

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO
LEGISLATURA MUNICIPAL DE FAJARDO

RESOLUCIÓN: 61

SERIE: 2020-2021

PARA DISPONER Y APROBAR EL PRESUPUESTO FUNCIONAL DEL MUNICIPIO DE FAJARDO, PARA EL AÑO ECONÓMICO 2021-2022, EN FONDOS ESTATALES DE \$25,033,069.00 Y FONDOS FEDERALES DE \$5,180,051.00 PARA UN TOTAL DE \$30,213,120.00.

POR CUANTO: La Ley 107 del 14 de agosto de 2020, conocida como "Código Municipal de Puerto Rico", en el Artículo 1.037, dispone que la Legislatura deberá considerar el proyecto de resolución del presupuesto general de Ingresos y Egresos del Municipio durante una sesión ordinaria.

POR CUANTO: El Alcalde de Fajardo, Honorable José A. Meléndez Méndez, dando cumplimiento a la Ley, radicó en la Legislatura Municipal el 10 junio de 2021, el Mensaje de Presupuesto y el Proyecto de Presupuesto para el Año Fiscal 2021-2022.

POR CUANTO: La Legislatura Municipal de Fajardo, ha realizado un estudio cuidadoso del Proyecto de Presupuesto para el año fiscal 2021-2022, a la luz de los estimados de ingresos sometidos por el Gobierno Municipal y las distintas agencias concernidas, así como también los recursos generados por los impuestos locales.

POR TANTO: RESUÉLVASE POR LA LEGISLATURA MUNICIPAL DE FAJARDO, PUERTO RICO, LO SIGUIENTE:

SECCIÓN 1RA.: Establecer y aprobar la formación del Presupuesto Ordinario de Ingresos y Egresos para el Municipio de Fajardo, correspondiente al año 2021-2022 de \$25,033,069.00 y de Fondos Federales de \$5,180,051.00 en dicho Presupuesto, según anejos adjuntos.

SECCIÓN 2DA.: Esta Resolución comenzará a regir después de su aprobación final por la Legislatura Municipal y firmada por el Honorable José A. Meléndez Méndez, Alcalde.

SECCIÓN 3RA.: Copia certificada de la misma será enviada a la Oficina de Gerencia y Presupuesto (OGP) y a otras agencias pertinentes.

Aprobada por la Legislatura Municipal de Fajardo, en Sesión Ordinaria Prorrogada, el 14 de junio de 2021.



Honorable Luis E. Matta Donatiú
Presidente Legislatura Municipal

Firmada por el Honorable José A. Meléndez Méndez, Alcalde, el 28 de junio de 2021.



Honorable José A. Meléndez Méndez
Alcalde

CERTIFICACIÓN

Yo, Maribel Millán Monge, Secretaria de la Legislatura Municipal de Fajardo, Puerto Rico:

CERTIFICO: Que la precedente es el texto original de la Resolución 61, Serie 2020-2021, aprobada por la Legislatura Municipal de Fajardo, en la Sesión Ordinaria Prorrogada del 14 de junio de 2021:

AFIRMATIVOS:

Honorable Luis E. Matta Donatiú, Presidente
Honorable Nilda I. Vázquez Díaz, Vicepresidenta
Honorable Héctor M. Montañez Ramos, Portavoz de la Mayoría
Honorable Edgardo Pimentel Vázquez, Portavoz Alterno
Honorable Víctor Torres Santiago
Honorable Wilfredo Lugo Fabre
Honorable Julio Febo Febo
Honorable Billy B. Flores Piña
Honorable Ana D. Monge Cruz
Honorable Rosa V. Quiñones Ortiz
Honorable Joel A. Amaro Rodríguez
Honorable Fabián Velázquez López
Honorable Ricardo Donatiú Berríos
Honorable Ivonne V. Colón Rodríguez

AUSENTE:

NINGUNO

ABSTENIDOS:

NINGUNO

EN CONTRA:

NINGUNO

CERTIFICO: Que todos los Legisladores Municipales fueron debidamente citados para la referida Sesión, en la forma que determina la Ley.

CERTIFICO, ADEMÁS: Que fue firmada por el Presidente, Honorable Luis E. Matta Donatiú, el 28 de junio de 2021, como acuerdo interno de la Legislatura Municipal.

Y PARA QUE ASÍ CONSTE y a los fines procedentes, expido la presente y hago estampar en todas sus páginas, el Gran Sello Oficial de la Legislatura Municipal de Fajardo, Puerto Rico, el 28 de junio de 2021.

SELLO OFICIAL


MARIBEL MILLÁN MONGE
SECRETARIA LEGISLATURA MUNICIPAL



MUNICIPIO DE: FAJARDO
PRESUPUESTO AÑO FISCAL 2021-2022
INGRESOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	INGRESO ACTUAL AL	VARIANZA (L - J)
									2021-2022	2020-2021	4/30/2021	
	01	03	04			81.01	Patentes	03 - Finanzas	\$ 3,662,725.00	\$ 4,033,600.00	\$ 4,369,464.00	\$ 706,739.00
Fondo General	01	03	04			81.03	Impuesto Municipal sobre las Ventas	03 - Finanzas	\$ 4,585,953.00	\$ 4,174,678.00	\$ 3,176,183.00	\$ (1,409,770.00)
Fondo General	01	03	04			81.21	Intereses y Recargos por Demoras en Patentes	03 - Finanzas	\$ 65,000.00	\$ 65,000.00	\$ 142,595.00	\$ 77,595.00
Fondo General	01	03	04			83.01	Arbitrios de Construcción	03 - Finanzas	\$ 167,129.00	\$ 188,354.00	\$ 525,739.00	\$ 358,610.00
Fondo General	01	03	04			83.04	Licencias y Permisos	03 - Finanzas	\$ 12,000.00	\$ 12,000.00	\$ 14,400.00	\$ 2,400.00
Fondo General	01	03	04			83.04	Licencias y Permisos	03 - Finanzas	\$ 1,000.00	\$ 1,000.00	\$ 590.00	\$ (410.00)
Fondo General	01	03	04			83.04	Licencias y Permisos	03 - Finanzas	\$ 100,000.00	\$ 150,000.00	\$ 63,246.00	\$ (36,754.00)
Fondo General	01	03	04			84.02	Compensación AEE	03 - Finanzas	\$ 683,879.00	\$ 712,242.00	\$ -	\$ (683,879.00)
Fondo General	01	03	04			84.04	Otros Ingresos Intergubernamentales	03 - Finanzas	\$ 774,662.00	\$ 1,018,284.00	\$ 1,069,196.00	\$ 294,534.00
Fondo General	01	03	04			84.06	Aportaciones Federales	03 - Finanzas	\$ 1,395,420.00	\$ -	\$ -	\$ (1,395,420.00)
Fondo General	01	03	04			85.06	Permisos de Uso Estadios y Coliseos	03 - Finanzas	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ (1,500.00)
Fondo General	01	03	04			85.06	Permisos de Uso Estadios y Coliseos	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ 875.00	\$ (4,125.00)
Fondo General	01	03	04			85.11	Otros Ingresos por Servicios	03 - Finanzas	\$ 100,000.00	\$ 100,000.00	\$ 116,026.00	\$ 16,026.00
Fondo General	01	03	04			86.01	Multas	03 - Finanzas	\$ 3,000.00	\$ 4,000.00	\$ 2,581.00	\$ (419.00)
Fondo General	01	03	04			86.02	Confiscaciones	03 - Finanzas	\$ 100.00	\$ 100.00	\$ -	\$ (100.00)
Fondo General	01	03	04			87.01	Intereses en Inversiones	03 - Finanzas	\$ 200,000.00	\$ 200,000.00	\$ 6,159.00	\$ (193,841.00)
Fondo General	01	03	04			87.05	Ingresos Eventuales	03 - Finanzas	\$ 1,089,858.00	\$ 800,000.00	\$ 1,663,940.00	\$ 574,082.00
Fondo General	01	03	04			87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	\$ 113,100.00	\$ 97,395.00	\$ 67,775.00	\$ (45,325.00)
Fondo General	01	03	04			87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	\$ 3,960.00	\$ 5,720.00	\$ 3,650.00	\$ (310.00)
Fondo General	01	03	04			87.06	Municipal	03 - Finanzas	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	\$ 10,000.00	\$ 10,000.00	\$ 6,532.00	\$ (3,468.00)
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	\$ 40,000.00	\$ 40,000.00	\$ 57,798.00	\$ 17,798.00
Fondo General	01	03	04			87.22	Exonerada (Otras Fuentes	03 - Finanzas	\$ 4,350,030.00	\$ 4,459,834.00	\$ 3,716,768.00	\$ (633,262.00)
Fondo General	01	03	04			87.22	Exonerada (Otras Fuentes	03 - Finanzas	\$ 3,230,423.00	\$ 3,359,854.00	\$ 3,079,718.00	\$ (150,705.00)
TOTAL									\$ 20,797,739.00	\$ 19,641,561.00	\$ 18,284,235.00	(\$2,513,504.00)



MUNICIPIO DE: FAJARDO
PRESUPUESTO AÑO FISCAL 2021-2022
GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	01	01			91.01	Empleados Regulares	01 - Legislatura Municipal	\$ 158,136.00	\$ 147,420.00	\$ 100,493.00	\$ 57,643.00
Fondo General	01	01	01			91.07	Vacaciones Acumuladas, Licencia Regular	01 - Legislatura Municipal	\$ 110.00	\$ -	\$ -	\$ 110.00
Fondo General	01	01	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	01 - Legislatura Municipal	\$ 5,828.00	\$ 4,973.00	\$ 4,128.00	\$ 1,700.00
Fondo General	01	01	01			91.10	Seguro Choferil	01 - Legislatura Municipal	\$ 16.00	\$ 16.00	\$ 12.00	\$ 4.00
Fondo General	01	01	01			91.31	Seguro Social Federal	01 - Legislatura Municipal	\$ 13,102.00	\$ 12,209.00	\$ 8,371.00	\$ 4,731.00
Fondo General	01	01	01			91.41	Plan Médico	01 - Legislatura Municipal	\$ 9,000.00	\$ 9,000.00	\$ 3,750.00	\$ 5,250.00
Fondo General	01	01	01			91.71	Bono Navideño	01 - Legislatura Municipal	\$ 7,200.00	\$ 7,200.00	\$ 4,800.00	\$ 2,400.00
Fondo General	01	01	04			92.01	Materiales de Oficina	01 - Legislatura Municipal	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	01	04			93.27	Compra de Equipos	01 - Legislatura Municipal	\$ 1,000.00	\$ 1,000.00	\$ 684.00	\$ 316.00
Fondo General	01	01	04			94.01	Dietas	01 - Legislatura Municipal	\$ 80,000.00	\$ 80,000.00	\$ 77,030.00	\$ 2,970.00
Fondo General	01	01	04			94.05	Gastos de Representación	01 - Legislatura Municipal	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	01	04			94.06	Adiestramientos	01 - Legislatura Municipal	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Fondo General	01	01	04			94.06	Adiestramientos	01 - Legislatura Municipal	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	01	04			94.15	Relaciones Públicas	01 - Legislatura Municipal	\$ 1,000.00	\$ 1,000.00	\$ 252.00	\$ 748.00
Fondo General	01	01	04			94.21	Gastos de Viaje	01 - Legislatura Municipal	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Fondo General	01	01	04			94.25	Servicios Legales	01 - Legislatura Municipal	\$ 12,000.00	\$ 12,000.00	\$ 12,300.00	\$ (300.00)
Fondo General	01	01	04			94.44	Cuotas y Suscripciones	01 - Legislatura Municipal	\$ 2,000.00	\$ 2,500.00	\$ -	\$ 2,000.00
Fondo General	01	01	04			94.51	Renta de Equipos y Vehículos	01 - Legislatura Municipal	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Fondo General	01	01	04			94.61	Mantenimiento de Equipo	01 - Legislatura Municipal	\$ 500.00	\$ 500.00	\$ 27.00	\$ 473.00
Fondo General	01	01	04			94.67	Publicaciones y Anuncios	01 - Legislatura Municipal	\$ 2,000.00	\$ 2,000.00	\$ 971.00	\$ 1,029.00
Fondo General	01	01	04			94.84	Otros Festivales o Actividades	01 - Legislatura Municipal	\$ 200.00	\$ 250.00	\$ -	\$ 200.00
Fondo General	01	02	01			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	\$ 458,808.00	\$ 392,796.00	\$ 267,142.00	\$ 191,666.00
Fondo General	01	02	01			91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	\$ 101,352.00	\$ 55,068.00	\$ 51,175.00	\$ 50,177.00
Fondo General	01	02	01			91.07	Vacaciones Acumuladas, Licencia Regular	02 - Oficina del Alcalde(sa)	\$ 7,213.00	\$ 4,907.00	\$ 4,886.00	\$ 2,327.00
Fondo General	01	02	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	\$ 13,299.00	\$ 16,178.00	\$ 15,907.00	\$ (2,608.00)
Fondo General	01	02	01			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	\$ 176.00	\$ 144.00	\$ 73.00	\$ 103.00
Fondo General	01	02	01			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	\$ 46,533.00	\$ 37,711.00	\$ 27,135.00	\$ 19,398.00
Fondo General	01	02	01			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	\$ 34,500.00	\$ 31,500.00	\$ 10,875.00	\$ 23,625.00
Fondo General	01	02	01			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	\$ 27,600.00	\$ 24,000.00	\$ 15,595.00	\$ 12,005.00
Fondo General	01	02	05			94.05	Gastos de Representación	02 - Oficina del Alcalde(sa)	\$ 15,000.00	\$ 15,000.00	\$ 10,624.00	\$ 4,376.00
Fondo General	01	02	04			94.06	Adiestramientos	02 - Oficina del Alcalde(sa)	\$ 500.00	\$ 500.00	\$ 960.00	\$ (460.00)



MUNICIPIO DE: FAJARDO
PRESUPUESTO AÑO FISCAL 2021-2022
GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	02	04			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	\$ 280,000.00	\$ 310,000.00	\$ 281,807.00	\$ (1,807.00)
Fondo General	01	02	05			94.15	Relaciones Públicas	02 - Oficina del Alcalde(sa)	\$ 50,000.00	\$ 60,000.00	\$ 32,165.00	\$ 17,835.00
Fondo General	01	02	04			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	\$ 6,000.00	\$ 6,000.00	\$ 5,280.00	\$ 720.00
Fondo General	01	02	04			94.25	Servicios Legales	02 - Oficina del Alcalde(sa)	\$ 210,000.00	\$ 230,000.00	\$ 296,785.00	\$ (86,785.00)
Fondo General	01	02	04			94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	\$ 8,000.00	\$ 9,500.00	\$ 9,500.00	\$ (1,500.00)
Fondo General	01	02	04			94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	\$ 2,000.00	\$ 2,500.00	\$ -	\$ 2,000.00
Fondo General	01	02	05			94.67	Publicaciones y Anuncios	02 - Oficina del Alcalde(sa)	\$ 10,000.00	\$ 10,000.00	\$ 14,444.00	\$ (4,444.00)
Fondo General	01	02	02			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	\$ 200.00	\$ 300.00	\$ -	\$ 200.00
Fondo General	01	02	02			94.47	Donaciones	02 - Oficina del Alcalde(sa)	\$ 58,300.00	\$ 58,650.00	\$ 20,424.00	\$ 37,876.00
Fondo General	01	02	07			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	\$ 157,032.00	\$ 123,432.00	\$ 88,830.00	\$ 68,202.00
Fondo General	01	02	07			91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	\$ 338,220.00	\$ 307,404.00	\$ 244,333.00	\$ 93,887.00
Fondo General	01	02	07			91.06	Empleados Irregulares	02 - Oficina del Alcalde(sa)	\$ 19,584.00	\$ 19,584.00	\$ 493.00	\$ 19,091.00
Fondo General	01	02	07			91.07	Vacaciones Acumuladas, Licencia Regular	02 - Oficina del Alcalde(sa)	\$ 4,859.00	\$ 3,664.00	\$ 3,492.00	\$ 1,367.00
Fondo General	01	02	07			91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	\$ 64,754.00	\$ 61,523.00	\$ 56,450.00	\$ 8,304.00
Fondo General	01	02	07			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	\$ 80.00	\$ 80.00	\$ 40.00	\$ 40.00
Fondo General	01	02	07			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	\$ 47,464.00	\$ 41,831.00	\$ 32,313.00	\$ 15,151.00
Fondo General	01	02	07			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	\$ 45,000.00	\$ 39,000.00	\$ 28,143.00	\$ 16,857.00
Fondo General	01	02	07			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	\$ 36,000.00	\$ 31,200.00	\$ 28,000.00	\$ 8,000.00
Fondo General	01	02	07			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	\$ 40,000.00	\$ 75,000.00	\$ 5,495.00	\$ 34,505.00
Fondo General	01	02	07			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	\$ 100.00	\$ 200.00	\$ -	\$ 100.00
Fondo General	01	02	07			94.47	Donaciones	02 - Oficina del Alcalde(sa)	\$ 111,500.00	\$ 117,750.00	\$ 127,273.00	\$ (15,773.00)
Fondo General	01	02	07			94.49	Becas	02 - Oficina del Alcalde(sa)	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00
Fondo General	01	02	07			94.65	Misceláneos	02 - Oficina del Alcalde(sa)	\$ 1,000.00	\$ 1,500.00	\$ -	\$ 1,000.00
Fondo General	01	02	31			94.47	Donaciones	02 - Oficina del Alcalde(sa)	\$ 109,300.00	\$ 104,800.00	\$ 6,845.00	\$ 102,455.00
Fondo General	01	02	35			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	\$ 21,924.00	\$ 21,924.00	\$ 18,270.00	\$ 3,654.00
Fondo General	01	02	35			91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	\$ 58,608.00	\$ 75,144.00	\$ 24,471.00	\$ 34,137.00
Fondo General	01	02	35			91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	\$ 1,731.00	\$ -	\$ -	\$ 1,731.00
Fondo General	01	02	35			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	\$ 32.00	\$ 48.00	\$ 13.00	\$ 19.00
Fondo General	01	02	35			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	\$ 6,752.00	\$ 7,977.00	\$ 3,545.00	\$ 3,207.00
Fondo General	01	02	35			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	\$ 7,500.00	\$ 9,000.00	\$ 2,375.00	\$ 5,125.00
Fondo General	01	02	35			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	\$ 6,000.00	\$ 7,200.00	\$ 3,600.00	\$ 2,400.00
Fondo General	01	02	35			94.06	Adiestramientos	02 - Oficina del Alcalde(sa)	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	02	35			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	03	01			91.01	Empleados Regulares	03 - Finanzas	\$ 877,224.00	\$ 862,044.00	\$ 577,732.00	\$ 299,492.00



MUNICIPIO DE: FAJARDO
PRESUPUESTO AÑO FISCAL 2021-2022
GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	03	01			91.05	Empleados Transitorios	03 - Finanzas	\$ 273,648.00	\$ 324,444.00	\$ 92,744.00	\$ 180,904.00
Fondo General	01	03	01			91.07	Vacaciones Acumuladas, Licencia Regular	03 - Finanzas	\$ 2,640.00	\$ 824.00	\$ 693.00	\$ 1,947.00
Fondo General	01	03	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	03 - Finanzas	\$ 22,049.00	\$ 23,779.00	\$ 20,177.00	\$ 1,872.00
Fondo General	01	03	01			91.10	Seguro Choferil	03 - Finanzas	\$ 336.00	\$ 368.00	\$ 129.00	\$ 207.00
Fondo General	01	03	01			91.31	Seguro Social Federal	03 - Finanzas	\$ 95,438.00	\$ 98,432.00	\$ 56,652.00	\$ 38,786.00
Fondo General	01	03	01			91.41	Plan Médico	03 - Finanzas	\$ 90,000.00	\$ 94,500.00	\$ 40,875.00	\$ 49,125.00
Fondo General	01	03	01			91.71	Bono Navideño	03 - Finanzas	\$ 72,000.00	\$ 75,600.00	\$ 49,200.00	\$ 22,800.00
Fondo General	01	03	04			94.06	Adiestramientos	03 - Finanzas	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Fondo General	01	03	04			94.10	Gastos de Auditoría Sencilla (Single Audit)	03 - Finanzas	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00
Fondo General	01	03	04			94.21	Gastos de Viaje	03 - Finanzas	\$ 2,000.00	\$ 2,000.00	\$ 630.00	\$ 1,370.00
Fondo General	01	03	04			94.50	Renta de Edificios, Locales y Terrenos	03 - Finanzas	\$ -	\$ 3,000.00	\$ 1,500.00	\$ (1,500.00)
Fondo General	01	03	04			94.69	Franqueo	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Fondo General	01	03	04			91.45	Seguro por Desempleo	03 - Finanzas	\$ 100,000.00	\$ 100,000.00	\$ 214,658.00	\$ (114,658.00)
Fondo General	01	03	04			91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	\$ 515,148.00	\$ 459,261.00	\$ 429,277.00	\$ 85,871.00
Fondo General	01	03	04			94.42	Seguros	03 - Finanzas	\$ 850,000.00	\$ 700,000.00	\$ 915,925.00	\$ (65,925.00)
Fondo General	01	03	04			94.42	Seguros	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ 1,005.00	\$ 3,995.00
Fondo General	01	03	04			94.58	Déficit	03 - Finanzas	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Fondo General	01	03	04			94.70	Pago de Sentencias y Reclamaciones	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	03	04			94.71	Reclamaciones Años Anteriores	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ 41,036.00	\$ (36,036.00)
Fondo General	01	04	01			91.01	Empleados Regulares	04 - Obras Públicas	\$ 139,392.00	\$ 147,288.00	\$ 89,038.00	\$ 50,354.00
Fondo General	01	04	01			91.05	Empleados Transitorios	04 - Obras Públicas	\$ 44,040.00	\$ 46,596.00	\$ 15,254.00	\$ 28,786.00
Fondo General	01	04	01			91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	\$ 1,118.00	\$ 3,055.00	\$ 2,776.00	\$ (1,658.00)
Fondo General	01	04	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	\$ 5,111.00	\$ 8,103.00	\$ 7,748.00	\$ (2,637.00)
Fondo General	01	04	01			91.10	Seguro Choferil	04 - Obras Públicas	\$ 112.00	\$ 128.00	\$ 65.00	\$ 47.00
Fondo General	01	04	01			91.31	Seguro Social Federal	04 - Obras Públicas	\$ 15,335.00	\$ 16,604.00	\$ 10,240.00	\$ 5,095.00
Fondo General	01	04	01			91.41	Plan Médico	04 - Obras Públicas	\$ 13,500.00	\$ 15,000.00	\$ 7,125.00	\$ 6,375.00
Fondo General	01	04	01			91.71	Bono Navideño	04 - Obras Públicas	\$ 10,800.00	\$ 12,000.00	\$ 8,400.00	\$ 2,400.00
Fondo General	01	04	04			94.06	Adiestramientos	04 - Obras Públicas	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	04	04			94.36	Cánon Excavaciones y Demoliciones	04 - Obras Públicas	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -



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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	04	04			94.50	Renta de Edificios, Locales y Terrenos	04 - Obras Públicas	\$ 2,500.00	\$ 3,000.00	\$ -	\$ 2,500.00
Fondo General	01	04	04			94.65	Misceláneos	04 - Obras Públicas	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	04	04			94.65	Misceláneos	04 - Obras Públicas	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	04	04			94.65	Misceláneos	04 - Obras Públicas	\$ 15,000.00	\$ 15,000.00	\$ 7,500.00	\$ 7,500.00
Fondo General	01	04	03			92.38	Materiales de Construcción	04 - Obras Públicas	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	04	03			94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Fondo General	01	04	03			94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Fondo General	01	04	03			94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Fondo General	01	04	06			91.01	Empleados Regulares	04 - Obras Públicas	\$ 650,772.00	\$ 610,752.00	\$ 461,295.00	\$ 189,477.00
Fondo General	01	04	06			91.05	Empleados Transitorios	04 - Obras Públicas	\$ 1,673,436.00	\$ 1,615,464.00	\$ 990,524.00	\$ 682,912.00
Fondo General	01	04	06			91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	\$ 11,467.00	\$ 10,806.00	\$ 10,173.00	\$ 1,294.00
Fondo General	01	04	06			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	\$ 43,152.00	\$ 35,701.00	\$ 31,972.00	\$ 11,180.00
Fondo General	01	04	06			91.10	Seguro Choferil	04 - Obras Públicas	\$ 2,320.00	\$ 2,272.00	\$ 549.00	\$ 1,771.00
Fondo General	01	04	06			91.31	Seguro Social Federal	04 - Obras Públicas	\$ 195,475.00	\$ 187,083.00	\$ 123,393.00	\$ 72,082.00
Fondo General	01	04	06			91.41	Plan Médico	04 - Obras Públicas	\$ 220,500.00	\$ 216,000.00	\$ 82,625.00	\$ 137,875.00
Fondo General	01	04	06			91.71	Bono Navideño	04 - Obras Públicas	\$ 176,400.00	\$ 172,800.00	\$ 129,657.00	\$ 46,743.00
Fondo General	01	04	06			94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	\$ 1,000.00	\$ 1,500.00	\$ -	\$ 1,000.00
Fondo General	01	04	06			94.65	Misceláneos	04 - Obras Públicas	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	04	45			91.01	Empleados Regulares	04 - Obras Públicas	\$ 46,212.00	\$ 40,044.00	\$ 38,572.00	\$ 7,640.00
Fondo General	01	04	45			91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	\$ 1,633.00	\$ 622.00	\$ -	\$ 1,633.00
Fondo General	01	04	45			91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	\$ 1,851.00	\$ 1,813.00	\$ -	\$ 1,851.00
Fondo General	01	04	45			91.10	Seguro Choferil	04 - Obras Públicas	\$ 16.00	\$ 16.00	\$ 13.00	\$ 3.00
Fondo General	01	04	45			91.31	Seguro Social Federal	04 - Obras Públicas	\$ 3,985.00	\$ 3,433.00	\$ 3,134.00	\$ 851.00
Fondo General	01	04	45			91.41	Plan Médico	04 - Obras Públicas	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	\$ 500.00
Fondo General	01	04	45			91.71	Bono Navideño	04 - Obras Públicas	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ -
Fondo General	01	04	45			94.06	Adiestramientos	04 - Obras Públicas	\$ 200.00	\$ 200.00	\$ -	\$ 200.00



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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	04	45			94.21	Gastos de Viaje	04 - Obras Públicas	\$ 300.00	\$ 500.00	\$ 71.00	\$ 229.00
Fondo General	01	04	45			94.44	Cuotas y Suscripciones	04 - Obras Públicas	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Fondo General	01	05	01			91.01	Empleados Regulares	05 - Salud	\$ 232,596.00	\$ 263,448.00	\$ 166,264.00	\$ 66,332.00
Fondo General	01	05	01			91.05	Empleados Transitorios	05 - Salud	\$ 126,300.00	\$ 101,712.00	\$ 73,297.00	\$ 53,003.00
Fondo General	01	05	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	05 - Salud	\$ 11,593.00	\$ 10,730.00	\$ 8,823.00	\$ 2,770.00
Fondo General	01	05	01			91.10	Seguro Choferil	05 - Salud	\$ 128.00	\$ 144.00	\$ 26.00	\$ 102.00
Fondo General	01	05	01			91.31	Seguro Social Federal	05 - Salud	\$ 29,903.00	\$ 30,224.00	\$ 20,287.00	\$ 9,616.00
Fondo General	01	05	01			91.41	Plan Médico	05 - Salud	\$ 25,500.00	\$ 24,000.00	\$ 12,125.00	\$ 13,375.00
Fondo General	01	05	01			91.71	Bono Navideño	05 - Salud	\$ 20,400.00	\$ 19,200.00	\$ 16,800.00	\$ 3,600.00
Fondo General	01	05	04			92.11	Drogas, Medicinas y Otros Suministros	05 - Salud	\$ 3,000.00	\$ 5,000.00	\$ 411.00	\$ 2,589.00
Fondo General	01	05	04			94.43	Gastos de Salud	05 - Salud	\$ 866,893.00	\$ 1,021,209.00	\$ 323,156.00	\$ 543,737.00
Fondo General	01	05	04			94.50	Renta de Edificios, Locales y Terrenos	05 - Salud	\$ -	\$ 4,500.00	\$ -	\$ -
Fondo General	01	05	04			94.73	Disposición de Desperdicios	05 - Salud	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 5,000.00
Fondo General	01	06	01			91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	\$ 91,068.00	\$ 76,308.00	\$ 61,949.00	\$ 29,119.00
Fondo General	01	06	01			91.05	Empleados Transitorios	06 - Oficina Municipal Manejo de Emergencias	\$ 129,576.00	\$ 120,036.00	\$ 91,157.00	\$ 38,419.00
Fondo General	01	06	01			91.07	Vacaciones Acumuladas, Licencia Regular	06 - Oficina Municipal Manejo de Emergencias	\$ 5,429.00	\$ 1,315.00	\$ 1,369.00	\$ 4,060.00
Fondo General	01	06	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	06 - Oficina Municipal Manejo de Emergencias	\$ 4,711.00	\$ 5,097.00	\$ 4,992.00	\$ (281.00)
Fondo General	01	06	01			91.10	Seguro Choferil	06 - Oficina Municipal Manejo de Emergencias	\$ 112.00	\$ 96.00	\$ 24.00	\$ 88.00
Fondo General	01	06	01			91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	\$ 18,665.00	\$ 16,612.00	\$ 13,026.00	\$ 5,639.00
Fondo General	01	06	01			91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	\$ 16,500.00	\$ 18,000.00	\$ 6,250.00	\$ 10,250.00
Fondo General	01	06	01			91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	\$ 13,200.00	\$ 14,400.00	\$ 10,800.00	\$ 2,400.00
Fondo General	01	06	04			92.11	Drogas, Medicinas y Otros Suministros	06 - Oficina Municipal Manejo de Emergencias	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Fondo General	01	06	04			92.21	Alimentos	06 - Oficina Municipal Manejo de Emergencias	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
Fondo General	01	06	04			94.06	Adiestramientos	06 - Oficina Municipal Manejo de Emergencias	\$ 300.00	\$ 500.00	\$ -	\$ 300.00



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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	06	04			94.21	Gastos de Viaje	06 - Oficina Municipal Manejo de Emergencias	\$ 1,000.00	\$ 1,000.00	\$ 715.00	\$ 285.00
Fondo General	01	06	50			91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	\$ 168,948.00	\$ 139,548.00	\$ 105,878.00	\$ 63,070.00
Fondo General	01	06	50			91.05	Empleados Transitorios	06 - Oficina Municipal Manejo de Emergencias	\$ 284,412.00	\$ 218,760.00	\$ 127,157.00	\$ 157,255.00
Fondo General	01	06	50			91.07	Vacaciones Acumuladas, Licencia Regular	06 - Oficina Municipal Manejo de Emergencias	\$ 8,201.00	\$ 12,928.00	\$ 12,611.00	\$ (4,410.00)
Fondo General	01	06	50			91.08	Vacaciones Acumuladas, Licencia Enfermedad	06 - Oficina Municipal Manejo de Emergencias	\$ 10,974.00	\$ 11,545.00	\$ 10,515.00	\$ 459.00
Fondo General	01	06	50			91.10	Seguro Choferil	06 - Oficina Municipal Manejo de Emergencias	\$ 384.00	\$ 320.00	\$ 103.00	\$ 281.00
Fondo General	01	06	50			91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	\$ 38,444.00	\$ 31,211.00	\$ 20,973.00	\$ 17,471.00
Fondo General	01	06	50			91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	\$ 37,500.00	\$ 31,500.00	\$ 12,625.00	\$ 24,875.00
Fondo General	01	06	50			91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	\$ 30,000.00	\$ 25,200.00	\$ 18,000.00	\$ 12,000.00
Fondo General	01	06	50			92.11	Drogas, Medicinas y Otros Suministros	06 - Oficina Municipal Manejo de Emergencias	\$ 1,000.00	\$ 1,000.00	\$ 254.00	\$ 746.00
Fondo General	01	06	50			94.06	Adiestramientos	06 - Oficina Municipal Manejo de Emergencias	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Fondo General	01	07	01			91.01	Empleados Regulares	07 - Guardia Municipal	\$ 763,644.00	\$ 649,500.00	\$ 436,163.00	\$ 327,481.00
Fondo General	01	07	01			91.05	Empleados Transitorios	07 - Guardia Municipal	\$ 119,268.00	\$ 119,268.00	\$ 69,425.00	\$ 49,843.00
Fondo General	01	07	01			91.07	Vacaciones Acumuladas, Licencia Regular	07 - Guardia Municipal	\$ 1,105.00	\$ 267.00	\$ 247.00	\$ 858.00
Fondo General	01	07	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	07 - Guardia Municipal	\$ 18,002.00	\$ 19,647.00	\$ 16,885.00	\$ 1,117.00
Fondo General	01	07	01			91.10	Seguro Choferil	07 - Guardia Municipal	\$ 608.00	\$ 608.00	\$ 281.00	\$ 327.00
Fondo General	01	07	01			91.31	Seguro Social Federal	07 - Guardia Municipal	\$ 72,776.00	\$ 64,098.00	\$ 42,913.00	\$ 29,863.00
Fondo General	01	07	01			91.41	Plan Médico	07 - Guardia Municipal	\$ 61,500.00	\$ 61,500.00	\$ 27,625.00	\$ 33,875.00
Fondo General	01	07	01			91.71	Bono Navideño	07 - Guardia Municipal	\$ 49,200.00	\$ 49,200.00	\$ 38,237.00	\$ 10,963.00
Fondo General	01	07	04			94.06	Adiestramientos	07 - Guardia Municipal	\$ 200.00	\$ 250.00	\$ -	\$ 200.00
Fondo General	01	07	04			94.21	Gastos de Viaje	07 - Guardia Municipal	\$ 300.00	\$ 300.00	\$ 95.00	\$ 205.00
Fondo General	01	08	01			91.01	Empleados Regulares	08 - Recursos Humanos	\$ 302,448.00	\$ 302,448.00	\$ 206,506.00	\$ 95,942.00
Fondo General	01	08	01			91.05	Empleados Transitorios	08 - Recursos Humanos	\$ 49,260.00	\$ 49,260.00	\$ 15,761.00	\$ 33,499.00
Fondo General	01	08	01			91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	\$ 163.00	\$ 1,801.00	\$ 834.00	\$ (671.00)
Fondo General	01	08	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	\$ 9,477.00	\$ 8,612.00	\$ 8,114.00	\$ 1,363.00



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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	08	01			91.10	Seguro Choferil	08 - Recursos Humanos	\$ 80.00	\$ 64.00	\$ 52.00	\$ 28.00
Fondo General	01	08	01			91.31	Seguro Social Federal	08 - Recursos Humanos	\$ 29,204.00	\$ 29,263.00	\$ 18,881.00	\$ 10,323.00
Fondo General	01	08	01			91.41	Plan Médico	08 - Recursos Humanos	\$ 25,500.00	\$ 25,500.00	\$ 12,500.00	\$ 13,000.00
Fondo General	01	08	01			91.71	Bono Navideño	08 - Recursos Humanos	\$ 20,400.00	\$ 20,400.00	\$ 15,600.00	\$ 4,800.00
Fondo General	01	08	04			91.14	Cargo de "PayGo"	08 - Recursos Humanos	\$ 1,065,681.00	\$ -	\$ 792,361.00	\$ 273,320.00
Fondo General	01	08	04			91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	\$ 80,000.00	\$ 80,000.00	\$ 89,216.00	\$ (9,216.00)
Fondo General	01	08	04			91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	\$ 60,000.00	\$ 60,000.00	\$ 65,633.00	\$ (5,633.00)
Fondo General	01	08	04			91.31	Seguro Social Federal	08 - Recursos Humanos	\$ 10,710.00	\$ 10,710.00	\$ 11,362.00	\$ (652.00)
Fondo General	01	08	04			94.06	Adiestramientos	08 - Recursos Humanos	\$ 300.00	\$ 500.00	\$ -	\$ 300.00
Fondo General	01	08	04			94.11	Servicios Profesionales - No Clasificados	08 - Recursos Humanos	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Fondo General	01	08	04			94.13	Pruebas de Dopaje	08 - Recursos Humanos	\$ 10,000.00	\$ 10,000.00	\$ 492.00	\$ 9,508.00
Fondo General	01	08	04			94.21	Gastos de Viaje	08 - Recursos Humanos	\$ 300.00	\$ 500.00	\$ 122.00	\$ 178.00
Fondo General	01	09	01			91.01	Empleados Regulares	09 - Recreación y Deportes	\$ 464,652.00	\$ 459,876.00	\$ 320,637.00	\$ 144,015.00
Fondo General	01	09	01			91.05	Empleados Transitorios	09 - Recreación y Deportes	\$ 483,120.00	\$ 492,168.00	\$ 300,242.00	\$ 182,878.00
Fondo General	01	09	01			91.07	Vacaciones Acumuladas, Licencia Regular	09 - Recreación y Deportes	\$ 23,064.00	\$ 5,775.00	\$ 5,413.00	\$ 17,651.00
Fondo General	01	09	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	09 - Recreación y Deportes	\$ 19,154.00	\$ 20,465.00	\$ 20,238.00	\$ (1,084.00)
Fondo General	01	09	01			91.10	Seguro Choferil	09 - Recreación y Deportes	\$ 400.00	\$ 384.00	\$ 130.00	\$ 270.00
Fondo General	01	09	01			91.31	Seguro Social Federal	09 - Recreación y Deportes	\$ 81,977.00	\$ 81,081.00	\$ 54,272.00	\$ 27,705.00
Fondo General	01	09	01			91.41	Plan Médico	09 - Recreación y Deportes	\$ 102,000.00	\$ 102,000.00	\$ 38,125.00	\$ 63,875.00
Fondo General	01	09	01			91.71	Bono Navideño	09 - Recreación y Deportes	\$ 81,600.00	\$ 81,600.00	\$ 62,905.00	\$ 18,695.00
Fondo General	01	09	04			92.21	Alimentos	09 - Recreación y Deportes	\$ 10,000.00	\$ 60,000.00	\$ -	\$ 10,000.00
Fondo General	01	09	04			92.42	Materiales y Suministros de Operación	09 - Recreación y Deportes	\$ 1,500.00	\$ 2,000.00	\$ -	\$ 1,500.00
Fondo General	01	09	04			94.06	Adiestramientos	09 - Recreación y Deportes	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	09	04			94.21	Gastos de Viaje	09 - Recreación y Deportes	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Fondo General	01	09	04			94.47	Donaciones	09 - Recreación y Deportes	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	09	12			91.01	Empleados Regulares	09 - Recreación y Deportes	\$ 17,832.00	\$ 17,832.00	\$ 14,860.00	\$ 2,972.00
Fondo General	01	09	12			91.08	Vacaciones Acumuladas, Licencia Enfermedad	09 - Recreación y Deportes	\$ 1,408.00	\$ 1,458.00	\$ -	\$ 1,408.00
Fondo General	01	09	12			91.10	Seguro Choferil	09 - Recreación y Deportes	\$ 16.00	\$ 16.00	\$ 13.00	\$ 3.00
Fondo General	01	09	12			91.31	Seguro Social Federal	09 - Recreación y Deportes	\$ 1,564.00	\$ 1,567.00	\$ 1,229.00	\$ 335.00
Fondo General	01	09	12			91.41	Plan Médico	09 - Recreación y Deportes	\$ 1,500.00	\$ 1,500.00	\$ 1,250.00	\$ 250.00
Fondo General	01	09	12			91.71	Bono Navideño	09 - Recreación y Deportes	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -
Fondo General	01	09	12			94.06	Adiestramientos	09 - Recreación y Deportes	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	09	12			94.21	Gastos de Viaje	09 - Recreación y Deportes	\$ 100.00	\$ 150.00	\$ -	\$ 100.00



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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2021-2022	2020-2021	4/30/2021	
Fondo General	01	09	12			94.84	Otros Festivales o Actividades	09 - Recreación y Deportes	\$ 500.00	\$ 1,000.00	\$ -	\$ 500.00
Fondo General	01	12	05			91.01	Empleados Regulares	12 - Relaciones Públicas	\$ 22,476.00	\$ 34,464.00	\$ 25,456.00	\$ (2,980.00)
Fondo General	01	12	05			91.05	Empleados Transitorios	12 - Relaciones Públicas	\$ 15,768.00	\$ 15,768.00	\$ 13,059.00	\$ 2,709.00
Fondo General	01	12	05			91.07	Vacaciones Acumuladas, Licencia Regular	12 - Relaciones Públicas	\$ 1,182.00	\$ 599.00	\$ 597.00	\$ 585.00
Fondo General	01	12	05			91.08	Vacaciones Acumuladas, Licencia Enfermedad	12 - Relaciones Públicas	\$ 1,370.00	\$ 1,446.00	\$ 299.00	\$ 1,071.00
Fondo General	01	12	05			91.10	Seguro Choferil	12 - Relaciones Públicas	\$ 16.00	\$ 32.00	\$ 7.00	\$ 9.00
Fondo General	01	12	05			91.31	Seguro Social Federal	12 - Relaciones Públicas	\$ 3,305.00	\$ 4,275.00	\$ 3,199.00	\$ 106.00
Fondo General	01	12	05			91.41	Plan Médico	12 - Relaciones Públicas	\$ 3,000.00	\$ 4,500.00	\$ 3,750.00	\$ (750.00)
Fondo General	01	12	05			91.71	Bono Navideño	12 - Relaciones Públicas	\$ 2,400.00	\$ 3,600.00	\$ 2,400.00	\$ -
Fondo General	01	12	05			94.06	Adiestramientos	12 - Relaciones Públicas	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	12	05			94.21	Gastos de Viaje	12 - Relaciones Públicas	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	12	09			94.80	Fiestas Patronales	12 - Relaciones Públicas	\$ 50,000.00	\$ 150,000.00	\$ -	\$ 50,000.00
Fondo General	01	12	05			94.81	Festival o Actividad I	12 - Relaciones Públicas	\$ 150,000.00	\$ 150,000.00	\$ 54,596.00	\$ 95,404.00
Fondo General	01	12	05			94.82	Festival o Actividad II	12 - Relaciones Públicas	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	12	05			94.82	Festival o Actividad II	12 - Relaciones Públicas	\$ -	\$ 125,000.00	\$ 73,614.00	\$ (73,614.00)
Fondo General	01	12	05			94.84	Otros Festivales o Actividades	12 - Relaciones Públicas	\$ -	\$ 30,000.00	\$ -	\$ -
Fondo General	01	16	16			91.01	Empleados Regulares	16 - Asuntos del Ciudadano	\$ 290,880.00	\$ 265,632.00	\$ 230,809.00	\$ 60,071.00
Fondo General	01	16	16			91.05	Empleados Transitorios	16 - Asuntos del Ciudadano	\$ 113,712.00	\$ 111,096.00	\$ 93,760.00	\$ 19,952.00
Fondo General	01	16	16			91.07	Vacaciones Acumuladas, Licencia Regular	16 - Asuntos del Ciudadano	\$ 862.00	\$ -	\$ -	\$ 862.00
Fondo General	01	16	16			91.08	Vacaciones Acumuladas, Licencia Enfermedad	16 - Asuntos del Ciudadano	\$ 10,322.00	\$ 8,296.00	\$ 4,738.00	\$ 5,584.00
Fondo General	01	16	16			91.10	Seguro Choferil	16 - Asuntos del Ciudadano	\$ 672.00	\$ 704.00	\$ -	\$ 672.00
Fondo General	01	16	16			91.31	Seguro Social Federal	16 - Asuntos del Ciudadano	\$ 35,662.00	\$ 33,494.00	\$ 29,323.00	\$ 6,339.00
Fondo General	01	16	16			91.41	Plan Médico	16 - Asuntos del Ciudadano	\$ 63,000.00	\$ 66,000.00	\$ 11,125.00	\$ 51,875.00
Fondo General	01	16	16			91.71	Bono Navideño	16 - Asuntos del Ciudadano	\$ 50,400.00	\$ 52,800.00	\$ 52,800.00	\$ (2,400.00)
Fondo General	01	16	35			91.01	Empleados Regulares	16 - Asuntos del Ciudadano	\$ 82,200.00	\$ 82,200.00	\$ 42,390.00	\$ 39,810.00
Fondo General	01	16	35			91.05	Empleados Transitorios	16 - Asuntos del Ciudadano	\$ 85,428.00	\$ 40,824.00	\$ 38,972.00	\$ 46,456.00
Fondo General	01	16	35			91.07	Vacaciones Acumuladas, Licencia Regular	16 - Asuntos del Ciudadano	\$ 673.00	\$ 1,145.00	\$ 1,145.00	\$ (472.00)
Fondo General	01	16	35			91.08	Vacaciones Acumuladas, Licencia Enfermedad	16 - Asuntos del Ciudadano	\$ 2,278.00	\$ 2,925.00	\$ 1,788.00	\$ 490.00
Fondo General	01	16	35			91.10	Seguro Choferil	16 - Asuntos del Ciudadano	\$ 16.00	\$ 32.00	\$ -	\$ 16.00
Fondo General	01	16	35			91.31	Seguro Social Federal	16 - Asuntos del Ciudadano	\$ 13,784.00	\$ 10,274.00	\$ 6,892.00	\$ 6,892.00
Fondo General	01	16	35			91.41	Plan Médico	16 - Asuntos del Ciudadano	\$ 12,000.00	\$ 9,000.00	\$ 3,125.00	\$ 8,875.00
Fondo General	01	16	35			91.71	Bono Navideño	16 - Asuntos del Ciudadano	\$ 9,600.00	\$ 7,200.00	\$ 6,998.00	\$ 2,602.00



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									2021-2022	2020-2021		
Fondo General	01	16	35			94.06	Adiestramientos	16 - Asuntos del Ciudadano	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	16	35			94.21	Gastos de Viaje	16 - Asuntos del Ciudadano	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	17	18			91.01	Empleados Regulares	17 - Empresas Municipales	\$ 44,808.00	\$ 14,136.00	\$ 31,739.00	\$ 13,069.00
Fondo General	01	17	18			91.05	Empleados Transitorios	17 - Empresas Municipales	\$ 57,744.00	\$ 60,144.00	\$ 18,381.00	\$ 39,363.00
Fondo General	01	17	18			91.31	Seguro Social Federal	17 - Empresas Municipales	\$ 8,488.00	\$ 6,141.00	\$ 4,201.00	\$ 4,287.00
Fondo General	01	17	18			91.41	Plan Médico	17 - Empresas Municipales	\$ 10,500.00	\$ 7,500.00	\$ 2,375.00	\$ 8,125.00
Fondo General	01	17	18			91.71	Bono Navideño	17 - Empresas Municipales	\$ 8,400.00	\$ 6,000.00	\$ 4,800.00	\$ 3,600.00
Fondo General	01	19	01			91.01	Empleados Regulares	19 - Secretaría Municipal	\$ 241,944.00	\$ 255,024.00	\$ 141,068.00	\$ 100,876.00
Fondo General	01	19	01			91.05	Empleados Transitorios	19 - Secretaría Municipal	\$ 31,536.00	\$ 44,904.00	\$ 27,884.00	\$ 3,652.00
Fondo General	01	19	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	19 - Secretaría Municipal	\$ 6,402.00	\$ 6,835.00	\$ 6,830.00	\$ (428.00)
Fondo General	01	19	01			91.10	Seguro Choferil	19 - Secretaría Municipal	\$ 48.00	\$ 48.00	\$ -	\$ 48.00
Fondo General	01	19	01			91.31	Seguro Social Federal	19 - Secretaría Municipal	\$ 22,421.00	\$ 24,661.00	\$ 14,274.00	\$ 8,147.00
Fondo General	01	19	01			91.41	Plan Médico	19 - Secretaría Municipal	\$ 16,500.00	\$ 19,500.00	\$ 9,500.00	\$ 7,000.00
Fondo General	01	19	01			91.71	Bono Navideño	19 - Secretaría Municipal	\$ 13,200.00	\$ 15,600.00	\$ 10,800.00	\$ 2,400.00
Fondo General	01	19	04			94.06	Adiestramientos	19 - Secretaría Municipal	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	19	04			94.35	Tasaciones	19 - Secretaría Municipal	\$ 15,000.00	\$ 15,000.00	\$ 12,850.00	\$ 2,150.00
Fondo General	01	19	04			94.67	Publicaciones y Anuncios	19 - Secretaría Municipal	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	19	37			91.01	Empleados Regulares	19 - Secretaría Municipal	\$ 96,408.00	\$ 122,664.00	\$ 71,757.00	\$ 24,651.00
Fondo General	01	19	37			91.05	Empleados Transitorios	19 - Secretaría Municipal	\$ 48,792.00	\$ 32,880.00	\$ 27,400.00	\$ 21,392.00
Fondo General	01	19	37			91.07	Vacaciones Acumuladas, Licencia Regular	19 - Secretaría Municipal	\$ 359.00	\$ -	\$ -	\$ 359.00
Fondo General	01	19	37			91.08	Vacaciones Acumuladas, Licencia Enfermedad	19 - Secretaría Municipal	\$ 1,876.00	\$ 1,777.00	\$ -	\$ 1,876.00
Fondo General	01	19	37			91.10	Seguro Choferil	19 - Secretaría Municipal	\$ 112.00	\$ 112.00	\$ 19.00	\$ 93.00
Fondo General	01	19	37			91.31	Seguro Social Federal	19 - Secretaría Municipal	\$ 12,013.00	\$ 12,861.00	\$ 8,228.00	\$ 3,785.00
Fondo General	01	19	37			91.41	Plan Médico	19 - Secretaría Municipal	\$ 12,000.00	\$ 13,500.00	\$ 5,500.00	\$ 6,500.00
Fondo General	01	19	37			91.71	Bono Navideño	19 - Secretaría Municipal	\$ 9,600.00	\$ 10,800.00	\$ 8,400.00	\$ 1,200.00
Fondo General	01	19	37			94.06	Adiestramientos	19 - Secretaría Municipal	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	19	37			94.21	Gastos de Viaje	19 - Secretaría Municipal	\$ 100.00	\$ 200.00	\$ -	\$ 100.00
Fondo General	01	20	01			91.01	Empleados Regulares	20 - Asuntos Legales	\$ 102,768.00	\$ 145,896.00	\$ 68,475.00	\$ 34,293.00
Fondo General	01	20	01			91.07	Vacaciones Acumuladas, Licencia Regular	20 - Asuntos Legales	\$ 206.00	\$ -	\$ -	\$ 206.00
Fondo General	01	20	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	20 - Asuntos Legales	\$ 2,134.00	\$ 6,554.00	\$ 2,548.00	\$ (414.00)
Fondo General	01	20	01			91.10	Seguro Choferil	20 - Asuntos Legales	\$ 32.00	\$ -	\$ -	\$ 32.00
Fondo General	01	20	01			91.31	Seguro Social Federal	20 - Asuntos Legales	\$ 8,316.00	\$ 12,030.00	\$ 5,709.00	\$ 2,607.00
Fondo General	01	20	01			91.41	Plan Médico	20 - Asuntos Legales	\$ 4,500.00	\$ 6,000.00	\$ 3,375.00	\$ 1,125.00
Fondo General	01	20	01			91.71	Bono Navideño	20 - Asuntos Legales	\$ 3,600.00	\$ 4,800.00	\$ 3,600.00	\$ -
Fondo General	01	20	04			94.06	Adiestramientos	20 - Asuntos Legales	\$ 300.00	\$ 500.00	\$ -	\$ 300.00



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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL 4/30/2021	VARIANZA (L - J)
									2021-2022	2020-2021		
Fondo General	01	20	04			94.21	Gastos de Viaje	20 - Asuntos Legales	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	20	04			94.44	Cuotas y Suscripciones	20 - Asuntos Legales	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Fondo General	01	21	01			91.01	Empleados Regulares	21 - Auditoría Interna	\$ 102,084.00	\$ 102,084.00	\$ 31,620.00	\$ 70,464.00
Fondo General	01	21	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	21 - Auditoría Interna	\$ 2,663.00	\$ 3,162.00	\$ 2,811.00	\$ (148.00)
Fondo General	01	21	01			91.10	Seguro Choferil	21 - Auditoría Interna	\$ 32.00	\$ -	\$ -	\$ 32.00
Fondo General	01	21	01			91.31	Seguro Social Federal	21 - Auditoría Interna	\$ 8,289.00	\$ 8,327.00	\$ 2,726.00	\$ 5,563.00
Fondo General	01	21	01			91.41	Plan Médico	21 - Auditoría Interna	\$ 4,500.00	\$ 4,500.00	\$ 1,250.00	\$ 3,250.00
Fondo General	01	21	01			91.71	Bono Navideño	21 - Auditoría Interna	\$ 3,600.00	\$ 3,600.00	\$ 1,200.00	\$ 2,400.00
Fondo General	01	21	04			94.06	Adiestramientos	21 - Auditoría Interna	\$ 100.00	\$ 200.00	\$ -	\$ 100.00
Fondo General	01	21	04			94.21	Gastos de Viaje	21 - Auditoría Interna	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	24	07			91.01	Empleados Regulares	24 - Educación	\$ 159,924.00	\$ 144,588.00	\$ 107,157.00	\$ 52,767.00
Fondo General	01	24	07			91.05	Empleados Transitorios	24 - Educación	\$ 101,292.00	\$ 118,920.00	\$ 64,466.00	\$ 36,826.00
Fondo General	01	24	07			91.08	Vacaciones Acumuladas, Licencia Enfermedad	24 - Educación	\$ 4,763.00	\$ 2,344.00	\$ 1,706.00	\$ 3,057.00
Fondo General	01	24	07			91.10	Seguro Choferil	24 - Educación	\$ 32.00	\$ 32.00	\$ -	\$ 32.00
Fondo General	01	24	07			91.31	Seguro Social Federal	24 - Educación	\$ 21,724.00	\$ 21,715.00	\$ 14,453.00	\$ 7,271.00
Fondo General	01	24	07			91.41	Plan Médico	24 - Educación	\$ 22,500.00	\$ 22,500.00	\$ 7,250.00	\$ 15,250.00
Fondo General	01	24	07			91.71	Bono Navideño	24 - Educación	\$ 18,000.00	\$ 18,000.00	\$ 15,600.00	\$ 2,400.00
Fondo General	01	24	07			94.06	Adiestramientos	24 - Educación	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	24	07			94.21	Gastos de Viaje	24 - Educación	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	25	55			91.01	Empleados Regulares	25 - Planificación y Desarrollo	\$ 93,132.00	\$ 93,132.00	\$ 56,860.00	\$ 36,272.00
Fondo General	01	25	55			91.05	Empleados Transitorios	25 - Planificación y Desarrollo	\$ 51,924.00	\$ 51,924.00	\$ 26,750.00	\$ 25,174.00
Fondo General	01	25	55			91.08	Vacaciones Acumuladas, Licencia Enfermedad	25 - Planificación y Desarrollo	\$ 4,400.00	\$ 2,369.00	\$ 1,293.00	\$ 3,107.00
Fondo General	01	25	55			91.10	Seguro Choferil	25 - Planificación y Desarrollo	\$ 64.00	\$ 64.00	\$ 13.00	\$ 51.00
Fondo General	01	25	55			91.31	Seguro Social Federal	25 - Planificación y Desarrollo	\$ 11,892.00	\$ 11,737.00	\$ 6,771.00	\$ 5,121.00
Fondo General	01	25	55			91.41	Plan Médico	25 - Planificación y Desarrollo	\$ 7,500.00	\$ 7,500.00	\$ 2,500.00	\$ 5,000.00
Fondo General	01	25	55			91.71	Bono Navideño	25 - Planificación y Desarrollo	\$ 6,000.00	\$ 6,000.00	\$ 3,600.00	\$ 2,400.00
Fondo General	01	25	55			94.06	Adiestramientos	25 - Planificación y Desarrollo	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
Fondo General	01	25	55			94.21	Gastos de Viaje	25 - Planificación y Desarrollo	\$ 300.00	\$ 500.00	\$ -	\$ 300.00
Fondo General	01	26	04			92.01	Materiales de Oficina	26 - Servicios Administrativos	\$ 40,000.00	\$ 40,000.00	\$ 32,572.00	\$ 7,428.00
Fondo General	01	26	04			92.15	Materiales de Mantenimiento	26 - Servicios Administrativos	\$ 30,000.00	\$ 30,000.00	\$ 18,347.00	\$ 11,653.00
Fondo General	01	26	04			92.23	Compra de Uniformes	26 - Servicios Administrativos	\$ 5,000.00	\$ 5,000.00	\$ 1,200.00	\$ 3,800.00
Fondo General	01	26	04			92.28	Energía Eléctrica	26 - Servicios Administrativos	\$ 683,879.00	\$ 712,242.00	\$ 34,092.00	\$ 649,787.00
Fondo General	01	26	04			92.32	Acueducto y Alcantarillados	26 - Servicios Administrativos	\$ 100,000.00	\$ 100,000.00	\$ 46,643.00	\$ 53,357.00
Fondo General	01	26	04			92.35	Teléfono y Comunicaciones	26 - Servicios Administrativos	\$ 100,000.00	\$ 100,000.00	\$ 99,174.00	\$ 826.00



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									2021-2022	2020-2021	4/30/2021	
Fondo General	01	26	04			92.38	Materiales de Construcción	26 - Servicios Administrativos	\$ 5,000.00	\$ 5,000.00	\$ 2,039.00	\$ 2,961.00
Fondo General	01	26	04			92.42	Materiales y Suministros de Operación	26 - Servicios Administrativos	\$ 60,000.00	\$ 60,000.00	\$ 54,645.00	\$ 5,355.00
Fondo General	01	26	04			93.01	Equipo de Oficina	26 - Servicios Administrativos	\$ 15,000.00	\$ 15,000.00	\$ 1,166.00	\$ 13,834.00
Fondo General	01	26	04			93.02	Programas de Computadoras	26 - Servicios Administrativos	\$ 100,000.00	\$ 100,000.00	\$ 128,324.00	\$ (28,324.00)
Fondo General	01	26	04			93.27	Compra de Equipos	26 - Servicios Administrativos	\$ 10,000.00	\$ 10,000.00	\$ 10,906.00	\$ (906.00)
Fondo General	01	26	04			94.51	Renta de Equipos y Vehículos	26 - Servicios Administrativos	\$ 10,000.00	\$ 10,000.00	\$ 10,026.00	\$ (26.00)
Fondo General	01	26	04			94.61	Mantenimiento de Equipo	26 - Servicios Administrativos	\$ 60,000.00	\$ 60,000.00	\$ 21,329.00	\$ 38,671.00
Fondo General	01	26	04			94.62	Reparación y Mantenimiento de Estructuras	26 - Servicios Administrativos	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Fondo General	01	26	04			94.62	Reparación y Mantenimiento de Estructuras	26 - Servicios Administrativos	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Fondo General	01	26	04			94.64	Mantenimiento de Edificios	26 - Servicios Administrativos	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	26	04			94.65	Misceláneos	26 - Servicios Administrativos	\$ 10,000.00	\$ 8,000.00	\$ 22,250.00	\$ (12,250.00)
Fondo General	01	26	04			94.77	Aportación al CRIM	26 - Servicios Administrativos	\$ 379,023.00	\$ 381,452.00	\$ 317,877.00	\$ 61,146.00
Fondo General	01	26	04			94.78	Liquidación Deuda del CRIM	26 - Servicios Administrativos	\$ 17,378.00	\$ 17,378.00	\$ 14,482.00	\$ 2,896.00
Fondo General	01	27	08			91.01	Empleados Regulares	27 - Transportación y Mantenimiento	\$ 198,396.00	\$ 169,284.00	\$ 129,677.00	\$ 68,719.00
Fondo General	01	27	08			91.05	Empleados Transitorios	27 - Transportación y Mantenimiento	\$ 360,360.00	\$ 359,628.00	\$ 227,360.00	\$ 133,000.00
Fondo General	01	27	08			91.07	Vacaciones Acumuladas, Licencia Regular	27 - Transportación y Mantenimiento	\$ 7,230.00	\$ 3,655.00	\$ 5,866.00	\$ 1,364.00
Fondo General	01	27	08			91.08	Vacaciones Acumuladas, Licencia Enfermedad	27 - Transportación y Mantenimiento	\$ 11,505.00	\$ 8,979.00	\$ 8,114.00	\$ 3,391.00
Fondo General	01	27	08			91.10	Seguro Choferil	27 - Transportación y Mantenimiento	\$ 512.00	\$ 512.00	\$ 118.00	\$ 394.00
Fondo General	01	27	08			91.31	Seguro Social Federal	27 - Transportación y Mantenimiento	\$ 47,207.00	\$ 44,458.00	\$ 30,586.00	\$ 16,621.00
Fondo General	01	27	08			91.41	Plan Médico	27 - Transportación y Mantenimiento	\$ 49,500.00	\$ 49,500.00	\$ 14,250.00	\$ 35,250.00
Fondo General	01	27	08			91.71	Bono Navideño	27 - Transportación y Mantenimiento	\$ 39,600.00	\$ 39,600.00	\$ 28,800.00	\$ 10,800.00



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									2021-2022	2020-2021	4/30/2021	
Fondo General	01	27	08			92.05	Herramientas	27 - Transportación y Mantenimiento	\$ 100.00	\$ 150.00	\$ -	\$ 100.00
Fondo General	01	27	08			92.25	Combustible y Lubricantes	27 - Transportación y Mantenimiento	\$ 100,000.00	\$ 100,000.00	\$ 113,152.00	\$ (13,152.00)
Fondo General	01	27	08			93.05	Equipo de Mecánica	27 - Transportación y Mantenimiento	\$ 100.00	\$ 200.00	\$ -	\$ 100.00
Fondo General	01	27	08			94.21	Gastos de Viaje	27 - Transportación y Mantenimiento	\$ 2,000.00	\$ 2,500.00	\$ -	\$ 2,000.00
Fondo General	01	27	08			94.61	Mantenimiento de Equipo	27 - Transportación y Mantenimiento	\$ 75,000.00	\$ 75,000.00	\$ 96,705.00	\$ (21,705.00)
Fondo General	01	27	08			94.63	Mantenimiento de Vehículos	27 - Transportación y Mantenimiento	\$ 50,000.00	\$ 50,000.00	\$ 63,952.00	\$ (13,952.00)
Fondo General	01	28	01			91.01	Empleados Regulares	28 - Conservación y Ornato	\$ 62,928.00	\$ 130,062.00	\$ 82,105.00	\$ (19,177.00)
Fondo General	01	28	01			91.05	Empleados Transitorios	28 - Conservación y Ornato	\$ 163,896.00	\$ 180,432.00	\$ 98,353.00	\$ 65,543.00
Fondo General	01	28	01			91.07	Vacaciones Acumuladas, Licencia Regular	28 - Conservación y Ornato	\$ 2,316.00	\$ 3,055.00	\$ 2,967.00	\$ (651.00)
Fondo General	01	28	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	28 - Conservación y Ornato	\$ 3,684.00	\$ 3,823.00	\$ 3,823.00	\$ (139.00)
Fondo General	01	28	01			91.10	Seguro Choferil	28 - Conservación y Ornato	\$ 240.00	\$ 304.00	\$ 33.00	\$ 207.00
Fondo General	01	28	01			91.31	Seguro Social Federal	28 - Conservación y Ornato	\$ 19,188.00	\$ 26,023.00	\$ 15,607.00	\$ 3,581.00
Fondo General	01	28	01			91.41	Plan Médico	28 - Conservación y Ornato	\$ 22,500.00	\$ 28,500.00	\$ 12,250.00	\$ 10,250.00
Fondo General	01	28	01			91.71	Bono Navideño	28 - Conservación y Ornato	\$ 18,000.00	\$ 22,800.00	\$ 16,760.00	\$ 1,240.00
Fondo General	01	28	04			92.05	Herramientas	28 - Conservación y Ornato	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	36	47			91.01	Empleados Regulares	36 - Turismo	\$ 39,816.00	\$ 43,824.00	\$ 37,179.00	\$ 2,637.00
Fondo General	01	36	47			91.05	Empleados Transitorios	36 - Turismo	\$ 45,672.00	\$ 45,672.00	\$ 20,151.00	\$ 25,521.00
Fondo General	01	36	47			91.07	Vacaciones Acumuladas, Licencia Regular	36 - Turismo	\$ 73.00	\$ 72.00	\$ -	\$ 73.00
Fondo General	01	36	47			91.10	Seguro Choferil	36 - Turismo	\$ 16.00	\$ -	\$ -	\$ 16.00
Fondo General	01	36	47			91.31	Seguro Social Federal	36 - Turismo	\$ 7,004.00	\$ 7,305.00	\$ 4,753.00	\$ 2,251.00
Fondo General	01	36	47			91.41	Plan Médico	36 - Turismo	\$ 7,500.00	\$ 7,500.00	\$ 3,625.00	\$ 3,875.00
Fondo General	01	36	47			91.71	Bono Navideño	36 - Turismo	\$ 6,000.00	\$ 6,000.00	\$ 4,800.00	\$ 1,200.00
Fondo General	01	40	55			91.01	Empleados Regulares	40 - Oficina de Permisos	\$ 73,464.00	\$ 74,484.00	\$ 50,990.00	\$ 22,474.00
Fondo General	01	40	55			91.05	Empleados Transitorios	40 - Oficina de Permisos	\$ 54,144.00	\$ 37,512.00	\$ 5,632.00	\$ 48,512.00
Fondo General	01	40	55			91.07	Vacaciones Acumuladas, Licencia Regular	40 - Oficina de Permisos	\$ 284.00	\$ 2,013.00	\$ 2,013.00	\$ (1,729.00)
Fondo General	01	40	55			91.10	Seguro Choferil	40 - Oficina de Permisos	\$ 80.00	\$ 64.00	\$ -	\$ 80.00
Fondo General	01	40	55			91.31	Seguro Social Federal	40 - Oficina de Permisos	\$ 10,243.00	\$ 9,181.00	\$ 4,761.00	\$ 5,482.00
Fondo General	01	40	55			91.41	Plan Médico	40 - Oficina de Permisos	\$ 7,500.00	\$ 7,500.00	\$ 3,375.00	\$ 4,125.00
Fondo General	01	40	55			91.71	Bono Navideño	40 - Oficina de Permisos	\$ 6,000.00	\$ 6,000.00	\$ 3,600.00	\$ 2,400.00
Fondo General	01	40	55			94.06	Adiestramientos	40 - Oficina de Permisos	\$ 200.00	\$ 200.00	\$ -	\$ 200.00



MUNICIPIO DE: FAJARDO
PRESUPUESTO AÑO FISCAL 2021-2022
GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2021-2022	2020-2021	4/30/2021	
Fondo General	01	40	55			94.21	Gastos de Viaje	40 - Oficina de Permisos	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
									\$ 20,797,739.00	\$ 19,641,561.00	\$ 13,686,249.00	\$ 7,111,490.00



MUNICIPIO DE: FAJARDO
PRESUPUESTO AÑO FISCAL 2021-2022
CAE

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA	DESCRIPCIÓN DEL	AÑO FISCAL
									2021-2022
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	82.31	Contribución sobre Propiedad Exonerada	03 - Finanzas	-
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	\$ 4,235,330.00
TOTAL									\$ 4,235,330.00

Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.57	Amortización de Principal de Préstamos	03 - Finanzas	2,373,000.00
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.55	Intereses	03 - Finanzas	1,373,185.00
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.75	Reserva	03 - Finanzas	\$ 489,145.00
TOTAL									\$ 4,235,330.00



INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: FAJARDO
AÑO FISCAL: 2021-2022
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
C	Confianza	91.01	01 - Legislatura Municipal	01	01			Sargenro de Armas	1	12	\$ 2,024.00	\$ 24,288.00	\$ 1,949.83	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 28,937.83
C	Confianza	91.01	01 - Legislatura Municipal	01	01			Secretaria de la Legislatura	1	12	\$ 4,128.00	\$ 49,536.00	\$ 3,881.30	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 56,117.30
C	Confianza	91.01	01 - Legislatura Municipal	01	01			Secretaria Confidencial	1	12	\$ 2,935.00	\$ 35,220.00	\$ 2,786.13	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 40,706.13
C	Confianza	91.01	01 - Legislatura Municipal	01	01			Aux. Confidencial Sist. de Oficina I	1	12	\$ 1,754.00	\$ 21,048.00	\$ 1,701.97	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,449.97
C	Confianza	91.01	01 - Legislatura Municipal	01	01			Aux. Confidencial Sist. de Oficina I	1	12	\$ 1,654.00	\$ 19,848.00	\$ 1,610.17	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,158.17
C	Confianza	91.01	01 - Legislatura Municipal	01	01			Conserje	1	12	\$ 683.00	\$ 8,196.00	\$ 718.79	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,614.79
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Alcade	1	12	\$ 6,000.00	\$ 72,000.00	\$ 5,508.00	NO	\$ -	NO	\$ -	NO	\$ -	\$ 77,508.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Ayudante Especial del Alcalde	1	12	\$ 2,436.00	\$ 29,232.00	\$ 2,328.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 34,260.05
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Ayudante Especial del Alcalde	1	12	\$ 1,873.00	\$ 22,476.00	\$ 1,811.21	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,987.21
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Conductor del Alcalde	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,958.09	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 29,054.09
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Secretaria del Alcalde	1	12	\$ 2,942.00	\$ 35,304.00	\$ 2,792.56	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 40,796.56
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Director(a) Ofic. Asuntos Federales	1	12	\$ 2,911.00	\$ 34,932.00	\$ 2,764.10	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 40,396.10
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Secretaria	1	12	\$ 1,863.00	\$ 22,356.00	\$ 1,802.03	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,858.03
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Secretaria	1	12	\$ 1,803.00	\$ 21,636.00	\$ 1,746.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,082.95
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Artista Gráfico	1	12	\$ 2,621.00	\$ 31,452.00	\$ 2,497.88	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 36,649.88
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Auxiliar de Servicio	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,480.73	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,336.73
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Trabajador	2	12	\$ 1,178.00	\$ 28,272.00	\$ 2,346.41	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,018.41
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Trabajador	1	12	\$ 629.00	\$ 7,548.00	\$ 669.22	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 10,917.22
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01			Técnico de Oficina	2	12	\$ 1,214.00	\$ 29,136.00	\$ 2,412.50	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,948.50
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	07			Director(a) Child Care	1	12	\$ 1,851.00	\$ 22,212.00	\$ 1,791.02	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,703.02
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07			Trabajador Social	1	12	\$ 1,914.00	\$ 22,968.00	\$ 1,848.85	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 27,516.85
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07			Técnico de Oficina	1	12	\$ 1,645.00	\$ 19,740.00	\$ 1,601.91	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,041.91
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07			Técnico de Oficina	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	07			Trabajador	3	12	\$ 1,278.00	\$ 46,008.00	\$ 3,795.01	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 57,903.01
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	35			Supervisor Programa Alzheimer	1	12	\$ 1,827.00	\$ 21,924.00	\$ 1,768.99	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,392.99
C	Confianza	91.01	03 - Finanzas	03	01			Director(a) de Finanzas	1	12	\$ 4,289.00	\$ 51,468.00	\$ 4,029.10	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 58,197.10
R	Regular	91.01	03 - Finanzas	03	01			Supervisor de Finanzas	1	12	\$ 1,986.00	\$ 23,832.00	\$ 1,914.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 28,446.95
R	Regular	91.01	03 - Finanzas	03	01			Supervisor de Finanzas	1	12	\$ 3,098.00	\$ 37,176.00	\$ 2,935.76	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 42,811.76
R	Regular	91.01	03 - Finanzas	03	01			Supervisor de Finanzas	1	12	\$ 2,760.00	\$ 33,120.00	\$ 2,625.48	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 38,445.48
R	Regular	91.01	03 - Finanzas	03	01			Contador	9	12	\$ 1,613.00	\$ 174,204.00	\$ 14,152.81	SI	\$ 13,500.00	SI	\$ 10,800.00	NO	\$ -	\$ 212,656.81
R	Regular	91.01	03 - Finanzas	03	01			Contador	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,480.73	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,336.73
R	Regular	91.01	03 - Finanzas	03	01			Ayudante de Contabilidad	1	12	\$ 1,622.00	\$ 19,464.00	\$ 1,580.80	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,744.80
R	Regular	91.01	03 - Finanzas	03	01			Ayudante de Contabilidad	2	12	\$ 1,426.00	\$ 34,224.00	\$ 2,801.74	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 42,425.74
R	Regular	91.01	03 - Finanzas	03	01			Ayudante de Contabilidad	1	12	\$ 2,321.00	\$ 27,852.00	\$ 2,222.48	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 32,774.48
R	Regular	91.01	03 - Finanzas	03	01			Oficial de Presupuesto	1	12	\$ 1,752.00	\$ 21,024.00	\$ 1,700.14	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,424.14
R	Regular	91.01	03 - Finanzas	03	01			Oficial de Preintervención	2	12	\$ 1,613.00	\$ 38,712.00	\$ 3,145.07	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 47,257.07
R	Regular	91.01	03 - Finanzas	03	01			Oficial Pagador	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	03 - Finanzas	03	01			Encargado del Centro de Cómputos	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	03 - Finanzas	03	01			Técnico de Valoración	1	12	\$ 1,613.00	\$ 19,356.00	\$ 1,572.53	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,628.53
R	Regular	91.01	03 - Finanzas	03	01			Investigador de Recaudos	3	12	\$ 1,486.00	\$ 53,496.00	\$ 4,367.84	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 65,963.84
R	Regular	91.01	03 - Finanzas	03	01			Recaudador Oficial	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	03 - Finanzas	03	01			Racaudador Auxiliar	1	12	\$ 1,622.00	\$ 19,464.00	\$ 1,580.80	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,744.80
R	Regular	91.01	03 - Finanzas	03	01			Racaudador Auxiliar	2	12	\$ 1,426.00	\$ 34,224.00	\$ 2,801.74	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 42,425.74
R	Regular	91.01	03 - Finanzas	03	01			Colector de Recaudos	1	12	\$ 1,269.00	\$ 15,228.00	\$ 1,256.74	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,184.74
R	Regular	91.01	03 - Finanzas	03	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	03 - Finanzas	03	01			Técnico de Oficina	1	12	\$ 1,401.00	\$ 16,812.00	\$ 1,377.92	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,889.92
R	Regular	91.01	03 - Finanzas	03	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
R	Regular	91.01	03 - Finanzas	03	01			Técnico de Oficina	2	12	\$ 1,214.00	\$ 29,136.00	\$ 2,412.50	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,948.50
R	Regular	91.01	03 - Finanzas	03	01			Encargado de la Propiedad	1	12	\$ 1,630.00	\$ 19,560.00	\$ 1,588.14	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,848.14
R	Regular	91.01	03 - Finanzas	03	01			Trabajador	3	12	\$ 1,278.00	\$ 46,008.00	\$ 3,795.01	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 57,903.01
C	Confianza	91.01	04 - Obras Públicas	04	01			Director de Obras Públicas	1	12	\$ 3,379.00	\$ 40,548.00	\$ 3,193.72	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 46,441.



INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: **FAJARDO**
AÑO FISCAL: **2021-2022**
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
R	Regular	91.01	04 - Obras Públicas	04	01			Administrador de Oficina	1	12	\$ 2,123.00	\$ 25,476.00	\$ 2,040.71	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 30,216.71
R	Regular	91.01	04 - Obras Públicas	04	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
R	Regular	91.01	04 - Obras Públicas	04	01			Encargado de Cementerio	2	12	\$ 1,527.00	\$ 36,648.00	\$ 2,987.17	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 45,035.17
R	Regular	91.01	04 - Obras Públicas	04	01			Técnico Paisajista	1	12	\$ 1,746.00	\$ 20,952.00	\$ 1,694.63	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,346.63
R	Regular	91.01	04 - Obras Públicas	04	06			Supervisor de Obras Públicas	1	12	\$ 2,182.00	\$ 26,184.00	\$ 2,094.88	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 30,978.88
R	Regular	91.01	04 - Obras Públicas	04	06			Supervisor de Obras Públicas	1	12	\$ 2,967.00	\$ 35,604.00	\$ 2,815.51	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 41,119.51
R	Regular	91.01	04 - Obras Públicas	04	06			Supervisor de Obras Públicas	1	12	\$ 1,878.00	\$ 22,536.00	\$ 1,815.80	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 27,051.80
R	Regular	91.01	04 - Obras Públicas	04	06			Supervisor de Obras Públicas	1	12	\$ 1,753.00	\$ 21,036.00	\$ 1,701.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,437.05
R	Regular	91.01	04 - Obras Públicas	04	06			Auxiliar de Obras Públicas	1	12	\$ 1,746.00	\$ 20,952.00	\$ 1,694.63	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,346.63
R	Regular	91.01	04 - Obras Públicas	04	06			Auxiliar de Obras Públicas	1	12	\$ 1,703.00	\$ 20,436.00	\$ 1,655.15	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,791.15
R	Regular	91.01	04 - Obras Públicas	04	06			Albañil	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	04 - Obras Públicas	04	06			Trabajador	2	12	\$ 1,499.00	\$ 35,976.00	\$ 2,935.76	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 44,311.76
R	Regular	91.01	04 - Obras Públicas	04	06			Trabajador	18	12	\$ 1,278.00	\$ 276,048.00	\$ 22,770.07	SI	\$ 27,000.00	SI	\$ 21,600.00	NO	\$ -	\$ 347,418.07
R	Regular	91.01	04 - Obras Públicas	04	06			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
R	Regular	91.01	04 - Obras Públicas	04	06			Conductor Vehículo Motor Liviano	4	12	\$ 1,302.00	\$ 62,496.00	\$ 5,148.14	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 78,444.14
R	Regular	91.01	04 - Obras Públicas	04	06			Conductor Vehículo Motor Pesado	3	12	\$ 1,369.00	\$ 49,284.00	\$ 4,045.63	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 61,429.63
R	Regular	91.01	04 - Obras Públicas	04	06			Operador de Equipo Pesado	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,400.87	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,212.87
R	Regular	91.01	04 - Obras Públicas	04	45			Coordinador de Reciclaje	1	12	\$ 2,365.00	\$ 28,380.00	\$ 2,262.87	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 33,342.87
R	Regular	91.01	04 - Obras Públicas	04	45			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
C	Confianza	91.01	05 - Salud	05	01			Directora	1	12	\$ 2,791.00	\$ 33,492.00	\$ 2,653.94	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 38,845.94
R	Regular	91.01	05 - Salud	05	01			Enfermera Generalista	5	12	\$ 2,642.00	\$ 158,520.00	\$ 12,585.78	SI	\$ 7,500.00	SI	\$ 6,000.00	NO	\$ -	\$ 184,605.78
R	Regular	91.01	05 - Salud	05	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
R	Regular	91.01	05 - Salud	05	01			Técnico de Oficina	1	12	\$ 702.00	\$ 8,424.00	\$ 736.24	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,860.24
R	Regular	91.01	05 - Salud	05	01			Trabajador	2	12	\$ 683.00	\$ 16,392.00	\$ 1,437.59	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 23,229.59
C	Confianza	91.01	Emergencias	06	01			Directora	1	12	\$ 3,125.00	\$ 37,500.00	\$ 2,960.55	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 43,160.55
R	Regular	91.01	Emergencias	06	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	Emergencias	06	01			Oficial de Comunicaciones	1	12	\$ 1,776.00	\$ 21,312.00	\$ 1,722.17	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,734.17
R	Regular	91.01	Emergencias	06	01			Conductor Vehículo Motor Liviano	1	12	\$ 1,202.00	\$ 14,424.00	\$ 1,195.24	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,319.24
R	Regular	91.01	Emergencias	06	50			Supervisor Emergencias Médicas	1	12	\$ 2,031.00	\$ 24,372.00	\$ 1,956.26	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 29,028.26
R	Regular	91.01	Emergencias	06	50			Técnico de Emergencias Médicas	2	12	\$ 1,836.00	\$ 44,064.00	\$ 3,554.50	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 53,018.50
R	Regular	91.01	Emergencias	06	50			Técnico de Emergencias Médicas	1	12	\$ 1,386.00	\$ 16,632.00	\$ 1,364.15	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,696.15
R	Regular	91.01	Emergencias	06	50			Técnico de Búsqueda y Rescate	2	12	\$ 1,776.00	\$ 42,624.00	\$ 3,444.34	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 51,468.34
R	Regular	91.01	Emergencias	06	50			Conductor de Ambulancia	2	12	\$ 1,719.00	\$ 41,256.00	\$ 3,339.68	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 49,995.68
C	Confianza	91.01	07 - Guardia Municipal	07	01			Comisionado	1	12	\$ 2,636.00	\$ 31,632.00	\$ 2,511.65	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 36,843.65
R	Regular	91.01	07 - Guardia Municipal	07	01			Teniente	1	12	\$ 2,535.00	\$ 30,420.00	\$ 2,418.93	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 35,538.93
R	Regular	91.01	07 - Guardia Municipal	07	01			Sargento	1	12	\$ 2,144.00	\$ 25,728.00	\$ 2,059.99	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 30,487.99
R	Regular	91.01	07 - Guardia Municipal	07	01			Policía Municipal	1	12	\$ 2,338.00	\$ 28,056.00	\$ 2,238.08	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 32,994.08
R	Regular	91.01	07 - Guardia Municipal	07	01			Policía Municipal	19	12	\$ 2,064.00	\$ 470,592.00	\$ 37,744.49	SI	\$ 28,500.00	SI	\$ 22,800.00	NO	\$ -	\$ 559,636.49
R	Regular	91.01	07 - Guardia Municipal	07	01			Policía Municipal	4	12	\$ 1,450.00	\$ 69,600.00	\$ 5,691.60	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 86,091.60
R	Regular	91.01	07 - Guardia Municipal	07	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
R	Regular	91.01	07 - Guardia Municipal	07	01			Guardián	2	12	\$ 1,357.00	\$ 32,568.00	\$ 2,675.05	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 40,643.05
R	Regular	91.01	07 - Guardia Municipal	07	01			Guardián	1	12	\$ 1,400.00	\$ 16,800.00	\$ 1,377.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,877.00
C	Confianza	91.01	08 - Recursos Humanos	08	01			Director(a)	1	12	\$ 4,162.00	\$ 49,944.00	\$ 3,912.52	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 56,556.52
R	Regular	91.01	08 - Recursos Humanos	08	01			Contador(a)	1	12	\$ 1,613.00	\$ 19,356.00	\$ 1,572.53	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,628.53
R	Regular	91.01	08 - Recursos Humanos	08	01			Oficial de Recursos Humanos	1	12	\$ 2,025.00	\$ 24,300.00	\$ 1,950.75	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 28,950.75
R	Regular	91.01	08 - Recursos Humanos	08	01			Oficial de Recursos Humanos	1	12	\$ 2,724.00	\$ 32,688.00	\$ 2,592.43	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 37,980.43
R	Regular	91.01	08 - Recursos Humanos	08	01			Técnico de Recursos Humanos	6	12	\$ 1,548.00	\$ 111,456.00	\$ 9,077.18	SI	\$ 9,000.00	SI	\$ 7,200.00	NO	\$ -	\$ 136,733.18
R	Regular	91.01	08 - Recursos Humanos	08	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	08 - Recursos Humanos	08	01			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
R	Regular	91.01	08 - Recursos Humanos	08	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
C	Confianza	91.01	09 - Recreación y Deportes	09	01			Director	1	12	\$ 2,245.00	\$ 26,940.00	\$ 2,152.71	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 31,792.71
R	Regular	91.01	09 - Recreación y Deportes	09	01			Supervisor Recreación y Deportes	1	12	\$ 1,681.00	\$ 20,172.00	\$ 1,634.96	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,506.96
R	Regular	91.01	09 - Recreación y Deportes	09	01			Supervisor Recreación y Deportes	1	12	\$ 1,581.00	\$ 18,972.00	\$ 1,543.16	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,215.16
R	Regular	91.01	09 - Recreación y Deportes	09	01			Auxiliar de Relaciones Públicas	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,400.87	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,212.87



INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: FAJARDO
AÑO FISCAL: 2021-2022
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
R	Regular	91.01	09 - Recreación y Deportes	09	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
R	Regular	91.01	09 - Recreación y Deportes	09	01			Salvavidas	2	12	\$ 1,426.00	\$ 34,224.00	\$ 2,801.74	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 42,425.74
R	Regular	91.01	09 - Recreación y Deportes	09	01			Instructor de Deportes	1	12	\$ 1,795.00	\$ 21,540.00	\$ 1,739.61	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,979.61
R	Regular	91.01	09 - Recreación y Deportes	09	01			Instructor de Deportes	1	12	\$ 1,507.00	\$ 18,084.00	\$ 1,475.23	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,259.23
R	Regular	91.01	09 - Recreación y Deportes	09	01			Instructor de Deportes	7	12	\$ 1,369.00	\$ 114,996.00	\$ 9,439.79	SI	\$ 10,500.00	SI	\$ 8,400.00	NO	\$ -	\$ 143,335.79
R	Regular	91.01	09 - Recreación y Deportes	09	01			Instructor de Deportes	1	12	\$ 731.00	\$ 8,772.00	\$ 762.86	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 12,234.86
R	Regular	91.01	09 - Recreación y Deportes	09	01			Conductor Vehículo Motor Liviano	2	12	\$ 1,302.00	\$ 31,248.00	\$ 2,574.07	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,222.07
R	Regular	91.01	09 - Recreación y Deportes	09	01			Trabajador	8	12	\$ 1,278.00	\$ 122,688.00	\$ 10,120.03	SI	\$ 12,000.00	SI	\$ 9,600.00	NO	\$ -	\$ 154,408.03
R	Regular	91.01	09 - Recreación y Deportes	09	01			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
R	Regular	91.01	09 - Recreación y Deportes	09	12			Coordinador Asuntos de la Juventud	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	12 - Relaciones Públicas	12	05			Coordinador de Actividades	1	12	\$ 1,873.00	\$ 22,476.00	\$ 1,811.21	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,987.21
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16			Supervisora Auxiliares en el Hogar	1	12	\$ 1,646.00	\$ 19,752.00	\$ 1,602.83	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,054.83
C	Confianza	91.01	16 - Asuntos del Ciudadano	16	16			Director(a) de CAMED	1	12	\$ 1,984.00	\$ 23,808.00	\$ 1,913.11	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 28,421.11
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16			Secretaria de CAMED	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	16 - Asuntos del Ciudadano	16	16			Auxiliar del Hogar	28	12	\$ 683.00	\$ 229,488.00	\$ 20,126.23	SI	\$ 42,000.00	SI	\$ 33,600.00	NO	\$ -	\$ 325,214.23
C	Confianza	91.01	16 - Asuntos del Ciudadano	16	35			Director(a)	1	12	\$ 2,925.00	\$ 35,100.00	\$ 2,776.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 40,576.95
R	Regular	91.01	16 - Asuntos del Ciudadano	16	35			Ayudante Administrativo	1	12	\$ 2,611.00	\$ 31,332.00	\$ 2,488.70	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 36,520.70
R	Regular	91.01	16 - Asuntos del Ciudadano	16	35			Ténico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
R	Regular	91.01	17 - Empresas Municipales	17	18			Trabajador	2	12	\$ 1,278.00	\$ 30,672.00	\$ 2,530.01	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 38,602.01
R	Regular	91.01	17 - Empresas Municipales	17	18			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
C	Confianza	91.01	19 - Secretaría Municipal	19	01			Secretaria Municipal	1	12	\$ 5,521.00	\$ 66,252.00	\$ 5,160.08	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 74,112.08
R	Regular	91.01	19 - Secretaría Municipal	19	01			Administrador de Proyecto	1	12	\$ 4,075.00	\$ 48,900.00	\$ 3,832.65	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 55,432.65
R	Regular	91.01	19 - Secretaría Municipal	19	01			Ayudante Administrativo	1	12	\$ 1,942.00	\$ 23,304.00	\$ 1,874.56	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 27,878.56
R	Regular	91.01	19 - Secretaría Municipal	19	01			Oficial de Conserv. y Disp. De Doc.	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	19 - Secretaría Municipal	19	01			Secretaria	1	12	\$ 1,710.00	\$ 20,520.00	\$ 1,661.58	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,881.58
R	Regular	91.01	19 - Secretaría Municipal	19	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
R	Regular	91.01	19 - Secretaría Municipal	19	01			Técnico de Oficina	3	12	\$ 1,314.00	\$ 47,304.00	\$ 3,894.16	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 59,298.16
R	Regular	91.01	19 - Secretaría Municipal	19	37			Supervisor(a) de Compras	1	12	\$ 2,330.00	\$ 27,960.00	\$ 2,230.74	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 32,890.74
R	Regular	91.01	19 - Secretaría Municipal	19	37			Agente Comprador	4	12	\$ 1,426.00	\$ 68,448.00	\$ 5,603.47	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 84,851.47
C	Confianza	91.01	20 - Asuntos Legales	20	01			Director(a)	1	12	\$ 4,509.00	\$ 54,108.00	\$ 4,231.06	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 61,039.06
R	Regular	91.01	20 - Asuntos Legales	20	01			Para Legal	1	12	\$ 2,569.00	\$ 30,828.00	\$ 2,450.14	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 35,978.14
R	Regular	91.01	20 - Asuntos Legales	20	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
C	Confianza	91.01	21 - Auditoría Interna	21	01			Director(a)	1	12	\$ 3,162.00	\$ 37,944.00	\$ 2,994.52	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 43,638.52
R	Regular	91.01	21 - Auditoría Interna	21	01			Auditor Interno	1	12	\$ 2,842.00	\$ 34,104.00	\$ 2,700.76	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 39,504.76
R	Regular	91.01	21 - Auditoría Interna	21	01			Secretaria	1	12	\$ 2,503.00	\$ 30,036.00	\$ 2,389.55	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 35,125.55
C	Confianza	91.01	24 - Educación	24	07			Administrador(a) de la Biblioteca	1	12	\$ 2,911.00	\$ 34,932.00	\$ 2,764.10	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 40,396.10
R	Regular	91.01	24 - Educación	24	07			Educativos en Biblioteca Electrónica	1	12	\$ 2,403.00	\$ 28,836.00	\$ 2,297.75	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 33,833.75
R	Regular	91.01	24 - Educación	24	07			Encargado Centro Info. Electrónica	3	12	\$ 1,369.00	\$ 49,284.00	\$ 4,045.63	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 61,429.63
R	Regular	91.01	24 - Educación	24	07			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
R	Regular	91.01	24 - Educación	24	07			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
C	Confianza	91.01	25 - Planificación y Desarrollo	25	55			Director(a)	1	12	\$ 3,716.00	\$ 44,592.00	\$ 3,503.09	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 50,795.09
R	Regular	91.01	25 - Planificación y Desarrollo	25	55			Técnico de Planificación	1	12	\$ 2,497.00	\$ 29,964.00	\$ 2,384.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 35,048.05
R	Regular	91.01	25 - Planificación y Desarrollo	25	55			Ayudante Administrativo	1	12	\$ 1,548.00	\$ 18,576.00	\$ 1,512.86	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,788.86
C	Confianza	91.01	27 - Transportación y Mantenimiento	27	08			Adm. Transportación y Terminal	1	12	\$ 4,062.00	\$ 48,744.00	\$ 3,820.72	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 55,264.72
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Terminanal de Carros Públicos	1	12	\$ 1,678.00	\$ 20,136.00	\$ 1,632.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,468.20
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Conductor Vehículo Motor Pesado	2	12	\$ 1,369.00	\$ 32,856.00	\$ 2,697.08	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 40,953.08
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Conductor Vehículo Motor Pesado	1	12	\$ 1,323.00	\$ 15,876.00	\$ 1,306.31	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,882.31
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Guardián	2	12	\$ 1,357.00	\$ 32,568.00	\$ 2,675.05	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 40,643.05
R	Regular	91.01	28 - Conservación y Ornato	28	01			Aprendiz de Electricista	1	12	\$ 1,302.00	\$ 15,624.00	\$ 1,287.04	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,611.04
R	Regular	91.01	28 - Conservación y Ornato	28	01			Carpintero	3	12	\$ 1,314.00	\$ 47,304.00	\$ 3,894.16	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 59,298.16
C	Confianza	91.01	36 - Turismo	36	47			Director(a) de Turismo	1	12	\$ 2,004.00	\$ 24,048.00	\$ 1,931.47	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 28,679.47
R	Regular	91.01	36 - Turismo	36	47			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI</				



INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: **FAJARDO**
AÑO FISCAL: **2021-2022**
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
C	Confianza	91.01	40 - Oficina de Permisos	40	55			Oficial de Permisos	1	12	\$ 4,509.00	\$ 54,108.00	\$ 4,231.06	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 61,039.06
R	Regular	91.01	40 - Oficina de Permisos	40	55			Técnico de Permisos	1	12	\$ 1,613.00	\$ 19,356.00	\$ 1,572.53	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,628.53
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01			Federales de Recuperación Municipal	1	12	\$ 4,062.00	\$ 48,744.00	\$ 3,820.72	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 55,264.72
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01			Ayudante Administrativo	1	12	\$ 2,344.00	\$ 28,128.00	\$ 2,243.59	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 33,071.59
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01			Auxiliar de Servicio	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,480.73	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,336.73
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01			Trabajador (4Hrs.)	1	12	\$ 683.00	\$ 8,196.00	\$ 718.79	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,614.79
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Técnico de Oficina	6	12	\$ 1,314.00	\$ 94,608.00	\$ 7,788.31	SI	\$ 9,000.00	SI	\$ 7,200.00	NO	\$ -	\$ 118,596.31
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Técnica en Servicio de Salud	1	12	\$ 1,818.00	\$ 21,816.00	\$ 1,760.72	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 26,276.72
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Cocinero(a)	1	12	\$ 1,190.00	\$ 14,280.00	\$ 1,184.22	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,164.22
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Cocinero(a)	2	12	\$ 1,290.00	\$ 30,960.00	\$ 2,552.04	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 38,912.04
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Ayudante de Cocina	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Trabajador Social	3	12	\$ 1,681.00	\$ 60,516.00	\$ 4,904.87	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 73,520.87
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Trabajador	1	12	\$ 1,319.00	\$ 15,828.00	\$ 1,302.64	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,830.64
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Trabajador	5	12	\$ 1,278.00	\$ 76,680.00	\$ 6,325.02	SI	\$ 7,500.00	SI	\$ 6,000.00	NO	\$ -	\$ 96,505.02
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	07			Trabajador (4Hrs.)	1	12	\$ 683.00	\$ 8,196.00	\$ 718.79	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,614.79
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35			Técnico de Oficina	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	35			Trabajador	2	12	\$ 1,178.00	\$ 28,272.00	\$ 2,346.41	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,018.41
T	Transitorio	91.05	03 - Finanzas	03	01			Ayudante de Contabilidad	2	12	\$ 1,326.00	\$ 31,824.00	\$ 2,618.14	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,842.14
T	Transitorio	91.05	03 - Finanzas	03	01			Oficial de Presupuesto	1	12	\$ 1,652.00	\$ 19,824.00	\$ 1,608.34	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,132.34
T	Transitorio	91.05	03 - Finanzas	03	01			Oficial de Preintervención	2	12	\$ 1,513.00	\$ 36,312.00	\$ 2,961.47	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 44,673.47
T	Transitorio	91.05	03 - Finanzas	03	01			Investigador de Recaudos	1	12	\$ 1,386.00	\$ 16,632.00	\$ 1,364.15	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,696.15
T	Transitorio	91.05	03 - Finanzas	03	01			Recaudador Auxiliar	2	12	\$ 1,326.00	\$ 31,824.00	\$ 2,618.14	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,842.14
T	Transitorio	91.05	03 - Finanzas	03	01			Colector de Recaudos	2	12	\$ 1,269.00	\$ 30,456.00	\$ 2,513.48	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 38,369.48
T	Transitorio	91.05	03 - Finanzas	03	01			Secretaria	1	12	\$ 1,386.00	\$ 16,632.00	\$ 1,364.15	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,696.15
T	Transitorio	91.05	03 - Finanzas	03	01			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
T	Transitorio	91.05	03 - Finanzas	03	01			Técnico de Oficina	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
T	Transitorio	91.05	03 - Finanzas	03	01			Encargado de Almacén	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
T	Transitorio	91.05	03 - Finanzas	03	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	03 - Finanzas	03	01			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
T	Transitorio	91.05	04 - Obras Públicas	04	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	04 - Obras Públicas	04	01			Trabajador	2	12	\$ 1,178.00	\$ 28,272.00	\$ 2,346.41	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,018.41
T	Transitorio	91.05	04 - Obras Públicas	04	06			Supervisor de Obras Públicas	3	12	\$ 1,753.00	\$ 63,108.00	\$ 5,103.16	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 76,311.16
T	Transitorio	91.05	04 - Obras Públicas	04	06			Auxiliar de Obras Públicas	1	12	\$ 1,746.00	\$ 20,952.00	\$ 1,694.63	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,346.63
T	Transitorio	91.05	04 - Obras Públicas	04	06			Auxiliar de Obras Públicas	2	12	\$ 1,386.00	\$ 33,264.00	\$ 2,728.30	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 41,392.30
T	Transitorio	91.05	04 - Obras Públicas	04	06			Albañil	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
T	Transitorio	91.05	04 - Obras Públicas	04	06			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	04 - Obras Públicas	04	06			Técnico de Oficina	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
T	Transitorio	91.05	04 - Obras Públicas	04	06			Trabajador	34	12	\$ 1,278.00	\$ 521,424.00	\$ 43,010.14	SI	\$ 51,000.00	SI	\$ 40,800.00	NO	\$ -	\$ 656,234.14
T	Transitorio	91.05	04 - Obras Públicas	04	06			Trabajador	2	12	\$ 1,232.00	\$ 29,568.00	\$ 2,445.55	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 37,413.55
T	Transitorio	91.05	04 - Obras Públicas	04	06			Trabajador	27	12	\$ 1,178.00	\$ 381,672.00	\$ 31,676.51	SI	\$ 40,500.00	SI	\$ 32,400.00	NO	\$ -	\$ 486,248.51
T	Transitorio	91.05	04 - Obras Públicas	04	06			Trabajador (4Hrs.)	3	12	\$ 629.00	\$ 22,644.00	\$ 2,007.67	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 32,751.67
T	Transitorio	91.05	04 - Obras Públicas	04	06			Conductor Vehículo Motor Liviano	7	12	\$ 1,302.00	\$ 109,368.00	\$ 9,009.25	SI	\$ 10,500.00	SI	\$ 8,400.00	NO	\$ -	\$ 137,277.25
T	Transitorio	91.05	04 - Obras Públicas	04	06			Conductor Vehículo Motor Pesado	12	12	\$ 1,369.00	\$ 197,136.00	\$ 16,182.50	SI	\$ 18,000.00	SI	\$ 14,400.00	NO	\$ -	\$ 245,718.50
T	Transitorio	91.05	04 - Obras Públicas	04	06			Conductor Vehículo Motor Pesado	4	12	\$ 1,269.00	\$ 60,912.00	\$ 5,026.97	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 76,738.97
T	Transitorio	91.05	04 - Obras Públicas	04	06			Operador Equipo Pesado	1	12	\$ 1,675.00	\$ 20,100.00	\$ 1,629.45	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,429.45
T	Transitorio	91.05	04 - Obras Públicas	04	06			Operador Equipo Pesado	5	12	\$ 1,426.00	\$ 85,560.00	\$ 7,004.34	SI	\$ 7,500.00	SI	\$ 6,000.00	NO	\$ -	\$ 106,064.34
T	Transitorio	91.05	04 - Obras Públicas	04	06			Operador Equipo Pesado	5	12	\$ 1,326.00	\$ 79,560.00	\$ 6,545.34	SI	\$ 7,500.00	SI	\$ 6,000.00	NO	\$ -	\$ 99,605.34
T	Transitorio	91.05	05 - Salud	05	01			Enfermera Generalista	2	12	\$ 2,542.00	\$ 61,008.00	\$ 4,850.71	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 71,258.71
T	Transitorio	91.05	05 - Salud	05	01			Enfermera Práctica	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,560.60	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,460.60
T	Transitorio	91.05	05 - Salud	05	01			Técnico de Oficina (4Hrs.)	1	12	\$ 702.00	\$ 8,424.00	\$ 736.24	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,860.24
T	Transitorio	91.05	05 - Salud	05	01			Trabajador (4Hrs.)	1	12	\$ 1,232.00	\$ 14,784.00								



INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: **FAJARDO**
AÑO FISCAL: **2021-2022**
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
T	Transitorio	91.05	05 - Salud	05	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	05 - Salud	05	01			Trabajador (4Hrs.)	1	12	\$ 629.00	\$ 7,548.00	\$ 669.22	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 10,917.22
T	Transitorio	91.05	Emergencias	06	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	Emergencias	06	01			Oficial de Comunicaciones	4	12	\$ 1,776.00	\$ 85,248.00	\$ 6,888.67	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 102,936.67
T	Transitorio	91.05	Emergencias	06	01			Conductor Vehículo Motor Liviano	1	12	\$ 1,202.00	\$ 14,424.00	\$ 1,195.24	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,319.24
T	Transitorio	91.05	Emergencias	06	01			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
T	Transitorio	91.05	Emergencias	06	50			Conductor de Ambulancia	1	12	\$ 1,719.00	\$ 20,628.00	\$ 1,669.84	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,997.84
T	Transitorio	91.05	Emergencias	06	50			Oficinista de Facturación	1	12	\$ 1,369.00	\$ 16,428.00	\$ 1,348.54	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,476.54
T	Transitorio	91.05	Emergencias	06	50			Técnico de Búsqueda y Rescate	2	12	\$ 1,776.00	\$ 42,624.00	\$ 3,444.34	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 51,468.34
T	Transitorio	91.05	Emergencias	06	50			Técnico de Búsqueda y Rescate	2	12	\$ 896.00	\$ 21,504.00	\$ 1,828.66	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 28,732.66
T	Transitorio	91.05	Emergencias	06	50			Técnico de Búsqueda y Rescate	2	12	\$ 1,326.00	\$ 31,824.00	\$ 2,618.14	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,842.14
T	Transitorio	91.05	Emergencias	06	50			Técnico de Emergencias Médicas	3	12	\$ 1,836.00	\$ 66,096.00	\$ 5,331.74	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 79,527.74
T	Transitorio	91.05	Emergencias	06	50			Técnico de Emergencias Médicas	1	12	\$ 1,735.00	\$ 20,820.00	\$ 1,684.53	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 25,204.53
T	Transitorio	91.05	07 - Guardia Municipal	07	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	07 - Guardia Municipal	07	01			Guardián	4	12	\$ 1,357.00	\$ 65,136.00	\$ 5,350.10	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 81,286.10
T	Transitorio	91.05	07 - Guardia Municipal	07	01			Guardián	2	12	\$ 1,257.00	\$ 30,168.00	\$ 2,491.45	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 38,059.45
T	Transitorio	91.05	07 - Guardia Municipal	07	01			Trabajador (4Hrs.)	1	12	\$ 683.00	\$ 8,196.00	\$ 718.79	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,614.79
T	Transitorio	91.05	08 - Recursos Humanos	08	01			Oficial de Recursos Humanos	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,480.73	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,336.73
T	Transitorio	91.05	08 - Recursos Humanos	08	01			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	08 - Recursos Humanos	08	01			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Secretaria	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Instructor de Deportes	2	12	\$ 1,369.00	\$ 32,856.00	\$ 2,697.08	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 40,953.08
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Instructor de Deportes	1	12	\$ 1,269.00	\$ 15,228.00	\$ 1,256.74	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,184.74
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Instructor de Deportes (4Hrs)	1	12	\$ 731.00	\$ 8,772.00	\$ 762.86	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 12,234.86
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Instructor de Deportes (4Hrs)	2	12	\$ 677.00	\$ 16,248.00	\$ 1,426.57	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 23,074.57
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Trabajador	9	12	\$ 1,278.00	\$ 138,024.00	\$ 11,385.04	SI	\$ 13,500.00	SI	\$ 10,800.00	NO	\$ -	\$ 173,709.04
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Trabajador	3	12	\$ 1,232.00	\$ 44,352.00	\$ 3,668.33	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 56,120.33
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Trabajador	7	12	\$ 1,178.00	\$ 98,952.00	\$ 8,212.43	SI	\$ 10,500.00	SI	\$ 8,400.00	NO	\$ -	\$ 126,064.43
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Trabajador (4Hrs.)	8	12	\$ 683.00	\$ 65,568.00	\$ 5,750.35	SI	\$ 12,000.00	SI	\$ 9,600.00	NO	\$ -	\$ 92,918.35
T	Transitorio	91.05	09 - Recreación y Deportes	09	01			Trabajador (4Hrs.)	6	12	\$ 629.00	\$ 45,288.00	\$ 4,015.33	SI	\$ 9,000.00	SI	\$ 7,200.00	NO	\$ -	\$ 65,503.33
T	Transitorio	91.05	12 - Relaciones Públicas	12	05			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16			Auxiliar en el Hogar	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16			Auxiliar en el Hogar	6	12	\$ 683.00	\$ 49,176.00	\$ 4,312.76	SI	\$ 9,000.00	SI	\$ 7,200.00	NO	\$ -	\$ 69,688.76
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	16			Cuidadora (Alzheimer)	4	12	\$ 1,025.00	\$ 49,200.00	\$ 4,131.00	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 64,131.00
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35			Coordinadora Ayuda Social	1	12	\$ 2,403.00	\$ 28,836.00	\$ 2,297.75	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 33,833.75
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35			Impedimentos	1	12	\$ 1,486.00	\$ 17,832.00	\$ 1,455.95	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,987.95
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35			Técnico de Oficina	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
T	Transitorio	91.05	16 - Asuntos del Ciudadano	16	35			Técnico de Oficina (4Hrs.)	1	12	\$ 702.00	\$ 8,424.00	\$ 736.24	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 11,860.24
T	Transitorio	91.05	17 - Empresas Municipales	17	18			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	17 - Empresas Municipales	17	18			Trabajador	3	12	\$ 1,178.00	\$ 42,408.00	\$ 3,519.61	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 54,027.61
T	Transitorio	91.05	19 - Secretaría Municipal	19	01			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
T	Transitorio	91.05	19 - Secretaría Municipal	19	37			Agente Comprador	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,400.87	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,212.87
T	Transitorio	91.05	19 - Secretaría Municipal	19	37			Agente Comprador	1	12	\$ 1,326.00	\$ 15,912.00	\$ 1,309.07	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,921.07
T	Transitorio	91.05	19 - Secretaría Municipal	19	37			Técnico de Oficina	1	12	\$ 1,314.00	\$ 15,768.00	\$ 1,298.05	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,766.05
T	Transitorio	91.05	24 - Educación	24	07			Encargado Centro Info. Electrónica	1	12	\$ 1,269.00	\$ 15,228.00	\$ 1,256.74	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,184.74
T	Transitorio	91.05	24 - Educación	24	07			Encargado Centro Info. Electrónica	1	12	\$ 731.00	\$ 8,772.00	\$ 762.86	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 12,234.86
T	Transitorio	91.05	24 - Educación	24	07			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
T	Transitorio	91.05	24 - Educación	24	07			Trabajador	1	12	\$ 1,278.00	\$ 15,336.00	\$ 1,265.00	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,301.00
T	Transitorio	91.05	24 - Educación	24	07			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
T	Transitorio	91.05	24 - Educación	24	07			Guardián	1	12	\$ 1,357.00	\$ 16,284.00	\$ 1,337.53	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,321.53
T	Transitorio	91.05	25 - Planificación y Desarrollo	25	55			Técnico de Planificación	1	12	\$ 2,675.00	\$ 32,100.00	\$ 2,547.45	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 37,347.45
T	Transitorio	91.05	25 - Planificación y Desarrollo	25	55			Técnico de Planificación	1	12	\$ 1,652.00	\$ 19,824.00	\$ 1,608.34	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 24,132.34
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Terminal de Carros Públicos	1	12	\$ 2,386.00	\$ 28,632.00	\$ 2,282.15	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 33,614.15

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: FAJARDO

AÑO FISCAL: 2021-2022

CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Conductor Vehículo Motor Liviano	1	12	\$ 1,527.00	\$ 18,324.00	\$ 1,493.59	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,517.59
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Conductor Vehículo Motor Liviano	2	12	\$ 1,202.00	\$ 28,848.00	\$ 2,390.47	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,638.47
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Conductor Vehículo Motor Pesado	3	12	\$ 1,369.00	\$ 49,284.00	\$ 4,045.63	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 61,429.63
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Conductor Vehículo Motor Pesado	3	12	\$ 1,269.00	\$ 45,684.00	\$ 3,770.23	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 57,554.23
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Guardián	6	12	\$ 1,357.00	\$ 97,704.00	\$ 8,025.16	SI	\$ 9,000.00	SI	\$ 7,200.00	NO	\$ -	\$ 121,929.16
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Guardián	1	12	\$ 1,257.00	\$ 15,084.00	\$ 1,245.73	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,029.73
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Técnica de Oficina	1	12	\$ 1,214.00	\$ 14,568.00	\$ 1,206.25	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,474.25
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Técnica de Oficina	2	12	\$ 702.00	\$ 16,848.00	\$ 1,472.47	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 23,720.47
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Trabajador	2	12	\$ 1,178.00	\$ 28,272.00	\$ 2,346.41	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 36,018.41
T	Transitorio	91.05	28 - Conservación y Ornato	28	01			Trabajador	7	12	\$ 1,278.00	\$ 107,352.00	\$ 8,855.03	SI	\$ 10,500.00	SI	\$ 8,400.00	NO	\$ -	\$ 135,107.03
T	Transitorio	91.05	28 - Conservación y Ornato	28	01			Trabajador	4	12	\$ 1,178.00	\$ 56,544.00	\$ 4,692.82	SI	\$ 6,000.00	SI	\$ 4,800.00	NO	\$ -	\$ 72,036.82
T	Transitorio	91.05	36 - Turismo	36	47			Técnico de Oficina	2	12	\$ 1,314.00	\$ 31,536.00	\$ 2,596.10	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 39,532.10
T	Transitorio	91.05	36 - Turismo	36	47			Trabajador	1	12	\$ 1,178.00	\$ 14,136.00	\$ 1,173.20	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 18,009.20
T	Transitorio	91.05	40 - Oficina de Permisos	40	55			Técnico de Permisos	1	12	\$ 1,613.00	\$ 19,356.00	\$ 1,572.53	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 23,628.53
T	Transitorio	91.05	40 - Oficina de Permisos	40	55			Técnico de Permisos	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,480.73	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 22,336.73
T	Transitorio	91.05	40 - Oficina de Permisos	40	55			Secretaria	1	12	\$ 1,386.00	\$ 16,632.00	\$ 1,364.15	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 20,696.15
R	Regular	91.01	03 - Finanzas	03	01			Oficial de Presupuesto	1	12	\$ 1,952.00	\$ 23,424.00	\$ 1,883.74	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 28,007.74
R	Regular	91.01	03 - Finanzas	03	01			Supervisor de Finanzas	1	12	\$ 2,849.00	\$ 34,188.00	\$ 2,707.18	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 39,595.18
R	Regular	91.01	27 - Transportación y Mantenimiento	27	08			Operador de Equipo Pesado	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,400.87	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,212.87
R	Regular	91.01	07 - Guardia Municipal	07	01			Sargento	2	12	\$ 1,788.00	\$ 42,912.00	\$ 3,466.37	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 51,778.37
R	Regular	91.01	04 - Obras Públicas	04	06			Conductor Vehículo Motor Pesado	1	12	\$ 1,269.00	\$ 15,228.00	\$ 1,256.74	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,184.74
R	Regular	91.01	04 - Obras Públicas	04	06			Operador de Equipo Pesado	1	12	\$ 1,326.00	\$ 15,912.00	\$ 1,309.07	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 19,921.07
T	Transitorio	91.05	27 - Transportación y Mantenimiento	27	08			Operador de Equipo Pesado	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,400.87	SI	\$ 1,500.00	SI	\$ 1,200.00	NO	\$ -	\$ 21,212.87
T	Transitorio	91.05	Emergencias	06	50			Técnico de Búsqueda y Rescate	2	12	\$ 608.00	\$ 14,592.00	\$ 1,299.89	SI	\$ 3,000.00	SI	\$ 2,400.00	NO	\$ -	\$ 21,291.89
T	Transitorio	91.05	Emergencias	06	50			Técnico de Emergencias Médicas	3	12	\$ 1,386.00	\$ 49,896.00	\$ 4,092.44	SI	\$ 4,500.00	SI	\$ 3,600.00	NO	\$ -	\$ 62,088.44
									625		\$ 488,750.00	\$ 10,973,424.00	\$ 896,750.14		\$ 936,000.00		\$ 748,800.00		\$ -	\$ 13,554,974.14

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: FAJARDO

AÑO FISCAL: 2021-2022

TRANSITORIO E IRREGULAR

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Sueldo por hora	Horas	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 125.00	Plan Médico	\$ 1,200.00	Bono de Navidad	\$ -	Bono de Verano	TOTAL
											Diarias				Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
I	Irregular	91.06	02 - Oficina del Alcalde(sa)	02	07			Estudiantes	10	\$ 5.44	4.00	4.5	\$ 4,714.67	\$ 21,216.00	\$ 1,623.02	NO	\$ -	NO	\$ -	NO	\$ -	\$ 22,839.02
									10				\$ 4,714.67	\$ 21,216.00	\$ 1,623.02		\$ -		\$ -		\$ 22,839.02	



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

Los contratos para otorgarse en el año fiscal 2021-2022 son los siguientes:

	Contratista	Descripción	Cantidad
1	Interboro Systems Corp.	Servicios de garantía extendida de los relojes ponchadores.	\$ 18,250.94
2	Arroyo Cruz Law Office, PSC.	Asesor legal.	\$ 335,000.00
3	Lcdo. Edmundo Ayala	Asesoría legal a la Legislatura Municipal.	\$ 24,000.00
4	Agustín Ribot Maldonado	Asesoría, orientación, mantenimiento y reparación de computadoras personales, mantenimiento a la red de comunicaciones, data y voz.	\$ 95,250.00
5	The Phoenix Company	Mantenimiento del sistema de contabilidad mecanizado.	\$ 3,298.20
6	The Phoenix Company	Sistema Monet y ERP Views.	\$ 7,500.00
7	Arandi Consulting Group LLC.	Sistema de Virtualización de Servidores en el Municipio.	\$ 34,624.86
8	María I. Colón Campos	Preparación de los Modelos 4A - Informes de ingreso y desembolsos.	\$ 31,200.00
9	Arturo Ortiz Ramos	Servicios médicos en los dispensarios municipales.	\$ 78,000.00
10	Ernesto Alejandro Javier López	Servicios de camarógrafo.	\$ 14,400.00
11	Inmediata Health Group	Programa de facturación de los planes médicos.	\$ 3,192.00
12	Lexis Nexis	Servicios de investigación jurídica.	\$ 3,000.00
13	Francisco Rivera	Tasación y/o Revisión de tasaciones de solares y propiedades.	\$ 15,000.00
14	Victor R. Isidor Rodríguez	Tasación y/o Revisión de tasaciones de solares y propiedades.	\$ 15,000.00
15	Andrés Rivera García	Preparar estudios de títulos e investigación de propiedades en casos de expropiaciones.	\$ 3,000.00
16	Héctor A. Molina Maysonet	Subvención-porteadores públicos.	\$ 6,000.00
17	Juan Rosario Soto	Retén Cuartel Municipal.	\$ 15,660.00
18	Miguel A. Nieves	Retén Cuartel Municipal.	\$ 15,660.00
19	Aurelio Bonilla Varella	Retén Cuartel Municipal.	\$ 15,660.00
20	José E. Mattos Estrada	Retén Cuartel Municipal.	\$ 15,660.00

21	Nitza M. Toledo Serrano	Asesoría legal en la Oficina de Ordenamiento Territorial, Oficina de Permisos Municipal y en el área de Recursos Humanos.	\$ 89,100.00
22	Martínez-Álvarez, Menéndez Cortada & Lefranc Romero, PSC.	Asesoría legal en el área de Contribuciones Municipales, Patentes Municipales y Arbitrios de Construcción.	\$ 6,500.00
23	Virtual Technology Development Solutions, Corp.	Apoyo técnico de la página de Internet.	\$ 3,588.00
24	Rock Solid Technologies	Sistema de contabilidad mecanizado.	\$ 187,164.00
25	Hogar Crea, Inc.	Brigadas de servicios de mantenimiento y embellecimiento.	\$ 30,000.00
26	Puerto Rico Telephone Company, Inc.	Transporte e Internet para sistema de telefonía y data.	\$ 167,184.00
27	Dimari Sánchez Ramos	Coordinación de Prensa y Comunicaciones.	\$ 36,000.00
28	José P. Maysonet Cabrera	Consultoría, preparación de documentos en la determinación y cobro de Patentes Municipales, Arbitrios de Construcción, Impuestos sobre Ventas y Uso, etc.	\$ 55,000.00
29	ASEA Multimedia Group, LLC.	Redactor y Locutor.	\$ 33,000.00

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La cantidad presupuestada en la cuenta de Ingresos Eventuales (01-03-04-87.05) corresponde a los siguientes criterios:

	Descripción		Cantidad
1	Ingresos Eventuales (Misceláneos)	\$	400,000.00
2	Reembolso Estimado de Gasto de Nómina Horas Regulares - Coronavirus Relief Funds (CRF). Ver Anejo 1.	\$	689,858.00
Total:		\$	<u>1,089,858.00</u>

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas

Nombre de Municipio: Municipio Autónomo de Fajardo

Nombre del Programa : Fondos CRF - Programa de Transferencia Municipal

INFORME DE REEMBOLSO ESTIMADO DE GASTO DE NOMINA - HORAS REGULARES

DEPENDENCIA	DESCRIPCION	CANTIDAD ESTIMADA A SER REEMBOLSADA
Policía Municipal	Total Gasto Proyectado de Nómina - Horas Regulares de Julio 1 a Diciembre 31 de 2021 (pendiente de aprobación Fase 3)*	\$ 345,422.91
OMME	Total Gasto Proyectado de Nómina - Horas Regulares de Julio 1 a Diciembre 31 de 2021 (pendiente de aprobación Fase 3)*	\$ 215,859.12
Enfermeras Dispensario	Total Gasto Proyectado de Nómina - Horas Regulares de Julio 1 a Diciembre 31 de 2021 (pendiente de aprobación Fase 3)*	\$ 128,576.16
Total de Gasto Proyectado de Nomina Regular de Julio 1 a diciembre 31 de 2021		689,858.19

* Gasto proyectado es basado en el promedio del gasto actual mensual de nómina horas regulares por empleado de los meses de enero a marzo 2021



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La lista de Donativos para el Presupuesto General del año fiscal 2021-2022 es la siguiente:

Donativos	Importe
1 Equipo Baseball AA	\$ 100,000.00
2 Liga Baseball Infantil	\$ 2,300.00
3 Veteranos Impedidos de PR (Cap. 7)	\$ 1,000.00
4 Concursos de Bellezas	\$ 3,500.00
5 Asociación de Alzheimer de PR	\$ 1,000.00
6 Parrandas Navideñas	\$ 1,500.00
Total de Donativos:	\$ 109,300.00

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no ha recibido la cotización por parte de la agencia aseguradora para el año fiscal 2021-2022. Por lo tanto, la cantidad de \$850,000 presupuestada en la partida de Seguros (01-03-04-92.42) es una estimada.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La relación de derechos, arbitrios, impuestos, cargos y tarifas impuestas por ordenanza para el año fiscal 2021-2022 es la siguiente:

Número	Serie	Descripción
1 Ordenanza 25	2010-2011	Imponer y cobrar arbitrios de construcción dentro de límites territoriales.
2 Ordenanza 03	2005-2006	Reglamentar publicidad gráfica externa dentro de límites territoriales.
3 Ordenanza 05	2009-2010	Reglamentar Cementerio Municipal.
4 Ordenanza 33	2007-2008	Arrendamiento Centro de Usos Múltiples.
5 Ordenanza 04	1999-2000	Arrendamiento Plaza del Mercado.
6 Ordenanza 23	2005-2006	Reglamento Estorbos Públicos.
7 Ordenanza 24	2005-2006	Procedimientos Multas Administrativas.
8 Ordenanza 04	2006-2007	Establecer tipos contributivos de Patentes Municipales.
9 Ordenanza 28	2005-2006	Establecer tasas contributivas sobre la Propiedad Mueble e Inmueble.
10 Ordenanza 24	2017-2018	Reglamentar Operación de Negocios Ambulantes.
11 Ordenanza 09	2009-2010	Reglamentar Operación de Coliseo Ecuestre Municipal.
12 Ordenanza 06	2009-2010	Facturación Planes Médicos (Ambulancias).
13 Ordenanza 43	2007-2008	Administración y funcionamiento Natatorio Municipal.
14 Ordenanza 18	2011-2012	Establecer Código de Orden Público.
15 Ordenanza 26	2012-2013	Oficina de Gerencia de Permisos.
16 Ordenanza 32	2012-2013	Cobrar por la venta de Boletas Pozos Sépticos.
17 Ordenanza 13	2012-2013	Biblioteca Municipal.
18 Ordenanza 22	2014-2015	Centros Multidisciplinarios.
19 Ordenanza 51	2012-2013	Impuesto sobre Ventas y Uso.
20 Ordenanza 13	2017-2018	Cargo Administrativo.
21 Ordenanza 12	2017-2018	Tasas Escalonadas Negocios no financieros nuevos.
22 Ordenanza 13	2017-2018	Cargo Administrativo para Patente Exenta y Provisional.
23 Ordenanza 25	2019-2020	Arrendamiento operadores de Kayaks y Negocios.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas

PO BOX 865 FAJARDO PR 00738-0865 • TEL. (787) 863-4013

Web Site: www.fajardopr.org



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La relación del valor de Patentes para el año fiscal 2021-2022 es la siguiente:

Negocios Financieros	\$	334,191.53
Negocios No Financieros	\$	3,521,308.47
Sub-Total:	\$	3,855,500.00
Menos 5% Patentes	\$	192,775.00
Total:	\$	3,662,725.00

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La lista de ingresos por concepto de contratos de arrendamiento de locales para el año fiscal 2021-2022 es la siguiente:

	Local	Importe
1	Plaza del Mercado (6 locales)	\$ 3,960.00
2	Comandancia de la Policía	\$ 36,000.00
3	Facilidades Recursos Renovables	\$ 200,000.00
4	Comisión Estatal	\$ 9,600.00
5	Cooperativa de Ahorro y Crédito Roosevelt Roads	\$ 3,600.00
6	Golden Age Garden, Inc.	\$ 30,000.00
7	Kayak Village	\$ 33,900.00
Total:		\$ 317,060.00

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY
24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



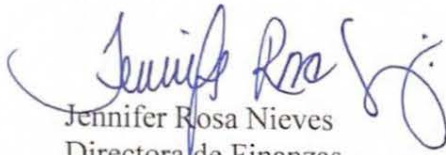
Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN NEGATIVA

YO, JENNIFER ROSA NIEVES DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no tendrá Obras y Mejoras Capitales pagaderas con el Fondo General para el año fiscal 2021-2022.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

La proyección del cobro de Arbitrios de Construcción para el año fiscal 2021-2022 es la siguiente:

	Proyectos	Estimados de Costos
1	Construcción Extensión Cementerio Nuevo Florencio	\$ 450,000.00
2	Mejoras Paseo La Gloria y Remoción de Adoquines por hormigón estampado	\$ 335,627.10
3	Construcción de Muelle de hormigón y Reubicación de Muelle Flotante en Las Croabas	\$ 300,000.00
4	Mejoras Cancha Gabino Soto	\$ 68,852.20
5	Remodelación centros Veve Calzada para Gym de Boxeo, Dispensarios Médicos y Centro Comunal	\$ 300,000.00
6	Remodelación Baños Biblioteca Ricardo S. Belaval	\$ 17,650.00
7	Mejoras Sistema Pluvial	\$ 50,000.00
8	Remoción e instalación de material Pista Atletismo	\$ 400,000.00
9	Mejoras alcantarilla baden entre 194 y Ave. Conquistador	\$ 250,000.00
10	Construcción Techo Evaristo Aponte	\$ 115,000.00
11	Mejoras diferentes alcantarillados en el Pueblo	\$ 156,100.00
12	Remoción verja y construcción verja entrada de Fajardo	\$ 150,000.00
13	Museo del Deporte	\$ 400,000.00
14	Museo del Niño	\$ 400,000.00
15	Museo Casa de las Ilusiones	\$ 500,000.00
16	Mejoras cantina Parque Pérez Alberto	\$ 80,000.00
17	Mejoras Sistema Sanitario Cuartel Policía Municipal	\$ 80,000.00
18	Construcción de Techo área Reciclaje de Obras Públicas	\$ 125,000.00
Total de Proyectos:		\$ 4,178,229.30
		x 4%
Total de Arbitrios por Cobrar:		\$ 167,129.17

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas

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Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CERTIFICACIÓN NEGATIVA

YO, JENNIFER ROSA NIEVES, DIRECTORA DE FINANZAS DEL MUNICIPIO AUTÓNOMO DE FAJARDO, PUERTO RICO, CERTIFICO QUE:

El Municipio Autónomo de Fajardo no tiene Sentencias de Tribunal pagaderas con el Fondo General para el año fiscal 2021-2022.

Y PARA QUE ASÍ CONSTE, LIBRO LA PRESENTE CERTIFICACIÓN, HOY 24 DE MAYO DE 2021.


Jennifer Rosa Nieves
Directora de Finanzas



ARROYO CRUZ LAW OFFICE PSC

Santiago Iglesias 158 Suite 202 • P.O. Box 752 Fajardo, P.R. 00738

30 de abril de 2021

CORREO ELECTRÓNICO:

jrosa@fajardopr.org

SRA. JENNIFER ROSA NIEVES
DIRECTORA DE FINANZAS
MUNICIPIO AUTÓNOMO DE FAJARDO
PO BOX 865
FAJARDO, PUERTO RICO 00738

RE: CERTIFICACIÓN NEGATIVA
CASOS PARA PAGO DE SENTENCIA AÑO FISCAL 2021-2022

Estimada señora Rosa:

Certificamos que, en los casos en que Arroyo Cruz Law Office, PSC representa al Municipio Autónomo de Fajardo, no existe posibilidad de que tenga que realizar desembolso de fondos públicos para el pago de una sentencia durante el año fiscal 2021-2022.

De tener alguna duda o necesitar discutir cualquier otro asunto sobre el caso, favor de comunicarse a nuestra oficina.

Cordialmente,

ALBERTO ARROYO CRUZ

C: Sra. Glenis Otero Crespo (glenis@fajardopr.org)
Secretaria Municipal
Municipio Autónomo de Fajardo

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2020**

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2020**

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**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2020**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Municipality of Fajardo, as of and for the year ended June 30, 2020, 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 States 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.

Auditors' 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 the 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 auditors' judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider 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.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Unmodified
Debt Service Fund	Unmodified
Head Start Program Fund	Unmodified
Special Fund	Unmodified
Loan \$14,440,000 Fund	Adverse
FEMA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Qualified Opinion on Governmental Activities and Note Disclosure Regarding Pension Plan

Non-compliance with GASB Statement No. 73 and GASB Statement No. 75

Management has not recorded the total pension liability, deferred outflow of resources, deferred inflow of resources and related expense required by Statement No. 73 of the Governmental Accounting Standard Board, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provision of GASB Statement 67 and 68* in the governmental activities. The amounts recorded on the municipality's financial statement were provided from the audited *Schedules of Employer Allocations and Schedules of Pensions Amounts by Employer of the Employees Retirement System* for the year ended June 30, 2017. These schedules apply for employers under GASB Statement No. 68. Consequently, we were unable to determine whether any adjustments to these amounts and disclosures were necessary. The net pension liability and deferred outflows/inflows represent 49 percent of the total liabilities, 100 percent and 84 percent of deferred outflows/inflows of resources, respectively, as June 30, 2020.

The Municipality adopted with certain departures the requirements of Statement No. 75 of the Governmental Accounting Standard Board, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension (GASB No. 75)* with financial information of the total postemployment benefits liability (Total OPEB Liability) as of June 30, 2017. Amounts reported in the government-wide financial statements not complied with an actuarial valuation as of the measurement date (Total OPEB Liability that is measured as of a date no earlier than the end of its prior fiscal year, June 30, 2019). The amount by which this departure would affect the liabilities, net position and other postemployment benefit expense of the Municipality's governmental activities has not been determined. The Total OPEB Liability represent 1 percent of the total liabilities as June 30, 2020.

Impairment loss on deposits with fiscal agent

As described on **Note 15**, on May 15, 2017, the Puerto Rico Fiscal Agency and Advisory Authority (FAFAA) and the Governmental Development Bank for Puerto Rico (GDB) announced a Restructuring Support Agreement (RSA) with the Bank's creditors. As June 30, 2020 the Municipality had a cash balance deposited in the Municipality of Fajardo "Construction 2006" account amounting \$8,752,894, which is included under the provision of the RSA.

Based on the aforementioned transaction, the Municipality's existing cash balance deposited in GDB's accounts at that date is exposed to an impairment loss based on the terms stated in the RSA as they apply to the various types of municipal deposits maintained at the GDB. However, no provision for impairment loss has been recorded on the Municipality's government-wide Statement of Activities as of June 30, 2020. The amount by which this departure affect assets and net position of the Statement of Net Position is \$8,752,894.

Qualified Opinion

In our opinion, except for the possible effect of the matters described in the "Basis for Qualified Opinion on Governmental Activities" paragraphs, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Municipality of Fajardo, as of June 30, 2020, and the respective changes in the financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse Opinion on Loan \$14,440,000 Fund

Impairment loss on deposits with fiscal agent

As described on **Note 15**, on May 15, 2017, the Puerto Rico Fiscal Agency and Advisory Authority (FAFAA) and the Governmental Development Bank for Puerto Rico (GDB) announced a Restructuring Support Agreement (RSA) with the Bank's creditors. As June 30, 2020 the Municipality had a cash balance deposited in the Municipality of Fajardo "Construction 2006" account amounting \$8,752,894, which is included under the provision of the RSA.

Based on the aforementioned transaction, the Municipality's existing cash balance deposited in GDB's accounts at that date is exposed to an impairment loss based on the terms stated in the RSA as they apply to the various types of municipal deposits maintained at the GDB. However, the management has not been recorded a provision for impairment loss on the Municipality's governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances as of June 30, 2020. The amounts by which this departure affect assets and fund balance of Loan \$14,440,000 Fund is \$8,752,894.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Loan \$14,440,000 Fund" paragraph, the financial statements referred to above do not present fairly the financial position of the Loan \$14,440,000 Fund of the Municipality of Fajardo, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of General Fund, Debt Service Fund, Head Start Program Fund, Special Fund, FEMA Fund and the aggregate remaining fund information of the Municipality of Fajardo, as of June 30, 2020, and the respective changes in the financial position, thereof and for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

Uncertainties Regarding Commonwealth of Puerto Rico's Going Concern

The Municipality is an instrumentality of the Commonwealth of Puerto Rico (the Commonwealth). The accompanying financial statements of the Municipality have been prepared assuming that the Commonwealth will continue as a going concern. The Commonwealth and its components units currently face severe fiscal, economic, and liquidity situations, including accumulated net position and fund balances deficits, lack of access to financing, and difficulties in honoring its obligations as they become due. The Municipality receives substantial operating funds from the Commonwealth in the form of intergovernmental subsidies. The Commonwealth and its components units are currently under the supervision of a Federal Oversight Board and are implementing fiscals' plans approved by the Board in order to remediate their situation. The financial statements of the Municipality do not include any adjustment that might result from these uncertainties. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information Omitted

Management has omitted required supplementary information related to other postemployment benefits and pensions standards, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the information omitted.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 to 16, budgetary comparison information pages 57 to 59, 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 the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Municipality's basic financial statements. The accompanying Financial Data Schedule, as required by U. S. Department of Housing and Urban Development, on pages 61 through 64, and the Schedule of Expenditures of Federal Awards on pages 66 to 67 are presented for purposes of additional analysis as required by Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative

Requirement, Cost Principles, and Audit Requirement for Federal Awards, and they are not a required part of the basic financial statements.

The accompanying 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March XX, 2021, on our consideration of the Municipality of Fajardo'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 solely 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 effectiveness of the Municipality of Fajardo's 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 Municipality of Fajardo's internal control over financial reporting and compliance.

San Juan, Puerto Rico
March 30, 2021

The stamp E443722 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the original of this report.



**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The management of the **Autonomous Municipality of Fajardo** offers this narrative overview and analysis of the financial activities of the Municipality for the fiscal year ended June 30, 2020. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year activities, resulting changes and currently known facts, and much of the information is comparable to prior year. This MD&A should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Legal Governments*. This MD&A is prepared to comply and, among other purposes, to provide the financial statements users with the following major information:

- a broader basis in focusing important issues;
- acknowledgement of an overview of the Municipality's financial activities;
- provide for an evaluation of its financial condition as of the end of the indicated fiscal year, compared with prior year results;
- identification of uses of funds in the financing of the variety of activities and;
- assets management's ability to handle budgetary functions.

FINANCIAL HIGHLIGHTS

The following are key financial highlights for the fiscal year:

- At June 30, 2020, the Municipality's assets exceeded its liabilities by \$110,660,755, compared to an excess of assets over liabilities of \$114,516,153 at June 30, 2019;
- The Municipality's total net position decrease by \$3,855,399 during fiscal year 2019-2020;
- As of June 30, 2020, the Municipality's governmental funds reported combined ending fund balance of \$67,614,365 a decrease of \$5,204,380;
- At June 30, 2020, the statement of net position presented an unrestricted net position of \$26,252,379;
- The Municipality's capital assets inventory decreases \$1,051,919 as a result of this year's operations. Capital assets (net of accumulated depreciation) and net position invested in capital assets (net of related debt) as of June 30, 2020 were \$80,430,546.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements focused on both the Municipality as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Municipality's accountability.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Municipality's financial statements. The Municipality's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are composed of: (1) the statement of net position and (2) the statement of activities. These financial statements can be found immediately following this MD&A and are designed to provide readers with a broad overview of the Municipality's finances, in a manner similar to a private-sector business.

Statement of Net Position

The purpose of the statement of net position is to attempt to report all assets owned and all liabilities owed by the Municipality. The Municipality reports of all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. For example, the Municipality reports buildings and improvements as assets, even though they are not available to pay the obligations incurred by the Municipality. On the other hand, the Municipality reports compensated absences even though this liability might not be paid until several fiscal years into the future.

The difference between the Municipality's total assets and total liabilities reported in the statement of net position is presented as net position, which is similar to the total owners' equity reported by a commercial enterprise in its financial statements. Although the purpose of the Municipality is not to accumulate net position, as this amount increases or decreases over time, such amount represents a useful indicator of whether the financial position of the Municipality is either improving or deteriorating, respectively.

Statement of Activities

The statement of activities presents information showing how the Municipality's net position changed during the fiscal year ended June 30, 2020, by presenting all the Municipality's revenues and expenses. As previously discussed, the items reported in the statement of activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied, and expenses are recorded when incurred by the Municipality. Consequently, revenues are reported even when they may not be collected for several months after the end of the fiscal year and expenses are recorded even though they may not have used cash during the current year.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Statement of Activities (Continued)

Although the statement of activities looks different from a commercial enterprise's income statement, the difference is only in format, not substance. Whereas the bottom line in a commercial enterprise represents its net income, the Municipality reports an amount described as net change in net position, which is essentially the same concept.

The focus of the statement of activities is on the net cost of various activities provided by the Municipality. The statement begins with a column that identifies the cost of each of the Municipality major functions. Another column identifies the revenues that are specifically related to the classified governmental functions. The difference between the expenses and revenues related to specific functions/programs identifies the extent to which each function of the Municipality draws from general revenues or is self-financing through fees, intergovernmental aid, and other sources of resources.

This statement also presents a comparison between direct expenses and program revenues for each function of the Municipality.

Both of the government-wide financial statements of the Municipality are principally supported by charges for services and Legislative appropriations. The governmental activities of the Municipality include; payroll and related costs, facilities and payment for public services, purchased services, transportation expenses, professional services, materials and supplies, purchase of equipment, depreciation and other operating expenses.

FUND FINANCIAL STATEMENTS

The Municipality's fund financial statements consist of: (1) the balance sheet and (2) the statement of revenues, expenditures and changes in fund balances. These financial statements report the financial position and the results of operations of the Municipality's governmental funds, with an emphasis on the Municipality's major governmental funds.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Municipality uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each fund is considered an independent fiscal entity accounted for within a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal, financial and contractual provisions.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

GOVERNMENTAL FUNDS

The Municipality's basic services are reported in the government fund financial statements. The government funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The Municipality adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information containing budget to actual comparisons for the general and major funds.

GOVERNMENT - WIDE FINANCIAL ANALYSIS

GOVERNMENTAL NET POSITION

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Municipality, assets exceeded liabilities by \$110,660,755 as of June 30, 2020, versus \$114,516,153 as of June 30, 2019. Our analysis below focuses on the net position (**Table 1**) and changes in net positions of the Municipality's governmental activities.

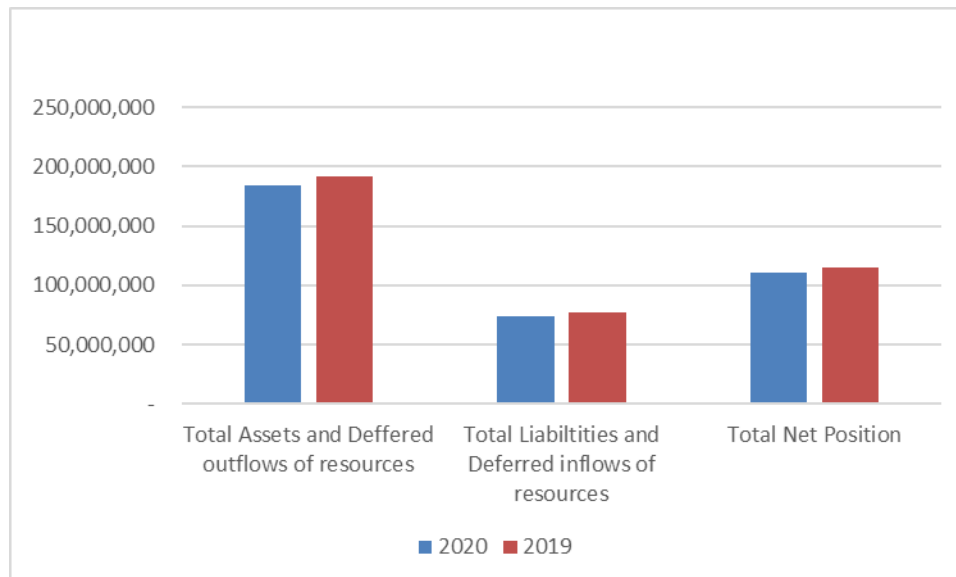
**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

GOVERNMENT - WIDE FINANCIAL ANALYSIS (CONTINUED)

Table 1

Statement of Net Position

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Curent and non-current assets	\$ 77,455,325	\$ 83,595,211	\$ (6,139,886)
Capital assets	102,118,951	103,170,871	(1,051,920)
Total assets	<u>179,574,276</u>	<u>186,766,082</u>	<u>(7,191,806)</u>
Deferred outflows of resources	4,790,519	4,790,519	-
Current liabilities	8,458,991	3,701,014	4,757,977
Long-term liabilities	<u>60,547,437</u>	<u>66,160,643</u>	<u>(5,613,206)</u>
Total liabilities	<u>69,006,428</u>	<u>69,861,657</u>	<u>(855,229)</u>
Deferred inflows of resources	<u>4,697,612</u>	<u>7,178,791</u>	<u>(2,481,179)</u>
Net positions:			
Net investment in capital assets	80,430,546	103,170,871	(22,740,325)
Restricted	3,977,830	23,809,534	(19,831,704)
Unrestricted	<u>26,252,379</u>	<u>(12,464,252)</u>	<u>38,716,631</u>
Total net position, as restated	<u>\$ 110,660,755</u>	<u>\$ 114,516,153</u>	<u>\$ (3,855,398)</u>



**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The largest portion of the Municipality's net position reflects its investment in capital assets, such land, buildings and equipment. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Restricted net position amounting to \$3,977,830 represents resources that are subjected to external restrictions as how they may be used. The additional portion of the Municipality's net position represents unrestricted resources.

GOVERNMENTAL ACTIVITIES

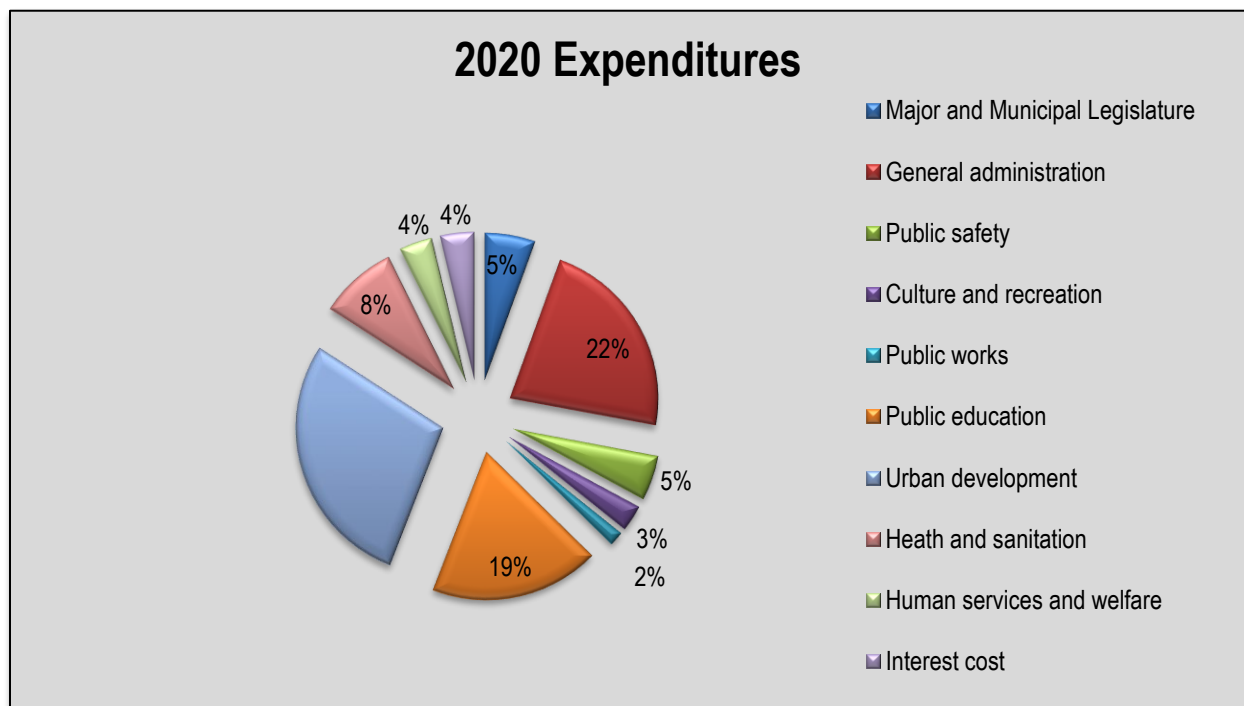
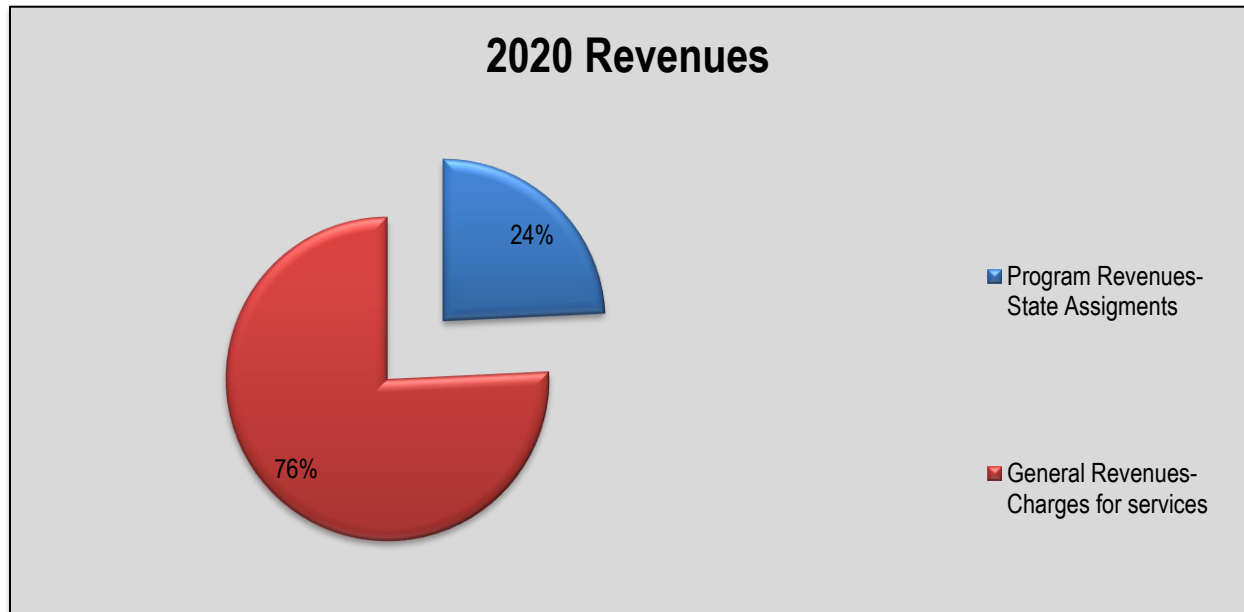
The cost of all governmental activities this year was \$36,166,750. **Table 2** presents the revenue and cost of the Municipality's programs.

Table 2

	2020	2019	Increase Decrease
<u>Statement of Activities</u>			
Revenues:			
Program revenues:			
Operating grants and contribution	\$ 5,696,905	\$ 4,410,403	\$ 1,286,502
Capital grants and contribution	2,063,222	383,333	1,679,889
General revenue:			
Property taxes	8,527,140	9,751,436	(1,224,296)
Volume of business taxes	3,662,726	4,033,600	(370,874)
Sales and usage taxes	4,586,953	4,823,770	(236,817)
Construction excise taxes	865,959	432,003	433,956
Grant and entitlements	5,408,608	5,221,182	187,426
Other general revenues	1,499,839	1,752,746	(252,907)
Gain from capital assets		1,981,926	(1,981,926)
Recovery from impairment of deposits		2,421,012	(2,421,012)
Total revenues	<u>32,311,352</u>	<u>35,211,411</u>	<u>(2,900,059)</u>
Expenses:			
Mayor and municipal legislature	1,972,492	2,061,523	(89,031)
General administration	8,031,144	9,001,034	(969,890)
Public safety	1,758,626	1,207,762	550,864
Culture and recreation	1,031,765	748,865	282,900
Public works	572,535	570,045	2,490
Public education	6,652,571	5,815,944	836,627
Urban development	10,471,308	9,379,169	1,092,139
Health and sanitation	3,065,607	2,717,960	347,647
Human services and welfare	1,285,844	1,360,299	(74,455)
Interest costs	1,324,858	1,524,871	(200,013)
Total expenses	<u>36,166,750</u>	<u>34,387,472</u>	<u>1,779,278</u>
Changes in net position	(3,855,398)	823,939	(4,679,338)
Net position-beginning, as restated	<u>114,516,153</u>	<u>113,692,214</u>	<u>823,939</u>
Net position-ending	<u>\$ 110,660,755</u>	<u>\$ 114,516,153</u>	<u>\$ (3,855,399)</u>

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)



**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Approximately twenty-one percent of the Municipality's governmental activities total revenue came from program revenues, while 76% resulted from general revenues. The Municipality's governmental activities expenses included items such as payroll and related costs, facilities and payment for public services, purchased services, transportation, professional services, materials, supplies and purchase of equipment.

GOVERNMENTAL FUNDS

The focus of the Municipality's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Municipality's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of its fiscal year.

FINANCIAL ANALYSIS

The focus of the Municipality's governmental funds is to provide information on near-term inflows, outflows and balances of resources available for spending. Such information is useful in assessing the Municipality's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a Municipality's net resources available at the end of a fiscal year.

As of June 30, 2020, the governmental funds reported combined ending fund balances of \$67,614,365 a net decrease of \$5,204,380 in comparison with the prior year. Of total combined fund balances, \$29,736,250 constitutes unassigned fund balance of general fund. The remainder of fund balance is reserved to indicate that is not available for new spending.

The general fund is the operating fund of the Municipality. Unassigned fund balance of the general fund represents approximately 100% of total ending general fund balance. For the year ended June 30, 2020, the fund balance of the general fund decreased by \$3,437,072 when compared with the prior year. During the year ended June 30, 2020, the Municipality transferred \$8,972,577 to capital project funds for the improvement and constructions of facilities and infrastructure.

BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund and the State Assignment Fund. The Budgetary Comparison Schedule shows the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results. **Table 5** summarizes the results of the Budgetary Comparison Schedule:

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

BUDGETARY HIGHLIGHTS (CONTINUED)

<u>Table 5</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance favorable (Unfavorable)</u>
Table resources	\$ 29,863,917	\$ 23,118,405	\$ (6,745,512)
Total charges to appropriations	<u>29,863,917</u>	<u>23,383,638</u>	<u>6,480,279</u>
Excess or deficiency	<u>\$ -</u>	<u>\$ (265,233)</u>	<u>\$ (265,233)</u>

The total actual resources (budgetary basis) for the fiscal year ended June 30, 2020 were \$23,118,405, which is \$6,745,512 less than the budgeted resources. In addition, the total actual charges to appropriations (budgetary basis) for the fiscal year ended June 30, 2020 were \$25,214,310, which is \$2,065,904 more than the budgeted charges to appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Municipality investment in capital assets for its governmental type activities as of June 30, 2020 amounted to \$102,068,546 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, furniture and fixtures, and motor vehicles. **Table 6** present the major classes of capital assets.

<u>Table 6</u>	<u>2020</u>	<u>2019</u>
Capital Assets		
Non-depreciable assets:	\$ 45,007,736	\$ 45,007,736
Land and Construction in Progress	793,650	1,308,913
Construction in progress	765,613	765,613
Depreciable assets:		
Building	31,383,919	32,645,575
Infraestructure	22,006,216	21,727,582
Vehicles	1,247,474	1,048,058
Equipment	<u>914,343</u>	<u>677,393</u>
	<u>\$ 102,118,951</u>	<u>\$ 103,180,870</u>

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

The Municipality acquired a total of \$1,539,491 of capital assets during the fiscal year ended June 30, 2020 as follows:

- Equipment - \$282,823
- Construction in progress - \$669,391
- Acquisition of equipment and vehicles - \$587,277

Other projects related to repair and maintenance of roads (not capitalized) were development during the fiscal year 2020.

More detailed information about the Municipality's capital assets is presented in Note 8 to the financial statements.

LONG-TERM DEBT

At June 30, 2020 the Municipality had a total of \$63,953,676 in outstanding long-term debts, as shown in **Table 7**.

Table 7
Long Terms Debts

	<u>2020</u>	<u>2019</u>
General and special obligations	\$ 21,638,000	\$ 23,728,000
Others	149,736	157,488
Compensated absences	2,849,303	2,958,517
Note payable	5,000,000	5,000,000
OPEB liability	942,987	942,987
Net pension liability	<u>33,373,650</u>	<u>33,373,650</u>
Total	<u>\$ 63,953,676</u>	<u>\$ 66,160,642</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local, national and international economic factors influence the Municipality's revenues. Positive economic growth is correlated with increased revenues charges for services, as well as state grants.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES (CONTINUED)

Economic growth in the local economy may be measured by a variety of indicators such as employment growth, unemployment, new construction, assessed valuation, and other revenues. All these factors were considered in preparing the Municipality's budget for the 2020 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Municipality's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information contact the Municipality Finance Department at (787) 863-4013.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities
Assets	
Cash and cash equivalents (Note 2)	\$ 64,498,009
Accounts receivable:	
Due from other government (Note 9)	4,199,561
Receivable from GDB (Note 15)	8,752,894
Other	4,861
Capital assets, net (Notes 2 and 8)	102,118,951
Total assets	<u>179,574,276</u>
Deferred outflows of resources	
Contributions to employee's retirement plan	4,790,519
Total assets and deferred outflows of resources	<u>184,364,795</u>
Liabilities	
Accounts payable and accrued expenses	2,126,864
Accrued interest	768,485
Due to other government (Note 10)	1,003,552
Advance from Grants	1,153,851
Long-term debts: (Note 11)	
Due within one year	3,406,239
Due in more than one year	60,547,437
Total liabilities	<u>69,006,428</u>
Deferred Inflows of Resources	
Deferred municipal license	515,379
Unamortized investment in employee's retirement plan	4,182,233
Total deferred inflows of resources	<u>4,697,612</u>
Total liabilities and deferred inflows of resources	<u>73,704,040</u>
Net Position	
Net investment in capital assets	80,430,546
Restricted for:	
Debt service	1,389,724
Urban development	1,903,609
Other purposes	684,497
Unrestricted	26,252,379
Total net position	<u>\$ 110,660,755</u>

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:				
Mayor and Municipal legislature	\$ (1,972,492)	\$ -	\$ -	\$ (1,972,492)
General administration	(8,031,144)	322,976		(7,708,168)
Public safety	(1,758,626)			(1,758,626)
Culture and recreational	(1,031,765)			(1,031,765)
Public works	(572,535)			(572,535)
Public education	(6,652,571)	4,019,140		(2,633,431)
Urban development	(10,471,308)		2,063,222	(8,408,086)
Health and sanitation	(3,065,607)	314,951		(2,750,656)
Human services and welfare	(1,285,844)	1,039,838		(246,006)
Interest	(1,324,858)			(1,324,858)
Total governmental activities	<u>\$ (36,166,750)</u>	<u>\$ 5,696,905</u>	<u>\$ 2,063,222</u>	<u>(28,406,623)</u>
General revenues:				
Property taxes (Note 3)				8,527,140
Municipal license taxes (Note 4)				3,662,726
Sales and use taxes (Note 5)				4,586,953
Construction excise taxes				865,959
Grants and entitlements				5,408,608
Rent				331,537
Interest income				466,402
Other				701,900
Total general revenues				<u>24,551,225</u>
Changes in net position				(3,855,398)
Net position at beginning of year, as restated (Note 17)				<u>114,516,153</u>
Net position at end of year				<u>\$ 110,660,755</u>

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
BALANCE SHEET - GOVERNMENTAL FUNDS
AS OF JUNE 30, 2020

<u>Assets</u>	<u>General</u>	<u>Debt Service</u>	<u>Head Start Program</u>	<u>Special</u>	<u>Loan \$14,440,000</u>	<u>FEMA</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
Cash								
Cash and cash equivalents (Notes 2 and 4)	\$ 30,268,902	\$ 4,135,003	\$ 1,564,629	\$ 13,532,525	\$ -	\$ 628,627	\$ 14,368,323	\$ 64,498,009
Receivables								
Due from others governmental (Note 9)	979,130	75,424	541,457			1,860,939	742,611	4,199,561
Due from other funds (Note 12)	1,754,336		17,275	1,212,114			1,997,706	4,981,431
Due from GDB (Note 15)					8,752,894			8,752,894
Other receivable			4,861					4,861
Total assets	<u>\$ 33,002,368</u>	<u>\$ 4,210,427</u>	<u>\$ 2,128,222</u>	<u>\$ 14,744,639</u>	<u>\$ 8,752,894</u>	<u>\$ 2,489,566</u>	<u>\$ 17,108,640</u>	<u>\$ 82,436,756</u>

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
AS OF JUNE 30, 2020

Liabilities, Deferred Inflows of Resources, and Fund Balances	General	Debt Service	Head Start Program	Special	Loan \$14,440,000	FEMA	Other Governmental	Total Governmental Funds
Liabilities								
Accounts payable and accrued expenses	\$ 600,984	\$ -	\$ 506,027	\$ 899,937	\$ -	\$ -	\$ 119,917	\$ 2,126,865
Bond payable		2,198,000						2,198,000
Interest payable		547,279						547,279
Due to other funds (Note 12)	1,205,655		468,344	524,198		2,188,154	595,080	4,981,431
Advances from Grants			1,153,851					1,153,851
Due to other government (Note 16)	659,644						343,908	1,003,552
Total liabilities	<u>\$ 2,466,283</u>	<u>\$ 2,745,279</u>	<u>\$ 2,128,222</u>	<u>\$ 1,424,135</u>	<u>\$ -</u>	<u>\$ 2,188,154</u>	<u>\$ 1,058,905</u>	<u>\$ 12,010,978</u>
Deferred Inflows of Resources								
Deferred municipal license	515,379							515,379
Unearned income	284,456	75,424						359,880
Intergovernmental grants						1,926,658	9,496	1,936,154
Total deferred inflows of resources	<u>799,835</u>	<u>75,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,926,658</u>	<u>9,496</u>	<u>2,811,413</u>
Fund Balances								
Restricted for:								
Debt service		1,389,724						1,389,724
Urban development							1,903,609	1,903,609
Human services and welfare							367,963	367,963
Public safety							71,207	71,207
Other purposes			-				245,327	245,327
Committed for								
Urban development				13,320,504			6,745,865	20,066,369
Unassigned	29,736,250				8,752,894	(1,625,246)	6,706,268	43,570,166
Total fund balances	<u>29,736,250</u>	<u>1,389,724</u>	<u>-</u>	<u>13,320,504</u>	<u>8,752,894</u>	<u>(1,625,246)</u>	<u>16,040,239</u>	<u>67,614,365</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 33,002,368</u>	<u>\$ 4,210,427</u>	<u>\$ 2,128,222</u>	<u>\$ 14,744,639</u>	<u>\$ 8,752,894</u>	<u>\$ 2,489,566</u>	<u>\$ 17,108,640</u>	<u>\$ 82,436,756</u>

The accompanying notes are an integral part of these financial statements.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2020**

Fund balances in governmental funds	\$ 67,614,365
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	102,118,951
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Amount presented in the statement of net position, but not in fund balance due to different basis of accounting:

Deferred outflows of resources related to pension	4,790,519
Deferred inflows of resources related to pension	(4,182,233)

Receivable from other government are not available to paid current period expenses and therefore are reported as deferred inflows of resources in the funds.	2,296,035
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Long-term liabilities and accrual expenses are not due and payable in the current period and therefore are not reported in the governmental funds:

• Net pension liabilities	(33,373,650)
• Bonds and notes payable	(19,440,000)
• Note payable to US Homeland Security	(5,000,000)
• Compensated absences	(2,849,303)
• OPEB	(942,987)
• Accrued interest	(221,206)
• Amount due to MRCC	(149,736)

<i>Net position of governmental activities</i>	<u>\$ 110,660,755</u>
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The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	Debt Service	Head Start Program	Special Fund	Loan \$14,440,000	FEMA	Other Governmental Funds	Total Governmental Funds
REVENUES								
Property taxes (Note 3)	\$ 4,607,220	\$ 3,560,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,167,260
Municipal license tax (Note 4)	3,662,726							3,662,726
Sales and use taxes (Note 5)	4,585,953						1,000	4,586,953
Construction excise taxes	865,959							865,959
Grants and entitlements	5,145,160		4,270,139	1,709,992		409,142	1,779,996	13,314,429
Rental income	331,537							331,537
Interest income	421,595						44,807	466,402
Other revenues	699,246						2,654	701,900
Total revenues	<u>20,319,396</u>	<u>3,560,040</u>	<u>4,270,139</u>	<u>1,709,992</u>	<u>-</u>	<u>409,142</u>	<u>1,828,457</u>	<u>32,097,166</u>
EXPENDITURES								
Mayor and municipal legislature	1,804,465							1,804,465
General administration	7,449,409						78,392	7,527,801
Public safety	1,556,323						73,208	1,629,531
Culture and recreation	956,051							956,051
Public works	529,970							529,970
Public education	1,816,530		4,270,139				60,853	6,147,522
Urban development	266,155			6,117,860			3,348,748	9,732,763
Health and sanitation	2,525,272						314,950	2,840,222
Human services and welfare	582,946						608,429	1,191,375
Capital outlays	28,688			749,061			761,740	1,539,489
Debt service:								-
Principal	7,752	2,198,000						2,205,752
Interest	60,751	1,135,854						1,196,605
Total expenditures	<u>17,584,312</u>	<u>3,333,854</u>	<u>4,270,139</u>	<u>6,866,921</u>	<u>-</u>	<u>-</u>	<u>5,246,320</u>	<u>37,301,546</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,735,084</u>	<u>226,186</u>	<u>-</u>	<u>(5,156,929)</u>	<u>-</u>	<u>409,142</u>	<u>(3,417,863)</u>	<u>(5,204,380)</u>
OTHER FINANCING SOURCES (USES) (Note 12)								
Transfers in	2,800,421			7,907,380			14,200	10,722,001
Transfers out	(8,972,577)	(1,687,711)					(61,713)	(10,722,001)
Total other financing sources (uses)	<u>(6,172,156)</u>	<u>(1,687,711)</u>	<u>-</u>	<u>7,907,380</u>	<u>-</u>	<u>-</u>	<u>(47,513)</u>	<u>-</u>
Net change in fund balances	(3,437,072)	(1,461,525)	-	2,750,451	-	409,142	(3,465,376)	(5,204,380)
FUND BALANCES AT BEGINNING OF YEAR	<u>33,173,322</u>	<u>2,851,249</u>	<u>-</u>	<u>10,570,053</u>	<u>8,752,894</u>	<u>(2,034,388)</u>	<u>19,505,615</u>	<u>72,818,745</u>
FUND BALANCES AT END OF YEAR	<u>\$ 29,736,250</u>	<u>\$ 1,389,724</u>	<u>\$ -</u>	<u>\$ 13,320,504</u>	<u>\$ 8,752,894</u>	<u>\$ (1,625,246)</u>	<u>\$ 16,040,239</u>	<u>\$ 67,614,365</u>

The accompanying notes are an integral part of these financial statements.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2020

Net change in fund balances - total governmental funds \$ (5,204,380)

Amounts reported for governmental activities in the statement of activities are different because:

- Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period including interest capitalized. 1,539,491
- Depreciation expense on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (2,591,410)
- Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial 214,186
- Governmental funds report principal payments on long-term obligations as expenditures, whereas the principal payments reduces the long-term debt in the statement of net position:
 - Bond and notes 2,198,000
 - Amount due to MRCC 7,752
- Changes in accrued expenses and other deferred changes which do not require the use of current financial resources:
 - Accrued interest (128,251)
 - Compensating absences 109,214

Changes in net position of governmental activities \$ (3,855,398)

The accompanying notes are an integral part of these financial statements.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

1. FINANCIAL REPORTING ENTITY

Organization

The Autonomous Municipality of Fajardo (the Municipality) is a political and legal entity with full legislative and administrative faculties in every affair of municipal character, with perpetual succession, existence and legal personality separate and independent from the governmental of the Commonwealth of Puerto Rico.

The municipal government is comprised of the executive and legislative bodies, which are elected every four years in the Puerto Rico general elections. The executive power is exercised by the Mayor and the legislative power by the Municipal Legislative Body.

The Municipality provides the following services to its community: health, public works, education, public safety, housing, community and social services, welfare, culture and recreation, as well as many other general and administrative services.

Reporting entity

A reporting entity consists of the primary government, component units, and other organizations that are included to ensure that financial statements are not misleading. The primary government of the Municipality consists of all funds and departments that are not legally separate from the Municipality. For the Municipality, these include various services such as police protection, recreation (including parks), street maintenance and repair, sanitation, and general administrative services. The operation of each of these activities is directly controlled by Municipality's Legislative Body through the budgetary process.

Component units are legally separate organizations for which the Municipality is financially accountable. The Municipality has no component units.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Municipality relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (when applicable). The more significant policies of the Municipality are described below.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and fund financial statements

Basic financial statements include both government-wide and fund financial statements.

Government-wide statements

The government-wide financial statements (consists of the statement of net position and the statement of activities) these statements report information on all the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities which normally are supported mainly by taxes and intergovernmental revenues are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Program-specific capital and operating grant and contributions consist of transactions that are either mandatory or voluntary nonexchange transactions with other governments, organizations, or individuals that restrict the resources for use in a particular program. Capital grants and contributions consist of capital assets or resources that are restricted for capital purposes that is to purchase, construct or renovate capital assets associated with a specific program. Operating grants and contributions consist of resources that are required to be used to finance the costs of operating a specific program or can be used either for operating or capital purposes of a specific program. Restricted capital and operating grants and contributions are program revenues because they are specifically attributable to a program reducing the net expense of that program to the Municipality. They are reported net of estimated uncollectible amounts.

The fund financial statements segregate transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund financial statements (Continued)

These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

The Municipality reports the following major governmental funds:

General Fund

This is the operating fund of the Municipality and accounts for all financial resources, except those required to be accounted for in another fund.

Debit Service Fund

This fund accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Head Start Fund

This is the fund used to account for all transactions of the Head Start Program. The objectives of this program are to provide comprehensive health, educational, nutritional, social and other developmental services primarily to economically-disadvantaged pre-school children and infants and toddlers so that the children will attain school readiness.

Special Fund

The fund is used to account for revenues derived from grants, contributions or other sources that are with either self-restricted by Municipality or legally restricted by other parties to be used for specific purpose.

Loan \$14,440,000 Fund

This fund is used to account for capital improvement through loan.

FEMA Fund

This fund is used to account for all transaction of the Disaster Grant Public Assistance Program. Following a President declaration of a mayor disaster or emergency, the Federal Emergency Management Agency (FEMA) awards grants to assist with the response to assists with the recovery from the disaster.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting and financial statement presentation

The government-wide Statement of Net Position and the Statement of Activities, both government and business-like activities, are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Under this method revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except for debt service, compensated absences and claims and judgments expenditures which are reported when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting and financial statement presentation (continued)

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, than unrestricted resources as they are needed.

The Municipality has elected to not apply all statements and interpretation issued by FASB after November 30, 1989.

Cash in Commercial Bank

The Municipality's finance director is responsible for investing available resources. The Municipality is restricted by law to invest only in savings accounts and certificates of deposit with banks qualified as a depository of public funds by the Puerto Rico Treasury Department (PRTD). The Municipality's policy is to invest any excess cash in interest bearing deposits with institutions qualified by the PRTD. Earnings from these funds are recorded in the corresponding fund as interest income.

Pursuant to the Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico the balances deposited in commercial banks by the Municipality are insured by the Federal Deposit Insurance Corporation (FDIC) generally up to a maximum of \$250,000 per depositor.

In addition, public funds deposited in commercial banks by the Municipality are fully collateralized for the amount in excess of federal depository insurance. All securities pledged as collateral are held by agents designated by the Commonwealth's Secretary of Treasury but not in the Municipality's name.

Interfund receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). Interfund receivables and payables between funds within the governmental activities are eliminated in the statement of net position.

Capital assets

Capital assets, which include property, plant, equipment, and infrastructure (which is normally immovable and of value only to the Municipality, such as roads, bridges, streets sidewalks, and drainage system), are reported in the government-wide financial statements.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets (continued)

Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. When historical cost is not available it is estimated using historic sales of the year of the acquisition of the related capital assets.

Depreciation in capital assets is calculated on the straight-line basis over the following estimated useful lives:

	<u>Years</u>
Infrastructure	10 to 70
Building, structures and building improvements	70
Vehicles	5
Furniture, fixtures, machinery, and equipment	5 to 10

Impairment of Capital Assets

The Municipality periodically evaluates long-term assets for impairment in accordance with GASB Statement No. 34, *(Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments)* and GASB No.42, *(Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries Governments)* are required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset.

Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Impairment losses on capital assets that will continue to be used by the government should be measured using the method that best reflects the diminished service utility of the capital asset. Impairment of capital assets with physical damage generally should be measured using a restoration cost approach, an approach that uses the estimated cost to restore the capital

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Capital Assets (continued)

asset to identify the portion of the historical cost of the capital asset that should be written off. Impairment of capital assets that are affected by enactment or approval of laws or regulations or other changes in environmental factors or are subject to technological changes or obsolescence generally should be measured using a service units approach, an approach that compares the service units provided by the capital asset before and after the impairment event or change in circumstance. Impairment of capital assets that are subject to a change in manner or duration of use generally should be measured using a service units approach, as described above, or using deflated depreciated replacement cost, an approach that quantifies the cost of the service currently being provided by the capital asset and converts that cost to historical cost.

Risk management

The Municipality carries insurance to cover casualty, theft, tort claims and other losses. Insurance policies are held with private companies. Cost of insurance are deducted from the gross property tax collections by the Municipal Revenue Collection Center (the "MRCC") for the year ended June 30, 2020 amounted to \$815,099. The current insurance policies have not been cancelled or terminated. The MRCC also deducted \$347,711 for workers compensation insurance covering all municipal employees.

Compensated absences

Employees accumulate vacation leave at a rate of 2.5 days per month up to maximum of 60 days. Unpaid vacation time accumulated is fully vested to the employees from the first day of work. Employees accumulate sick leave at a rate of 1.5 days per month up to a maximum 90 days. In the event of employee resignation, the employee is paid for accumulated vacations days up to the maximum allowed.

Separation from employment prior to use of all or part of the sick leave terminates all rights for compensation, except for regular employees with ten years or more of service who are entitled to sick leave pay up to the maximum allowed.

Employees' maximum allowed vacations and vested sick benefits are accounted for in the statement of net position.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund balance

The Municipality adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), which enhanced the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Municipality is bound to observe constraints imposed upon the use of resources reported in governmental funds.

The fund balances amounts are reported as nonspendable, restricted, committed, assigned and unassigned, based on the relative strength of the constraints that control how specific amounts can be spent, as described follows:

- ❖ **Nonspendable** – Represent resources that cannot be spent readily with cash or are legally or contractually required not to be spent, including but not limited to inventories, prepaid items, long-term balances of loans and notes receivable.
- ❖ **Restricted** – Represent resources that can be spent only for the specific purposes stipulated by constitutional provisions, external resource providers (externally imposed by creditors or grantors), or through enabling legislation (that is, legislation that creates a new revenue sources and restrict its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
- ❖ **Committed** – Represent resources used for specific purposes, imposed by formal action of the entity's highest level of decision-making authority (governing body through resolutions) and can only be changed by similar resolutions, no later than the end of the fiscal year.
- ❖ **Assigned** - Represent resources intended to be used by the entity for specific purposes but do not meet the criteria to be classified as restricted or committed (generally resolutions approved by the governing body). Intent can be expressed by the Municipal Legislation, the Mayor or by official or body to which the governing body delegates authority. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- ❖ **Unassigned** – Represent the residual classification for the entity's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purpose for which amounts had been restricted, committed, or assigned.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund balance (continued)

In situations when expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the Municipality uses restricted resources first, and then unrestricted resources. Within unrestricted resources, the Municipality generally spends committed resources first, followed by assigned resources, and then unassigned resources.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Employees' Retirement System (ERS) and additions to/deductions from ERS fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Accounting for pension cost

Effective on July 1, 2017, the Municipality and other participants of the ERS converted to a new "PayGo" model. Under the "PayGo" funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. "PayGo" payments are recorded as expenditures/ expenses in the financial statements.

At the date, the Municipality's pension costs accounting transitioned from GASB Statement No. 68 to the requirements of GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets that are not within the scope of GASB No. 68". Accordingly, pension costs are reported based on the employer total pension liability, pension expense and deferred outflows/inflows of resources reported by the ERS. For purpose of measuring, pension costs have all been determined on the same basis as they are reported by the ERS.

Accounting for Other Postemployment Benefits ("OPEB")

GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" is effective for the Municipality starting on July 1, 2017. As required by the accounting pronouncement, OPEB transactions should be accounted based on its proportional share of the collective net OPEB liability, OPEB expense and deferred outflows/inflows of resources reported by the Plan. For purpose of measuring, OPEB costs should have all been determined on the same basis as they are reported by the Plan. The ERS has not issued its 2018 basic financial statements. The OPEB as presented in the accompanying financial statement represent the liability determined by ERS as of June 30, 2017. The Municipality's contribution for OPEB is included as part of the "PayGo" charges

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting for Other Postemployment Benefits ("OPEB") (continued)

billed on a monthly basis by the Puerto Rico Department of Treasury ("PRDT"). "PayGo" payments are recorded as expenditures/expenses in the financial statements.

Future adoption of accounting pronouncements

- ❖ *GASB Statement No. 87, Leases*- The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.
- ❖ *GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period* - The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.
- ❖ *GASB Statement No. 91, Conduct Dept. Obligation* – The requirements of this statements are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.
- ❖ *GASB Statement No. 92, Omnibus 2020* – The requirements of this statements are effective for reporting periods beginning after June 15, 2020.
- ❖ *GASB Statement No. 93, Replacement of Interbank Offered Rates* – The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 021, and all reporting periods thereafter. Earlier application is encouraged.
- ❖ *GASB Statement No. 94, Public-Private and Public-Public Partnership and Availability Payment Arrangements* – The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- ❖ *GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance* – The requirements of this Statement are effective immediately.
- ❖ *GASB Statement No. 96, Subscription-Based Information Technology Arrangements* – The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Future adoption of accounting pronouncements (continued)

❖ GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – The requirements of this Statement are effective as follows:

- The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately.
- The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021.
- All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

The Municipality' management has not determined the impact in the Municipality financial statements the future adoption of these GASB Statements.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Subsequent events

Managements has evaluated subsequent events through March 30, 2021, the date that the financial statements were available to be issued.

3. PROPERTY TAX

The personal property tax is self-assessed by the taxpayer on a return, which is to be filed by May 15 of each year with the Municipal Revenue Collector Center (the MRCC), a governmental entity created by the Commonwealth of Puerto Rico. Real property tax is assessed by the CRIM on real estate and attached equipment.

The assessment is made as of January 1 of each year and is based on current values for personal property and on estimated value as of 1957 for real property tax. The tax on personal property must

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

3. PROPERTY TAX (CONTINUED)

be paid in full together with the return by May 15. The tax on real property may be paid in two installments by July 1 and January 1.

The MRCC is responsible for the billing and collections of real and personal property taxes on behalf of all the municipalities of Puerto Rico. Before the beginning of each fiscal year, the MRCC informs the Municipality of the estimated amount of property tax expected to be collected for the ensuing fiscal year. Throughout the year, the MRCC advances funds to the Municipality based on the initial estimated collections. The MRCC is required by law to prepare a settlement statement annually.

This settlement has to be completed on a preliminary basis not later than three months after fiscal year-end, and a final settlement made not later than six months after year-end. If the MRCC has remitted property tax advances to the Municipality, which are less than the tax actually collected, a receivable from the MRCC is recorded at June 30. However, if advances exceed the amount actually collected by the MRCC, a liability to the MRCC is recorded at June 30.

Residential real property occupied by its owner is exempt by law from the payment of property taxes on the first \$15,000 of the assessed value. For such exempt amounts, the Puerto Rico Treasury Department assumes payment of the basic tax to the Municipalities, except for property assessed at less than \$3,500 for which no payment is made. As part of Law No. 83 of August 30, 1991, as amended, the exempt amount to be paid by Puerto Rico Treasury Department to the Municipalities was frozen as of January 1, 1992. In addition, the law grants a tax exemption from the payment of personal property taxes of up to \$50,000 of the assessed value to retailers having annual net sales of less than \$150,000.

The annual rate for fiscal year 2020 is 10.53% for real property and 7.03% for personal property of which 1.03% of both tax rates are for the redemption of public debt issued by the Commonwealth of Puerto Rico. The remaining percentage is distributed as follows: (a) 6.0% and 4.0%, respectively, represent the Municipality's basic property tax rate, which is appropriated for general purposes and accounted for in the general fund. A portion of such amount is deposited in an equalization fund together with a percentage of the net revenues of the Puerto Rico electronic lottery and subsidy from the Commonwealth of Puerto Rico. From such fund, a distribution is made to all municipalities; (b) 3.5% and 2%, respectively, represents the special ad valorem tax restricted for debt service and accounted for in the debt service fund. The Commonwealth contributes an annual tax rate of 0.2% of the property tax collected and the remaining rate is imposed to the taxpayer.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

4. VOLUME OF BUSINESS TAX

The municipal license tax is levied annually based on the volume of business of certain businesses and industrial organizations that operate in the Municipality. The tax rates are 1.50% for financing institutions and .50% for the other business institutions. The taxpayers must file a return not later than April 15 of every year and the tax is payable in two installments, due in July 1 and January 1 of the following fiscal year. The amount levied could be paid with a five percent discount if payment is made on or before the filing date. The Municipality levied and collected during the year ended June 30, 2020, \$515,379 corresponding to the following fiscal year volume of business tax. This amount was recorded as deferred revenue and is presented as a liability in the accompanying financial statements.

5. SALE AND USAGE TAX

Pursuant to an amendment to Puerto Rico Internal Revenue Code, Act 117 of July 4, 2006, the Municipal Legislature approved a city tax contribution (SUT), effective October 3, 2006 to 1.5% over all transactions of sales of goods and services made on Fajardo boundaries. The retailers are required to file monthly sales tax returns by 10th days following the month in which the tax is collected.

Pursuant to the provision at the Act 72-2020 and effective July 1, 2019, the citizenship contribution was uniformity established in 1.5%, for all the Municipality of Puerto Rico, of which 1% is collected by the Municipality and the remaining 0.5% is to be collected by the Treasury Department of the Commonwealth of Puerto Rico. A portion of the amount collected by the Treasury Department is submitted to Municipal Finance Corporation (COFIM, by its Spanish acronym), a redemption fund for financing capital project to the municipalities.

COFIM is a public corporation and instrumentality of the Commonwealth of Puerto Rico. COFIM is authorized to issue and use other financing mechanisms to pay or refinance, directly or indirectly, in whole or in part, the debts of the municipalities of the Commonwealth payable or backed by the municipal sales and use tax. COFIM receives from the first revenues of the municipal sales and use tax collected, the greater of: (i) an amount computed by applying a 0.3% fixed tax rate to the total revenues collected, or (ii) a fixed amount that increases annually, known as the Annual Fixed Income. These revenues, which are deposited in COFIM's Redemption Fund, are used to pay and secure the debt issued by COFIM. As an independent corporation, COFIM has the same powers, rights and faculties as the GDB under its Charter.

6. TAX ABATEMENTS

As of June 30, 2020, the Municipality provides tax abatements through two programs— the industrial incentive and tourist development programs:

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

6. TAX ABATEMENTS (CONTINUED)

- The incentive programs for the industrial development provide property tax and municipal tax abatements to encourage the manufacturing industry, under Puerto Rico Act 8 of 1987, Act 135 of 1997, Act 73 of 2008 and Act 20 of 2012. Puerto Rico Industrial Development Company (PRIDCO) administers the Commonwealth sponsored economic development program by providing general assistance and special incentive grants to manufacturing companies operating in Puerto Rico. Abatements are obtained through application by the owners, including among other capital investments and the number of jobs returned or attracted. The tax abatement agreements stipulate a percentage of reduction of property and municipal taxes.
- The incentive programs for the tourist industry provides property tax and municipal tax abatements to encourage the tourist industry, under Puerto Rico Act 52 of 1983 and Act 78 of 2011. Puerto Rico Tourist Company (PRTCO) administers the Commonwealth sponsored the tourist program by providing, general assistance, and special incentive grants to tourist related entities operating in Puerto Rico. Abatements are obtained through application by the owners and are based on certain requirements including among other capital investments and the number of jobs returned or attracted. The tax abatement agreements stipulate a percentage of reduction of property and municipal taxes.

Information relevant to disclosure of these programs for fiscal year ended June 30, 2020 is:

<u>Tax Abatement Program</u>	<u>Amount of taxes Abated During the fiscal year</u>
Industrial Development Program	
Municipal tax	\$ 694,044
Property tax	\$ 571,020
Tourist Indutry Program	
Municipal tax	\$ 653,241
Property tax	\$ 3,160,200

7. GRANTS AND ENTITLEMENTS REVENUE

Grants and entitlements revenue consists of contributions received from certain quasi-public corporations of the Commonwealth of Puerto Rico, such as the Puerto Rico Aqueduct and Sewer Municipality and the Puerto Rico Electric Power Authority. Also, the Municipality receives some subsidies from the Commonwealth of Puerto Rico which include, among others, a subsidy for general operations and for the financing of capital improvements. The intergovernmental revenues are recorded in the General Fund, except for those that are legally restricted for expenditure for specified purposes which are recorded in other governmental funds.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

Primary Government	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental Activities:				
Capital assets, not being depreciated or amortized:				
Land	\$ 45,007,736	\$ -	\$ -	\$ 45,007,736
Construction in progress	1,308,913	669,391	1,184,654	793,650
Non-depreciable assets	765,613			765,613
Total capital assets, not being depreciated	<u>47,082,262</u>	<u>669,391</u>	<u>1,184,654</u>	<u>46,566,999</u>
Cost basis of capital assets, being depreciated and amortized:				
Buildings	55,504,613			55,504,613
Infrastructure	47,120,549	902,242		48,022,791
Vehicles	5,425,440	587,277		6,012,717
Equipment	9,251,916	565,235		9,817,151
Total cost basis of capital assets, being depreciated and amortized	<u>117,302,518</u>	<u>2,054,754</u>	<u>-</u>	<u>119,357,272</u>
Less accumulated depreciation for:				
Buildings and building improvements	22,859,038	1,261,656		24,120,694
Infrastructure	25,402,967	613,608		26,016,575
Vehicles	4,377,382	387,861		4,765,243
Equipment	8,574,523	328,285		8,902,808
Total accumulated depreciation and amortization	<u>61,213,910</u>	<u>2,591,410</u>	<u>-</u>	<u>63,805,320</u>
Total capital assets, being depreciated, net	<u>56,088,608</u>	<u>(536,656)</u>	<u>-</u>	<u>55,551,952</u>
Governmental activities capital assets, net	<u>\$ 103,170,870</u>	<u>\$ 132,735</u>	<u>\$ 1,184,654</u>	<u>\$ 102,118,951</u>

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

8. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the Municipality as follows:

<u>Governmental activities</u>	<u>Amount</u>
Mayor and municipality legislative	\$ 168,028
General government	612,564
Public safety	129,090
Public work	42,565
Culture and recreation	75,714
Health and sanitation	225,385
Public education	505,050
Human services and welfare	94,469
Urban development	738,545
Total depreciation expenses	<u><u>\$ 2,591,410</u></u>

9. DUE FROM OTHER GOVERNMENT

Represents grants and contributions due from local and federal agencies:

<u>General Fund</u>	
Municipal Revenue Collection Center ("CRIM")	\$ 830,193
Municipal Finance Corporation (COFIM)	148,937
	<u>979,130</u>
<u>Debt Services Fund</u>	
Municipal Revenue Collection Center ("CRIM")	75,424
	<u>75,424</u>
<u>Health and Human Services Fund</u>	
Administration for Children and Family (Head Start Program)	541,457
	<u>541,457</u>
<u>FEMA Fund</u>	
Homeland Security (Disaster Program)	1,860,939
	<u>1,860,939</u>
<u>Other governmental funds</u>	
Department of Housing and Urban Development	5,892
Puerto Rico Family Department	51,937
Puerto Rico Labor Department (Law 52)	42,260
Puerto Rico Education Department	16,127
Puerto Rico Office Management and Budget	15,331
Municipal Finance Corporation (COFIM)	296,113
US Department of Treasury	314,951
	<u>742,611</u>
Total	<u><u>\$ 4,199,561</u></u>

**COMMONWEALTH OF PUERTO RICO
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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

10. DUE TO OTHER GOVERNMENT

Due to other agencies at June 30, 2020 are as follows:

	Fund Financial Statements
<u>General Fund</u>	
Employee Retirement System	\$ 307,417
Puerto Rico Water and Sewer Authority	238,626
Puerto Rico Department of Treasury	72,189
Puerto Rico Commonwealth Employee Association	22,508
Puerto Rico Electric Power Authority	18,904
	659,644
<u>Other Government Fund</u>	
Department of Housing and Urban Development	127,275
Puerto Rico Development of Education	81,680
Office of the Procurator for the Elderly	74,806
Department of Family	51,190
Puerto Rico Development of Health	8,877
US Department of Transportation	80
	343,908
	\$ 1,003,552

11. LONG-TERM DEBTS

The Municipality's Legislatures is legally authorized to determine the contracting of debts of the Municipality.

Nevertheless, the laws and regulations of the Commonwealth also provide that:

- Direct obligations of the Municipality (evidenced principally by bonds and notes) are backed by the full faith, credit and taxing power of the Municipality; and
- Direct obligations are not to be issued if the amount of the principal of, and interest on, such bonds and notes (and on all such bonds and notes issued thereafter), which are payable in any fiscal year, together with any amount paid by the Municipality in the preceding fiscal year on account of bonds or notes guaranteed by the Municipality, exceed 10 percent of the total

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
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11. LONG-TERM DEBTS (CONTINUED)

assessed value of the property located within the Municipality plus the balance of the ad valorem taxes in the debt service fund, for bonds payable to be repaid with the proceeds of property taxes restricted for debt service.

In addition, before any new bonds or notes are issued, the revenues of the debt service fund should be sufficient to cover the projected debt service requirement.

The long-term debt activity for the year ended June 30, 2020, was as follows:

Description	Beginning Balance	Additions/ Adjustments	Payments	Ending Balance	Due Within One Year
General obligations bonds and notes	\$ 23,728,000	\$ -	\$ 2,090,000	\$ 21,638,000	\$ 2,198,000
Compensated absences	2,958,517		109,214	2,849,303	1,200,000
Advances from MRCC	157,488		7,752	149,736	8,239
Note payable to US Homeland Security	5,000,000			5,000,000	
OPEB Liability	942,987			942,987	
Net pension liability	33,373,650			33,373,650	
Total long-term liabilities	<u>\$ 66,160,642</u>	<u>\$ -</u>	<u>\$ 2,206,966</u>	<u>\$ 63,953,676</u>	<u>\$ 3,406,239</u>

A. GENERAL OBLIGATIONS BONDS AND NOTES

The Municipality issues general and special (public improvements) obligations bonds and notes to provide for the acquisition and construction of mayor capital facilities and equipment, as well as, to cover certain operating needs. Long-term debt at June 30, 2020 is composed of the following debts Notes payable with:

	<u>Outstanding Amount</u>
\$14,440,000, municipal general obligation bonds series 20062007 payable in annual principal installments ranging from \$508,000 to \$1,289,000; plus interest due in semiannual installments at .24% oven the LIBOR rate (1.32% as of June 30, 2017) through July 2031.	\$ 9,673,000
\$13,490,000 municipal general obligation notes payable in annual principal installments ranging from \$1,525,000 to \$2,435,000; plus interest due in annual installments at 8% through July 1, 2025.	<u>11,965,000</u>
Total General Obligations	<u><u>\$ 21,638,000</u></u>

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

11. LONG-TERM DEBTS (CONTINUED)

A. GENERAL OBLIGATIONS BONDS AND NOTES (CONTINUED)

The Municipality's general obligations long-term bond retirements are appropriated and paid from resources accumulated in the debt service fund. These obligations are paid through retentions made by the Municipal Revenue Collection Center from monthly advances of annual property taxes and subsidies sent to the Municipality.

The annual debt service requirements of maturity for bonds payable are as follows:

	<i>Bonds Payable</i>	
	Principal	Interest
2021	\$ 2,198,000	\$ 1,024,995
2022	2,373,000	880,516
2023	2,538,000	725,234
2024	2,713,000	558,391
2025	2,905,000	379,436
2026-2030	6,634,000	414,820
2021-2035	<u>2,277,000</u>	<u>34,045</u>
	<u>\$ 21,638,000</u>	<u>\$ 4,017,437</u>

B. ADVANCES FROM MRCC AND PR TREASURY DEPARTMENT (LAW 42)

The Commonwealth's Public Act No. 42 of January 26, 2000 (Act No. 42) was enacted to authorize Municipal Revenue Collection Center (MRCC) to enter into a financing agreement of up to \$200 million, for a term not exceeding 30 years. The financing agreement authorized MRCC to finance debt that the municipalities of Puerto Rico had with such entity, which arose from the difference between the yearly final settlements of property tax advances made by MRCC to the municipalities and the actual property tax collections received by MRCC from taxpayers through fiscal year 2000. The amounts that the municipalities will collect from the additional property taxes resulting from the increases in the subsidy from the Commonwealth are assigned through Act No. 42 to repay such note. The increase in this subsidy was the result of Public Act No. 238 of August 15, 1999.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

11. LONG-TERM DEBTS (CONTINUED)

B. ADVANCES FROM MRCC AND PR TREASURY DEPARTMENT (LAW 42) (CONTINUED)

The debt service requirement of these advances by the MRCC is as follows:

Year ended			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Aggregate</u>
			<u>Obligation</u>
2019	\$ 8,239	\$ 9,627	\$ 17,866
2020	8,756	9,139	17,895
2021	9,306	8,622	17,928
2022	9,891	8,071	17,962
2029	10,512	7,488	18,000
2024-2028	63,343	27,293	90,636
2029-2033	39,689	6,778	46,467
	<u>\$149,736</u>	<u>\$77,018</u>	<u>\$ 226,754</u>

C. COMPENSATED ABSENCES

The government-wide statement of net position includes \$2,849,303 of accrued sick leave benefits and accrued vacation benefits, representing the Municipality's commitment to fund such costs from future operations.

D. NOTE PAYABLE TO FEMA - Community Disaster Loan (CDL)

On April 12, 2019 the Municipality obtained a \$5,000,000 Community Disaster Loan (CDL) from the Federal Emergency Management Agency (FEMA), pursuant to Section 417 of the Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288 as amended.

The interest rate of 2.75% was determined by the Secretary of the Treasury on the date the Promissory note was executed by FEMA. The term of the loan is five years, and can be extended to ten years, with an Applicant selected payment schedule (44CFR – 206.361-e). No payment is scheduled for the next five years, as the Municipality selection, the payments for the next years has not been defined.

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

12. INTERFUND BALANCES AND ACTIVITIES

Balance due to/from other funds:

The due from and due to other fund balances as of June 30, 2020 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Head Start	\$ 468,344
General	Special	524,198
General	Fema	214,433
General	Other Governmental	547,361
Head Start	Other Governmental	17,275
Special	General	1,205,655
Special	Other Governmental	6,459
Other Governmental	Fema	1,973,721
Other Governmental	Other Governmental	23,985
		<u>\$ 4,981,431</u>

Transfer to/from other funds:

Interfund transfers for the year ended June 30, 2020 consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General	Debt Service	\$ 1,687,711
General	Other governmental	47,513
General	General	1,065,197
Special	General	7,907,380
Other governmental	General	14,200
		<u>\$ 10,722,001</u>

13. EMPLOYEE'S RETIREMENT PLAN

General Description

The Municipality is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS), a trust created by the Commonwealth's Legislature. ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems. Prior to July 1, 2013, the system operated under the following benefits structures:

- Act No. 447 of May 15, 1951 ("Act 447") effective on January 1, 1952 for members hired up to March 31, 1990,

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
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13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

General Description (Continued)

- Act No. 1 of February 16, 1990 ("Act 1") for members hired on or after April 1, 1990 and ending on or before December 31, 1999,
- Act No. 305 of September 24, 1999 (which amended Act 447 and Act 1) for members hired from January 1, 2000 up to June 3, 2013.

Employees under Act 447 and Act 1 are participants of a cost-sharing multiple employers defined benefit plan. Act 305 members are participants under a pension program known as System 2000, a hybrid defined contribution plan. Under System 2000, there was a pool of pension assets invested by the System, together with those of the current defined benefit plan. Benefits at retirement age were not guaranteed by the Commonwealth and were subjected to the total accumulated balance of the savings account.

Effective on July 1, 2013, Act No. 3 of 2013 ("Act 3") amends the provisions of the different benefits structures under the ERS. Act 3 moves all participants (employees) under the defined benefit pension plans (Act 447 and Act 1) and the defined contribution plan (System 2000) to a new defined contribution hybrid plan. Contributions are maintained by each participant in individual accounts. Credits to the individual accounts include: (1) retirement benefits accrued and savings account balances under the provisions of Act 447, Act 1 and System 2000 as of June 30, 2013; (2) contributions made by all members of ERS after June 30, 2013; and (3) the investment yield for each semester of the fiscal year.

Benefits Provided

Eligibility for retirement: Act 3 establishes the following retirement eligibility requirements: (1) Act 447 regular employees upon attaining a range between 59 to 61 years (depending of date of birth) and 10 years of creditable service, (2) Act 1 employees upon attaining 55 years with 30 years of creditable service, (3) System 2000 regular employees upon attaining a range between 61 to 65 years (depending of date of birth) and, (4) Act 3 employees hired after July 1, 2013 upon reaching 67 years. High risk employees (state and municipal police, firefighters and custody officials) under Act 447 and Act 1 will be eligible at 55 years with 30 years of creditable service, for System 2000 employees at 55 years of service and for Act 1 employees hired after July 1, 2013 upon reaching 58 years.

Accrued benefits: All members are entitled to a lifetime annuity based on the balance of the deferred contribution individual account at the time of the retirement calculated based on a factor that will incorporate the individual's life expectancy and a rate of return. For Act 447 and Act 1 active participants, all retirement benefits accrued through June 30, 2013 were frozen, and thereafter, all future benefits accrue under Act 3 plan.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
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13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Benefits Provided (Continued)

These participants will receive a pension at retirement age equivalent to what they have accrued under Act 447 and Act 1 up to June 30, 2013 plus the lifetime annuity corresponding to contributions made to the individual account after July 1, 2013 as described above. Act 447 participants, except police and mayors, may elect to coordinate coverage with Social Security benefits ("Coordinated plan"). Under this option, participants are subject to a benefit recalculation upon attainment of the Social Security Retirement Age. For all members, if the balance of the defined contribution individual account is less than \$10,000, the amount shall be paid as a lump sum instead of an annuity. Effective July 1, 2013, the minimum monthly pension amount for members who retired or disabled before July 1, 2013 is \$500.

Termination benefit: Members are eligible to a lump sum payment of the defined contribution individual account as of the date of the permanent separation of service upon termination of service prior to 5 years of service or if the balance of the defined contribution individual account is less than \$10,000.

Deferred retirement: Members are eligible at the applicable retirement eligibility age to a lifetime annuity based on the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) upon termination of service with 5 or more years of service (10 years of creditable service for Act 447 and Act 1 members) but prior to the applicable retirement eligibility, provided the member has not taken a lump sum withdrawal from the defined contribution individual account.

Death benefits: For non-retired members, their designated beneficiaries will receive a refund of the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members). For pensioned members retired prior to June 30, 2013, the annual income to a widow or widower or dependent children is equal to 60% of the retirement benefit payable for life for a surviving spouse or disabled children and payable until age 18 or age 25 if pursuing studies for non-disabled children. For pensioned members retired after June 30, 2013, payments to beneficiaries will be the excess, if any, of the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) over the total annuity payments paid to the member and any beneficiaries.

Disability benefits: Members who are permanently separated from service due to total and permanent disability, due to disability pursuant to Act No. 127 of June 27, 1958, as amended, or due to terminal illness, as determined by the Administrator, shall be entitled to the balance of the deferred contribution individual account in a lump sum, or through the grant of an annuity, or any other optional form of payment pursuant to Section 5-110 of Act No. 447, at the option of the participant, plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) at the applicable retirement

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
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13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Benefits Provided (Continued)

eligibility age. Beginning on June 30, 2013, no disability pensions shall be awarded pursuant to Sections 2-107 thru 2-111 of Act No. 447.

A disability benefits program is established which shall provide a temporary annuity in the event of total and permanent disability. Disability benefits may be provided through one or more disability insurance contracts with one or more insurance companies authorized by the Office of the Commissioner of Insurance of Puerto Rico to conduct business in Puerto Rico. The determination as to whether a person is partially or totally and permanently disabled shall be made by the insurance company that issues the insurance policy covering the participant.

Special laws and pensioner additional benefits: The Municipality is required to cover other retirement benefits of its retired employees (if retired prior to July 1, 2013) as required by Commonwealth's laws, including: (1) various special laws – ad-hoc cost-of-living allowance adjustments (COLA) provided in prior years; (2) various special laws –additional minimum pension benefits and, (3) Act 3 retired pensioners "Additional Benefits Program". All of these other retirement benefits are applicable only to employees who retired prior to July 1, 2013 under Act 447 and Act 1. The "Additional Benefits Program" includes: (1) a medication bonus of \$100 per member which shall be paid no later than July 15 of each year; (2) a Christmas bonus of \$200 per member which shall be paid no later than December 20 of each year and, (3) a matching share of \$1,200 for healthcare insurance plan. These costs are billed by ERS and paid by the Municipality through the "PayGo" system.

Act No. 106 of August 23, 2017 ("Act 106") was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2017, the creation and transition to a new defined contribution plan and the reform of ERS's governance and administration, effective on July 1, 2017. Those dispositions are summarized as follows:

Determination of accrued pension benefits as of June 30, 2017 and payments

Effective July 1, 2017 participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2017 which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance to the specific benefit structures under Act 447, Act 1, Act 305 and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS's assets,

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
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13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Determination of accrued pension benefits as of June 30, 2017 and payments (Continued)

- As pay-as-you-go ("PayGo") charge to the participant employers determined by ERS and billed by the PRDT,
- Commonwealth's legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth's Legislature.

On June 27, 2017 the PRDT issued the Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2017. Under the PayGo funding, the participant employers directly pay the pension benefits (including other special laws and additional pensioner benefits) as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, as a result of the implementation of PayGo funding, employers' contributions related to additional uniform contributions were eliminated. Payments are made by the employers (the Municipality) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase. On July 20, 2017 ERS sold investments for approximately \$297 million.

Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. Each beneficiary, participant or pensioned will have personal collection rights against every incumbent, head of agency, director of budget or finance or any officer with responsibility at government, public enterprise or municipality to claim unpaid contributions starting on the effective date of the Act and demand that they be paid as required. For municipalities, it authorized a legal lien of property tax to be collected by the CRIM through the monthly advances. During the fiscal year 2017-2018, the Municipality was billed and recorded as PayGo expenditures the amount of \$1,611,902, of which \$98,917 was recorded as due to Commonwealth Government as of June 30, 2019.

Creation and transition to a new defined contribution plan

General - Effective July 1, 2017, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process.

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Determination of accrued pension benefits as of June 30, 2017 and payments (Continued)

In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2020. The transition includes the creation of a separate trust and the transfer of participant accounts.

Participant accounts and contributions - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least 8.5% of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2020, participants may direct the investment of their contributions into various investment options offered by the DC Plan.

Payment of benefits - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2017, benefits will include amounts of participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

Reform of ERS's governance and administration

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. ERS's employees that are not retained under the new administrative structure will be transferred to public agencies in conformity to Act No. 8 of 2017.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions; other required disclosures under GASB Statement 73

As discussed above, pursuant to Act 106, participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. In addition, benefit payments are made through a PayGo funding administered by the PRDT. As a result, the plans operated by ERS under various benefit structures prior to July 1, 2017 are administered through a trust that do not meet the requirements of **GASB Statement No. 68** as of July 1, 2017 and instead, the employers are subject to the requirements of **GASB Statement No. 73**, "Accounting and

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NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

13. EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Reform of ERS's governance and administration (Continued)

Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68". Since the ERS has not issued audited financial statements as of and for the fiscal year ended June 30, 2018 nor has provided to the Municipality certain required information necessary to properly implement the provisions of **GASB Statement No. 73** as of and for the fiscal year ended June 30, 2020, amounts related to pensions liability reported in the government-wide financial statements are based on the information by the ERS corresponding to the fiscal year ended June 30, 2017, the latest actuarial valuations available to prepare financial statements under **GASB Statement No. 68**. Amounts reported as deferred outflows \inflows of resources related to pensions and net pension liability in the government-wide financial statements are the amounts reported in the audited Schedule of Employer Allocation and Schedule of Pension Amount by Employer as of and for the years ended June 30, 2017, issued by the Employers Retirement System of the Commonwealth of Puerto Rico on November 11, 2020. In addition, applicable disclosures and required supplementary information have been omitted.

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

The Municipality is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all fulltime employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

Benefits Provided

ERS MIPC covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

Contributions

The contribution requirement of ERS MIPC is established by Act. No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Plan Description (Continued)

benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees. The Municipality's contribution is financed through the monthly "PayGo" charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are 100% unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB; other GASB Statement 75 required disclosures

The ERS have not issued its audited financial statements as of and for the fiscal year ended June 30, 2019 nor has it provided the Municipality with the audited schedules of employment allocations and OPEB amounts by employer as of June 30, 2019 (Municipality's measurement date), necessary to comply with the requirements of ***GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"***, as of June 30, 2020. The OPEB liabilities as presented in the accompanying financial statements amounted to \$942,987 represents the amount reported by the pension plan as of June 30, 2019.

15. CONTINGENCIES

a. Federal and Commonwealth Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expenditures which may be disallowed by the grantor cannot be determined at this time, although the Municipality expects such amounts, if any, to be immaterial.

b. Litigations

The Municipality is defendant and/or codefendant in several litigations arising out of the normal Municipality's operations. Most of the cases are covered by insurance. Management, after consultation with legal counsel is of the opinion that the ultimate liability, in excess of insurance coverage, if any, resulting from such pending litigations will not have a material adverse effect on the Municipality's financial position.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

15. CONTINGENCIES (CONTINUED)

c. Receivable from Government Development Bank (GDB)

On December 8, 2006, after obtaining the approval of the GDB as required by Law 64-1996, the Municipality and Banco Popular de Puerto Rico (BPPR) executed a Bond Purchase Agreement. Pursuant to it, BPPR was obliged to provide the Municipality with a \$14,400,000 loan (the "Loan"), while the Municipality issued Bonds as evidence of the debt, obligating itself to pay it back, with interest, in twenty-five annual installments of different amounts set forth in Schedule 1 of the Bond Purchase Agreement.

The Bonds issued by the Municipality commenced accruing interest from December 8, 2006 at a fluctuating interest rate, according to the formula agreed upon by the parties; and the same were payable bi-annually, namely: on the first working day of January and July of each year, commencing on 1st January 2007.

Under the Bond Purchase Agreement and an Investment Agreement (as defined below), BPPR became the custodian ("Custodian") of the Loan funds. Simultaneously with the Bond Purchase Agreement, BPPR and the Municipality signed an investment Agreement with the GDB (the "Investment Agreement"), by virtue of which BPPR deposited all funds deriving from the Loan with the GDB in a Construction Fund Account entirely controlled by BPPR. Upon request by BPPR, the GDB was required to disburse funds from the Construction Fund account the costs of the Projects that were financed by the Loan, in accordance with the procedures established in the contract.

Per the terms of the Investment Agreement, the same expired on December 31, 2009 (the "Termination Date"). According to Section 2 of the Investment Agreement, on the Termination Date all funds deposited in the Construction Funds Accounts in the GDB, and its credits, were required to be withdrawn by the "Custodian" (BPPR) as immediately available funds and, according to section 15 of the Bond Purchase Agreement, such funds had to be applied by BPPR towards the redemption of the Bonds.

As noted previously, the Investment Agreement expired on December 31, 2009. The parties never renewed it, nor extended its validity. BPPR, however, never requested the disbursement of the funds in accordance with the section 2 of the Investment Agreement, thereby violating its fiduciary obligations and duties to the Municipality as Custodian and trustee of said funds.

The liquidity of the GDB deteriorated as the fiscal situation of the Government of Puerto Rico entered a crisis stage as of 2014. Despite this situation, BPPR continued with its failure to fulfill its fiduciary duties as the Custodian and trustee of the Constitution Fund Account, and never withdrew the funds deposited with the GDB.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

15. CONTINGENCIES (CONTINUED)

c. Receivable from Government Development Bank (GDB) (Continued)

Eventually, the economic deterioration of the GDB affected its ability to operate and in April 2016 it was declared in a “state of emergency” by the then Governor of Puerto Rico.

Pursuant to the Puerto Rico Oversight, Management and Economic Stability Act (“PROMESA or the Act”), a federal Financial Oversight and Management Board for Puerto Rico (“the Oversight Board”) was established, which, in the exercise of its authority, designated the Commonwealth and some of its instrumentalities, including GDB, as “covered entities”. Covered entities were required to develop and submit a fiscal plan to the Oversight Board for certification and approval.

GDB faced a critical fiscal situation which left the entity with significant non-performing assets, limited liquidity and the inability to repay its debts as they became due. The approved GDB’s fiscal plan established an “orderly wind-down”, financial restructuring and closing of GDB operations, after the Commonwealth concluded of the inability of GDB to become a viable going concern and to reinstate its past banking operations. GDB completed the wind-down of its fundamental operations on March 23, 2018.

The Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”) was created pursuant Act No. 21 of 2016 and Act 2 of 2017 as an independent public corporation and governmental instrumentality to assume all fiscal agency, financial advisory and reporting functions of GDB. Following the certification of GDB’s fiscal plan, AAFAF, GDB and certain supporting creditors negotiated the terms of a Restructuring Support Agreement (“RSA”), as amended, which provides for the restructuring of a significant portion of GDB’s liabilities (“Participating Bond Claims”, as defined by the RSA).

At a meeting held on August 16, 2018, AAFAF officials informed the Director of Finance of the Municipal and its Municipal Secretary that the Municipality did not have debts with GDB. And it should be noted that the Municipality does not have any such debt as of this date.

At the end of August 2018, AAFAF required the Municipality to sign a letter-agreement by which it was intended that the Municipality accept:

- a) That BPPR’s Construction Fund Account in the GDB be treated under Law 109-2017 and the RSA as if it were a municipal deposit of the Municipality with the GDB;
- b) That the balance of the Construction Fund Account be converted into a Restructuring Bond;
- c) That the Investment Agreement be considered terminated;

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

15. CONTINGENCIES (CONTINUED)

c. Receivable from Government Development Bank (GDB) (Continued)

- d) That the Municipality relieve the GDB and the BPPR from any responsibility for the loss of the funds; and,
- e) That once the Municipality received the Restructuring Bond, the same would be delivered to BPPR so that, in its capacity as Custodian, such bond would be kept as collateral for the benefit of the holders of the aforesaid Municipal Bonds.

The aforesaid proposed letter-agreement, however, was never signed by the Municipality.

On November 29, 2018, AAFAF issued a certification to the Municipality pursuant to Article 501 of Act No. 109-2017, as amended, whereunder it applied municipal cash amounts held by GDB against the loan balances owed by the Municipality to GDB. According to the AAFAF certification, the Municipality of Fajardo did not owe loans to GDB and the balances of the Municipality's bonds' and notes' escrows, CRIM accounts and investments balances, as of November 29, 2018, amounted to \$15,375,083, which amount included \$8,629,451 deposited in BPPR's Construction Fund Account with GDB. AAFAF has indicated that, in lieu of said amount of \$15,375,082, it is willing to deliver Restructuring Bonds to the Municipality having a face value of approximately \$2 million.

It is the Municipality's position that the funds contained in BPPR's Construction Fund Account with GDB were never deposits of the Municipality with the GDB, but rather, deposits of BPPR with the GDB, held in trust by BPPR for the benefit of the Municipality, which are not subject to the municipal deposits' set-off provisions of Article 501 of Act. No. 109-2017, as amended. Accordingly, the Municipality is unwilling to accept Restructuring Bonds in lieu of the aforesaid BPPR's Construction Fund deposits. Moreover, it is the Municipality's position that BPPR is liable to it in an amount of not less than \$8,629,451, plus interest, as restitution for its grossly negligent management and loss of the aforesaid Construction Fund Account.

16. ESTIMATED MUNICIPAL SOLID WASTE LANDFILL CLOSING COSTS

State and Federal laws and regulations require the Municipality to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to the operating expenditures related to current activities of the landfill, an expense provision and related liability needs to be recognized based on futures closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The Municipality owns a landfill, which is administered by Landfill Technologies of Fajardo Corp. (the Corporation) under an agreement. The Municipality is entitled, under a thirty-year agreement

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

16. ESTIMATED MUNICIPAL SOLID WASTE LANDFILL CLOSING COSTS (CONTINUED)

expiring on February 15, 2034, to certain revenues resulting from the use of the landfill. In addition, the Corporation provides the services of collection, transportation and disposition of solid waste of the Municipality and no charge is made for these services. As part of the agreement, the closure of the landfill will be realized by the Corporation within the term of the agreement. The Corporation will assume the post-closure cost during the term of the agreement. Annually, management assess the ability of the Corporation to fulfill its obligation, as required by state and federal laws to retain a contingent liability for closure and post-closure costs. As of June 30, 2020, management believes that a contingent liability could not be determined to be probable as required by GASB No. 18 – *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs*. The land is not subject to depreciation, because in the opinion of management, the premises may be used for other purposes, like recreational.

17. RESTATEMENT OF NET ASSETS

Net assets as presented in the 2019 statement of net position presented has been restated to adjust pension plan account as presented in the 2017 actuarial valuation report:

Net assets as reported in prior year financial statements	
restatement	\$ 116,596,104
Net pension liability	4,554,180
Deferred inflows of resources	(3,456,323)
Deferred outflows of resources	(2,234,821)
OPEB liability	(942,987)
Net asset beginning as restated	<u>\$ 114,516,153</u>

REQUIRED SUPPLEMENTARY INFORMATION

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF BUDGETARY COMPARISON
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget- Positive (Negative)
	Original	Ammended		
REVENUES				
Municipal license taxes	\$ 4,000,070	\$ 3,887,247	\$ 3,897,737	\$ 10,490
Property taxes	4,439,494	3,699,578	3,699,578	-
Sales and usage taxes	3,636,358	3,636,358	4,756,361	1,120,003
Construction excise taxes	109,425	109,425	865,959	756,534
Rent	388,615	387,942	331,537	(56,405)
Grants and entitlements	5,508,174	4,782,372	3,996,630	(785,742)
Interest	265,000	265,000	469,108	204,108
Other revenues	620,600	2,273,314	5,101,495	2,828,181
Total revenues	18,967,736	19,041,236	23,118,405	4,077,169
EXPENDITURES				
Mayor and municipal legislature	\$ 1,601,667	\$ 2,067,358	\$ 1,999,601	\$ 67,757
General government	7,942,815	8,920,358	4,967,434	3,952,924
Public safety	1,582,822	1,847,630	1,556,824	290,806
Culture and recreational	1,109,999	1,158,302	956,051	202,251
Public works	651,625	676,127	537,470	138,657
Public education	1,875,781	2,550,354	2,027,031	523,323
Urban development	389,741	666,847	266,155	400,692
Health and sanitation	2,992,693	3,166,934	2,530,394	636,540
Human services and welfare	820,593	902,627	635,298	267,329
Transfers out		7,907,380	7,907,380	-
Total expenditures	18,967,736	29,863,917	23,383,638	6,480,279
OTHER FINANCING SOURCES				
Reprogramming funds	-	10,822,681	-	(10,822,681)
Excess of revenues over expenditures	\$ -	\$ -	\$ (265,233)	\$ (265,233)

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO SCHEDULE OF BUDGETARY COMPARISON
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

1. BUDGETS AND BUDGETARY ACCOUNTING

The Municipality follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Formal budgetary integration is employed as a management control device during the year for the General Fund. Formal budgetary integration is not employed for special revenue funds because effective budgetary control is alternatively achieved through legal and contractual grant requirements provisions.
- 2) On or before May 15, the Mayor submits to the Municipal Legislative Body a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means for financing them.
- 3) Prior to June 13, the budget is legally enacted through passage of an ordinance.
- 4) The Municipal Legislative Body approves, by ordinance budget appropriations by functional basis. The Mayor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total appropriations of any fund must be approved by the Municipal Legislative Body.
- 5) Unused appropriations for the annual budgeted funds lapse at the end of the year.

The budget is prepared on the budgetary basis of accounting. The actual results of operations, presented in the Statement of Revenues and Expenditures – Budget and Actual General Fund, is in conformity with the budgetary accounting of the Municipality for a better comparison with the budget information.

The presentation of the budgetary data excludes other appropriations such as capital projects, debt service and special revenue funds because projects are funded on a multi-year nature, generally requiring several years to complete or effective budgetary control is alternatively achieved through general obligation bond indentures and legal and contractual grant agreement provisions.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO SCHEDULE OF BUDGETARY COMPARISON (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

2. RECONCILIATION OF GAAP TO BUDGETARY BASIS

Adjustments necessary to reconcile the revenues and expenditures of the general fund at the end of the year, from the generally accepted accounting principles to budgetary basis, are as follows:

	<u>Revenue</u>	<u>Expenditure</u>
Amount on budgetary basis	\$ 23,118,406	\$ 23,383,638
Transfer to/from other funds recorded as expense for budgetary basis but not for financial reporting	(4,327,363)	(7,907,380)
Revenue and expense related to utilities that were not recorded in the schedule of budgetary	827,903	827,903
Revenue recorded in current financial statement but recorded in budgetary basis in the next fiscal	900,064	-
Other adjustments to convert from budgetary basis to GAAP	<u>(199,614)</u>	<u>1,280,151</u>
Amount on statement of revenues, expenditures and change in fund balance- governmental funds	<u>\$ 20,319,396</u>	<u>\$ 17,584,312</u>

**SUPPLEMENTARY INFORMATION REQUIRED BY THE U.S.
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
FINANCIAL DATA SCHEDULE - RQ-036
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
JUNE 30, 2020

Balance Sheet					
Line Item Number	Description	Mainstream Vouchers	Housing Choice Vouchers	Cares Act Funding	Total
Assets					
111	Cash - unrestricted	\$ -	\$ 321,953	\$ -	\$ 321,953
113	Cash - restricted	49,614		9,496	59,110
100	Total cash	49,614	321,953	9,496	381,063
124	Account receivable- others		5,892		5,892
120	Total receivable, net	-	5,892	-	5,892
290	Total assets	\$ 49,614	\$ 327,845	\$ 9,496	\$ 386,955
Liabilities and Equity					
312	Account payable	\$ -	\$ 6,039	\$ -	\$ 6,039
333	Accoun payable- other government		3,457		\$ 3,457
342	Unearned revenue			9,496	9,496
310	Total current liabilities	-	9,496	9,496	18,992
300	Total liabilities	-	9,496	9,496	18,992
Equity					
511.4	Restricted net position	49,614	-	-	49,614
512.4	Unrestricted net position	-	318,349		318,349
513	Total equity - net position	49,614	318,349	-	367,963
600	Total liabilities and equity	\$ 49,614	\$ 327,845	\$ 9,496	\$ 386,955

See notes to the Financial Date Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
FINANCIAL DATA SCHEDULE - RQ-036
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

Income Statement					
Line Item Number	Description	Mainstream Vouchers	Housing Choice Vouchers	Cares Act Funding	Total
Revenues					
70600	HUD PHA operating grants	\$ 49,614	\$ 447,347	\$ 1,516	\$ 498,477
71100	Investment income - unrestricted		677		677
71500	Other revenues		150,251		150,251
70000	Total revenues	49,614	598,275	1,516	649,405
Expenses					
	<i>Administrative:</i>				
91100	Administrative salaries		39,674		39,674
91500	Employee benefit contributions		6,878		6,878
91600	Office expenses		3,566		3,566
91900	Other			1,516	1,516
91000	Total operating - administrative	-	50,118	1,516	51,634
97300	Housing assistance payments		412,143		412,143
97350	HAP portability-in		108,171		108,171
90000	Total expenses	-	570,432	1,516	571,948
10000	Excess (deficiency) of total revenues over (under) total expenses	\$ 49,614	\$ 27,843	\$ -	\$ 77,457

See notes to the Financial Data Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
FINANCIAL DATA SCHEDULE - RQ-036
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

Memo Account Information

11170	Administrative fee equity	<u>\$ 49,614</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,614</u>
11180	Housing assistance payments equity	<u>\$ -</u>	<u>\$318,349</u>	<u>\$ -</u>	<u>\$318,349</u>
11190	Unit months available		<u>948</u>		<u>948</u>
11210	Number of unit months leased		<u>847</u>		<u>847</u>

See notes to the Financial Data Schedule.

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO SUPPLEMENTARY INFORMATION FINANCIAL DATA SCHEDULE
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

1. BASIS OF PRESENTATION

The accompanying Financial Data Schedule ("FDS") is a trial balance of the financial statements of the Section 8 Housing Choice Voucher Program administered by the Municipality of Fajardo. The FDS was created in order to standardize the financial information reported ("REAC"), as required by the Uniform Financial Reporting Standards ("UFRS"). REAC is the US Department of Housing and Urban Development ("HUD") national management center created to assess the condition of HUD owned and assisted properties. The UFRS are rules to implement requirements of 24 CFR, Part 5, Subpart H, for the electronic filing of financial information to HUD. Because the FDS presents only a selected portion of the operations of Municipality, it is not intended to, and does not present, the financial position and changes in the net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In accordance with the guidelines for reporting and attestation requirements of UFRS, the accompanying FDS is included as information supplementary to the financial statements and is prepared using the accrual basis of accounting.

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

**COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through Subrecipient	Federal Disbursements/ Expenditures
U.S. Department of Agriculture:				
Pass-through program from:				
Puerto Rico Department of Education:				
Child and Adult Care Food Program	10.558		\$ -	\$ 22,733
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Community Development Block Grant/ Entitlements Grants (CDBG)	14.218			283,230
Section 8 Housing Choice Vouchers Program	14.871			570,432
Section 8 Housing Choice Vouchers Program (Cares Act)	14.871			1,516
Total Direct Programs				
Pass-through programs from:				
Autonomous Municipality of San Juan of the Commonwealth of Puerto Rico:				
Housing Opportunities for Person with AIDS (HOPWA)	14.241			31,035
Total U.S. Department of Housing and Urban				886,213
U.S. Department of Health and Human Services:				
Pass-through programs from:				
Administration for the Childhood Care and Integral: Development Child Care and Development Block Grant	93.575			24,176
Head Start Program	93.600			3,807,415
Head Start Program - Disaster Recovery	93.356			297,908
Total U.S. Department of Health and Human Service:				4,129,499
U.S. Department of Treasury:				
Pass-through programs from:				
Puerto Rico Fiscal Agency and Financial Advisory Authority("AAFAF")				
Coronavirus Relief Fund	21.019			314,951
Total Expenditures of Federal Awards			\$ -	\$ 5,353,396

COMMONWEALTH OF PUERTO RICO
AUTONOMOUS MUNICIPALITY OF FAJARDO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Municipality under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the Municipality, it is not intended to and does not present the financial position and changes in net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Catalog of Federal Domestic Assistance (CFDA) Number is a program identification number. The first two digits identify the federal department or agency that administers the program and the last three numbers are assigned by numerical sequence.

State or local government redistributions of federal awards to the Municipality, known as "pass-through awards", should be treated by the Municipality as though they were received directly from the federal government. The Uniform Guidance requires the schedule to include the name of the pass-through entity and the identifying number assigned by the pass-through entity for the federal awards received as a sub recipient. Numbers identified as N/A are not applicable and numbers identified as N/AV are not available.

3. INDIRECT COST RATE

The Municipality has elected not to use the ten percent the minimus indirect cost rate allowed under the Uniform Guidance.

4. COMMUNITY DISASTER LOAN

The loan is a Community Disaster Loan awarded by FEMA with a total issue of \$5 million. These notes provides operational funding for local governments to continue to operate after a substantial revenue loss caused by a disaster. The CDL payments due to this loan are under evaluation by the Federal Government.

Outstanding principal balance at June 30, 2020	\$5,000,000
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INTERNAL CONTROLS AND COMPLIANCE

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the 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 the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Municipality of Fajardo, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements, and have issued our report thereon dated March 30, 2021. The report on the governmental activities was qualified because we were unable to obtain sufficient appropriate audit evidence about the proportional share used to determine the deferred outflows/inflows of resources and net pension liability.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Municipality's internal control over financial reporting (internal control) as a basis for designing to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any

deficiencies in internal control that we consider material weakness. However, material weakness may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Municipality's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Juan, Puerto Rico
March 30, 2021

The stamp E443723 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the original of this report.



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for each Major Federal Program

We have audited Municipality of Fajardo's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Municipality's major federal programs for the year ended June 30, 2020. Municipality's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Municipality's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U. S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for the Federal Awards (Uniform Guidance)*. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Municipality's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Municipality's compliance.

Opinion on Each Major Federal Program

In our opinion, the Municipality complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Municipality is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Municipality's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Municipality's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Juan, Puerto Rico
March 30, 2021

The stamp E443724 of the Puerto Rico Society of Certified Public Accountants was affixed to the original of this report.



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ORTIZ, RIVERA, RIVERA & CO., LLC
CERTIFIED PUBLIC ACCOUNTANTS • VALUE ADDED SERVICES

Suite 152, PO Box 70250, San Juan, PR 00936-7250 • Phone (787) 756-8524, Fax (787) 274-0562

FINDINGS AND QUESTIONED COSTS

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

1. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Unmodified
Debt Service Fund	Unmodified
Head Start Program Fund	Unmodified
Special Fund	Unmodified
Loan \$14,440,000 Fund	Adverse
FEMA Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

Material weakness (es) identified? Yes X No

Significant deficiency (is) identified? Yes X None reported

Type of auditors' report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with the 2 CFR 200.516(a)? Yes X No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Programs or Cluster</u>
93.600	Head Start
93.600	Early Head Start
93.356	Head Start – Disaster Recovery

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Audited qualified as low-risk auditee? _____ Yes X No

2. FINDINGS - FINANCIAL STATEMENTS AUDIT

2020-001 – Accounting Records – Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions - Material Weakness

Condition

The Municipality has not implemented the requirements of Statement No. 73 Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement 67 and 68 and adopted with certain departures the requirements of the Statement No.75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the Municipality's governmental activities has not been determined.

Criteria

GASB Statement No. 73 state the accounting and financial reporting for defined benefit pensions and defined contribution pensions that are provided to employees of the state and local governmental employers and are not within the scope of Statement 68. This statement requires that the Municipality report in its financial statements the net pension liability and related expenses.

GASB Statement No. 75 state the accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources and expenses /expenditures.

Cause

The government did not engage an actuarial firm to assist in determining the total pension liability and related expenses

Effect

The Municipality's Government-Wide Financial Statements does not present fairly the financial position of the government activities, and changes in financial position of the Municipality.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Recommendation

We recommend the Municipality that they should engage an actuarial firm to determine the total pension liability and related expense.

Management Response and Corrective Action

The Municipality it will be trying to obtain an actuarial firm to comply with these requirements.

3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF FAJARDO
SCHEDULE OF STATUS OF PRIOR YEAR
AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Financial Statements</u>	<u>Findings/Noncompliance</u>	<u>Status</u>
Government wide	The Municipality has not implemented the requirement of GASB Statement No. 73	Condition still prevails



Estado Libre Asociado de Puerto Rico
GOBIERNO MUNICIPAL AUTÓNOMO DE FAJARDO

CORRECTIVE ACTION PLAN

March 30, 2021

Cognizant or Oversight Agency for Audit:

The Municipality of Fajardo respectfully submits the following corrective action plan for the year ended June 30, 2020.

Name and address of independent public accounting firm: Ortiz, Rivera, Rivera & Co., Suite 152, PO Box 70250, San Juan, Puerto Rico 00936-7250.

Audit period: Fiscal year ended June 30, 2020.

The findings from the June 30, 2020 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENTS AUDIT

Finding 2020-001: Accounting Records- Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions

Reportable Condition: See Condition 2020-001

Recommendation

We recommend the Municipality that they should engage an actuarial firm to determine the total pension liability and related expense.

Action Taken

The Municipality is waiting for the Puerto Rico Retirement System Administration if they are going to contract the actuarial firm that will determine the total pension liability and related expenses for the Municipalities or if not the Municipality will be trying to engage the actuarial firm to determine the total pension liability and related expenses.

If the Cognizant or Oversight Agency for Audit has questions regarding this plan, please contact us at (787) 863-4013.

Cordially,

A handwritten signature in blue ink, appearing to read "Jennifer Rosa", with a large, stylized flourish at the end.

CPA Jennifer Rosa
Finance Director

Municipio de Fajardo

Budget Report Original

Date: 7/31/2021
Account: 01- - -
Segment ID: FUND 01 (FONDO GENERAL)

AA Code: FY2022
Sorted By: Budget ID
Include: None

Budget ID	Comment	Budget Status	Approved User	Approved Date	
Account	Tolerance Description			Period Date	Amount
FY2022	PRESUPUESTO FONDO GENERAL	Approved	jrosa	06/30/2021	
01-01-01-9101	100.00% SALARIOS EMP. REG. -ASAMB			Jul-2021	\$158,136.00
01-01-01-9107	100.00% VACACIONES REGULARES			Jul-2021	110.00
01-01-01-9108	100.00% LICENCIA ENFERMEDAD			Jul-2021	5,828.00
01-01-01-9110	100.00% SEGURO SOCIAL CHOFERIL			Jul-2021	16.00
01-01-01-9131	100.00% SEG. SOC. FED. -ASAMBLEA			Jul-2021	13,102.00
01-01-01-9141	100.00% PLAN MEDICO-ASAMBLEA			Jul-2021	9,000.00
01-01-01-9171	100.00% BONO NAVIDAD-ASAMBLEA			Jul-2021	7,200.00
01-01-04-9201	100.00% MATERIALES DE OFICINA			Jul-2021	500.00
01-01-04-9327	100.00% COMPRA EQUIPO			Jul-2021	1,000.00
01-01-04-9401	100.00% DIETAS ASAMBLEISTAS			Jul-2021	80,000.00
01-01-04-9405	100.00% GASTOS DE REPRESENTACION			Jul-2021	5,000.00
01-01-04-9406	100.00% ADIESTRAMIENTO			Jul-2021	700.00
01-01-04-9415	100.00% RELACIONES PUBLICAS			Jul-2021	1,000.00
01-01-04-9421	100.00% GASTOS DE VIAJES			Jul-2021	1,000.00
01-01-04-9425	100.00% SERVICIOS LEGALES			Jul-2021	12,000.00
01-01-04-9444	100.00% CUOTAS Y SUBSCRIPCIONES			Jul-2021	2,000.00
01-01-04-9451	100.00% RENTA EQUIPO Y VEHICULOS			Jul-2021	200.00
01-01-04-9461	100.00% MANTENIMIENTO EQUIPO			Jul-2021	500.00
01-01-04-9467	100.00% PUBLICACIONES Y ANUNCIOS			Jul-2021	2,000.00
01-01-04-9484	100.00% HOMENAJES VARIOS			Jul-2021	200.00
01-02-01-9101	100.00% SALARIOS EMP. REGULARES			Jul-2021	458,808.00
01-02-01-9105	100.00% SALARIOS EMP.TRANSITORIOS			Jul-2021	101,352.00
01-02-01-9107	100.00% LICENCIA REGULAR			Jul-2021	7,213.00
01-02-01-9108	100.00% LICENCIA ENFERMEDAD			Jul-2021	13,299.00
01-02-01-9110	100.00% SEGURO SOCIAL CHOFERIL			Jul-2021	176.00
01-02-01-9131	100.00% SEGURO SOCIAL FEDERAL			Jul-2021	46,533.00
01-02-01-9141	100.00% PLAN MEDICO			Jul-2021	34,500.00
01-02-01-9171	100.00% BONO NAVIDAD			Jul-2021	27,600.00
01-02-02-9411	100.00% SERV. PROFESIONALES			Jul-2021	200.00
01-02-02-9447	100.00% DONACIONES			Jul-2021	58,300.00

Municipio de Fajardo

Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date
Account	Tolerance	Description	Period Date	Amount
01-02-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	500.00
01-02-04-9411	100.00%	SERVICIOS PROFESIONALES	Jul-2021	280,000.00
01-02-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	6,000.00
01-02-04-9425	100.00%	SERVICIOS LEGALES	Jul-2021	210,000.00
01-02-04-9444	100.00%	CUOTA FED. MUNICIPIOS	Jul-2021	10,000.00
01-02-05-9405	100.00%	GASTOS DE REPRESENTACION	Jul-2021	15,000.00
01-02-05-9415	100.00%	RELACIONES PUBLICAS	Jul-2021	50,000.00
01-02-05-9467	100.00%	PUBLICACIONES Y ANUNCIOS	Jul-2021	10,000.00
01-02-07-9101	100.00%	SALARIOS REGULARES	Jul-2021	157,032.00
01-02-07-9105	100.00%	SALARIOS EMP. TRANS.	Jul-2021	338,220.00
01-02-07-9106	100.00%	SUELDO EMPLEADOS IREGULARES	Jul-2021	19,584.00
01-02-07-9107	100.00%	LICENCIA VACACIONES	Jul-2021	4,859.00
01-02-07-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	64,754.00
01-02-07-9110	100.00%	SEGURO CHOFERIL	Jul-2021	80.00
01-02-07-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	47,464.00
01-02-07-9141	100.00%	PLAN MEDICO	Jul-2021	45,000.00
01-02-07-9171	100.00%	BONO NAVIDAD	Jul-2021	36,000.00
01-02-07-9411	100.00%	SERVICIOS PROFESIONALES	Jul-2021	40,000.00
01-02-07-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-02-07-9447	100.00%	DONACIONES	Jul-2021	111,500.00
01-02-07-9449	100.00%	BECAS	Jul-2021	11,000.00
01-02-07-9465	100.00%	MISCELANEOS (BANDA MCPAL)	Jul-2021	1,000.00
01-02-31-9447	100.00%	DONACIONES	Jul-2021	109,300.00
01-02-35-9101	100.00%	SUELDO EMPLEADOS REGULARES	Jul-2021	21,924.00
01-02-35-9105	100.00%	SUELDO PUESTOS TRANSITORIOS	Jul-2021	58,608.00
01-02-35-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	1,731.00
01-02-35-9110	100.00%	SEGURO CHOFERIL	Jul-2021	32.00
01-02-35-9111	100.00%	SISTEMA DEL RETIRO DEL ELA	Jul-2021	6,752.00
01-02-35-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	7,500.00
01-02-35-9141	100.00%	PLAN MEDICO	Jul-2021	6,000.00
01-02-35-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	100.00
01-02-35-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-03-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	877,224.00

Municipio de Fajardo

Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date
Account	Tolerance	Description	Period Date	Amount
01-03-01-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	273,648.00
01-03-01-9107	100.00%	OFICINA DE FINANZAS-LICENCIA REGULAR	Jul-2021	2,640.00
01-03-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	22,049.00
01-03-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	336.00
01-03-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	95,438.00
01-03-01-9141	100.00%	PLAN MEDICO	Jul-2021	90,000.00
01-03-01-9171	100.00%	BONO NAVIDENO	Jul-2021	72,000.00
01-03-04-8101	100.00%	PATENTES	Jul-2021	(3,662,725.00)
01-03-04-8103	100.00%	IMPUESTO MUNICIPAL	Jul-2021	(4,585,953.00)
01-03-04-8121	100.00%	INT. Y RECARGOS PATENTE	Jul-2021	(65,000.00)
01-03-04-8301	100.00%	PERMISOS DE CONSTRUCCION	Jul-2021	(167,129.00)
01-03-04-8304	100.00%	LICENCIAS Y PERMISOS	Jul-2021	(113,000.00)
01-03-04-8402	100.00%	COMPENSACION AEE	Jul-2021	(683,879.00)
01-03-04-8404	100.00%	OTROS INGRESOS INTERGUB.	Jul-2021	(774,662.00)
01-03-04-8406	100.00%	APORTACIONES FEDERALES	Jul-2021	(1,395,420.00)
01-03-04-8506	100.00%	USO ESTADIOS Y COLISEOS	Jul-2021	(7,500.00)
01-03-04-8511	100.00%	SERVICIOS DE AMBULANCIAS	Jul-2021	(100,000.00)
01-03-04-8601	100.00%	MULTAS	Jul-2021	(3,000.00)
01-03-04-8602	100.00%	CONFISCACIONES Y DEPOSITOS	Jul-2021	(100.00)
01-03-04-8701	100.00%	INTERESES	Jul-2021	(200,000.00)
01-03-04-8705	100.00%	INGRESOS EVENTUALES	Jul-2021	(1,089,858.00)
01-03-04-8706	100.00%	RENTA PROP. MUNICIPAL	Jul-2021	(317,060.00)
01-03-04-8709	100.00%	OTROS INGRESOS	Jul-2021	(52,000.00)
01-03-04-8722	100.00%	OTRAS FUENTES FINANCIERAS	Jul-2021	(7,580,453.00)
01-03-04-9145	100.00%	SEGURO POR DESEMPLEO	Jul-2021	100,000.00
01-03-04-9151	100.00%	CUOTA FONDO SEG. ESTADO	Jul-2021	515,148.00
01-03-04-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	2,000.00
01-03-04-9410	100.00%	GASTOS AUDITORIA SENCILLA	Jul-2021	25,000.00
01-03-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	2,000.00
01-03-04-9442	100.00%	SEGUROS SEC. HACIENDA	Jul-2021	855,000.00
01-03-04-9458	100.00%	PARA CUBRIR DEFICIT A/A	Jul-2021	1,000.00
01-03-04-9469	100.00%	FRANQUEO	Jul-2021	5,000.00
01-03-04-9470	100.00%	PARA CUBRIR SENT. AA	Jul-2021	5,000.00

Municipio de Fajardo

Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date
Account	Tolerance	Description	Period Date	Amount
01-03-04-9471	100.00%	RECLAMACIONES ANOS ANT.	Jul-2021	5,000.00
01-04-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	139,392.00
01-04-01-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	44,040.00
01-04-01-9107	100.00%	OBRAS PUBLICAS LICENCIA REGULAR	Jul-2021	1,118.00
01-04-01-9108	100.00%	VACACIONES POR ENFERMEDAD	Jul-2021	5,111.00
01-04-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	112.00
01-04-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	15,335.00
01-04-01-9141	100.00%	PLAN MEDICO	Jul-2021	13,500.00
01-04-01-9171	100.00%	BONO NAVIDAD	Jul-2021	10,800.00
01-04-03-9238	100.00%	MEJORAS PERMANENTES	Jul-2021	5,000.00
01-04-03-9462	100.00%	REP. Y MANT. ESTRUCTURAS	Jul-2021	12,000.00
01-04-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	100.00
01-04-04-9436	100.00%	EXCAVACIONES	Jul-2021	8,000.00
01-04-04-9450	100.00%	ARRENDAMIENTO DE TERRENOS	Jul-2021	2,500.00
01-04-04-9465	100.00%	MISCELANEOS (ROT. CALLES)	Jul-2021	25,000.00
01-04-06-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	650,772.00
01-04-06-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	1,673,436.00
01-04-06-9107	100.00%	LICENCIA REGULAR	Jul-2021	11,467.00
01-04-06-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	43,152.00
01-04-06-9110	100.00%	SEGURO CHOFERIL	Jul-2021	2,320.00
01-04-06-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	195,475.00
01-04-06-9141	100.00%	PLANES MEDICOS	Jul-2021	220,500.00
01-04-06-9171	100.00%	BONO NAVIDAD	Jul-2021	176,400.00
01-04-06-9462	100.00%	LIMP. CANOS Y ALCANT.	Jul-2021	1,000.00
01-04-06-9465	100.00%	GASTOS MISCELANEOS	Jul-2021	500.00
01-04-45-9101	100.00%	SUELDO PUESTOS REGULARES	Jul-2021	46,212.00
01-04-45-9107	100.00%	VACACIONES REGULARES	Jul-2021	1,633.00
01-04-45-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	1,851.00
01-04-45-9110	100.00%	SEG. SOCIAL CHOFERIL	Jul-2021	16.00
01-04-45-9131	100.00%	SEGURO SOCIAL FED.	Jul-2021	3,985.00
01-04-45-9141	100.00%	PLAN MEDICO	Jul-2021	3,000.00
01-04-45-9171	100.00%	BONO NAVIDAD	Jul-2021	2,400.00
01-04-45-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	200.00

Municipio de Fajardo

Budget Report Original

Budget ID	Comment	Budget Status	Approved User	Approved Date
Account	Tolerance	Description	Period Date	Amount
01-04-45-9421	100.00%	GASTOS DE VIAJE(WASTE EXP	Jul-2021	300.00
01-04-45-9444	100.00%	CUOTAS Y SUSCRIPCIONES	Jul-2021	200.00
01-05-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	232,596.00
01-05-01-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	126,300.00
01-05-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	11,593.00
01-05-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	128.00
01-05-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	29,903.00
01-05-01-9141	100.00%	PLAN MEDICO	Jul-2021	25,500.00
01-05-01-9171	100.00%	BONO NAVIDAD	Jul-2021	20,400.00
01-05-04-9211	100.00%	DROGAS,MED.Y OTROS SUM.	Jul-2021	3,000.00
01-05-04-9443	100.00%	GASTOS DE SALUD	Jul-2021	866,893.00
01-05-04-9473	100.00%	DISPOSICION DESPERDICIOS	Jul-2021	5,000.00
01-06-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	91,068.00
01-06-01-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	129,576.00
01-06-01-9107	100.00%	LICENCIA REGULAR	Jul-2021	5,429.00
01-06-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	4,711.00
01-06-01-9110	100.00%	SEG. SOCIAL CHOFERIL	Jul-2021	112.00
01-06-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	18,665.00
01-06-01-9141	100.00%	PLAN MEDICO	Jul-2021	16,500.00
01-06-01-9171	100.00%	BONO NAVIDAD	Jul-2021	13,200.00
01-06-04-9211	100.00%	DROGAS,MED. Y OTROS SUM.	Jul-2021	1,000.00
01-06-04-9221	100.00%	ALIMENTOS	Jul-2021	1,500.00
01-06-04-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	300.00
01-06-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	1,000.00
01-06-50-9101	100.00%	SALARIOS - REGULARES	Jul-2021	168,948.00
01-06-50-9105	100.00%	SALARIOS- TRANSITORIOS	Jul-2021	284,412.00
01-06-50-9107	100.00%	VACACIONES REGULARES	Jul-2021	8,201.00
01-06-50-9108	100.00%	VACACIONES DE ENFERMEDAD	Jul-2021	10,974.00
01-06-50-9110	100.00%	SEGURO CHOFERIL	Jul-2021	384.00
01-06-50-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	38,444.00
01-06-50-9141	100.00%	PLANES MEDICOS	Jul-2021	37,500.00
01-06-50-9171	100.00%	BONO DE NAVIDAD	Jul-2021	30,000.00
01-06-50-9211	100.00%	MEDICINAS,DROGAS Y SUM.	Jul-2021	1,000.00

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Account	Tolerance	Description	Period Date	Amount
01-06-50-9406	100.00%	ADIESTRAMIENTO	Jul-2021	200.00
01-07-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	763,644.00
01-07-01-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	119,268.00
01-07-01-9107	100.00%	LICENCIA REGULAR	Jul-2021	1,105.00
01-07-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	18,002.00
01-07-01-9110	100.00%	SEG. SOCIAL CHOFERIL	Jul-2021	608.00
01-07-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	72,776.00
01-07-01-9141	100.00%	PLAN MEDICO	Jul-2021	61,500.00
01-07-01-9171	100.00%	BONO NAVIDAD	Jul-2021	49,200.00
01-07-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	200.00
01-07-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	300.00
01-08-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	302,448.00
01-08-01-9105	100.00%	SUELDOS EMP. TRANSITORIO	Jul-2021	49,260.00
01-08-01-9107	100.00%	VACACIONES REGULARES	Jul-2021	163.00
01-08-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	9,477.00
01-08-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	80.00
01-08-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	29,204.00
01-08-01-9141	100.00%	PLAN MEDICO	Jul-2021	25,500.00
01-08-01-9171	100.00%	BONO NAVIDAD	Jul-2021	20,400.00
01-08-04-9107	100.00%	LIQUIDACION VAC.REGULARES	Jul-2021	80,000.00
01-08-04-9108	100.00%	LIQUIDACION VAC. ENF.	Jul-2021	60,000.00
01-08-04-9114	100.00%	SISTEMA DE RETIRO PAY GO	Jul-2021	1,065,681.00
01-08-04-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	10,710.00
01-08-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	300.00
01-08-04-9411	100.00%	SERVICIOS PROFESIONALES	Jul-2021	10,000.00
01-08-04-9413	100.00%	PRUEBAS DE DOPAJE	Jul-2021	10,000.00
01-08-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	300.00
01-09-01-9101	100.00%	SUELDO EMP. REGULARES	Jul-2021	464,652.00
01-09-01-9105	100.00%	SUELDO EMP. TRANSITORIOS	Jul-2021	483,120.00
01-09-01-9107	100.00%	LICENCIA REGULAR	Jul-2021	23,064.00
01-09-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	19,154.00
01-09-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	400.00
01-09-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	81,977.00

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Account	Tolerance	Description	Period Date	Amount
01-09-01-9141	100.00%	PLAN MEDICO	Jul-2021	102,000.00
01-09-01-9171	100.00%	BONO NAVIDAD	Jul-2021	81,600.00
01-09-04-9221	100.00%	ALIMENTOS A CONFINADOS	Jul-2021	10,000.00
01-09-04-9242	100.00%	MATERIALES Y SUMINISTROS	Jul-2021	1,500.00
01-09-04-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	500.00
01-09-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	2,000.00
01-09-04-9447	100.00%	UNIFORMES Y EQUIPO DEPORT	Jul-2021	500.00
01-09-12-9101	100.00%	SUELDO PUESTOS REGULARES	Jul-2021	17,832.00
01-09-12-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	1,408.00
01-09-12-9110	100.00%	SEGURO CHOFERIL	Jul-2021	16.00
01-09-12-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	1,564.00
01-09-12-9141	100.00%	PLAN MEDICO	Jul-2021	1,500.00
01-09-12-9171	100.00%	BONO DE NAVIDAD	Jul-2021	1,200.00
01-09-12-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	100.00
01-09-12-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-09-12-9484	100.00%	ACTIVIDADES DE LA JUVENTUD	Jul-2021	500.00
01-12-05-9101	100.00%	SUELDO PUESTOS REGULARES	Jul-2021	22,476.00
01-12-05-9105	100.00%	SUELDO PUESTOS TRANSITORIOS	Jul-2021	15,768.00
01-12-05-9107	100.00%	VACACIONES REGURALES	Jul-2021	1,182.00
01-12-05-9108	100.00%	LICENCIA DE ENFERMEDAD	Jul-2021	1,370.00
01-12-05-9110	100.00%	SEGURO CHOFERIL	Jul-2021	16.00
01-12-05-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	3,305.00
01-12-05-9141	100.00%	PLAN MEDICO	Jul-2021	3,000.00
01-12-05-9171	100.00%	BONO DE NAVIDAD	Jul-2021	2,400.00
01-12-05-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	100.00
01-12-05-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-12-05-9481	100.00%	FESTIVALES NAVIDENOS E ILUMINACION	Jul-2021	150,000.00
01-12-05-9482	100.00%	ACTIVIDADES SEMANA DE LA EDUCACION	Jul-2021	500.00
01-12-09-9480	100.00%	`FIESTAS PATRONALES	Jul-2021	50,000.00
01-16-16-9101	100.00%	SUELDO-EMPLEADOS REG.	Jul-2021	290,880.00
01-16-16-9105	100.00%	SUELDO-PUESTOS TRANS.	Jul-2021	113,712.00
01-16-16-9107	100.00%	VACACIONES REGULARES	Jul-2021	862.00
01-16-16-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	10,322.00

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Account	Tolerance	Description	Period Date	Amount
01-16-16-9110	100.00%	SEGURO CHOFERIL	Jul-2021	672.00
01-16-16-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	35,662.00
01-16-16-9141	100.00%	PLAN MEDICO	Jul-2021	63,000.00
01-16-16-9171	100.00%	BONO DE NAVIDAD	Jul-2021	50,400.00
01-16-35-9101	100.00%	SUELDO-EMPLEADOS REG.	Jul-2021	82,200.00
01-16-35-9105	100.00%	SUELDO-EMPLEADOS TRANS.	Jul-2021	85,428.00
01-16-35-9107	100.00%	LICENCIA REGULAR	Jul-2021	673.00
01-16-35-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	2,278.00
01-16-35-9110	100.00%	SEGURO CHOFERIL	Jul-2021	16.00
01-16-35-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	13,784.00
01-16-35-9141	100.00%	PLAN MEDICO	Jul-2021	12,000.00
01-16-35-9171	100.00%	BONO DE NAVIDAD	Jul-2021	9,600.00
01-16-35-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	100.00
01-16-35-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-17-18-9101	100.00%	SUELDO EMPL. REGULARES	Jul-2021	44,808.00
01-17-18-9105	100.00%	SUELDO EMPL. TRANSITORIOS	Jul-2021	57,744.00
01-17-18-9131	100.00%	SEGURO SOCIAL	Jul-2021	8,488.00
01-17-18-9141	100.00%	PLAN MEDICO	Jul-2021	10,500.00
01-17-18-9171	100.00%	BONO DE NAVIDAD	Jul-2021	8,400.00
01-19-01-9101	100.00%	SUELDO EMPL. REGULARES	Jul-2021	241,944.00
01-19-01-9105	100.00%	SUELDO EMPL. TRANSITORIOS	Jul-2021	31,536.00
01-19-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	6,402.00
01-19-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	48.00
01-19-01-9131	100.00%	SEGURO SOCIAL	Jul-2021	22,421.00
01-19-01-9141	100.00%	PLAN MEDICO	Jul-2021	16,500.00
01-19-01-9171	100.00%	BONO DE NAVIDAD	Jul-2021	13,200.00
01-19-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	100.00
01-19-04-9435	100.00%	TASACIONES	Jul-2021	15,000.00
01-19-04-9467	100.00%	PUBLICACIONES Y ANUNCIOS	Jul-2021	5,000.00
01-19-37-9101	100.00%	SUELDO-EMPLEADOS REG.	Jul-2021	96,408.00
01-19-37-9105	100.00%	SUELDO-PUESTOS TRANS.	Jul-2021	48,792.00
01-19-37-9107	100.00%	VACACIONES REGULARES	Jul-2021	359.00
01-19-37-9108	100.00%	LICENCIA EMFERMEDAD	Jul-2021	1,876.00

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01-19-37-9110	100.00%	SEG SOC CHOFERIL	Jul-2021	112.00
01-19-37-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	12,013.00
01-19-37-9141	100.00%	PLAN MEDICO	Jul-2021	12,000.00
01-19-37-9171	100.00%	BONO DE NAVIDAD	Jul-2021	9,600.00
01-19-37-9406	100.00%	ADIESTRAMIENTO	Jul-2021	100.00
01-19-37-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-20-01-9101	100.00%	SALARIO-EMPLEADOS REG.	Jul-2021	102,768.00
01-20-01-9107	100.00%	LICENCIA REGULAR	Jul-2021	206.00
01-20-01-9108	100.00%	LICENCIA DE ENFERMEDAD	Jul-2021	2,134.00
01-20-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	32.00
01-20-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	8,316.00
01-20-01-9141	100.00%	PLAN MEDICO	Jul-2021	4,500.00
01-20-01-9171	100.00%	BONO DE NAVIDAD	Jul-2021	3,600.00
01-20-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	300.00
01-20-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-20-04-9444	100.00%	CUOTAS Y SUSCRIPCIONES	Jul-2021	200.00
01-21-01-9101	100.00%	SUELDOS EMPL. REGULARES	Jul-2021	102,084.00
01-21-01-9108	100.00%	LICENCIA DE ENFERMEDAD	Jul-2021	2,663.00
01-21-01-9110	100.00%	SEGURO CHOFERIL	Jul-2021	32.00
01-21-01-9131	100.00%	SEGURO SOCIAL	Jul-2021	8,289.00
01-21-01-9141	100.00%	PLAN MEDICO	Jul-2021	4,500.00
01-21-01-9171	100.00%	BONO DE NAVIDAD	Jul-2021	3,600.00
01-21-04-9406	100.00%	ADIESTRAMIENTO	Jul-2021	100.00
01-21-04-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00
01-24-07-9101	100.00%	SALARIO EMPLEADOS REGULARES	Jul-2021	159,924.00
01-24-07-9105	100.00%	SALARIO PUESTOS TRANSITORIOS	Jul-2021	101,292.00
01-24-07-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	4,763.00
01-24-07-9110	100.00%	SEGURO CHOFERIL	Jul-2021	32.00
01-24-07-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	21,724.00
01-24-07-9141	100.00%	PLAN MEDICO	Jul-2021	22,500.00
01-24-07-9171	100.00%	BONO DE NAVIDAD	Jul-2021	18,000.00
01-24-07-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	100.00
01-24-07-9421	100.00%	GASTOS DE VIAJE	Jul-2021	100.00

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Account	Tolerance	Description		Period	Date	Amount
01-25-55-9101	100.00%	SALARIO-EMPLEADOS REG		Jul-2021		93,132.00
01-25-55-9105	100.00%	SALARIO PUESTOS TRANS		Jul-2021		51,924.00
01-25-55-9108	100.00%	URBANISMO LICENCIA ENFERMEDAD		Jul-2021		4,400.00
01-25-55-9110	100.00%	SEGURO CHOFERIL		Jul-2021		64.00
01-25-55-9131	100.00%	SEGURO SOCIAL		Jul-2021		11,892.00
01-25-55-9141	100.00%	PLAN MEDICO		Jul-2021		7,500.00
01-25-55-9171	100.00%	BONO DE NAVIDAD		Jul-2021		6,000.00
01-25-55-9406	100.00%	ADIESTRAMIENTO		Jul-2021		200.00
01-25-55-9421	100.00%	GASTOS DE VIAJE		Jul-2021		300.00
01-26-04-9201	100.00%	MATERIALES DE OFIICINA		Jul-2021		40,000.00
01-26-04-9215	100.00%	MATERIALES DE MANT.		Jul-2021		30,000.00
01-26-04-9223	100.00%	COMPRA DE UNIFORMES		Jul-2021		5,000.00
01-26-04-9228	100.00%	GASTOS ENERGIA ELECTRICA		Jul-2021		683,879.00
01-26-04-9232	100.00%	CONSUMO DE AGUA		Jul-2021		100,000.00
01-26-04-9235	100.00%	SERVICIO TELEFONICO		Jul-2021		100,000.00
01-26-04-9238	100.00%	MATERIALES DE CONSTRUCCION		Jul-2021		5,000.00
01-26-04-9242	100.00%	MATERIALES Y SUMINISTROS		Jul-2021		60,000.00
01-26-04-9301	100.00%	EQUIPO DE OFICINA		Jul-2021		15,000.00
01-26-04-9302	100.00%	PROGRAMA DE COMPUTADORAS		Jul-2021		100,000.00
01-26-04-9327	100.00%	COMPRA EQUIPO PROG. FED.		Jul-2021		10,000.00
01-26-04-9451	100.00%	RENTA DE EQUIPO		Jul-2021		10,000.00
01-26-04-9461	100.00%	MANTENIMIENTO DE EQUIPO		Jul-2021		60,000.00
01-26-04-9462	100.00%	REP. Y MANT. ALCALDIA		Jul-2021		20,000.00
01-26-04-9464	100.00%	MANTENIMIENTO DE EDIFICIO		Jul-2021		5,000.00
01-26-04-9465	100.00%	MISCELANEOS (IMPREVISTOS)		Jul-2021		10,000.00
01-26-04-9477	100.00%	APORTACION AL CRIM		Jul-2021		379,023.00
01-26-04-9478	100.00%	LIQUIDACION DEUDA CRIM		Jul-2021		17,378.00
01-27-08-9101	100.00%	SUELDO EMP REGULARES		Jul-2021		198,396.00
01-27-08-9105	100.00%	FONDO GENERAL-TRANSPORTACION Y MANTE-TRANSPOR	1	Jul-2021		360,360.00
01-27-08-9107	100.00%	OFICINA TRANSPORTACION LICENCIA REGULAR		Jul-2021		7,230.00
01-27-08-9108	100.00%	LICENCIA ENFERMEDAD		Jul-2021		11,505.00
01-27-08-9110	100.00%	FONDO GENERAL-TRANSPORTACION Y MANTE-TRANSPOR	1	Jul-2021		512.00
01-27-08-9131	100.00%	SEGURO SOCIAL FEDERAL		Jul-2021		47,207.00

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01-27-08-9141	100.00%	PLAN MEDICO	Jul-2021	49,500.00
01-27-08-9171	100.00%	BONO DE NAVIDAD	Jul-2021	39,600.00
01-27-08-9205	100.00%	HERREMIENTAS	Jul-2021	100.00
01-27-08-9225	100.00%	COMBUSTIBLES Y LUBRICANTE	Jul-2021	100,000.00
01-27-08-9305	100.00%	EQUIPO DE MECANICA	Jul-2021	100.00
01-27-08-9421	100.00%	GASTOS DE VIAJE	Jul-2021	2,000.00
01-27-08-9461	100.00%	MANTENIMIENTO EQUIPO	Jul-2021	75,000.00
01-27-08-9463	100.00%	MANTENIMIENTO VEHICULOS	Jul-2021	50,000.00
01-28-01-9101	100.00%	SUELDO-EMPL.REGULARES	Jul-2021	62,928.00
01-28-01-9105	100.00%	SUELDO-EMPL.TRANSITORIOS	Jul-2021	163,896.00
01-28-01-9107	100.00%	LICENCIA REGULAR	Jul-2021	2,316.00
01-28-01-9108	100.00%	LICENCIA ENFERMEDAD	Jul-2021	3,684.00
01-28-01-9110	100.00%	SEGURO SOCIAL CHOFERIL	Jul-2021	240.00
01-28-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	19,188.00
01-28-01-9141	100.00%	PLAN MEDICO	Jul-2021	22,500.00
01-28-01-9171	100.00%	BONO NAVIDAD	Jul-2021	18,000.00
01-28-04-9205	100.00%	HERRAMIENTAS	Jul-2021	100.00
01-36-47-9101	100.00%	SALARIOS PUESTOS REGULARES	Jul-2021	39,816.00
01-36-47-9105	100.00%	OFICINA TURISMO PUESTOS TRANSITORIOS	Jul-2021	45,672.00
01-36-47-9107	100.00%	VACACIONES REGULARES	Jul-2021	73.00
01-36-47-9110	100.00%	SEGURO CHOFERIL	Jul-2021	16.00
01-36-47-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	7,004.00
01-36-47-9141	100.00%	PLANES MEDICOS	Jul-2021	7,500.00
01-36-47-9171	100.00%	BONO DE NAVIDAD	Jul-2021	6,000.00
01-40-55-9101	100.00%	SALARIOS-PUESTOS REG.	Jul-2021	73,464.00
01-40-55-9105	100.00%	SUELDOS PUESTOS TRANSITOR	Jul-2021	54,144.00
01-40-55-9107	100.00%	LICENCIA DE VACACIONES	Jul-2021	284.00
01-40-55-9110	100.00%	OFICINA DE PERMISOS-SEGURO SOCIAL CHOFERIL	Jul-2021	80.00
01-40-55-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2021	10,243.00
01-40-55-9141	100.00%	PLANES MEDICOS	Jul-2021	7,500.00
01-40-55-9171	100.00%	BONO DE NAVIDAD	Jul-2021	6,000.00
01-40-55-9406	100.00%	ADIESTRAMIENTOS	Jul-2021	200.00
01-40-55-9421	100.00%	GASTOS DE VIAJE	Jul-2021	200.00

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Budget ID	Comment		Budget Status	Approved User	Approved Date
Account	Tolerance	Description	Period		Date Amount
			Budget Sub Total:		\$0.00
			Grand Total:		\$0.00