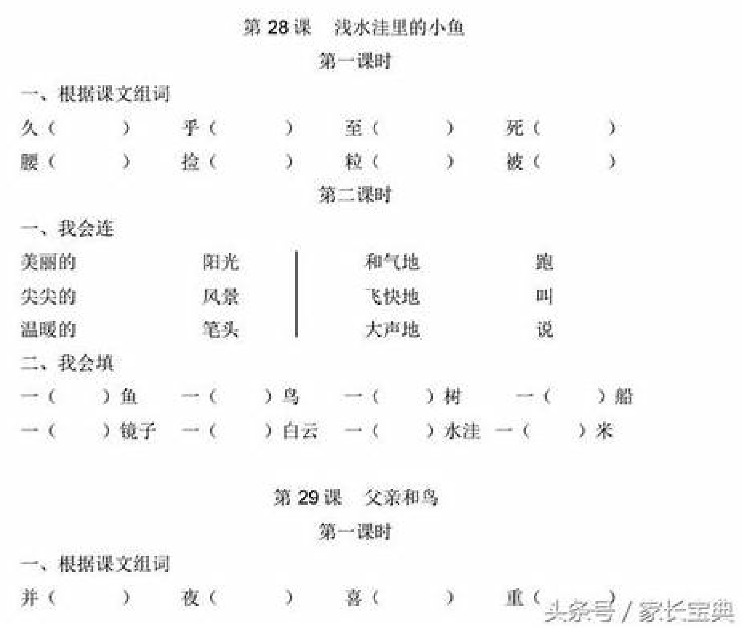
第 28 课　浅水洼里的小鱼

第一课时

一、根据课文组词

久（　　）　乎（　　）　至（　　）　死（　　）

腰（　　）　捡（　　）　粒（　　）　被（　　）

第二课时

一、我会连

美丽的	阳光	和气地	跑
尖尖的	风景	飞快地	叫
温暖的	笔头	大声地	说

二、我会填

一（　　）鱼　一（　　）鸟　一（　　）树　一（　　）船

一（　　）镜子　一（　　）白云　一（　　）水洼　一（　　）米

第 29 课　父亲和鸟

第一课时

一、根据课文组词

并（　　）　夜（　　）　喜（　　）　重（　　）

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問題 #98
At the beginning of the fiscal year a school district held the following capital assets:
What is the depreciation expense for the current year?

- A. $200.000
- B. $207.500
- C. $240.833

- D. $233.333

答案： B

解題說明：
We calculate straight-line depreciation for each asset using the formula:
Depreciation = Cost ÷ Useful Life
Given:
Refrigerators: $150,000 ÷ 20 = $7,500
Heating system: $500,000 ÷ 15 = $33,333.33
Buses: $1,000,000 ÷ 5 = $200,000
Total Depreciation:
$7,500 (Refrigerators)
$33,333.33 (Heating system)
$200,000 (Buses)
= $240,833.33
So the correct depreciation expense (rounded to the nearest dollar) is:
D). $240,833
Note: Option B ($207,500) is incorrect because it does not reflect total depreciation based on the useful lives provided.
Relevant References:
GASB Statement No. 34 - Capital Asset Reporting
GFOA Best Practices - Capital Assets and Depreciation
FASAB SFFAS No. 6 - Accounting for Property, Plant, and Equipment
D). $240,833

問題 #99
GAAP requires that the ACFR be accompanied by separate financial statements documenting

- A. fiduciary and proprietary funds.
- B. program goals and objectives.
- C. annual appropriations.
- D. statistical data on the population.

答案： A

解題說明：
The Annual Comprehensive Financial Report (ACFR) includes three categories of fund financial statements:
Governmental funds
Proprietary funds (e.g., enterprise and internal service funds)
Fiduciary funds (e.g., pension trust, custodial funds)
GAAP (specifically GASB Statement No. 34) requires separate financial statements for proprietary and fiduciary funds because they use different accounting bases (full accrual) than governmental funds (modified accrual). These are included in the basic financial statements section of the ACFR.
Relevant References:
GASB Statement No. 34 - Basic Financial Statements
GASB Codification Section 2200 - Financial Reporting
GFOA Governmental Reporting Guidelines
B). fiduciary and proprietary funds

問題 #100
What is the term used to describe categories that present obligations by the items or services purchased by the federal government?

- A. programs
- B. object classes
- C. general ledger accounts
- D. treasury fund accounts

答案： B

解題說明：
Comprehensive Detailed Explanation:
Object classes categorize federal government obligations by the type of goods or services purchased, such as personnel compensation, equipment, travel, etc. These are standardized in OMB Circular A-11, Section 83.
This classification supports budgeting, analysis, and reporting.
Relevant References:
OMB Circular A-11, Section 83 - Object Classification
USSGL (U.S. Standard General Ledger) Glossary
GAO Glossary of Budget Terms
B). object classes

問題 #101
Which federal agency activities would most likely use a trust fund to account for funds received and paid?

- A. grant programs distributing funds awarded in prior years
- B. business-type operations financed by exchange revenues
- C. general government programs receiving annual appropriations
- D. provisions of benefits, goods or services financed by specific revenue sources

答案：D

解題說明：
Comprehensive Detailed Explanation:
Trust funds in the federal government are used to account for assets held in a fiduciary capacity for specific purposes. These funds typically involve revenue dedicated by law for particular programs and purposes, such as:
Social Security Trust Fund
Medicare Trust Fund
Unemployment Trust Fund
These involve collections from earmarked taxes or contributions and are used to provide specific benefits or services.
Relevant References:
FASAB SFFAS No. 27 - Identifying and Reporting Earmarked Funds
Treasury Financial Manual - Trust Fund Accounts
OMB Circular A-11, Section 20 - Federal Fund and Trust Fund Definitions B). provisions of benefits, goods or services financed by specific revenue sources

問題 #102
The PAR includes all of the following elements EXCEPT the

- A. financial section.
- B. demographic section.
- C. agency-head message.
- D. performance section.

答案：B

解題說明：
Comprehensive Detailed Explanation:
The Performance and Accountability Report (PAR) is a consolidated report that federal agencies are required to submit. It typically includes:
Agency Head's Message
Performance Section (performance goals/results)
Financial Section (financial statements, audit report, notes)
Other Accompanying Information (e.g., improper payments, internal control reports) There is no "demographic section" required or defined in the structure of a PAR.
Relevant References:
OMB Circular A-136 - Financial Reporting Requirements
GPRA Modernization Act of 2010
CFO Act of 1990
D). demographic section

問題 #103
......

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