

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

PROYECTO DE ORDENANZA NUM: 165  
ORDENANZA NUM: 39

SERIE: 2014-2015

PARA REAJUSTAR EL PRESUPUESTO FUNCIONAL DEL AÑO 2014-2015, SEGÚN FUE APROBADO POR LA RESOLUCION NUM. 109 DEL 10 DE JUNIO DE 2014, PARA APLICAR LA CANTIDAD DE \$2,160,000.00, 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 \$2,160,000.00 que puede ser utilizado para aumentar el crédito de varias partidas en el presupuesto vigente.

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

**SECCION 1RA:** Reajustar el presente presupuesto funcional la cantidad de \$2,160,000.00 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 \$2,160,000.00.

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

PARTIDA	NOMBRE	CANTIDAD
010-03-04-94.11	Servicios Profesionales	\$390,000.00
010-04-04-94.64	Mantenimiento de Edificios	50,000.00
010-03-04-94.51	Renta de Equipo y Vehículos	15,000.00
010-03-04-92.35	Gastos de Telefonía y Comunicaciones	100,000.00
010-03-04-92.32	Gastos de Acueductos y Alcantarillado	24,500.00
010-08-01-91.06	Empleados Irregulares	180,000.00
010-08-01-91.31	Seguro Social Federal	9,160.00
010-02-09-94.80	Fiesta Patronales	90,000.00
010-04-04-94.73	Desperdicios Sólidos	534,500.00
010-04-06-92.42	Materiales y Sum. de Operación	5,000.00
010-02-04-94.15	Relaciones Publicas	35,000.00
010-02-09-94.85	Festival Paso Fino	10,000.00
010-04-01-94.62	Reparación y Mantenimiento	5,000.00
010-04-04-92.25	Combustibles y Lubricantes	40,000.00
010-09-21-94.4702	Aport. a Inst. sin Fines de Lucro	16,000.00
010-03-04-94.71	Reclamaciones años anteriores	15,000.00
010-04-04-94.63	Mantenimiento de Vehículos	50,000.00
010-02-02-94.4702	Limosnas a Pobres	2,000.00
010-02-02-94.4703	Ayuda materiales de construcción	23,000.00
010-03-04-92.01	Materiales de Oficina	1,500.00
010-03-04-94.65	Misceláneos	40,340.00
010-02-04-94.21	Gastos de Viaje	5,000.00
010-03-04-94.50	Renta de Edificios y Locales	3,000.00
010-03-04-94.70	Pago de Sentencias y Reclamaciones	100,000.00
	<b>Para Crear:</b>	
010-03-04-94.32	Costos de Construcción	416,000.00
	Total	\$2,160,000.00

**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**  
**9 DE abril DE 2015.**

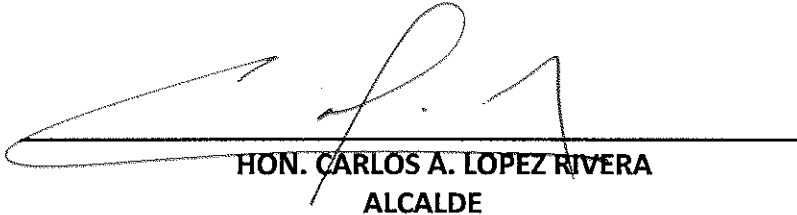


**HON. MIGUEL A. CONCEPCION BAEZ**  
**PRESIDENTE LEGISLATURA MUNICIPAL**



**SR. JAVIER SOLANO RIVERA**  
**SECRETARIO LEGISLATURA MUNICIPAL**

**APROBADA POR EL HONORABLE ALCALDE DE DORADO, PUERTO RICO HOY 9 DE**  
**abril DE 2015.**



**HON. CARLOS A. LOPEZ RIVERA**  
**ALCALDE**

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COMMONWEALTH OF PUERTO RICO  
AUTONOMOUS MUNICIPALITY OF DORADO

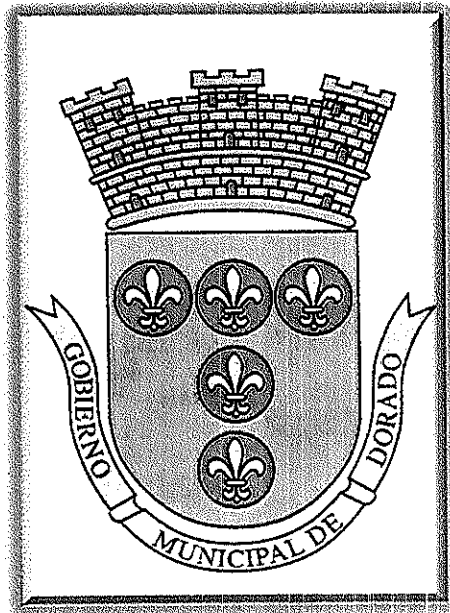
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BASIC FINANCIAL STATEMENTS  
WITH ADDITIONAL REPORTS AND INFORMATION  
REQUIRED BY THE SINGLE AUDIT ACT

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Year Ended June 30, 2014

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

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*López-Vega, CPA, PSC*

Certified Public Accountants / Management Advisors

Member of:

- American Institute of Certified Public Accountants
- Puerto Rico Society of Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

**To the Honorable Mayor and  
the Municipal Legislature  
Municipality of Dorado  
Dorado, Puerto Rico**

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Autonomous Municipality of Dorado, Puerto Rico** (Municipality), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United State of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the **Autonomous Municipality of Dorado, Puerto Rico**, as of June 30, 2014, and the respective changes in financial position and, where applicable cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 13 and 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **Autonomous Municipality of Dorado's** basic financial statements. The accompanying supplementary information – Financial Data Schedule shown in pages 71 and 72 are presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development, Office of the Inspector General, and is not a required part of the financial statements. The accompanying supplementary information – Schedule of Expenditures of Federal Awards in pages 74 and 75 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The Financial Data Schedule and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Financial Data Schedule and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



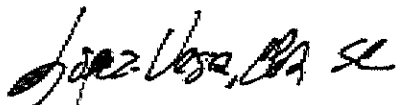
*López-Vega, CPA, PSC*

Certified Public Accountants / Management Advisors

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated March 23, 2015, on our consideration of the **Municipality's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the **Municipality's** internal control over financial reporting and compliance.



LOPEZ-VEGA, CPA, PSC

San Juan, Puerto Rico  
March 23, 2015

Stamp No. 2705459 of the Puerto Rico  
Society of Certified Public Accountants  
was affixed to the record copy of this report



*López-Vega, CPA, PSC*

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	General Fund	Special Revenue		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
		Fund - State & Local Grants			Fund - State & Local Grants					
<b>Assets</b>										
Cash and cash equivalents	\$ 5,689,114	\$ 664,497	\$ 369,899	\$ 2,129,774	\$ 3,969,463	\$ -	\$ 672,524	\$ 13,495,271		
Cash with fiscal agent		1,078,412		19,166,347				30,582,159		
Accounts receivable:										
Municipal licenses taxes										
Intergovernmental interest	42,295	70,705						85,588		198,588
Federal grants			79,771						88,226	167,997
Others	265,409								41,318	306,727
Due from other funds	3,340,778								23,368	3,364,146
Advances to other funds	125,811									125,811
Other assets									3,764	3,764
<b>Total assets</b>	<b>\$ 9,463,407</b>	<b>\$ 1,813,614</b>	<b>\$ 449,670</b>	<b>\$ 21,296,121</b>	<b>\$ 3,969,463</b>	<b>\$ 10,422,988</b>	<b>\$ 829,200</b>	<b>\$ 48,244,463</b>		
<b>Liabilities and Fund Balances</b>										
<b>Liabilities:</b>										
Accounts payable and accrued liabilities	\$ 2,054,340	\$ -	\$ -	\$ 9,789	\$ 1,000	\$ -	\$ 172,252	\$ 2,237,381		
Due to other governmental entities	544,293							544,293		
Due to other funds		387,854	184,651	2,589,190	130,972		71,478	3,364,145		
Deferred inflows of resources		52,820	73,500					126,320		
Advances from other funds		86,966						86,966		
Unearned revenues:										
Municipal license tax	3,180,958		167,720					3,180,958		
Federal grant revenues									234,137	401,857
<b>Total liabilities</b>	<b>5,779,591</b>	<b>527,640</b>	<b>425,871</b>	<b>2,598,979</b>	<b>131,972</b>	<b>-</b>	<b>516,712</b>	<b>9,980,765</b>		
<b>Fund balances:</b>										
Nonspendable	125,811							125,811		
Restricted		1,285,974	23,799	18,697,142	3,837,491	10,422,988	312,488	34,579,882		
Assigned										
Unassigned	3,558,005							3,558,005		
<b>Total fund balances</b>	<b>3,683,816</b>	<b>1,285,974</b>	<b>23,799</b>	<b>18,697,142</b>	<b>3,837,491</b>	<b>10,422,988</b>	<b>312,488</b>	<b>38,263,698</b>		
<b>Total liabilities and fund balances</b>	<b>\$ 9,463,407</b>	<b>\$ 1,813,614</b>	<b>\$ 449,670</b>	<b>\$ 21,296,121</b>	<b>\$ 3,969,463</b>	<b>\$ 10,422,988</b>	<b>\$ 829,200</b>	<b>\$ 48,244,463</b>		

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