

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL
DORADO, PUERTO RICO

PROYECTO DE ORDENANZA NUM: 26
ORDENANZA NUM: 08

SERIE: 2015-2016

PARA REAJUSTAR EL PRESUPUESTO FUNCIONAL DEL AÑO 2015-2016, SEGÚN FUE APROBADO POR LA RESOLUCION NUM. 139 DEL 29 DE MAYO DE 2015, PARA APLICAR LA CANTIDAD DE \$350,000.00 DEL BALANCE EN CAJA AL 30 DE JUNIO DE 2014 SEGÚN LO DEMUESTRA EL ESTADO FINANCIERO 2013-2014:

POR CUANTO: Según lo demuestra el Estado Financiero 2013-2014 entregado en marzo 31, 2015 donde indica un superávit.

POR CUANTO: Esta cantidad representa un aumento de \$350,000.00 que puede ser utilizado para aumentar el crédito de varias partidas en el presupuesto vigente.

POR TANTO: ORDÉNASE POR LA HONORABLE LEGISLATURA MUNICIPAL DE DORADO, PUERTO RICO:

SECCION 1RA: Reajustar el presente presupuesto funcional la cantidad de \$350,000.00 y aplicar el mismo para aumentar el crédito de varias partidas de gastos en la forma siguiente:

SECCION DE INGRESOS: Los ingresos según lo demuestra el Estado Financiero 2013-2014, el cual refleja un balance disponible de \$350,000.00.

SECCION DE EGRESOS:
PARA AUMENTAR EL CREDITO DE LAS SIGUIENTES PARTIDAS:

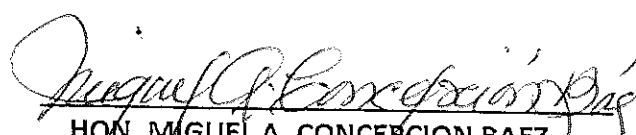
PARTIDA	NOMBRE	CANTIDAD
010-03-04-94.6501	Misceláneos	\$ 50,000.00
010-03-04-94.11	Servicios Profesionales	86,615.00
010-13-04-94.47	Donaciones	53,385.00
010-02-09-94.81	Festival de la Cocolía	5,000.00
010-02-07-93.27	Compra de Equipo	10,000.00
010-03-04-94.71	Reclamación años anteriores	68,483.00
010-01-04-94.15	Relaciones Publicas	19,517.00
010-04-06-94.51	Renta de Equipo	25,000.00
010-04-01-94.62	Reparación y Mantenimiento	20,000.00
010-03-04-94.44	Cuotas y Subscripciones	12,000.00
	Total	\$350,000.00

SECCION 2DA: Autorizar al Director de Finanzas a llevar las correspondientes operaciones a sus libros de contabilidad.

SECCION 3RA: Esta ordenanza por ser de carácter urgente y necesaria comenzará a regir tan pronto sea aprobada por el Alcalde.

SECCION 4TA: Que copia certificada de la misma sea enviada al Comisionado de Asuntos Municipales para la acción pertinente.

ADOPTADA POR LA LEGISLATURA MUNICIPAL EN LA CIUDAD DE DORADO, PUERTO RICO HOY
5 DE agosto DE 2015.


HON. MIGUEL A. CONCEPCION BAEZ
PRESIDENTE LEGISLATURA MUNICIPAL


SR. JAVIER SOLANO RIVERA
SECRETARIO LEGISLATURA MUNICIPAL

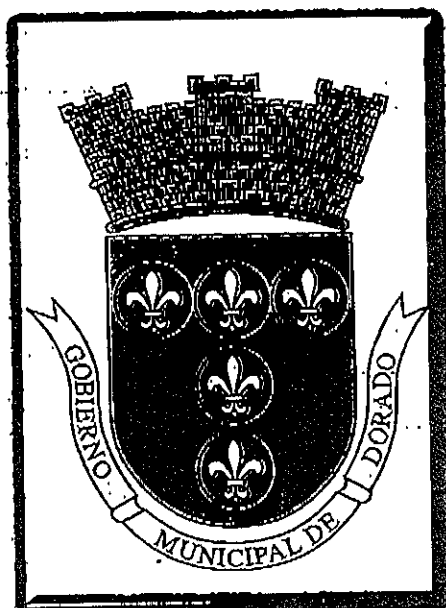
APROBADA POR EL HONORABLE ALCALDE DE DORADO, PUERTO RICO HOY 6 DE
agosto DE 2015.


HON. CARLOS A. LOPEZ RIVERA
ALCALDE

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF DORADO

BASIC FINANCIAL STATEMENTS
WITH ADDITIONAL REPORTS AND INFORMATION
REQUIRED BY THE SINGLE AUDIT ACT

Year Ended June 30, 2014



Municipality of Dorado, P.O. Box 588, Dorado, Puerto Rico 00646
Hon. Carlos A. López Rivera

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF DORADO**

**Balance Sheet-Governmental Funds
June 30, 2014**

	General Fund	Special Revenue Fund - State & Local Grants	Special Revenue Fund - State & Local Grants	Capital Projects Fund - State & Local Grants	Capital Projects Fund - Federal Grants	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and cash equivalents	\$ 8,012,853	\$ 684,437	\$ 369,889	\$ 2,128,774	\$ 3,883,463	\$ 10,337,400	\$ 872,824	\$ 13,819,115
Cash with fiscal agent		1,078,412		19,165,347				20,243,759
Accounts receivable:								
Property taxes	132,147							132,147
Intergovernmental	42,295	70,705				85,688	88,624	198,538
Federal grants	285,408		115,067				45,002	173,681
Others	4,337,494						23,358	310,491
Due from other funds	202,435							4,560,882
Advances to other funds								202,435
Total assets	\$ 10,892,728	\$ 1,813,614	\$ 484,956	\$ 21,298,121	\$ 3,969,463	\$ 10,422,988	\$ 799,508	\$ 149,779,468
Liabilities, deferred inflows of resources and fund balances								
Liabilities:								
Accounts payable and accrued liabilities	\$ 3,235,898	\$ 72,046	\$ 201,976	\$ 48,333	\$ 1,000		\$ 180,300	\$ 3,750,441
Due to other governmental entities	644,293							544,293
Due to other funds		387,854		\$ 777,947	174,472		71,478	4,560,882
Advances from other funds		26,985	78,625				38,845	202,435
Unearned revenues:								
Municipal license tax	3,180,958	52,820	93,333				245,438	3,180,958
Intergovernmental								52,820
Federal grant revenues			371,634	3,776,380	175,472		547,153	539,772
Total liabilities	\$ 6,980,947	\$ 656,865	\$ 371,634	\$ 3,776,380	\$ 175,472		\$ 547,153	\$ 12,431,571
Deferred Inflows of Resources								
Unavailable revenues -								
Commonwealth Government - Property taxes	132,147							132,147
Total Deferred Inflows of Resources	\$ 132,147							\$ 132,147
Fund balances:								
Nonspendable	202,435							202,435
Restricted		1,213,829	113,022	17,519,741	3,794,991	10,422,988	252,445	33,315,116
Unassigned	3,697,199							3,697,199
Total fund balances	\$ 3,899,634	\$ 1,213,829	\$ 113,022	\$ 17,519,741	\$ 3,794,991	\$ 10,422,988	\$ 252,445	\$ 37,215,760
Total liabilities, deferred inflows of resources and fund balances	\$ 10,880,681	\$ 1,813,614	\$ 484,956	\$ 21,298,121	\$ 3,969,463	\$ 10,422,988	\$ 799,508	\$ 149,779,468

The notes to the financial statements are an integral part of this statement.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF DORADO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

	General Fund	Special Revenue Fund - State & Local Grants	Special Revenue Fund Head Start	Capital Projects Fund - State & Local Grants	Capital Projects Fund - Federal Grants	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues								
Property taxes	\$ 11,049,783	\$ -	\$ -	\$ -	\$ -	\$ 6,382,700		\$ 17,432,483
Municipal license taxes	4,571,585							4,571,585
Municipal sales and use tax	3,151,958					782,469		3,934,427
Licenses, permits and other local taxes	1,456,392							1,456,392
Charges for services	113,002	23,038						136,040
Intergovernmental	3,064,860	131,173		876,705				4,072,338
Fines and forfeitures	54,290							54,290
Rent of property	209,234							209,234
Interest	429,386		4,425,348	21,539	28,813	1,107		480,844
Federal grants							2,769,347	7,184,885
Miscellaneous	133,626	13,325			76,390		244,166	467,497
Total revenues	24,234,216	167,536	4,425,348	898,243	105,203	7,168,276	3,003,503	40,000,325
Expenditures								
Current:								
General government	11,886,391	20,460		982				11,707,833
Public safety	1,696,266	69,448					560	1,765,274
Public works	8,223,515	910,413		3,868,486				12,994,414
Health and welfare		60,788	4,312,326				2,309,215	6,682,329
Culture and recreation	689,870	102,546		1,138,324			2,929	1,940,740
Economic development		151,599					485,769	154,528
Community development				3,980,833	583,276		40,115	5,049,878
Urban development								
Debt service:								
Principal						3,185,000	306,000	3,491,000
Interest						2,588,355	215,606	2,803,961
Total expenditures	22,305,042	1,335,254	4,312,326	8,980,625	583,276	5,773,355	3,360,194	46,650,072

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The notes to the financial statements are an integral part of this statement.

COMMONWEALTH OF PUERTO RICO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014 (Continued)

	General Fund	Special Revenue Fund - State & Local Grants	Special Revenue Fund Head Start	Capital Projects Fund - State & Local Grants	Capital Projects Fund - Federal Grants	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over (under) expenditures	\$ 1,929,174	\$ (1,167,718)	\$ 113,022	\$ (8,082,382)	\$ (476,073)	\$ 1,392,921	\$ (356,681)	\$ (6,649,747)
Other financing sources (uses)								
Transfers in	1,023,529	63,726		299,019	200,000	94,825	171,606	1,852,705
Transfers out	(620,964)			(3,095)	(171,606)	(1,014,434)		(1,816,099)
Long-term debt issued		620,000		16,360,000				16,980,000
Total other financing sources (uses)	402,565	683,726		16,649,924	28,394	(919,609)	171,606	17,016,806
Net change in fund balances	2,331,739	(483,992)	113,022	8,567,542	(449,679)	473,312	(185,085)	10,369,859
Fund balances, beginning as restated	1,567,895	1,697,921		8,952,189	4,243,670	9,949,676	437,530	26,848,891
Fund balances, ending	\$ 3,899,634	\$ 1,213,929	\$ 113,022	\$ 17,519,741	\$ 3,793,991	\$ 10,422,988	\$ 252,445	\$ 37,215,750

The notes to the financial statements are an integral part of this statement.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF DORADO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014 (Continued)

	General Fund	Special Revenue Fund - State & Local Grants	Special Revenue Fund Head Start	Capital Projects Fund - State & Local Grants	Capital Projects Fund - Federal Grants	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over (under) expenditures	\$ 1,928,174	\$ (1,187,716)	\$ 113,022	\$ (8,082,382)	\$ (478,073)	\$ 1,392,921	\$ (366,691)	\$ (8,649,747)
Other financing sources (uses)								
Transfers in	1,023,529	63,726		299,019	200,000	94,825	171,806	1,852,705
Transfers out	(620,964)			(9,095)	(171,806)	(1,014,434)		(1,816,099)
Long-term debt issued		620,000		16,360,000				16,980,000
Total other financing sources (uses)	402,565	683,726		16,849,924	28,394	(919,609)	171,806	17,018,606
Net change in fund balances	2,331,739	(483,992)	113,022	8,567,542	(449,679)	473,312	(185,085)	10,366,869
Fund balances, beginning as restated	1,567,895	1,697,921		8,962,199	4,249,670	9,949,676	437,530	26,848,891
Fund balances, ending	\$ 3,899,534	\$ 1,213,929	\$ 113,022	\$ 17,519,741	\$ 3,793,991	\$ 10,422,988	\$ 252,445	\$ 37,216,760