OFICINA DEL COMISIONADO DE ASUNTOS MUNICIPALES

AREA DE ASESORAMIENTO, REGLAMENTACION E INTERVENCION FISCAL

AREA DE ARCHIVO DIGITAL

MUNICIPIO DE VEGA ALTA
AUDITORIA 2000-01

30 DE JUNIO DE 2001

MUNICIPALITY OF VEGA ALTA

GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS

JUNE 30, 2001

(WITH INDEPENDENT AUDITORS' REPORTS THEREON)

Municipality of Vega Alta, Puerto Rico

General Purpose Financial Statements and Single Audit Reports

JUNE 30, 2001

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TORRES & HERNANDEZ, CPA, CSP
Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Municipal Assembly
Municipality of Vega Alta, Puerto Rico

We have audited the accompanying general-purpose financial statements of the Municipality of Vega Alta, Puerto Rico, as of June 30, 2001, and for the year then ended, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Municipality of Vega Alta's management. Our responsibility is to express an opinion on this general purpose financial statements based on our audit.

Except as discussed in the following paragraph, 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Municipality of Vega Alta, Puerto Rico, has not maintained a complete and accurate inventory of fixed assets purchased in years before June 30, 2001. We were, therefore, unable to apply generally accepted auditing procedures to an examination of the cost of assets included in the Municipality's general fixed assets account group.

In our opinion, except for the effects of such adjustments, if any, as might have determined to be necessary had we been able to audit the fixed assets of the general fixed assets account group, as explained on third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Municipality of Vega Alta, Puerto Rico, as of June 30, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 14, 2001 on our consideration of the Municipality's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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As discussed in Note 8 to the general-purpose financial statements, the Municipality of Vega Alta is a defendant in a number of lawsuits. Preliminary hearings and discovery proceedings are in progress. The ultimate outcome of the litigation cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying general-purpose financial statements.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Municipality taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by US Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Luis Hernández CPA, CSP
Torres & Hernández, CPA, CSP
Certified Public Accountants

December 14, 2001

Stamp #1711656 of the
College of CPA's of
Puerto Rico is affixed
to the original.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001

	GOVERNMENTAL FUND TYPES				ACCOUNTS GROUPS		
	General	Special Revenue	Capital Project	Debt Service	General Long-Term Debt	General Fixed Aseets	Totals (Memorandum Only)
ASSETS AND OTHER DEBITS							
Cash, including Certificate of Deposit (Note 10)	$ 4,787,551	$ 633,711	$ 1,527,574	$ -	$ -	$ -	$ 6,948,836
Cash with Fiscal Agents (Notes 5 and 10)	-	647,328	2,238,060	1,696,736	-	-	4,582,124
Receivables (Note 13(A)):							
Federal Agencies (Note 4)	-	223,120		-	-	-	223,120
Due from Other Funds	15,000	-		-	-	-	15,000
Property, Plant and Equipment (Note 7)	-	-		-	-	18,587,501	18,587,501
Amount Available in Debt Service Fund for Payment of Obligation Note (Note 5)	-	-		-	1,696,736	-	1,696,736
Amount to be Provided for Payment of:							
Obligation Note (Notes 6 and 13(B))	-	-		-	8,792,236	-	8,792,236
Vested Compensated Absences (Note 1G)	-	-	-	-	822,134	-	822,134
TOTAL ASSETS AND OTHER DEBITS	$ 4,802,551	$ 1,504,159	$ 3,765,634	$ 1,696,736	$ 11,311,106	$ 18,587,501	$ 41,667,687

See accompanying notes and auditors' reports, which are an integral part of the general purpose financial statements.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001
(CONTINUED)

	GOVERNMENTAL FUND TYPES				ACCOUNTS GROUPS		
	General	Special Revenue	Capital Project	Debt Service	General Long-Term Debt	General Fixed Assets	Totals Memorandum Only)
LIABILITIES AND FUND EQUITY / (DEFICIT)							
LIABILITIES							
Accounts Payable	$ 1,458,120	$ 334,415	$ -	$ -	$ -	$ -	$ 1,792,535
Accrued Liabilities	120,832	-	-	-	-	-	120,832
Due to:							
Other Governmental Units (Note 11)	233,474	14,916	-	-	-	-	248,390
Other Funds	-	15,000	-	-	-	-	15,000
Deferred Revenues:							
Volume of Business Tax (Note 3)	1,506,392	-	-	-	-	-	1,506,392
Federal Awards (Note 1(C))	-	219,635	-	-	-	-	219,635
Funds from Long-Term Loans with GDB							
Long-Term Debt:							
Obligation Notes (Notes 6 and 13(B))	-	-	-	-	10,488,972	-	10,488,972
Vested Compensated Absences (Note 1G)	-	-	-	-	822,134	-	822,134
TOTAL LIABILITIES	3,318,818	583,966	-	-	11,311,106	-	15,213,890
Contingencies (Note 8)	-	-	-	-	-	-	-
FUND EQUITY / (DEFICIT)							
Investment in Property, Plant and Equipment (Note 7)	-	-	-	-	-	18,587,501	18,587,501
Fund Balances / (Deficit):							
Reserved for Encumbrances (Note 1D)		-	-	-	-	-	-
Unreserved:							
Designated for Debt Service	-	-	-	1,696,736	-	-	1,696,736
Designated for Subsequent Years Expenditures	-	920,193	3,765,634	-	-	-	4,685,827
Undesignated	1,483,733	-	-	-	-	-	1,483,733
TOTAL FUND EQUITY / (DEFICIT)	1,483,733	920,193	3,765,634	1,696,736	-	18,587,501	26,483,797
TOTAL LIABILITIES AND FUND EQUITY / DEFICIT	$ 4,802,551	$ 1,504,159	$ 3,765,634	$ 1,696,736	$ 11,311,106	$ 18,587,501	$ 41,667,687

See accompanying notes and auditors' reports, which are an integral part of the general purpose financial statements.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2001

	GOVERNMENTAL FUND TYPES				
	General	Special Revenue	Capital Project	Debt Service	Totals Memorandum Only)
REVENUES					
Property Taxes (Notes 2 and 5)	$ 4,305,888	$ -	$ -	$508,583	$ 4,814,471
Volume of Business Taxes (Note 3)	1,837,970	-	-	-	1,837,970
Construction Excise Tax	1,515,232		-		1,515,232
Federal Awards (Note 4)	-	1,141,307	-	-	1,141,307
Intergovernmental (Note 4)	1,935,984	2,019,306	1,899,371	-	5,854,661
Interest	573,420	-	-	-	573,420
Rent	249,215	-	-	-	249,215
Miscellaneous	294,654	-	-	-	294,654
TOTAL REVENUES	10,712,363	3,160,613	1,899,371	508,583	16,280,930
EXPENDITURES					
Current:					
Municipal Assembly	103,514	-		-	103,514
Mayor's Office	2,269,228	-		-	2,269,228
Finance	2,193,144	-		-	2,193,144
Public Works and Improvements	757,255	855,644		-	1,612,899
Sports and Recreation	158,815	91,043		-	249,858
Health and Human Services	509,152	145,147		-	654,299
Civil Defense	58,698	-		-	58,698
Municipal Guard and Public Safety	522,977	-		-	522,977
Urban Development	-	1,106,247	2,541,251	-	3,647,498
General Service	800,879	-		-	800,879
Tourism Office	16,078	-		-	16,078
Personnel Department	2,126,186	-		-	2,126,186
Auditing	52,672	-		-	52,672
Municipal Secretary	20,416				20,416
Enviromental Control	1,467,570				1,467,570
Planning and Development	36,288				36,288
Others	68,014	743,099		-	811,113
Debt Service (Note 5):					
Principal	-	-		521,974	521,974
Interests	-	-	-	518,312	518,312
TOTAL EXPENDITURES	11,160,886	2,941,180	2,541,251	1,040,286	17,683,603
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (BALANCE CARRIED FORWARD)	$ (448,523)	$ 219,433	$ (641,880)	$(531,703)	$ (1,402,673)

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2001
(CONT.)

	GOVERNMENTAL FUND TYPES				
	General	Special Revenue	Capital Project	Debt Service	Totals Memorandum Only)
Excess (deficiency) of revenues and Other financing sources over (under) expenditures and other financing uses (Balance Brought Forward)	$ (448,523)	$ 219,433	$(641,880)	$ (531,703)	$ (1,402,673)
Operating Transfer-In (Out)	(423,755)	-	-	423,755	-
Net Change in Unreserved Fund Balances	(872,278)	219,433	(641,880)	(107,948)	(1,402,673)
Fund Balances (Deficit) at Beginning of Year, as Previously Reported	3,434,567	700,760	5,488,652	1,804,684	11,428,663
Prior Period Adjustments (Note 12)	(1,078,556)	-	(1,081,138)	-	(2,159,694)
Fund Balances (Deficit) at Beginning of Year, as Restated	2,356,011	700,760	4,407,514	1,804,684	9,268,969
Fund Balances (Deficit) at End of Year	$ 1,483,733	$ 920,193	$3,765,634	$ 1,696,736	$7,866,296

See accompanying notes and auditors' reports, which are an integral part of the general purpose financial statements.

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MUNICIPALITY OF VEGA ALTA, PUERTO RICO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL AND DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2001

	GENERAL			DEBT SERVICE		
	Budget, (As Amended)	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property Taxes (Notes 2 and 5)	$ 4,305,888	$ 4,305,888	$ -	$ -	$ -	$ -
Volume of Business Taxes (Note 3)	1,659,000	1,837,970	178,970	715,642	508,583	(207,059)
Construction Excise Tax	1,500,000	1,515,232	15,232	-	-	-
Intergovemmental (Note 4)	1,895,401	1,935,984	40,583	-	-	-
Interest	450,000	573,420	123,420	-	-	-
Rent	500,000	249,215	(250,785)	-	-	-
Miscellaneous	183,500	294,654	111,154	-	-	-
Total Revenues	10,493,789	10,712,363	218,574	715,642	508,583	(207,059)
EXPENDITURES AND ENCUMBRANCES						
Current:						
Municipal Assembly	117,066	103,514	13,552	-	-	-
Mayor's Office	2,474,099	2,269,228	204,871	-	-	-
Finance	2,702,983	2,193,144	509,839	-	-	-
Public Works and Improvements	810,833	757,255	53,578	-	-	-
Sports and Recreation	189,528	158,815	30,713	-	-	-
Health and Human Services	523,653	509,152	14,501	-	-	-
Civil Defense	73,682	58,698	14,984	-	-	-
Municipal Guard	552,994	522,977	30,017	-	-	-
General Service	831,391	800,879	30,512	-	-	-
Tourism Office	26,362	16,078	10,284	-	-	-
Personnel Department	2,491,061	2,126,186	364,875			
Auditing	56,522	52,672	3,850			
Municipal Secretary	21,010	20,416	594			
Enviromental Control	1,576,639	1,467,570	109,069			
Planning and Development	42,714	36,288	6,426	-	-	-
Others	112,738	68,014	44,724			
Miscellaneous	55,972	-	55,972	-	-	-
Debt Service	-	-	-	715,642	616,531	99,111
Total Expenditures and Encumbrances	12,659,247	11,160,886	1,498,361	715,642	616,531	99,111
Excess (Deficiency) Of Revenues Over/ (Under) Expenditures And Encumbrances (Cash Surplus, Note 15)	$ (2,165,458)	$ (448,523)	$ 1,716,935	$ -	$ (107,948)	$(107,948)

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL AND DEBT SERVICE FUNDS (CONT.)
FOR THE YEAR ENDED JUNE 30, 2001

	GENERAL			DEBT SERVICE		
	Budget, (As Amended)	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Adjustments Required Under Generally Accepted Accounting Principles:						
Other GAAP Adjustments		$ -			$ (423,755)	
Operating Transfer- in (out)		(423,755)			423,755	
Fund Balance (Deficit) at Beginning of Year, as Adjusted		2,356,011			1,804,684	
Fund Balance (Deficit) at End of Year		$ 1,483,733			$ 1,696,736	

See accompanying notes and auditors' reports, which are an integral part of the general purpose financial statements.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the municipality conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The following is a summary of the more significant of such policies:

(A) FINANCIAL REPORTING ENTITY

The Municipality of Vega Alta was established in the year of 1775. The governmental system of the municipality is composed of the executive and legislative bodies. The mayor is the Chief Executive Officer and is elected every four years in the general elections of the Municipality of Vega Alta. The legislative body consists of 14 assembly members also elected in the general elections of Puerto Rico for a four-year period.

The municipality provides services such as: health, public works, sanitation, aids to low-income and elderly citizens, education, public safety, housing and urban development, culture and recreation, planning, zoning and other general and administrative services. The major sources of finding of the municipality comes form federal awards from the federal government and from state funds received from central government.

The general purpose financial statements presents the financial position of the various fund types and accounts groups and the results of operations of the various fund types of the Municipality of Vega Alta, Puerto Rico. This includes the organizational units governed by the Executive Officers and members of the Municipal Assembly of the Municipality of Vega Alta, Puerto Rico. The Municipality of Vega Alta, Puerto Rico, has no oversight responsibility or authority over any other governmental entity, since no other entities are considered to be controlled by or dependent on the Municipality. Control or dependency is determined using the following criteria:

- Selection of unit's governing board
- Management designation of the unit
- Significant influence
- Accountability for fiscal matters
- Scope of public service of the unit
- Any other relationship which, in substance, implies control or dependency.

(B) FUND ACCOUNTING

The accounts of the municipality are organized on the basis of funds or accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for through a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Accordingly, interfund receivable and payables have not been eliminated. The various funds are summarized by type in the accompanying general-purpose financial statements. The following fund types and account groups are used by the municipality:

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions of the municipality are financed. The acquisition, use, and balances of the municipality's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the municipality's governmental fund types:

General Fund - The general fund is the general operating fund of the municipality. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of, principal, interests and related costs on long-term general obligation bonds.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources reserved for the acquisition or construction of major capital facilities and improvements.

ACCOUNTS GROUPS

Accounts groups are not funds and are used to establish accounting control and accountability for the municipality's general fixed assets and general long-term debt. The following are the municipality's account groups:

General Fixed Assets Account Group - The general fixed assets account group reflects the cost of fixed assets of a stewardship nature (land, buildings, improvements other than buildings, furniture and fixtures, equipment and motor vehicles acquired or constructed by the municipality). Public domain ("infrastructure") fixed assets consisting of roads, bridges, underground water and sewer facilities and certain other property are recorded as expenditures in the general and special revenue funds and are not capitalized in the General Fixed Assets Account Group.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE 1 (B) FUND ACCOUNTING (CONTINUED):

Donated fixed assets are valued at their estimated fair value on the date donated. No depreciation has been provided and the interest on financing during the construction period will not be capitalized in the General Fixed Assets Account Group. Property acquisitions are not classified as capital outlays in the general-purpose financial statements.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the municipality.

(C) BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the general-purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is followed by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter, normally within the next two or three months, to be used to pay liabilities of the current period. Revenues collected in advance of the fiscal year to which they apply are recorded as deferred revenues and recognized as revenues in the year to which they apply. Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule includes; (1) accumulated unpaid sick leave and other employee amounts which are not accrued (Note 1G).

Intergovernmental revenues and federal awards received from the federal government are recorded following the applicable legal and contractual requirements. Essentially, there are two types of revenues; (1) revenues recognized based upon the expenditures recorded. This occurs when moneys must be expended on the specific purpose of project before any amounts will be paid to municipality. Similarly, if cost sharing or matching requirements exist, revenue recognition depends upon compliance with these requirements; and (2) resources reflected as revenues at the time of receipt or earlier, if susceptible to accrual. This applies to moneys virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with prescribed compliance requirements.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE 1 (C) BASIS OF ACCOUNTING (CONTINUED):

Property taxes are recognized as revenues when collected by the CRIM of the Municipality of Vega Alta, even though a portion of the taxes may be collected in subsequent years. Licenses and permits, fines and forfeits and miscellaneous revenues are recorded as revenues when collected, because they are generally not measurable until actually received.

(D) ENCUMBRANCES

Encumbrance accounting is employed in the governmental fund types. Under the encumbrance system all purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation. Under generally accepted accounting principles, encumbrances outstanding at year end are reported as reservations of fund balance and they do not constitute expenditures or liabilities since the commitments will be honored during subsequent year. Encumbrances constitute the equivalent of expenditures for budgetary purposes and, accordingly, are reported with expenditures in all budgetary basis statements. As of June 30, 2001, no encumbrances were outstanding.

(E) BUDGETARY DATA

The municipality's annual budget represents departmental appropriations recommended by the Mayor and the means of financing them. The Municipality follows these procedures, in accordance with law, in order to establish the budgetary data reflected in the general purpose financial statements:

(1) Prior to May 15 of each fiscal year, the mayor submits to the Municipal Assembly a proposed budget for the fiscal year commencing the following July 1.

(2) The budget document is available for public inspection before its approval by the Municipal Assembly.

(3) Prior to June 1, the annual budget is legally enacted through passage of the annual appropriation ordinance.

(4) Subsequent to the enactment of the annual appropriation ordinance, the Municipal Assembly has the authority to make necessary amendments to the budget, including budgetary transfers. Amendments made during the fiscal year are reflected in the budget information included in the general-purpose financial statements.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE 1 (E) BUDGETARY DATA (CONTINUED):

The accompanying combined financial statement of revenues, expenditures and encumbrances and changes in fund balances - budget and actual is presented on the budgetary basis to enhance comparability, since the budgetary basis followed by Municipality differs from generally accepted accounting principles (GAAP).

The principal differences between the budgetary basis and GAAP are as follows:

(1) Encumbrances are recorded as expenditures under the budgetary basis and as a reserve of fund balances under GAAP.

(2) Interfund transactions of the general and special revenue funds are not included in the budgetary basis.

(3) Certain accrued liabilities and other debts are not included in the budgetary basis.

(4) Certain revenues susceptible to accrual, i.e., both measurable and available, are not included in the budgetary basis.

All unencumbered appropriations in the operating budget lapse at the end of the fiscal year.

The special funds of the special revenue fund have not been included in the budget and actual comparison because balances are not budgeted. Also, the budget prepared for the Federal Award Programs is based on a program period which is not necessarily a year. Accordingly, it is not practical to present an annual comparison of budget and actual for such programs.

(F) INVENTORIES

The general and special revenue funds purchases office and printing supplies, gasoline, oil and other expendable supplies held for consumption. The cost of purchases is recorded as an expenditure in the appropriate fund and the inventory is not recorded in the general-purpose financial statements.

(G) VESTED COMPENSATED ABSENCES

Municipal employees are granted 30 days of vacations and 18 days of sick leave annually.

Vacations may be accumulated up to a maximum of 60 days and sick leave up to a maximum of 90 days. In the event of employee resignation, the employee is paid for accumulated vacation days up to the maximum allowed. Separation from employment before use of all or part of the sick leave terminates all rights for compensation, except for employees with ten years of service who are entitled to sick leave pay up to the maximum allowed.

(G) VESTED COMPENSATED ABSENCES (CONTINUED)

The municipality accrues a liability for compensated absences, which meet the following criteria:

1- The municipality's obligation relating to employee's rights to receive compensation for future absences is attributable to employee's services already rendered.

2- The obligation relates to rights that vest or accumulate.

3- Payment of the compensation is probable.

4- The amount can be reasonably estimated.

In accordance with the above criteria, the municipality has accrued a liability for compensated absences, which has been earned but not taken by municipal employees. The liability for compensated absences, which will not require the use of expendable available financial resources is included in the general long-term debt account group. The estimated total cost of compensated absences that will require the use of current expendable resources is included as an accrued liability in the general fund.

(H) INSURANCE

The Municipality has insurance coverage for its public facilities, primarily to provide protection from catastrophic losses. Also, principal officials of the municipality are covered under various surety bonds. The Secretary of the Treasury Department of the Commonwealth of Puerto Rico is the agent commissioned to place all of the municipality's insurance coverage. Corresponding premiums payable are withheld by the CRIM of Puerto Rico from property tax and subsidy send to the municipality.

(I) 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. It also requires disclosure be made of contingent assets and liabilities as of financial statement date and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

(J) TOTAL (MEMORANDUM ONLY) COLUMNS

Total columns on the general-purpose combined financial statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, neither is such data comparable to a consolidation. Interfund elimination's have not been made in the aggregation of this data.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (2) - PROPERTY TAXES

The Collection Center of Municipal Revenues (CRIM) is responsible for the assessment of all real and personal property located within the Municipality of Vega Alta. Law number 81, approved on August 30, 1991, named Autonomous Municipalities of the Municipality of Puerto Rico Act of 1991, authorizes the municipalities of Puerto Rico to levy a tax contribution over all properties within the territorial limits of the Municipality. Nevertheless, CRIM is responsible for the administration and collection of the corresponding tax contribution, during such fiscal year.

The property tax contribution is levied each year over the appraised value of the property at the beginning of the calendar year. The real property assessment is based on the current value existing in the year 1957 and the personal property at the current value at the date of the assessment.

Law Number 83, approved on August 30, 1991, named Municipal Property Tax law of 1991, Article 2.01, authorizes the municipalities to impose during fiscal year 1992-93, and for each subsequent fiscal year, a basic property tax contribution of up to 4% annually, over the assessed value of all real and non-exonerated property within the municipality, in addition to other contributions imposed based on laws in force. Also, law Number 83, in Article 2.02, authorizes the municipalities to impose during fiscal year 1992-93, and for each subsequent fiscal year, a special contribution of up to 1.03% annually, over the assessed value of all real, personal and non-exonerated property within the Municipality, to be applied to the amortization of general long-term obligations. This special contribution is also in addition to other contributions imposed based on laws in force.

Based on Articles 2.01 and 2.02 of law number 83, the Municipality of Vega Alta, Puerto Rico, imposed property tax rates over the assessed value of all real and personal property within the Municipality. The tax rates are detailed as follows:

	Personal Property	Real Property
Basic Contribution	4.00%	6.00%
Additional Special State Contribution	1.03	1.03
Additional Special Municipal Contribution	1.25	1.25
	6.28	8.28
Discount Granted by Central Government	(.20)	(.20)
Effective Tax Rates Applicable to Taxpayers	6.08%	8.08%
	====	====

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (2) - PROPERTY TAXES (CONTINUED)

The Municipality of Vega Alta grants a complete real property tax exoneration on the first $15,000 of assessed valuation on residential units occupied by their owners. However, the municipality receives the full amount levied, except for residential units assessed at less than $3,500 on which a complete exemption is granted. The CRIM, instead of the property taxpayer, becomes the source of payment in these cases.

For retailers with an annual net sales volume of less than $100,000 a complete exemption from personal property taxes up to an assessment value of $20,000 is granted by the municipality.

The CRIM sends to the Municipality of Vega Alta, on monthly payments, 100% of the estimate, made at beginning of fiscal year, of the contribution assessed over property to be collected for the municipality. Within ninety (90) days after fiscal year end, CRIM will prepare a final analysis of funds distributed to the municipality, and the actual funds collected. If fewer funds were distributed, than the actual amount collected by CRIM, they, through the Government Development Bank of Puerto Rico (GDB), will send to the Municipality the remaining balance. If funds were distributed in excess of amounts that actually corresponds to the Municipality, CRIM informs to the GDB, in order to retain from future monthly payments, the amounts send in excess.

The Municipality of Vega Alta records as revenue in the general fund, the exonerated portion of property tax contribution when received from monthly notifications from CRIM.

NOTE (3) - VOLUME OF BUSINESS TAX

The volume of business tax is levied each year based on the prior year's gross revenues for all commercial and industrial organizations doing business in the municipality and which are not totally or partially exempt from this tax under the Industrial Incentives Laws of the Municipality of Vega Alta. All taxpayers are required to file their declarations by April 15 of each year.

The tax rates are as follows:

- 1.50% for financial institutions
- 1.00% for savings and loan associations
- 0.50% for all other organizations

Taxes are payable in two equal semi-annual installments on July 1 and January 1 following the date of levy. If they are paid before their maturity, the taxpayer is granted certain discounts.

Collections of taxes during current fiscal year, applicable to the next fiscal year, are recorded as deferred revenues in the general fund.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (4) INTERGOVERNMENTAL REVENUES AND FEDERAL AWARDS

Intergovernmental revenues consist primarily of funds received from the Central Government of the Commonwealth of Puerto Rico, "in lieu of tax" payments from certain quasi-public corporations, such as the Puerto Rico Electric Power Authority and the Telephone Authority, and federal awards received from Federal Government.

Grants and subsidies received from the Municipality of Vega Alta and federal agencies include, among others, a general subsidy for urban development and capital improvements.

All of these intergovernmental revenues are accounted for through the general fund except for those directly related to urban development and capital improvements, which are accounted for through the special revenue and capital projects fund.

NOTE (5) DEBT RETIREMENT

Revenues of the debt service fund consists of the ad-valorem property taxes which are recognized as revenue when collected from taxpayers and reported by the Collection Center of Municipal Revenues (CRIM) to the Municipality (See Note 2). These property taxes are accumulated by the CRIM in a redemption fund for payment of principal, interests and related costs of obligation notes.

NOTE (6) LONG-TERM DEBT

The principal long-term obligations of the Municipality are obligation bonds and notes issued to finance permanent improvements and purchases of equipment. The Municipality's long-term debt retirements are appropriated and paid from resources accumulated in the debt service fund (See Note 5).

Obligation bond and notes as of June 30, 2001 are composed of the following:

Obligation Bond and Notes

$355,000, series 1987, payable in annual installments ranging from $10,000 to $45,000 through July 1, 2002; interests at 8.20 %.	$ 80,000
$990,000, series 1996, payable in annual installments ranging from $15,000 to $90,000 through July 1, 2019; interests ranging from 4.70 % to 6.875%.	905,000
$3,425,000, series 1996, payable in annual installments ranging from	

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (6) LONG-TERM DEBT (CONTINUED)

$40,000 to $295,000 through July 1, 2020; interests ranging from 4.70 % to 6.630%.	$ 3,155,000
$610,000, series 1997, payable in annual installments ranging from $10,000 to $60,000 through July 1, 2021; interests ranging from 4.865 % to 6.710%.	580,000
$940,000, series 1999, payable in annual installments ranging from $30,000 to $95,000 through July 1, 2016; interests ranging from 7.29 % to 8.00%.	910,000
$995,000, series 1999, payable in annual installments ranging from $70,000 to $140,000 through July 1, 2009; interests ranging from 7.08 % to 7.810%.	925,000
$135,000, series 1999, payable in annual installments ranging from $5,000 to $10,000 through July 1, 2024; interests ranging from 7.29 % to 8.00%.	130,000
$ 340,000, series 1999, payable in annual installments ranging from $55,000 to $80,000 through July 1, 2004; interests ranging from 7.08 % to 7.810%.	285,000
$475,000, series 1996, payable in annual installments ranging from $80,000 to $115,000 through July 1, 2001; interests ranging from 4.865 % to 6.750%.	115,000
$4,735,000, series 1995, payable in annual installments ranging from $50,000 to $283,000 through July 1, 2020; interests ranging from 4.750 % to 7.750%.	3,126,000
$230,000, series 2000, payable in annual installments ranging from $5,000 to $20,000 through July 1, 2025; interests ranging from 5.00 % to 8.00%.	230,000

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (6) LONG-TERM DEBT (CONTINUED)

Total Obligation Bonds	$ 10,441,000

Other Long-Term Debt

Payment plan with the retirement system of the Commonwealth of Puerto Rico to cover existing debt in connection with actuarial cost of pension benefit for eligible participants as of January 1, 1982. The total cost was $583,259 and is paid in annual equal payments of $47,973, including interests at 6%. Final payment due on July 1, 2002.	47,973
Total Other Long-Term Debt	47,973
Total Long-Term Debt	$ 10,488,972

The annual requirements to amortize the long-term debt outstanding as of June 30, 2001, including interests of $ 7,836,934 are as follows:

Years Ending June 30,	
2002	$ 1,247,926
2003	1,087,901
2004	1,068,832
2005	1,067,314
Subsequent Years	13,853,933
	$ 18,325,906

The following is a summary of changes in long-term obligation for the year ended June 30, 2001:

	Balance July 1, 2000	New Issues & Adjustments	Adjustments and Current Maturities	Balance June 30, 2001
Obligation Bonds	$ 10,685,000	$ 230,000	$ 474,002	$ 10,440,998
Other Debts	95,946	-	47,972	47,974
	$ 10,780,946	$ 230,000	$ 521,974	$ 10,488,972

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (7) PROPERTY, PLANT AND EQUIPMENT

A summary of balances presented as property, plant and equipment follows:

	Balance June 30, 2001
Land	$ 1,090,677
Building	9,128,079
Equipment and Furniture and Fixtures	8,368,745
	$18,587,501

NOTE (8) CONTINGENCIES

Federal Awards

The Municipality participates in a number of federal award grant programs, including principally the Community Development Block Grants (SBGP) and the Section 8 Housing Choice Vouchers Award. Expenditures financed by grants are subject to program compliance audits by the grantor agencies in order to assure compliance with grant requirements. If expenditures are disallowed due to noncompliance with grant program requirements, the municipality may be required to reimburse the grantor agency. The municipality's compliance with applicable grant requirements will be established at some future date. Nevertheless, the municipality's management believes, based on prior experience, that the amount of expenditures, which may be disallowed by the granting agencies from such audits, if any, would not be material in relation to the financial position of the municipality.

Comptroller's Office Audits

The Municipality of Vega Alta, Puerto Rico, has been audited by the Comptroller's Office of the Commonwealth of Puerto Rico. The Comptroller's Office issued a final report related to the financial operations of the Municipality, dated October 10, 2001. The report covers municipal operations from January 1, 1998 through January 8, 2001. Such report includes findings regarding to certain alleged irregularities in the operations and administration of the Municipality of Vega Alta, Puerto Rico, during the stated period. The Comptroller's opinion in the report stated that the operations of the Municipality were conducted substantially in accordance with laws and regulations, except for some findings disclosed in specific municipal operations.

The Comptroller's Office of the Commonwealth of Puerto Rico is also auditing the Municipality of Vega Alta, Puerto Rico, as of general-purpose financial statement date. The final effects, if any, of the outcome of such audit is not presently determinable.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (8) CONTINGENCIES (CONTINUED)

Litigation

The Municipality of Vega Alta is, at present, a defendant in a number of lawsuits. The legal counsel of the Municipality has advised that at this stage in the proceedings they cannot offer an opinion as to the probable outcome. However, it has been the municipality's experience that such actions are settled for amounts substantially less than the claimed amounts.

Other

A Federal Grand Jury and the Federal Bureau of Investigation (FBI), is in the process of investigation of some alleged fraudulent transactions, and is also conducting investigation of certain other apparent irregularities in the operations of the municipality. The final effects, if any, of the outcome of such investigation is not presently determinable.

NOTE (9) RETIREMENT SYSTEM (PENSIONS)

The Municipality of Vega Alta and its employees have elected to be included in the retirement plan of the Retirement System Administration of the Government of Puerto Rico. Under the plan, the employee and employer portions are contributed, for which, the employee amount is withheld from salaries.

As of June 30, 2001, employer contribution consists of 9.275% of the salary of every employee participating in the plan. Payments to the plan from both portions contributed are made through the Treasury Department of Puerto Rico. As of June 30, 2001, the Municipality of Vega Alta has a debt outstanding to the Retirement System Administration of $40,415, included as part of accrued liabilities.

The total pension expense from employer contribution for the fiscal year ended June 30, 2001, was approximately $171,889. It is not practical to determine the balance of actuarial present value of vested and non-vested accumulated plan benefits, pension fund net assets, and other information of the municipality in the plan.

NOTE (10) CASH - CONCENTRATION OF CREDIT RISKS

The Municipality follows the practice of pooling cash of all funds, except for restricted funds held by the CRIM for repayment of principal and interests on long-term obligations, and federal awards.

The Municipality maintains its cash accounts in local commercial banks, whose accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $100,000. As

NOTE (10) CASH - CONCENTRATION OF CREDIT RISKS (CONTINUED)

of June 30, 2001 the balance per bank records do not exceeds the insured limits, except for one bank account and ten certificates of deposit for which the balance per bank records exceeds the insured limits by $1,182,681 and $1,847,789, respectively, in the general fund, two bank accounts for which the balance per bank records exceeds the insured limits by $296,065 in the special revenue fund, and one bank account and three certificates of deposit for which the balance per bank records exceeds the insured limits by $803,054 and $350,000, respectively, in the capital projects fund. Nevertheless, management believes that concentration of credit risks is limited because balances are deposit with high standing financial institutions. Also, the Municipality has cash accounts with the Government Development Bank of Puerto (GDB) as a result of a long-term debt issued during current and prior fiscal years. This balances of $647,328 and $2,238,060 in the special revenue and the capital projects fund, respectively, are restricted for expenditures designated on loan agreements with GDB mainly for capital improvements. Cash with GDB is completely guaranteed by the Commonwealth of Puerto Rico.

Also, deposits in excess of $100,000 are collaterized by bank securities to properly safeguard such funds. Certificates of deposit of the special revenue and capital project funds earn interests ranging from 4% to 6%, with maturity terms of thirty days, renewable at option of the Municipality. Interest earned on certificates of deposit are recognized as revenues of the corresponding fund.

See additional concentration of credit risks on Note 14.

NOTE (11) – DUE TO OTHER GOVERNMENTAL UNITS

As of June 30, 2001, balance due to other governmental units of the general fund consists of the following:

	General Fund	Special Revenue
Electric Power Authority	$ 17,736	$ -
Municipality of Juana Diaz	- -	14,916
Land Authority	215,738	-
	$ 233,474	$ 14,916
	=======	======

NOTE (12) – PRIOR PERIOD ADJUSTMENTS

The fund balances of the general and capital project funds were adjusted to correct for the following balances not recorded in prior fiscal year, or to adjust accounts to current fund balance:

General Fund	
Accounts payable	$ 706,359
Debt to Other Governmental Unit	215,738

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

Notes to General Purpose Financial Statements
June 30, 2001

NOTE (12) – PRIOR PERIOD ADJUSTMENTS (CONTINUED)

Others	156,459
	$1,078,556

Capital Projects Fund

To correct fund balance for balances relayed to Prior years revenues and expenditures	$ 1,081,138

NOTE (13) - CONCENTRATION OF CREDIT RISKS

(A) ACCOUNTS RECEIVABLE (NOTE 4)

Concentration of credit risks related to receivables is limited because receivables arises from transactions with central and federal government, and based on prior experience, and award contract terms and provisions, this type of receivables are collected according to their terms.

(B) LONG - TERM OBLIGATIONS (NOTE 6)

Concentration of credit risks related to long-term debts is minimal, because balance is secured by the Government Development Bank of Puerto Rico, and is expected to be repaid from the property tax collections from future fiscal years.

NOTE (14) – CHANGE IN FINANCIAL STATEMENT PRESENTATION

The general-purpose financial statements reflects the activities of the governmental fund types (which includes the general, special revenue, capital projects and debt service funds), and the account groups (which includes the general fixed assets and the general long-term debt). The Fiduciary and the Proprietary funds, presented in general-purpose financial statements as of June 30, 2000, were not included because no activity was reflected for this funds during fiscal year 2000-01.

NOTE (15) – BUDGET CASH SURPLUS

Balance of $2,165,458 reprsents a cash surplus included in budget to increase expenditures section.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
SCHEDULE OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number (Note 3)	Pass-through Grantor's Number		Disbursements/ Expenditures
U.S. Department of Housing and Urban Development				
Pass-Through Commonwealth of Puerto Rico-Commissioner's Office for Municipal Affairs (OCAM) :				
Community Development Block Grant States' Program (SBGP) All Award Years	14.228	92-FD-20		$ 496,646
Direct Program:				
Section 8 Housing Choice Vouchers-Cluster				
Section 8 Rental Voucher Program	14.855	N/A	(Note 4)	397,894
Section 8'Rental Certificate Program	14.857	N/A		65,586
Total Section 8 Cluster				463,480
Total U.S. Department of Housing and Urban Development Direct and Pass-Through Programs (Balance Carried Forward)				$ 960,126

See accompanying notes to the Schedule of Federal Awards.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
SCHEDULE OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(CONT.)

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number (Note 3)	Pass-through Grantor's Number	Disbursements/ Expenditures
(Balance Brought Forward)			$ 960,126
Federal Emergency Management Agency			
Pass-Through Office of Governor's Authorized Representative, Public Assistance Programs:			
Disaster Assistance Program 1247-DR-PR	83.544	P.A. Number 143-00000	15,416
Total Federal Emergency Management Agency Pass-Through Program			15,416
U.S. Department of Justice			
Office of Community Oriented Policing Services			
Pass-Through Commonwealth of Puerto Rico, Office of the Governor of Puerto Rico Planning Board			
Public Safety Partnership and Community Policing Grants ("Cops Grants")-Universal Hiring Program	16.710	199VMWX1207	102,649
Total Department of Justice Pass-Through Program			102,649
(Balance Carried Forward)			$ 1,078,191

See accompanying notes to the Schedule of Federal Awards.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
SCHEDULE OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(CONT.)

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number (Note 3)	Pass-through Grantor's Number	Disbursements/ Expenditures
(Balance Brought Forward)			$ 1,078,191
U.S. Department of Transportation			
Pass-Through Commonwealth of Puerto Rico, Department of Transportation			
Federal Transit Administration	20.500	N/A	63,116
Total U.S. Department of Transportation Pass- Through Program			63,116
Total Federal Awards Expended			$1,141,307

See accompanying notes to the Schedule of Federal Awards.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
NOTES TO SCHEDULE OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(1) GENERAL

The accompanying schedule of expenditures of federal awards presents balances expended of all federal awards programs of the Municipality of Vega Alta, Puerto Rico. The reporting entity is defined in Note 1 (A) to the general purpose financial statements of the Municipality.

(2) RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

A reconciliation of the expenditures reported in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - all governmental fund types to the Schedule of Federal Awards is as follows:

	Special Revenue Fund (A)	Special Funds from Municipal Activities (B)	Amounts Reported in the Schedule of Federal Award s (A) - (B)
Public Works and Improvements	$ 855,644	$ (840,228)	$ 15,416
Sports and Recreation	91,043	(91,043)	-
Health and Human Services	145,147	(145,147)	-
Urban Development	1,106,247	(146,121)	960,126
Others	743,099	(577,334)	165,765
	$2,941,180	$(1,799,873)	$1,141,307

(3) FEDERAL CFDA NUMBER

The CFDA numbers included in this schedule were determined based on the program name, review of grant contract information and the Office of Management and Budget's Catalogue of Federal Domestic Assistance.

(4) SECTION 8 EXPENDITURES

Expenditures balance of section 8 include transactions of HOPWA award. (See Finding 01-13).

TORRES & HERNANDEZ, CPA, CSP
Certified Public Accountants & Consultants

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To The Mayor and Municipal Assembly
Municipality of Vega Alta, Puerto Rico

We have audited the general purpose of The Municipality of Vega Alta (The Municipality) as of and for the year ended June 30, 2001, and have issued our report thereon dated December 14, 2001. 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.

Compliance

As part of obtaining reasonable assurance about whether The Municipality's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying schedule of findings and questioned costs as findings from #01 to #01-13.

We have also noted other matters involving compliance that we have reported to the management of the Municipality in the schedule of prior audits' findings and questioned costs accompanying this report.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Municipality's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Municipality's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in thFe accompanying schedule of findings and questioned costs as findings from #01 to #01-13, and in the accompanying schedule of prior audits' findings and questioned costs.

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Internal Control Over Financial Reporting (Continued)

A material weakness is a condition in which the design or operation of one of more of the internal control components does not reduce to a relatively low level the risk that the misstatement in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we considered finding #01-1, to be a material weakness.

We also noted other matters involving the internal control over financial reporting that we have reported to the management of the Municipality, in the schedule of prior audits' findings and questioned costs accompanying this report.

This report is intended solely for the information and use of the Municipal Assembly, Management, Federal Awarding Agencies and Pass-Through Entities, and is not intended to be and should not be used by anyone other than these specified parties.

Torres & Hernández, CPA, CSP
Torres & Hernández, CPA, CSP
Certified Public Accountants

December 14, 2001

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Puerto Rico is affixed
to the original.

TORRES & HERNANDEZ, CPA, CSP
Certified Public Accountants & Consultants

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To The Mayor and Municipal Assembly
Municipality of Vega Alta, Puerto Rico

Compliance

We have audited the compliance of The Municipality of Vega Alta (The Municipality) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal programs for the year ended June 30, 2001. The Municipality's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Municipality's management. Our responsibility is to express an opinion on the Municipality's compliance based on our audit.

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 the 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. Our audit does not provide a legal determination on the Municipality's compliance with those requirements.

As described in finding #01-1, in the accompanying schedule of findings and questioned costs, the Municipality did not comply with requirement regarding equipment and real property management that are applicable to the Community Development Block Grant State's Program (SBGP) Award. Also, as described in findings #01-8, #01-10 and #01-13, in the accompanying schedule of findings and questioned costs, the Municipality did not comply with the requirement regarding cash management, eligibility and reporting, respectively, that are applicable to the Section 8 Awards. Compliance with such requirements is necessary, in our opinion, for the Municipality to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Municipality complied, in all material respects, with the requirements referred to above

Compliance (Continued)

that are applicable to each of its major federal programs for the year ended June 30, 2001. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as findings #01-9, and #01-11.

Internal Control Over Compliance

The management of The Municipality is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered The Municipality's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Municipality's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs, as findings #01-1, and from #01-8 to #01-13.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we considered findings #01-1, #01-8, #01-10 and #01-13, be material weaknesses.

This report is intended solely for the information and use of the Municipal Assembly, Management, Federal Awarding Agencies and Pass-Through Entities, and is not intended to be and should not be used by anyone other than these specified parties.

Torres & Hernández CPA, CSP

Torres & Hernández, CPA, CSP
Certified Public Accountants

December 14, 2001

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MUNICIPALITY OF VEGA ALTA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2001

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2001

Part I - Summary of Auditor's Results:

Financial Statements

1. The independent auditor's report on the financial statements expressed a qualified opinion.

2. Reportable conditions in internal control over financial reporting were noted during the audit an identified. Some of the reportable conditions are considered material weaknesses.

3. Instances of noncompliance considered material to the financial statements were disclosed by the audit.

Federal Awards

4. Reportable conditions in internal control over compliance with requirements applicable to major federal awards were identified and disclosed in this report. Some of the reportable conditions are considered material weaknesses.

5. The independent auditor's report on compliance with requirements applicable to major federal award program expressed a qualified opinion for the Community Development Block Grant State's Program (SBGP) and the Section 8 Housing Choice Vouchers Award.

6. The audit disclosed findings that are required to be reported under OMB Circular A-133, section 510(a).

7. The Municipality's major awards during this fiscal year were:

   - Community Development Block Grant States' Program (SBGP)(CFDA #14.228)
   - Section 8 Housing Choice Vouchers Award (CFDA #14.871)

8. A threshold of $300,000 was used to distinguish between type A and type B programs, as those terms are defined in OMB Circular A-133, section 520(a).

9. The Municipality does not qualify as a low risk auditee, as that term is defined in OMB Circular A-133, section 530.

Part II - Findings Related to the Financial Statements:

The audit disclosed the following findings related to the financial statements:

- **FINANCIAL MANAGEMENT SYSTEM - PROPERTY RECORDS (FINDING #01-1) - APPLICABLE TO MUNICIPALITY AND FEDERAL AWARDS**

CONDITION: According to Code of Federal Regulations (CFR), Title 24, Housing and Urban Development, Part 85, Subpart C, Section 85.32, (d)(1); (2):

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property, and,

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

As indicated on auditors' reports of prior fiscal years, the Municipality do not have available complete property records, based on a physical inventory counts. There is no complete information as to acquisition dates, disbursement order number, property transfer, and if property was acquired with state or federal funds. In addition, there is no complete information on municipal building and facilities, land lots acquired, and the amount of construction in progress for the buildings and facilities in construction stages is not separately maintained as of June 30, 2001. Therefore, there is no reasonable assurance that general fixed assets account group includes all property physically in existence and owned by the Municipality, and excludes all property not in existence or damaged, as of June 30, 2001. In addition, the Municipality records property acquisitions according to budget categories in the combined statement of revenues, expenditures and changes in fund balance. Therefore, property acquisitions are not classified as capital outlays on such statement.

CRITERIA: As an appropriate internal control procedure, and to comply with CFR 24, Title 85, Subpart C, Section 85.32, which states that a complete set of records should be maintained in order to assure all balances are correct and properly recorded.

CAUSE OF CONDITION: There is no uniform control procedure requiring a standard and complete set of property records, as required by Common Rule, and state regulations.

EFFECT OF CONDITION: Accurate, and complete financial information of property is not available, unless obtained or re-compute using alternate methods.

RECOMMENDATION: The Municipality should perform a complete physical inventory for each municipal dependency, and reconcile it with the present accounting records and adjust any differences found. Also, to implement a procedure that includes the recording of every property purchased in the property records before use it.

QUESTIONED COSTS: None.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **CONTRACTS NOT SEND TO THE COMPTROLLER'S OFFICE WITHIN REQUIRED TIME LIMITS (FINDING #01-2) - APPLICABLE TO MUNICIPALITY**

CONDITION: Of eight (8) contracts of a sample of fifteen (15) examined, were not submitted to the Comptroller's Office, as required by Ruling #33, based on Law number #18, as amended.

Also, we observed a list of one hundred twenty one (121) contracts awarded from July 2000 through May 2001, not send to the Comptroller's Office as of June 30, 2001, nor as of financial statement date.

CRITERIA: As an appropriate internal control procedure, and to comply with Ruling #33 from Comptroller's Office, Based on Law #18, Article 6a.

CAUSE OF CONDITION: The Municipality's internal control procedure to assure that all contracts were send to the Comptroller's Office within the period of time required, was not effective enough during this fiscal year. Same condition was reported in previous fiscal year.

EFFECT OF CONDITION: The Municipality does not comply with the Ruling #33 from Comptroller's Office.

RECOMMENDATION: To implement control procedures in order to send contracts to the Comptroller's Office within fifteen (15) labor days after signed by parties, as required by law.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **DONATIONS TO NON FOR PROFIT ORGANIZATIONS (FINDING #01-3) - APPLICABLE TO MUNICIPALITY**

CONDITION: For two (2) disbursements made to non-for profit organizations, from a sample of five (5) tested, a letter from the non-for profit organization detailing for what purpose funds were used was not available.

CRITERIA: Article 9.014 of Law # 81, named "Autonomous Municipalities of the Commonwealth of Puerto Rico Act of 1991", as amended, requires municipalities to adopt rulings requiring the necessary reports, for a proper control and accountability over donations made.

CAUSE OF CONDITION: Control procedures requiring such reports on amounts donated were not effective enough during this fiscal year. Also, as of June 30, 2001, the Municipality has not adopted a ruling regarding donations of funds to non-for profit organizations, requiring the need for reports detailing how funds donated were used.

EFFECT OF CONDITION: Funds donated to a non-for profit organization could be used by the organization for other purposes than the one donated, and therefore, funds donated are not properly accounted for.

RECOMMENDATION: To require to all organizations receiving donated funds from the municipality to submit such a report.

Note: The municipality implemented a ruling regarding donations of funds to non-for profit organizations on October 2001.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **SUPPORTING EVIDENCE OF DISBURSEMENTS NOT AVAILABLE (FINDING #01-4) - APPLICABLE TO MUNICIPALITY**

CONDITION: For two (2) representation disbursements tested, there is no detail available of the persons attending the activity or the persons being benefited from the disbursement.

CRITERIA: Sound management requires that disbursements be properly supported. Law # 81 named Autonomous Municipal Law of August 30, 1991, as amended on Chapter VIII, Article 8.005, requires this.

CAUSE OF CONDITION: Control procedures to assure that disbursements are properly supported were not effective enough during this fiscal year.

EFFECT OF CONDITION: There is no evidence that the Municipality verified and monitored disbursements to assure they are in compliance with laws and regulations, and specifically, if they are allowable and reasonable. Also inadequate documentation could lead to unauthorized payments and approvals.

RECOMMENDATION: The Municipality should strengthen verification and monitoring procedures related to disbursement, to assure they include it's supporting documents.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **TRAVELING DISBURSEMENTS NOT AVAILABLE (FINDING #01-5) - APPLICABLE TO MUNICIPALITY**

CONDITION: For five (5) travel disbursements tested, for one (1) disbursement the amount expended cover ten (10) days, when the activity related to the travel was for one (1) day. Also, for one (1) disbursement tested the amount expended cover six (6) days, when the activity related to the travel was for one (1) day.

CRITERIA: Sound management requires that disbursements be properly supported and verified. Law # 81 named Autonomous Municipal Law of August 30, 1991, as amended on Chapter VIII, Article 8.005, requires this.

CAUSE OF CONDITION: Control procedures to assure that travel disbursements are properly verified to assure its legality and validity were not effective enough during this fiscal year.

EFFECT OF CONDITION: There is no evidence that the Municipality verified and monitored travel disbursements to assure they are in compliance with laws and regulations, and specifically, if they are allowable and reasonable. Also municipal interests were not adequately protected.

RECOMMENDATION: The Municipality should strengthen verification and monitoring procedures related to travel disbursements, to assure they are valid, reasonable and correct.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **SALES TAX RETURN DO NOT INCLUDE THE AUDITED FINANCIAL STATEMENT (FINDING #01-6) - APPLICABLE TO MUNICIPALITY**

CONDITION: For one (1) sales tax return examined, from a sample of twenty-five (25) revenues tested, does not have the audited financial statement. The business volume of the company submitting the return exceeded $1,000,000.

CRITERIA: Volume of business tax returns should include a financial statement when the volume of revenue is over $1,000,000, as required by Public Law Number 82.

CAUSE OF CONDITION: The Municipality could have gross revenues not reported in the sales tax return and the taxpayer is not paying the correct amount.

EFFECT OF CONDITION: It is impossible to determine if the volume of business used was the correct. The revenue could be underestimated because of interest and penalties not calculated.

RECOMMENDATION: To require business taxpayers to include the audited financial statement with the sales tax return when apply as required by law.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **MUNICIPAL PUBLIC WORKS GARAGE OPERATIONS (FINDING #01-7) - APPLICABLE TO MUNICIPALITY**

CONDITION: The Municipality did not maintain, for each motor vehicle owned, a complete and properly organized register detailing oil and gasoline consumption, repairs and maintenance made, and sites visited. A register of departure and arrival to the garage is maintained, but arrival hours are not posted. Also, inventories are not maintained for spare parts of motor vehicles.

CRITERIA: To comply with Chapter VII, Section 24 of the Regulastions on Basic Standards for the Municipalities of Puerto Rico, as amended, which details the requirements to be followed for the accountability of materials, supplies and spare parts, in municipal warehouses. Also, it requires to maintain an inventory for control purposes.

CAUSE OF CONDITION: Contorl procedures to assure compliance with this requirements were not effective enough during fiscal year 2000-01.

EFFECT OF CONDITION: There is no proper accountability of motor vehicles in the municipal garage, and any report or information needed will require additional work, in order to be obtained.

RECOMMENDATION: The verification of these files and to organize information for easy access and understanding.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

Part III - Findings and Questioned Costs Related to Federal Awards:

Note: Finding identified in section II as #01-1 relates also to federal awards of the municipality.

- **NONCOMPLIANCE WITH CASH MANAGEMENT REQUIREMENTS (FINDING #01-8) – APPLICABLE TO SECTION 8 HOUSING (SECTION 8 RENTAL VOUCHER PROGRAM CFDA #14.855 AND SECTION 8 RENTAL CERTIFICATE PROGRAM CFDA #14.857)**

CONDITION: It was noted that bank account of the Section 8 Rental Voucher Program Award maintained excessive balances for extended periods of time. For example:

Months	Average Balance
• June 2001	$170,024
• May 2001	148,466
• April 2001	148,796

• March 2001	147,513
• February 2001	140,276
• January 2001	141,701
• December 2000	133,227
• November 2000	104,940
• October 2000	70,054
• September 2000	78,232
• August 2000	73,010
• July 2000	64,972

Also, HUD Section 8 Financial Management Center form HUD 52681 "Summary of Voucher for payment of Annual Contribution and Operating Statement", dated October 29, 2001, shows an overpayment due to HUD by the Municipality of $109,660.

CRITERIA: CFR Title 24, Housing and Urban Development, Part 85, Subpart C, Section 85.20 (b)(7), Cash Management, establishes that funds must be requested only to cover immediate financial needs, and procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantee must be followed.

CAUSE OF CONDITION: The Municipality's Internal Control Procedures to comply with this requirement were not effective enough during fiscal year 2000-01.

EFFECT OF CONDITION: The federal programs department is requesting funds in excess of the immediate expenditures incurred or their immediate program needs, not complying with CFR Title 24, 85.20 (b)(7), mentioned above.

RECOMMENDATION: To strengthen the system for requesting federal funds to be adequate enough to satisfy immediate expenditures incurred by each federal program, and to avoid maintaining excessive cash balances in bank accounts. Also to assure that each disbursement is identified to specific needs detailed on funds request.

QUESTIONED COSTS: Amount questioned is not readily ascertainable or not applicable.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **TENANT SELECTION AND SCREENING (FINDING #01-9) - APPLICABLE TO SECTION 8 HOUSING (SECTION 8 RENTAL VOUCHER PROGRAM CFDA #14.855)**

CONDITION: Of sixteen (16) tenants selected for testing, for one (1) case an applicant was selected and a voucher was issued, for which the certification of criminal records reveals adverse criminal history of the applicant. The certification was issued by the

Police Department of Puerto Rico. There is no evidence in file that the applicant completed an approved rehabilitation program.

CRITERIA: According to Housing and Urban Development (HUD) Regulations, the Municipality must have a written tenant selection plan covering, among other things:

1. Procedures for accepting and screening applications,
2. HUD limitations on admissions, and
3. When applicants may be rejected.

The Municipality is required to screen applicants for certain criminal and drug history. The Drug and Criminal Activity Rule of May 24, 2001, requires establishing admission standards prohibiting admission if any household member was evicted for drug-related criminal activity in the last three years. The municipality must prohibit admission for drug-related criminal activity and violent activity.

Regulations permit the admission of such an applicant, providing that evidence is submitted that the applicant completed an approved rehabilitation program.

CAUSE OF CONDITION: Screening process of the Municipality was not effective enough to detect this condition and avoiding accepting applicant.

EFFECT OF CONDITION: The Municipality is accepting applicants with drug-related criminal activity, violent activity or other criminal activity, which could threatens the property or residents. There is also noncompliance with The Drug and Criminal Activity Rule of May 24, 2001.

RECOMMENDATION: To strengthen screening policies when selecting applicants, and to perform a more careful evaluation of documents submitted, to assure tenants are selected in accordance with HUD requirements, and established management policies. The screening plan should be updated periodically and serve as a working document to protect owners, tenants, and applicants.

QUESTIONED COSTS: Amount questioned is not readily ascertainable or not applicable.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **TENANT RENT COMPUTATIONS (FINDING #01-10) - APPLICABLE TO SECTION 8 HOUSING (SECTION 8 RENTAL VOUCHER PROGRAM, INCLUDING PORTABILITY AND FAMILY SELF-SUFFICIENCY (CFDA #14.855) AND HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS AWARD (HOPWA, CFDA #14.241)**

CONDITION: Computations of rent to be paid by tenants (Tenant Rent) participating in Section 8, HOPWA, Portability and Family Self-Sufficiency Programs, for 73, 13, 13, and

8 housing vouchers issued respectively for each program, was incorrect because utility allowances were duplicated in the computations. Therefore, tenants were paying less rent than the amount they should be, and the Municipality was paying more subsidy from these awards.

CRITERIA: Sound management practices requires verification for all computations made, to assure they are in compliance with HUD regulations.

CAUSE OF CONDITION: Rent computation verification process of the Municipality was not performed in a periodic basis.

Note: The Municipality verified and recomputed all vouchers issued, to adjust for this duplicity in utility allowance. This verification was done at the end of fiscal year. Nevertheless, for most part of fiscal year 2000-01, rent computations remained incorrect.

EFFECT OF CONDITION: The Municipality was paying more subsidy than they should be, and tenants were paying less rent than the amount they should. Also municipal interests and federal award funds were not adequately protected.

RECOMMENDATION: As explained before, the Municipality corrected all rent computations. Nevertheless, we recommend a periodic verification process to assure this condition do not happen again.

QUESTIONED COSTS: Amount questioned is not readily ascertainable.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **FAIR MARKET RENT AND RENT COMPARABILITY STUDY (FINDING #01-11) - APPLICABLE TO SECTION 8 HOUSING (SECTION 8 RENTAL VOUCHER PROGRAM CFDA #14.855)**

CONDITION: The Municipality has two (2) vouchers issued in excess of fair market rent, based on fair market rent limits as published by HUD in the Federal Register, for the region for which the Municipality pertains (which is San Juan). Also, the Municipality has not conducted since 1998, a rent comparability study, to determine that the rent to owner is reasonable in comparison to rent for other comparable unassisted units.

CRITERIA: HUD regulations established that rent to owners must be established based on fair market rent limits published by HUD in Federal Register. Also, as required by 24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507, the Municipality must determine that the rent to owner is reasonable at the time of initial leasing, and during the term of the contract, and maintain records to document the basis for the determination that rent to owner is a reasonable rent.

CAUSE OF CONDITION: Fair market rent verification process of the Municipality was not effective enough during fiscal year.

EFFECT OF CONDITION: The Municipality was paying more subsidy than they should be. Also municipal interests and federal award funds were not adequately protected.

RECOMMENDATION: To strengthen control procedures to assure fair market rent limits are verified, and that rent to owner is reasonable.

QUESTIONED COSTS: Amount questioned is not readily ascertainable or not applicable.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **BALANCE DUE TO ANOTHER MUNICIPALITY FOR PORTABILITY VOUCHER (FINDING #01-12) - APPLICABLE TO SECTION 8 HOUSING (SECTION 8 RENTAL VOUCHER PROGRAM CFDA #14.855)**

CONDITION: The Municipality owes to another municipality $14,916 as of June 30, 2001 for a portability voucher. Balance is due since September 1997.

CRITERIA: Sound government practices require payment of portability amounts due monthly.

CAUSE OF CONDITION: No control procedure was established requiring payment of such amount due on a monthly basis.

EFFECT OF CONDITION: A significant amount is due and could affect the fiscal activities of the federal award.

RECOMMENDATION: To pay balance due.

QUESTIONED COSTS: None.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

- **SEGREGATION OF SECTION 8 EXPENDITURES (FINDING #01-13) - APPLICABLE TO SECTION 8 HOUSING AWARD (CFDA 14.855 AND 14.857) AND HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS AWARD (HOPWA, CFDA #14.241)**

CONDITION: The Municipality does not segregate the expenditures incurred by HOPWA (Housing Opportunities for People with aids Award Program) during the fiscal year 2000-2001. Expenditures were recorded together in section 8 accounting record.

CRITERIA: Sound government practices require to maintain revenues and expenditures for each program in separate accounting record, for proper accountability.

CAUSE OF CONDITION: No control procedure was established requiring the segregation of revenues and expenditures of section 8 programs and HOPWA Award.

EFFECT OF CONDITION: Any reports prepare from this accounting record could reflect balances overstated or understated because transactions are not segregated in separate accounting ledger.

RECOMMENDATION: To maintain a separate accounting records for each section 8 and HOPWA Award.

QUESTIONED COSTS: None.

AUDITEE RESPONSE: See corrective action plan prepared by the Municipality.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
SCHEDULE OF PRIOR AUDITS' FINDINGS AND QUESTIONED COSTS
JUNE 30, 2001

Fiscal Year of Audit Reports	Findings	Comments
1. 1999-00	During fiscal year 1999-00, no questioned costs were included on schedule of findings and questioned costs.	No Comments.
2. 1999-00	The Municipality does not have available complete property records, based on a physical inventory count.	Situation still prevails (See Finding #01-1).
3. 1999-00	The Municipality's current accounting system does not comply with requirements established in Article E, Sections (3), (4) and (5) of the Regulation on Basic Standards for the Municipalities of Puerto Rico.	Finding is no longer applicable. According to audit proced established by state laws and regulations.
4. 1999-00	Under the Municipality's current accounting system, there is no segregation between items representing actual accounts payable and those representing encumbrances because the liability is recognized when the purchase order is issued. Accordingly, the accounts payable balance in the Municipality's general-purpose financial statements may include both actual liabilities and amounts for which the goods and services had not been received at year-end.	Finding is no longer applicable. According to audit proced established by state laws and regulations.

MUNICIPALITY OF VEGA ALTA, PUERTO RICO
SCHEDULE OF PRIOR AUDITS' FINDINGS AND QUESTIONED COSTS
JUNE 30, 2001
(Continued)

Fiscal Years of Audit Reports	Findings	Comments
5. 1999-00	The Comptroller's Office of Puerto Rico established several criteria for contracts agreement. Exceptions were found in eight contracts examined in terms of clauses not included.	Situation corrected.
6. 1999-00	The Municipality has not established effective cash management procedures for Section 8.	Situation still prevails. (See Finding #01-8).

MUNICIPALITY OF VEGA ALTA, PUERTO RICO

SCHEDULE OF PRIOR AUDITS' FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2001

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-5 Verificar y organizar un registro completo que detalle el consumo de aceite y gasolina, reparación y mantenimiento y sitios visitados para cada vehículo de motor. Mantener un inventario de piezas de vehículos de motor.	El Departamento de Obras Públicas está utilizando la hoja de Despacho de Gasolina, Diesel y Lubricantes para cada vehículo. También se lleva a cabo un Informe Diario y Mensual de Despacho de Gasolina, Aceite y Diesel. Se implementó el Formulario de Reparaciones y mantenimiento para cada vehículo. Se está llevando un inventario de las piezas de vehículos de motor. Se implementó un nuevo Registro de Salidas y Llegadas que incluye el millaje antes de salir, lugar visitado y millaje al llegar. Este reemplazó el anterior registro (ver anejo C).	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

OFIC. DEL COMISIONADO DE ASUNTOS MUNICIPALES
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RECIBIDO
UNIDAD DE CORREO

Control #02-6928

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

Informe de Auditoría: "Single Audit" — Fecha: Diciembre 2001
Periodo Auditado: 1 de julio de 2000 - 30 de junio de 2001
Funcionario Principal: Sr. José M. Colón García — Posición: Alcalde Interino
Funcionario Designado: Sra. Lilliam Arroyo — Posición: Auditora Interna

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-1 El Municipio debe llevar a cabo un inventario físico completo para cada dependencia municipal, y reconciliarlo con los "records" de contabilidad y ajustar cualquier diferencia encontrada. También, implementar un procedimiento que incluya el registro de cada propiedad comprada en los "records" de propiedad antes de usarla.	El día 27 de febrero de 2002 el Alcalde Interino, Sr. José M. Colón García, envió una comunicación relacionada a la Propiedad Municipal. Esta comunicación incluye el procedimiento para transferencia y recibo de equipo. Se le entregó a cada director de Dependencia el Manual de Procedimientos para Recibo, Transferencia, Préstamo, Disposición, Desaparición de Propiedad Municipal y Reporte de Accidentes de Vehículos Oficiales.	Parcialmente cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA — Mayo 5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-01 Continuación	Se le solicitó a cada Director de Dependencia que enviara a la Encargada de la Propiedad un inventario físico, no mas tarde del 15 de marzo de 2002 (ver anejo A). Hasta el momento han entregado el inventario: Finanzas, CRIM, Sección 8, Auditoría Interna y Reciclaje. Se envió una segunda comunicación solicitando el inventario no mas tarde del 16 de abril de 2002.	

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-2 Implementar procedimientos de control en orden de enviar los contratos a la Oficina del Contralor dentro de 15 días laborables, después de firmado por las partes, como requiere la Ley.	Se instruyó al personal de Secretaría Municipal recordándole el tiempo límite para someter los contratos a la Oficina del Contralor. El programa para registrar los contratos fue reparado en enero de 2002 y está funcionando bien. De 27 contratos que se han otorgado en el año 2002, 21 se han registrado a tiempo y 6 tarde. Nuestra meta es que el 100 % de los contratos se registren a tiempo.	Parcialmente cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo - 5 - 2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-3 El Municipio debe reforzar la verificación y monitoreo de los desembolso para asegurarse que cumplen con las leyes y regulaciones, y específicamente, si son permitidos y razonables. Documentación inadecuada puede llevar a pagos y apropiaciones no autorizadas.	Se instruyó y orientó al empleado responsable de esa área. También se le entregó copia del Reglamento sobre Normas y Procedimientos Relativo al Pago de Dietas, Gastos de Viaje y de Representación Dentro y Fuera de Puerto Rico, que regula el procedimiento de esos gastos.	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-4 Requerir a los negocios que pagan patentes incluir los Estados Financieros Auditados cuando aplique, según requerido por Ley.	Se instruyó a todos lo Recaudadores sobre las leyes y ordenanzas que aplican a la radicación de la declaración sobre volumen de negocio, para que la situación señalada en el hallazgo 01-4 no se repita. El Departamento de Finanzas le envía una comunicación a todos los contribuyentes donde se le notifican las penalidades que pueden aplicarle si no cumplen con lo establecido en la Ley de Patentes (anejo B).	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-6 Reforzar el sistema de requerir fondos federales para que sea suficientemente adecuado para satisfacer los gastos incurridos de inmediato en cada programa federal, y evitar mantener balances en caja excesivos en las cuentas de banco. Asegurarse de que cada desembolso es identificado para las necesidades específicas detalladas en la petición de fondos.	Los balances en el banco que estaban sobre el límite que establece HUD fueron descontados por la Agencia. Actualmente se requizan los fondos según se van a utilizar, y para el propósito que fue aprobado.	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. Miguel Colón — FIRMA Mayo-5-2002 — FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-7 Reforzar las políticas cuando se seleccionan solicitantes, y llevar a cabo una evaluación cuidadosa de los documentos sometidos, para asegurar que los participantes son seleccionados de acuerdo con los requisitos de HUD, y establecer políticas gerenciales. El plan de selección debe actualizarse periódicamente y servir como documento de trabajo para proteger a los dueños, participantes y solicitantes.	La selección de los participantes se realiza siguiendo el orden del listado de espera. Actualmente se le solicitan y verifican todos los documentos requeridos por HUD.	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADOS
01-8 Verificación periódica del proceso de cómputo de renta pagada por los participantes para asegurarse que la situación señalada no ocurra otra vez.	El Departamento de Sección 8 verificó, computó nuevamente y ajustó la renta de todos los participantes. Cada participante está pagando la renta que le corresponde, con los cálculos correctos.	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-9 Reforzar los procedimientos de control para asegurarse de que los límites del valor en el mercado de la renta son verificados y que la renta pagada al dueño es razonable.	El estudio de comparabilidad de renta fue revisado por última vez en el 1995. Este estudio se revisará durante el año fiscal 2002-2003.	Parcialmente Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. _____ FIRMA Mayo-5-2002 FECHA

MUNICIPIO DE VEGA ALTA
PLAN DE ACCION CORRECTIVA

RECOMENDACION	ACCION CORRECTIVA	RESULTADO
01-10 Pagar el balance que el Municipio debe a otro Municipio.	El balance que el municipio de Vega Alta debía al Municipio de de Juana Díaz fue pagado en enero de 2002 (anejo E).	Cumplimentada.
01-11 Mantener "records" de contabilidad separados para Sección 8 y HOPWA.	Las cuentas de banco y "record" de contabilidad de los programas "Vouchers", "FSS", y "Portability" fueron separadas (anejo F).	Cumplimentada.

CERTIFICO QUE ESTA INFORMACION ES CORRECTA. Joel Cobe Sanchez Mayo-5-2002

FIRMA FECHA

ANEJO A

ESTADO LIBRE ASOCIADO DE PUERTO RICO

Gobierno Municipal del Pueblo de Vega Alta

Todos los Directores de Dependencias

José M. Colón García
Alcalde Interino

27 de febrero de 2002

PROPIEDAD MUNICIPAL

El proceso de recibo y transferencia de propiedad municipal en algunas Dependencias, no está efectuándose de acuerdo a las leyes y reglamentos aplicables.

La Ley número 81 del 30 de agosto de 1991, según enmendada, y conocida como Ley de Municipios Autónomos indica en su artículo 8.013 que: "Todo funcionario o empleado municipal que haga uso o asuma la custodia cuidado y control físico de cualquier propiedad municipal, responderá al municipio por su valor en caso de pérdida, deterioro indebido o daño ocasionado por negligencia o falta de cuidado de la misma".

El Reglamento Revisado sobre Normas Básicas de la Oficina del Comisionado de Asuntos Municipales indica en su capítulo VII, sección 20 que: "Las transferencias de propiedad dentro de una misma unidad administrativa serán aprobadas por el Encargado o Subencargado de la Propiedad, según sea el caso. Las transferencias de propiedad entre unidades administrativas requerirán la aprobación del Director de Finanzas, o su representante autorizado".

Incluimos copia del Manual de Procedimientos para Recibo, Transferencia, Préstamo, Disposición, Desaparición de Propiedad Municipal y Reporte de Accidentes de Vehículos Oficiales.

Debe seguirse lo que establece la Ley y los Reglamentos. También es importante que para mejorar los procesos se lleve a cabo lo siguiente:

- Para toda transferencia de equipo se debe llenar la hoja de Transferencia de Propiedad.

- Cuando se reciba equipo en su Dependencia deberá notificarlo a la Encargada de la Propiedad inmediatamente.

- Deberá identificar cualquier equipo que no tenga número de propiedad e informarlo inmediatamente a la Encargada de la Propiedad.

- Cada Dependencia deberá realizar un inventario físico del equipo, utilizando el formulario adjunto. Este inventario deberá enviarse a la Encargada de la Propiedad en o antes del 15 de marzo de 2002.

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1. RECIBO DE PROPIEDAD MUNICIPAL

1. CUANDO SE RECIBE UN EQUIPO O MOBILIARIO, SE PROCEDERA INMEDIANTAMENTE A LLAMAR AL ENCARGADO DE LA PROPIEDAD PARA QUE PASE A MARCARLO Y REGISTRARLO DEBIDAMENTE.

   CAPITULO VII SECCION 14 Y 15 NORMAS BASICAS.

2. ANTES DE EFECTUAR PAGO ALGUNO DE LA PROPIEDAD ADQUIRIDA POR COMPRA, EL ENCARGADO DE LA PROPIEDAD DEBERA ASIGNAR EL NUMERO DE UNIDAD DE DICHA PROPIEDAD.

   CAPITULO VII SECCION 4(4) NORMAS BASICAS

1. RECIBO DE PROPIEDAD MUNICIPAL (CONT.)

3. EL ENCARGADO DE LA PROPIEDAD LUEGO DE MARCAR LA PROPIEDAD ADQUIRIDA PROCEDERA A LLENAR LA FORMA OCAM-FA-03 Y ENTREGAR COPIA DE ESTA A EL FUNCIONARIO O EMPLEADO QUE ESTE A CARGO DE LA PROPIEDAD.

   CAPITULO VII SECCION 19 NORMAS BASICAS (ANEJO 3)

4. TODO FUNCIONARIO O EMPLEADO DEBERA CUIDAR TODA PROPIEDAD MUNICIPAL BAJO SU CUSTODIA POR LA CUAL HA FIRMADO SU RECIBO DE PROPIEDAD. Y SERA RESPONSABLE DEL VALOR EN METALICO DE LA MISMA POR CUALQUIER PERDIDA O DAÑO OCASIONADO DEBIDO A NEGLIGENCIA O FALTA DE CUIDADO EN EL DESEMPEÑO DE SUS FUNCIONES.

   CAPITULO VII SECCION 11(1) NORMAS BASICAS

2. TRANSFERENCIA DE PROPIEDAD MUNICIPAL

1. TODA TRANSFERENCIA DE PROPIEDAD MUNICIPAL ENTRE DEPENDENCIAS DEBE DE ESTAR AUTORIZADA POR EL DIRECTOR DE FINANZAS O SU REPRESENTANTE AUTORIZADO (ENCARGADO DE LA PROPIEDAD).

   CAPITULO VII SECCION 20 NORMAS BASICAS.

2. PARA SOLICITAR LA AUTORIZACION SE UTILIZARA EL FORMATO QUE APARECE EN EL ANEJO 5.

3. AL SER APROBADA LA TRANSFERENCIA, EL ENCARGADO DE LA PROPIEDAD PROCEDERA A COMPLIMENTAR LA FORMA OCAM-FA-04 Y ENTREGARA LA COPIA AMARILLA A LA PERSONA QUE RECIBE LA PROPIEDAD, LA COPIA ROSA A LA PERSONA QUE TRANSFIERE LA PROPIEDAD, Y RETIENE LA ORIGINAL PARA SUS REGISTROS. (ANEJO 6)

3. PRESTAMO DE PROPIEDAD MUNICIPAL

1. TODO PRESTAMO DE PROPIEDAD MUNICIPAL ENTRE DEPENDENCIAS DEBE DE ESTAR AUTORIZADA POR EL DIRECTOR DE FINANZAS O SU REPRESENTANTE AUTORIZADO (ENCARGADO DE LA PROPIEDAD).

   CAPITULO VII SECCION 11(1) NORMAS BASICAS.

2. SE LE ENVIARA CARTA AL ENCARGADO DE LA PROPIEDAD NOTIFICANDO EL PRESTAMO DE LA PROPIDAD Y ESTE PROCEDERA A LLENAR LA FORMA CORRESPONDIENTE.

4. DISPOSICION DE PROPIEDAD MUNICIPAL

1. PARA LA DISPOSICION DE LA PROPIEDAD MUNICIPAL SE PROCEDERA DE LA SIGUIENTE MANERA:

   A. SE LE ENVIARA UNA CARTA AL DIRECTOR DE FINANZAS SOLICITANDOLE DAR DE BAJA LA PROPIEDAD.

   B. EL DIRECTOR DE FINANZAS PROCEDERA SEGUN ES SEÑALADO EN LA CAPITULO VII SECCION 21 NORMAS BASICAS.

   C. NINGUN FUNCIONARIO O EMPLEADO PODRA DISPONER DE LA PROPIEDAD MUNICIPAL. CAPITULO VII SECCION 11(2) NORMAS BASICAS

5. DESAPARICION DE PROPIEDAD MUNICIPAL

1. SE NOTIFICARA INMEDIATAMENTE QUE SE PERCATA DE QUE FALTA ALGUNA PROPIEDAD AL ENCARGADO DE LA PROPIEDAD Y A LA POLICIA.

   CAPITULO VII SECCION 23(1)(2) NORMAS BASICAS.

2. EL ENCARGADO DE LA PROPIEDAD PROCEDERA A CUMPLIMENTAR EL ANEJO 11 Y NOTIFICARA AL DIRECTOR DE FINANZAS LA PERDIDA DE LA PROPIEDAD.

   CAPITULO VII SECCION 23 (1)(2) NORMAS BASICAS

3. SI LA PERDIDA OCURRE DEBIDO A ALGUNA IRREGULARIDAD EN EL MANEJO DE LA PROPIEDAD EL DIRECTOR DE FINANZAS NOTIFICARA AL ALCALDE Y AL COMITE DE INVESTIGACION, PARA QUE ESTE COMITE PROCEDA A REALIZAR UNA INVESTIGACION SOBRE LA DESAPARICION DE LA PROPIEDAD.

5. DESAPARICION DE PROPIEDAD MUNICIPAL (CONT.)

4. SI LA INVESTIGACION CONFIRMA SOSPECHAS DE IRREGULARIDAD. EL ALCALDE SOMETERA LOS CARGOS CORRESPONDIENTES AL SECRETARIO DE JUSTICIA.

   CAPITULO VII SECCION 23(2)
   NORMAS BASICAS

5. SI EL SECRETARIO DE JUSTICIA DETERMINA QUE HUBO CULPA, FALTA O NEGLIGENCIA DE PARTE DEL FUNCIONARIO O EMPLEADO A CARGO DE LA PROPIEDAD DESAPARECIDA, EL FUNCIONARIO O EMPLEADO PAGARA EL VALOR DE LA PROPIEDAD.

   CAPITULO VII SECCION 23(4)
   NORMAS BASICAS

6. SI EL FUNCIONARIO O EMPLEADO NO SATISFACE EL VALOR DE LA PROPIEDAD, SE PROCEDERA A DESCONTAR DE SU SUELDO.

   CAPITULO VII SECCION 23(5)
   NORMAS BASICAS

5. DESAPARICION DE PROPIEDAD MUNICIPAL (CONT.)

7. SI EL FUNCIONARIO O EMPLEADO YA NO TRABAJA PARA EL MUNICIPIO Y RESULTE IMPOSIBLE COBRAR LA DEUDA, SE PROCEDERA A ENVIAR NOTIFICACION AL SECRETARIO DE HACIENDA LA DETERMINACION DEL SECRETARIO DE JUSTICIA PARA QUE EL NEGOCIADO DE SEGUROS TOME LA ACCION CORRESPONDIENTE.

CAPITULO VII SECCION 23(5)
NORMAS BASICAS

6. REPORTE ACCIDENTES DE VEHICULOS OFICIALES

1. AL OCURRIR EL ACCIDENTE SE PROCEDERA A NOTIFICAR A LA POLICIA PARA ESTABLECER EL NUMERO DE QUERELLA. SIN EL NUMERO DE QUERELLA NO SE PODRA SOMETER EL CASO AL SEGURO.

2. IMEDIATAMENTE DESPUES DE RADICAR LA QUERELLA DEL ACCIDENTE SE NOTIFICARA AL ENCARGADO DE LA PROPIEDAD PARA QUE ESTE CUMPLIMENTE LA FORMA CORRESPONDIENTE (ANEJO 9). (NO EL DIA SIGUIENTE)

3. LA PERSONA QUE EN EL MOMENTO DEL ACCIDENTE ESTABA MANEJANDO EL VEHICULO OFICIAL TIENE QUE PASAR POR LA OFICINA DEL ENCARGADO DE LA PROPIEDAD PARA FIRMAR LA FORMA (ANEJO 9) Y ENTREGAR COPIA DE SU LICENCIA DE CONDUCIR.

6. REPORTE ACCIDENTES DE VEHICULOS OFICIALES (CONT.)

4. LOS ACCIDENTES DE LOS VEHICULOS SERAN EVALUADOS POR EL COMITE DE EVALUACION DESIGNADO POR EL ALCALDE, PARA DETERMINAR SI HUBO O NO NEGLIGENCIA DE PARTE DEL FUNCIONARIO O EMPLEADO QUE ESTUBO MANEJANDO EL VEHICULO OFICIAL.

5. DE SURGIR EN LA EVALUACION QUE SI HUBO NEGLIGENCIA SE PROCEDERA A RECLAMAR A EL FUNCIONARIO O EMPLEADO EL IMPORTE DEL GASTO INCURRIDO.

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA
DEPARTAMENTO DE FINANZAS

ANEJO 1

* M E M O R A N D O *

A : Todos los Directores y
Oficina de Compras

De : Sra. Carmen Rodríguez Fred
Oficina de la Propiedad

Fecha : 21 de mayo de 1996

Asunto : Equipo Recibido

Todo equipo debe ser marcado con su número de propiedad lo antes posible después de recibido. Cuando llegue un equipo nuevo o usado de cualquier oficina debe ser reportado a está. Para ser marcados o transferidos según el caso.

Espero su cooperación.

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA

ANEJO 2

MEMORANDO

A: Todos los Directores

De: Carmen Rodríguez Fred
Encargada de Propiedad

Fecha: 9 de octubre de 1996

ASUNTO: PROPIEDAD RECIBIDA

Es reglamento que toda propiedad que cueste más de $25.00 y tenga vida útil de dos años o más debe ser marcado con el marbete de Propiedad del Municipio.

Este trabajo puede ser facilidado si las dependencias se comunican con la Oficina de Propiedad e informar que han recibido alguna propiedad.

He encontrado que cuando voy a marcar alguna propiedad hay otras que no han sido marcados y ya nadie sabe cuando llego, cuanto costó ni a quien se lo compramos.

Esta es una situación que es muy lamentable, ya que no se ve la cooperación como equipo.

Espero que pronto esta situación sea remediable para el cumplimiento de la Ley #81 de Municipio Autónomos.

ANEJO 3

OCAM FA03 FEB 92

Estado Libre Asociado de Puerto Rico

Original - Encargado de Propiedad
Copia - Empleado

_____
Municipio

_____
Dependencia Municipal

RECIBO DE PROPIEDAD

DESCRIPCION DE LA PROPIEDAD

CANTIDAD	NUM. DE PROPIEDAD	DESCRIPCION DE LOS ARTICULOS

Certifico que he entregado los artículos descritos anteriormente. _____ Encargado de Propiedad _____ Fecha	Certifico que he recibido del Encargado de Propiedad los artículos descritos anteriormente y me hago responsable de los mismos. _____ Firma _____ Título del Puesto _____ Fecha

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA

ANEJO 4

A: Directores y Jefes de Departamentos

De: Carmen Rodríguez Fred
Encargada de Propiedad

Fecha: 22 de octubre de 1996

Asunto: FORMULARIO DE TRASLADO DE PROPIEDAD

Adjunto copia de carta de solicitud de traslado de propiedad. Esta debe ser completada y enviada a mi oficina para ser procesada cada vez que se requiera un traslado de propiedad, sin excepción de ninguna clase.

El traslado no será hecho hasta que ésta esté aprobada por las personas autorizadas.

ESTADO LIBRE ASOCIADO DE PUERT. ICO
GOBIERNO MUNICIPAL DE VEGA ALTA

ANEJO 5

A : Sra. Carmen Rodríguez Fred
Encargada de la Propiedad

DE : Nombre:

Firma:

Departamento:

ASUNTO: TRASLADO DE PROPIEDAD

Por este medio solicitamos que se traslade las propiedades listadas a la dependencia o oficina de: _____

NUMERO DE PROPIEDAD	DESCRIPCION
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

OCAM FA04 FEB 92

Estado Libre Asociado de Puerto Rico

Original - Encargado de Propiedad
Copia - Empleado
Copia - Jefe de Dependencia

_____
Municipio

_____
Dependencia Municipal

TRANSFERENCIA DE PROPIEDAD

DESCRIPCION DE LA PROPIEDAD A TRANSFERIRSE

CANTIDAD	NUM. DE PROPIEDAD	DESCRIPCION DE LOS ARTICULOS

Transferido de:	Transferido a:
_____ Dependencia	_____ Dependencia

Certifico que he transferido los articulos descritos anteriormente según lo solicitado por el Jefe de Dependencia. _____ Encargado de Propiedad _____ Fecha	Certifico que he recibido del Encargado de Propiedad los artículos descritos anteriormente y me hago responsable de los mismos. _____ Firma _____ Título del Puesto _____ Fecha de Recibo

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA
DEPARTAMENTO DE FINANZAS

ANEJO 7

* M E M O R A N D O *

A : Todos los Directores

De : Sra. Carmen Rodríguez Fred
Oficina de la Propiedad

Damián O. Pabón Colón
Director de Finanzas

Fecha : 21 de mayo de 1996

Asunto : Accidentes

Por este medio queremos informarle de la importancia de los reportes de los accidentes.

Cuando ocurra un accidente que involucre un vehículo del Municipio, este debe ser informado a la mayor brevedad posible a nuestra oficinas. El factor tiempo es muy importante al abrir los casos en las compañías aseguradoras.

Agradecemos su cooperación.

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA

ANEJO 8

MEMORANDO

A: Todos los Directores

De: Carmen Rodríguez Fred
Encargada de Propiedad

Fecha: 9 de octubre de 1996

ASUNTO: ACCIDENTES O PERDIDAS

Todo accidente o perdida de propiedad tiene un tiempo para ser reportado a esta oficina. Los choferes tienen que pasar para firmar y traer copia de su licencia de conducir. Esta es impresindible.

Espero la cooperación de todos en este asunto para el mejor funcionamiento de las reclamaciones.

ANEJO 9

EASTERN AMERICA Eastern America Insurance Co.

TELEPHONE (809) 793-7202

Universal Insurance Company

TELEPHONE (809) 793-7113

G.P.O. BOX 71338, SAN JUAN, PUERTO RICO 00936

AVISO DE ACCIDENTE O PERDIDA • AUTOMOBILE ACCIDENT OR LOSS NOTICE REPORT

ASEGURADO / INSURED

NOMBRE / *NAME* _____ POLIZA NUM. / *POLICY NO.* _____

DIRECCION RESIDENCIAL / *HOME ADDRESS* _____ TELEFONO NUM. / *TELEPHONE NO.* _____

DIRECCION NEGOCIO / *BUSINESS ADDRESS* _____ TELEFONO NUM. / *TELEPHONE NO.* _____

HORA Y SITIO / TIME & PLACE

FECHA Y HORA DEL ACCIDENTE / *DATE & TIME OF LOSS OR ACCIDENT* A.M. P.M.

SITIO / *LOCATION*

AUTOMOVIL DEL ASEGURADO / INSURED AUTOMOBILE

AÑO / *YEAR* | MARCA / *MARK* | MODELO / *MODEL* | NUM. DE MOTOR O DE SERIE / *MOTOR OR SERIAL NO.* | NUM. TABILLA / *LICENSE NO.*

DUEÑO DEL AUTO ASEGURADO / *OWNER OF INSURED VEHICLE* | DIRECCION / *ADDRESS* | OTRO SEGURO / *OTHER INSURANCE*

NOMBRE DEL CONDUCTOR / *NAME OF DRIVER* | DIRECCION / *ADDRESS* | EDAD / *AGE* | TELEFONO / *PHONE*

CON QUE PROPOSITO SE USABA EL AUTOMOVIL AL OCURRIR EL ACCIDENTE / *FOR WHAT PURPOSE WAS AUTOMOBILE BEING USED AT TIME OF ACCIDENT*

SI ROBO, ESPECIFIQUE LA PROPIEDAD ROBADA / *IF THEFT, SPECIFY PROPERTY STOLEN* | DONDE PUEDE VERSE EL AUTOMOVIL (DIRECCION) / *WHERE MAY AUTO BE SEEN (ADDRESS)*

DETALLE LOS DAÑOS / *LIST DAMAGES* | CALCULO DEL COSTO DE LAS REPARACIONES / *ESTIMATED COST OF REPAIRS*

DAÑOS A LA PROPIEDAD DE OTROS / DAMAGE TO PROPERTY OF OTHERS

DUEÑO / *OWNER* | DIRECCION / *ADDRESS* | TELEFONO / *PHONE*

NOMBRE OTRO CONDUCTOR / *OTHER DRIVER* | DIRECCION / *ADDRESS* | EDAD / *AGE* | TELEFONO / *PHONE*

DETALLE LOS DAÑOS / *LIST DAMAGES* | ESTIMADO COSTO REPARACION / *ESTIMATED COST OF REPAIRS*

SI AUTOMOVIL, MARCA Y AÑO – SI OBJETO, EXPLIQUE / *IF AUTOMOBILE, MARK & YEAR – IF OBJECT, EXPLAIN* | NUM. TABILLA / *LICENSE NO. & STATE*

¿ESTABA ASEGURADO EL OTRO VEHICULO? / *WAS OTHER CAR INSURED?* | NOMBRE DE LA COMPAÑIA Y NUMERO DE POLIZA / *NAME OF COMPANY & POLICY NUMBER*

DAÑOS A LA PROPIEDAD DE OTROS / DAMAGE TO PROPERTY OF OTHERS

DUEÑO / *OWNER* | DIRECCION / *ADDRESS* | TELEFONO / *PHONE*

NOMBRE OTRO CONDUCTOR / *OTHER DRIVER* | DIRECCION / *ADDRESS* | EDAD / *AGE* | TELEFONO / *PHONE*

DETALLE LOS DAÑOS / *LIST DAMAGES* | ESTIMADO COSTO REPARACION / *ESTIMATED COST OF REPAIRS*

SI AUTOMOVIL, MARCA Y AÑO – SI OBJETO, EXPLIQUE / *IF AUTOMOBILE, MARK & YEAR – IF OBJECT, EXPLAIN* | NUM. TABILLA / *LICENSE NO. & STATE*

ESTABA ASEGURADO EL OTRO VEHICULO / *WAS OTHER CAR INSURED* | NOMBRE DE LA COMPAÑIA Y NUMERO DE POLIZA / *NAME OF COMPANY & POLICY NUMBER*

PERSONAS LESIONADAS / PERSONS INJURED

NOMBRE / *NAME*	DIRECCION / *ADDRESS*	EDAD / *AGE*	PASAJERO / *PASSENTER* AUTO ASEGURADO / *INJURED CAR*	OTRO CARRO / *OTHER CAR* (CHECK ONE)	PEATON / *PEDESTRIAN*	LESIONES / *EXTENT OF INJURIES*

MUNICIPIO DE-

INFORME DE ACCIDENTE
(No Automóvil)

ANEJO 10

ASEGURADO	Nombre			Teléfono:
	Dirección			
	Localización			
FECHA HORA Y LUGAR	Fecha y hora del accidente			
	Lugar			
LESIONADO	Nombre			Edad
	Dirección			Teléfono:
	Ocupación			
	Empleado por			Teléfono:
	Qué hacía cuando se lesionó			
LA LESION	Descripción de Lesión			
	Hospital o Médico			Teléfono:
	Tratamiento			
DAÑOS A LA PROPIEDAD	Dueño			Teléfono:
	Descripción de Daños			Costo Estimado
TESTIGOS	Nombre	Dirección		Teléfono
POLICIA	Agente	# Placa	Cuartel	Querella #
DESCRIPCION DEL ACCIDENTE				

FECHA Y HORA DE ESTE INFORME: _____

_____ Asegurado o Representante

_____ Reclamante o Lesionado

¿DONDE FUERON CURADOS LOS HERIDOS?
WHERE WERE INJURED TREATED? _____

¿DONDE HOSPITALIZADOS?
WHERE HOSPITALIZED? _____

TESTIGOS.
WITNESSES: _____

¿SE REPORTO A LA POLICIA?
WAS ACCIDENT REPORTED TO POLICE? _____

¿QUE CUARTEL?
WHAT STATION? _____

¿QUE ACCION TOMARON?
STATE ACTION TAKEN _____

¿EN QUE COMPAÑIA ESTA ASEGURADO AUTOMOVIL RECLAMENTE?
INSURANCE CARRIER FOR OTHER AUTOMOBILE _____

¿SE REPORTO A ACAA?
WAS ACCIDENT REPORTED TO ACAA? _____

¿QUE OFICINA?
WHAT OFFICE? _____

¿A QUE VELICIDAD IBA USTED Y EN QUE DIRECCION?
STATE AT WHAT SPEED GOING AND DIRECTION _____

¿A QUE VELOCIDAD Y EN QUE DIRECCION IBA EL OTRO AUTOMOVIL?
STATE SPEED AND DIRECTION OF OTHER AUTOMOBILE _____

DESCRIBA CONDICION CARRETERA SITIO ACCIDENTE
DESCRIBE CONDITION OF ROAD AT PLACE OF ACCIDENT _____

DESCRIPCION DEL ACCIDENTE
DESCRIPTION OF ACCIDENT _____

_____

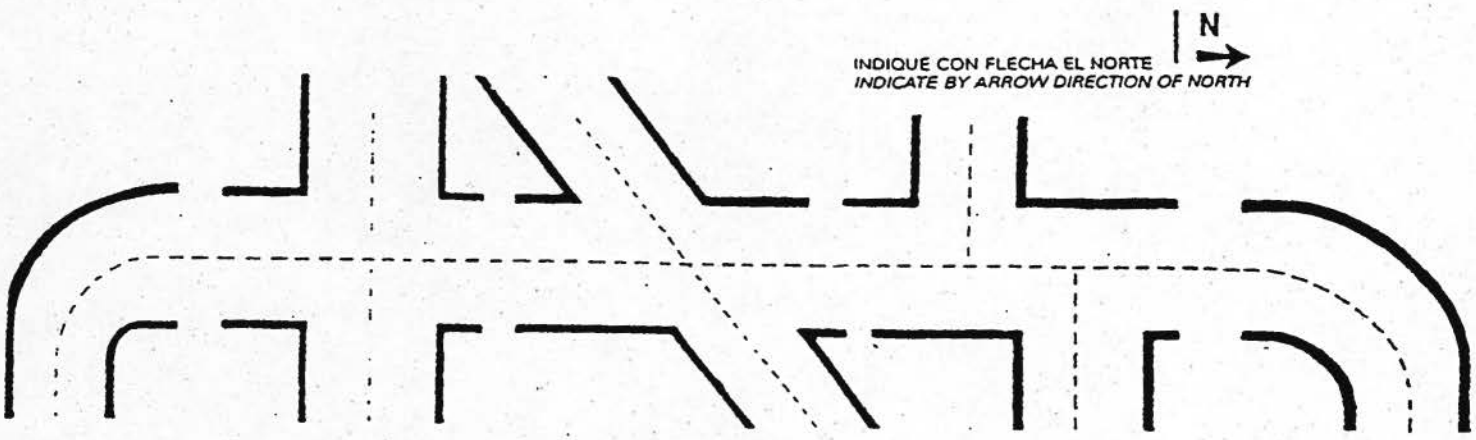
_____

_____

¿ALGUNA OTRA INFORMACION DE UTILIDAD?
ANY OTHER PERTINENT INFORMATION?

COMPLETE EL DIAGRAMA INDICANDO DIRECCIONES Y POSICIONES DE LOS VEHICULOS, ENSEÑANDO CLARAMENTE EL PUNTO DE IMPACTO.
COMPLETE THE FOLLOWING DIAGRAM A SHOWING DIRECTION AND POSITIONS OF AUTOMOBILES INVOLVED. DESIGNATING CLEARLY POINT OF CONTACT.

INDIQUE CON FLECHA EL NORTE
INDICATE BY ARROW DIRECTION OF NORTH



INSTRUCCIONES:
INSTRUCTIONS:

(1) USE LINEA SOLIDA PARA INDICAR EL PASO DEL VEHICULO ANTES DEL ACCIDENTE
USE SOLID LINE TO WHOW PATH OF VEHICLE BEFORE ACCIDENT.

LINEA DE PUNTOS DESPUES DEL ACCIDENTE.
DOTTED LINE AFTER ACCIDENT.

(2) ENUMERE CADA VEHICULO E INDIQUE DIRECCION EN QUE TRANSCURRIA
NUMBER EACH VEHICLE AND SHOW DIRECTION OF TRAVEL.

(3) INDIQUE MOTOCICLETA ASI
SHOW MOTORCYCLE BY

(4) INDIQUE PEATON ASI
SHOW PEDESTRIAN BY

FECHA DE REPORTE
DATE OF REPORT _____

FIRMA OPERADOR
SIGNATURE OF CHAUFFEUR _____

FIRMA ASEGURADO
SIGNATURE OF INSURED

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL VEGA ALTA

MODELO MOT-4-90-EP
Oficina de Propiedad
Municipio de Vega Alta

ANEJO 11

AVISO DE PERDIDA, HURTO O RUBO DE PROPIEDAD MUNICIPAL

1. Fecha y Hora de los hechos:___/___/___/. _____ AM PM

2. Lugar de los Hechos:_____

3. Núm. de Querella:_____

4. Decripción de la Propiedad:_____

5. Nombre, dirección, teléfono de la persona que se percata de los hechos:___

_____

_____

5-A. Personas a cargo y custodia de dicha propiedad:_____

_____

6. Nombre, dirección y teléfono de testigos:_____

_____

7. Daños a la propiedad de otros:_____ SI _____ NO

7-a. Dueño:_____

7-b. Dirección y teléfonos:_____

_____

7-c. Descripción de la Propiedad:_____

8. Se tomaron fotos? _____ SI _____ NO

Descripción del accidente:_____

_____

_____

_____

_____

_____

Fecha y Hora de completar este informe: _____/ ____/ ____/ _____ AM PM

_____
Nombre en letra de molde del Director de Dependencia o Representante

_____
Firma Director de Dependencia o su Representante

ANEJO B

MUNICIPIO DE VEGA ALTA
BOLETÍN INFORMATIVO
LEY DE PATENTES MUNICIPALES

I – LEY DE PATENTES MUNICIPALES – LEY # 113 del 10 de julio de 1974, según enmendada, por la ley # 82 del 30 de agosto de 1991.

II – FUNCIONARIOS AUTORIZADOS PARA ADMINISTRAR Y RECAUDAR LAS PATENTES

La autoridad de administrar y recaudar las patentes recae sobre el director de finanzas y todo aquel empleado municipal que haya sido nombrado por el director de finanzas.

III - ¿ QUIENES DEBERAN RENDIR?

A partir del 1ro de julio de 1991, estará sujeta al pago de patentes toda persona dedicada con fines de lucro a la prestación de cualquier servicio, a la venta de cualquier bien, a cualquier negocio financiero o a cualquier industria o negocio en el área geográfica del Municipio de Vega Alta.

IV - ¿QUÉ DOCUMENTOS DEBEN INCLUIR CON SU PLANILLA?

A – Aquellos negocios a los cuales su volumen de ventas exceda de un millón de dólares ($1,000,000.00) deberá acompañar su planilla con unos estados financieros auditados por un contador autorizado.

B- Aquellos otros cuyo volumen de ventas no lleguen al millón de dólares deberán acompañar con su planilla copia de la página o anejo donde se detallan los ingresos brutos y gastos de operación según fueron sometidos al Secretario de Hacienda para fines de la planilla de contribución sobre ingresos.

V- ¿CUÁNDO DEBERAN RENDIR?

A- Fecha de radicación
En o antes de la fecha de vigencia de la Ley de Patentes Municipales toda persona sujeta al pago de la patente estará obligada a rendir su declaración a mas tardar del 15 de abril de cada año.

B- Comienzo de Industria o Negocio Sujeto a Patente
Toda persona que comenzare cualquier industria o negocio sujeta al pago de patente estará obligada a notificarlo al director de finanzas del municipio correspondiente, a más tardar treinta (30) días después de comenzar tal actividad. El director de finanzas le extenderá una patente provisional exenta de pago por el semestre correspondiente a aquel que comienza dicha actividad.

VI - ¿CUÁNDO DEBERAN PAGAR LA PATENTE?

Se le concederá el cinco por ciento (5%) de descuento, si paga el monto total de la patente en o antes del 15 de abril de cada año.

1. Las patentes vencerán en plazos semestrales: 1ro de julio y el 1ro de enero de cada año.

VII – PRORROGAS

El director de finanzas podrá conceder una prórroga para rendir la declaración mediante aquellas reglas y reglamentos que el Comisionado de Asuntos Municipales prescriba. La concesión de la prorroga no exime a la persona del pago de patente, por lo que deberá estimar su volumen de negocios y pagar la misma en la fecha prescrita. Excepto en el caso de personas fuera del país, ninguna prorroga será concedida por un período mayor de seis (6) meses.

VIII – TIPOS CONTRIBUTIVOS

Las referidas patentes se impondrán y cobrarán de acuerdo a la segunda sección de la Ordenanza Núm. 13 y en armonía con los tipos contributivos autorizados en la ley de patentes municipales, como se indica a continuación:

A – Se le impondrá y cobrará a toda persona dedicada a cualquier negocio financiero una patente de 1.50 % del total de volumen de negocio durante el año fiscal 2001-02 y años subsiguientes.

B – En el caso de las asociaciones de ahorro y préstamos, se le impondrá y cobrará los derechos de patente que se indican a continuación:

Durante el año 2001-02 el 1.00% de su volumen de negocio.
Durante los años fiscales 2001-02 y 2002-03 el 1.25% de su volumen de negocio.

C – Se impondrá y cobrará a toda persona dedicada a la prestación de cualquier servicio, a la venta de cualquier bien a cualquier industria o negocio no comprendido bajo el inciso A y B de esta sección, durante el año fiscal 2002-03 y años fiscales subsiguientes, una patente de .50% de todo el volumen de negocio.

IX – INFORMACIÓN ADICIONAL

Para cualquier información adicional puede visitar nuestras oficinas en horas laborables de 8:00 A.M. a 4:30 P.M. puede comunicarse al teléfono 883-5900.

Benjamín Declet Salgado
Director de Finanzas

ANEJO C

GOBIERNO MUNICIPAL DE VEGA ALTA
DEPARTAMENTO DE TRANSPORTACION

14450

DESPACHO DE GASOLINA, DIESEL Y LUBRICANTES

FECHA 3-25-02 MILLAJE 10762

TABLILLA 0359 DEPENDENCIA O.P

4 976520-2
5 307975.1
7 6650
8 4706

CANTIDAD

_____ BOMBA #1 DIESEL

_____ BOMBA #2 GASOLINA

_____ BOMBA #3 GASOLINA

_____ BOMBA #4 GASOLINA

38 BOMBA #5 DIESEL

_____ ACEITE DE MOTOR

_____ ACEITE HIDRAULICO

_____ ACEITE DE TRANSMISION

FIRMA DESPACHADOR

FIRMA CONDUCTOR

ORIGINAL - Chofer Luego de llevar a oficina devolver al taller.) **AMARILLA** - Cuadre **ROSA** - Libro

GOBIERNO MUNICIPAL DE VEGA ALTA
DEPARTAMENTO DE TRANSPORTACION

14472

DESPACHO DE GASOLINA, DIESEL Y LUBRICANTES

FECHA _____ MILLAJE _____

TABLILLA _____ DEPENDENCIA _____

CANTIDAD

_____ BOMBA #1 DIESEL

_____ BOMBA #2 GASOLINA

_____ BOMBA #3 GASOLINA

_____ BOMBA #4 GASOLINA

_____ BOMBA #5 DIESEL

_____ ACEITE DE MOTOR

_____ ACEITE HIDRAULICO

_____ ACEITE DE TRANSMISION

_____ FIRMA DESPACHADOR

_____ FIRMA CONDUCTOR

ORIGINAL - Chofer Luego de llevar a oficina devolver al taller.) **AMARILLA** - Cuadre **ROSA** - Libro

S-1

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA, P.R.

HOJA DE INVENTARIO PERPETUO

Nivel de Existencia
Máxima _____
Mínima _____

_____ DESCRIPCION O NOMBRE DEL ARTICULO

_____ UNIDAD

RECIBIDO					DESPACHOS				BALANCE		
Fecha	Núm. de Documento	Cantidad	Precio por Unidad	Costo Total	Fecha	Núm. de Documento	Cantidad	Costo Total	Cantidad	Precio por Unidad	Costo Total

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA

FORMULARIO DE REPARACION 1789

CANT.	DESCRIPCION DE PIEZAS	PRECIO	
	N/C		
	TOTAL		

ACCESORIOS

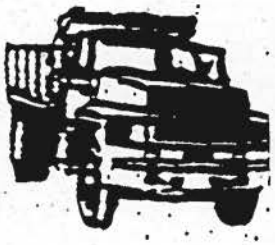
Mecanico: Julio Gonzalez 50/de obra.

Policía Municipal	NO. DE SERIE	FECHA 9/nov/01
AÑO Y MODELO 2000 Chevrolet 3/4	NO. MOTOR	TAB. NUM. 5895
		MILLAJE

DESCRIPCION DEL TRABAJO	PRECIO
Quita Tapa que se encuentra en el Cordón	
Terminado	
Mecanico = Alvin Pantoja. OK - 9 - NOV - 2001	TOTAL TRABAJO
	TOTAL PIEZAS
	ACCESORIOS
Firma	TOTAL

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE VEGA ALTA

DEPARTAMENTO DE TRANSPORTACION
ALMACEN DE PIEZAS Y COMBUSTIBLE

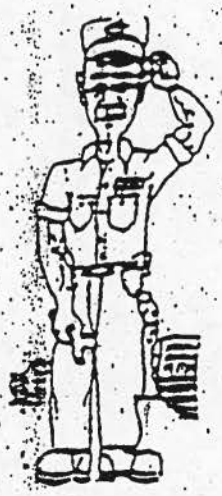


PERIODO DE: 25 AL _____ DE MARZO DEL 02

INFORME DIARIO DE DESPACHO DE GASOLINA, ACEITE Y DIESEL.

DESCRIPCION	LECT. AL COMENZAR OPERACIONES	LECT. AL CIERRE OPERACIONES	TOTAL DE DESPACHO	TOTAL BOLETOS POR BOMBAS
BOMBA #1 DIESEL	104 201.0	104 201.0	0	0
BOMBA #2 GASOLINA	527 469.0	527 469.0	0	0
BOMBA #3 GASOLINA	907 900.5	907 900.5	0	0
BOMBA #4 GASOLINA	976 231.5	976 520.2	288.7	
BOMBA #5 DIESEL	307 692.0	307 973.1	281.1	
BOMBA #6 GASOLINA	24 355.1	24 355.1	0	0
ACEITE DE MOTOR	6643	6650	7	2
ACEITE HIDRAULICO	4690	4706	16	2
			TOTAL BOLETOS	

CERTIFICO: QUE EE VERIFICADO EL DESPACEO DE GASOLINA, ACEITE Y DIESEL DURANTE EL: DIA DE HOY, _____ DE _____ DEL _____ Y QUE EL MISMO ESTA CORRECTO Y EN ORDEN.



_____
ENCARGADO DE ALMACEN Y COMBUSTIBLE

Gobierno Municipal de Vega Alta

DEPARTAMENTO DE TRANSPORTACION

INFORME DIARIO DE GUARDIAN EN TURNO

NOMBRE DEL GUARDIAN Luis O. Naoedo TURNO NUM. I

TURNO QUE TRABAJO: DESDE EL DIA 23/07/01 HORA ENTRADA 500 AM

HASTA EL DIA 23/07/01 HORA SALIDA 1:00 PM.

INFORME SUCEDIDO DURANTE MI TURNO

S/N

LECTURA BOMBA DE COMBUSTIBLE

M. AL COMENZAR OPERACIONES		AL CIERRE DE OPERACIONES	
BOMBA DIESEL	078710-8	BOMBA DIESEL	
BOMBA GAS.	478007-2	BOMBA GAS.	
BOMBA GAS.	902516-9	BOMBA GAS.	
BOMBA GAS.	921027-2	BOMBA GAS.	
BOMBA DIESEL	263525-1	BOMBA DIESEL	
BOMBA GAS.	024286-4	BOMBA GAS.	
ACEITE MOTOR	5548	ACEITE MOTOR	
ACEITE HID.	2370	ACEITE HID.	

CERTIFICO: QUE HE VERIFICADO EL DESPACHO DE GASOLINA, ACEITE Y DIESEL DURANTE EL 23 Julio DEL 2001 Y QUE TODO ESTA CORRECTO Y EN ORDEN.

ESTADO LIBRE ASOCIADO DE PUERTO RICO

Gobierno Municipal del Pueblo de Vega Alta

INFORME DIARIO DE GUARDIAS EN TURNO

NOMBRE DEL GUARDIA: _____ TURNO NUM: _____

TURNO QUE TRABAJO:

DESDE EL DIA _____ HORA ENTRADA: _____

HASTA EL DIA: _____ HORA DE SALIDA: _____

INFORME SOBRE ACONTECIMIENTO DURANTE EL TURNO: _____

_____

_____

_____

_____

_____

_____

_____

LECTURA BOMBA DE COMBUSTIBLE

AL COMENZAR OPERACIONES	AL CIERRE OPERACIONES
BOMBA DIESEL _____	BOMBA DIESEL _____
BOMBA GAS. _____	BOMBA GAS. _____
BOMBA GAS. _____	BOMBA GAS. _____
BOMBA GAS. _____	BOMBA GAS. _____
BOMBA DIESEL _____	BOMBA DIESEL _____
BOMBA GAS. _____	BOMBA GAS. _____
ACEITE MOTOR _____	ACEITE MOTOR _____
ACEITE HID. _____	ACEITE HID. _____

CERTIFICO: QUE HE VERIFICADO EL DESPACHO DE GASOLINA, ACEITE Y DIESEL DURANTE EL _____ DEL _____ Y QUE TODO ESTA CORRECTO Y EN ORDEN.

ESTADO LIBRE ASOCIADO DE PUERTO RICO

GOBIERNO MUNICIPAL DE VEGA ALTA

FORMULARIO DE REPARACION 1709

CANT.	DESCRIPCION DE PIEZAS	PRECIO	
	TOTAL		

ACCESORIOS

Mecanico

		FECHA
	NO. DE SERIE	TAB. NUM.
AÑO Y MODELO	NO. MOTOR	MILLAJE

DESCRIPCION DEL TRABAJO	PRECIO

TOTAL TRABAJO		
TOTAL PIEZAS		
ACCESORIOS		
TOTAL		

Firma

ESTADO LIBRE ASOCIADO DE PUERTO RICO

Gobierno Municipal de Vega Alta

REGISTO DE SALIDA Y REGRESO DE LOS VEHICULOS MUNICIPALES

NUM. TAB.	DESCRIPCION DEL VEHICULO	NOMBRE DEL CONDUCTOR	FIRMA DEL CONDUCTOR	HORA SALIDA	INICIAL GUARDIAN	HORA REGRESO	INICIAL GUARDIAN	COMENTARIOS

ESTADO LIBRE ASOCIADO DE PUERTO RICO

Gobierno Municipal del Pueblo de Vega Alta

DEPARTAMENTO OBRAS PUBLICAS

REGISTRO DE SALIDA Y REGRESO VEHICULOS MUNICIPALES

FECHA: _____

NUM. TAB.	VEHICULO	FIRMA CONDUCTOR	HORA SALIDA	MILLAJE	INICIAL GUARDIA	LUGAR VISITADO	HORA REGRESO	MILLAJE	INICIAL GUARDIA	COMENTARIO

ANEJO D

Funding #1

HUDCAPS for Windows Thu Jan 24 15:06:48 2002

File Edit Actions Options Window Help

Payment Schedule Table (PAST)

Field Office: 4NRH YES Approval:

○ Pending ◉ Approved ○ Rejected

☐ Payments Suspended

HA Fiscal Year: 02 HA FY End: 06 / 30

Housing Authority: RQ058 MUNICIPALLITY OF VEGA ALTA

Program Type: VO Number of Scheduled Payments: 012

Fund Incrmnt/Prjct Nmbr: Current Schedule Revision Number: 000

32,113	0		0	0	32,113
32,108	0		0	0	32,108
32,108	0		0	0	32,108
32,108	0		0	0	32,108
32,108	0		0	32,108	0
32,108	0	109,660.	0	32,108	0
32,108	0		0	32,108	0
32,108	0		0	13,336	18,772
32,108	0		0	0	32,108
32,108	0		0	0	32,108
32,108	0		0	0	32,108

Bal

Dic.	$32,108.00
Enero	32,108.
Feb.	32,108.
Mar.	13,336
	$109,660.00

Finding #1

Department of Housing & Urban Development
Section 8 Financial Management Center
2345 Grand Boulevard, Suite 1150
Kansas City, Missouri 64108

Summary of Voucher for Payment of
Annual Contribution and Operating Statement
Form HUD-52681

RECIBIDO
CORREO PUERTO RICO
05 NOV 2001
OFICINA DEL ALCALDE
MUNICIPIO DE VEGA ALTA

Housing Authority Name & Address	Project Number	Fiscal Year Ended
Honorable Juan Cruzado Laureano Mayor Municipality of Vega Alta PO Box 1390 Vega Alta, Puerto Rico 00692	RQ056-VO	JUNE 30, 2001

The following shows the amount of Annual Contributions, Total Partial Payment Approved, and the net amount of the settlement which represents the overpayment due HUD or underpayment due your Authority:

Total Annual Contributions Due - Line 34	$178,067
Total Partial Payments Approved by HUD – Line 35	$287,727
Underpayment Due PHA – Line 36	$
Esta cantidad fue cobrada en lo presupuestado Overpayment Due HUD – Line 37	$109,660

Remarks:

Please be informed that our office transferred $125,749 from the Voucher Program to the Certificate Program. Because of the merger of units, Annual Budget Authority and ACC Reserves from the Certificate Program to the Voucher Program, it was imperative that we increase your costs within the Certificate Program to avoid an Offset because the Municipality no longer maintains a Certificate Program. As a result of the transfer, the costs within the Voucher Program decreased while the amount of the Offset increased. Please keep in mind that no Offset occurred in the Certificate Program.

It is no longer necessary to submit form HUD-52595, Balance Sheet for Section 8, to the Financial Management Center (FMC).

Due to the transfer, there is an Offset due HUD in the amount of $109,660 which will be deducted from your September 1, 2001 Housing Assistance Payment in the Voucher Program.

If you have any questions, please contact Ms. Sylvia A. Boyle, Senior Financial Analyst, at toll-free number (888) 404-3893, ext. 1049.

Approved by:	Date:
Robert Boepple Senior Financial Analyst	10/29/01

Voucher for Payment of Annual Contributions and Operating Statement

Housing Assistance Payments Program

See instructions in appropriate program Handbooks

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0149
(Exp. 7/31/2001)

Public reporting burden for this collection of information is estimated to average 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless that collecton displays a valid OMB control number. Authority for this collection of information is the Housing and Community Development Act of 1987. Housing Agencies (HAs) required to maintain financial reports in accordance with accepted accounting standards too permit timely and effective audits. The financial records identify the amount of annual contributions that are received and disbursed by HAs. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

1. Public Housing Agency (HA) (name and address)
Municipality of Vega Alta
P. O. Box 1390
Vega Alta, PR 00692

2. Program Type: [ ] Section 23 [X] Section 8

3. Project Number: RQ 056 VO

Voucher Number (HUD use only):

4. PHA Annual Contributions Contract Number: A-0051 (PR) SE

5. HA Fiscal Year Ending Date (mark one and complete the year as yyyy): [ ] (a) March 31 [X] (b) June 30 [ ] (c) Sept. 30 [ ] (d) December 31 — 2001

6. HUD Field Office: Caribbean Area Field Office

7. HUD Regional Office: Atlanta Region IV

8. Beginning date of First PHA Fiscal Year (mm/dd/yyyy):

9. Housing Program type (mark one)
[ ] (a) New Construction [ ] (b) Substantial Rehab.
[ ] (c) Moderate Rehab. [ ] (d) Rental Certificates
[X] (e) Rental Vouchers

10. Number of Dwelling Units: Under ACC (Supported by Annual Contribution): ; Under Lease:

11. Number of Unit Months: 870

Request is hereby made for the payment of annual contributions pursuant to the terms and conditions of the above numbered Annual Contributions Contract for the project and fiscal year shown above.

Part I. Request for Payment	Approved Budget Estimates (a)	PHA Actuals (Rental Vouchers only) Housing Payments (b)	PHA Actuals (Rental Vouchers only) PHA Fee (c)	PHA Actuals Total (d)	HUD Approved (Rental Vouchers only) Housing Payments (e)	HUD Approved (Rental Vouchers only) PHA Fee (f)	HUD Approved Total (g)
Maximum Annual Contributions Available 12. Maximum Annual Contributions Commitment (per ACC)	133,990.			133,990	–		282,032
13. Prorata Maximum Annual Contributions applicable to a period in excess of twelve months	198,125.			198,125.	–		—
14. Maximun Annual Contributions for Fiscal Year (Lines 12 and 13)	332,115.			332,115.	–		282,032
15. Contingency Reserve, Project Account, or Subsidy, or Fee Reserve 2825 Section 23 Projects 2827 Section 8 Projects 2827.1 Rental Voucher Subsidy 2827.2 Renral Voucher Fees	29,788.			29,788.	–	30,570 T	60,358
16. Total Annual Contributions Available	361,903.			361,903.			342,390
Annual Contributions Required 17. 4715 Housing Assistance Payments	302,700.			263,878.93	(125,718.94)		138,160
18. Security and Utility Deposit Fund (Section 23 only)							
19. Ongoing Administrative Fees Earned	28,768.			37,244.70		2,722	39,966
20. Hard-to-House Fees Earned (Rental Certificates, Rental Vouchers, and Moderate Rehabilitation units converted to Rental Certificates)	225			—			

Part I. Request for Payment	Approved Budget Estimates (a)	PHA Actuals (Rental Vouchers only) Housing Payments (b)	PHA Actuals (Rental Vouchers only) PHA Fee (c)	PHA Actuals Total (d)	HUD Approved (Rental Vouchers only) Housing Payments (e)	HUD Approved (Rental Vouchers only) PHA Fee (f)	HUD Approved Total (g)
21. Actual Independent Public Accountant Audit Costs							
22. Actual Preliminary Administrative and General Expense							
23. Actual Preliminary Administrative and General Expense attributable to carryover from FY ending*							
24. Actual Preliminary Non-Expendable Equipment Expense							
25. Actual Preliminary Non-Expendable Equipment Expense attributable to carryover from FY ending*							
26. Total Funds Required (sum of lines 17 thru 25)	331,693.00			301,123.63		(122,997.63)	178,126
27. Deficit at end of preceding Fiscal Year							
28. Proect Receipts other than Annual Contributions (3610, 3690, 7530, and Section 23 Security and Utility Deposits Repaid)				(58.78)			
29. Ongoing Administrative Fee Reduction							
30. Total Annual Contributions Required (line 26 plus line 27 minus line 28 minus line 29, if applicable)				301,064.85		122,938.85	178,067
Balance of Annual Contributions Available 31. Project Account Balance (amount by which line 16 exceeds line 30)				60,838.15		103,948.85	164,323
32. Deficit (amount by which line 30 exceeds line 16)				0.00			
33. Provision for Project Account a) Increase (amount by which line 31 exceeds line 15)				31,050.15		72,914.85	103,965
b) Decrease (amount by which line 15 exceeds line 31)							
Year End Settlement 34. Annual Contributions due for Fiscal Year (line 30 minus line 32)				301,064.85		122,997.85	178,067
35. Total Partial Payments Approved by HUD for Fiscal Year				331,693.00		43,966.00	287,727
36. Underpayment due PHA (amount by which line 34 exceeds line 35)							
37. Overpayment due HUD (amount by which line 35 exceeds line 34)				30,628.15		79.32	109,660

* Show all dates as (mm/dd/yyyy)

	PHA Actuals (Rental Vouchers only)			HUD Approved (Rental Vouchers only)		
Part II. Operating Receipts	Housing Payments (b)	PHA Fee (c)	PHA Actuals Total (d)	Housing Payments (e)	PHA Fee (f)	HUD Approved Total (g)
38. 3300. Interest Earned on Operating Reserve Investments						
39. 3310 Interest Earned on General Fund Investments			58.78			
40. 3300.1 Fraud Recovery Funds Retained						
41. 7530 Receipts from Non-Expendable Equipment not Replaced						
42. Total Operating Income (sum of lines 38 thru 41)			58.78			
43. Total Annual Contributions Required (line 30)			301,064.85			178,067
44. Total Receipts (sum of lines 42 thru 43)			301,123.63			178,125.78
Part III. Operating Expenditures			263,878.93			
45. 4715 Housing Assistance Payments						138,160
46. Independent Public Accountant Costs (Section 8 only)						
Ongoing Administrative Expenses						
47. 4110 Administrative Salaries			29,782.39			
48. 4130 Legal Expense						
49. 4140 Staff Training						
50. 4150 Travel						
51. 4180 Office Rent						
52. 7520 Replacement of Non-Expendable Equipment						
53. 7540 Property Betterments and Additions						
54. 4190 Sundry Administrative Expense			5,676.75			
55. 4400 Maintenance and Operation (Non-Expendable Equipment)						
56. 4510 Insurance						
57. 4530 Terminal Leave Payments						
58. 4540 Employee Benefit Contributions			4,526.38			
59. 4590 Other General Expense						
60. Total Administrative Expenses (sum of lines 47 thru 59)			39,985.52			
Preliminary Expense (Attach Supporting Documentation)						
61. 4012/4110 Administrative Salaries						
62. 4012/4130 Legal Expense						
63. 4012/4150 Travel						
64. 4012/4170 Accounting Fees						
65. 4012/4180 Office Rent						
66. 4012/7520 Replacement of Non-Expendable Equipment						
67. 4012/7540 Property Betterments and Additions						
68. 4012/4190 Sundry Administrative Expense						
69. 4012/4540 Employee Benefit Contributions						
70. 4012/4400 Maintenance and Operation (Non-Expendable Equipment)						
71. 4012/4510 Insurance						
72. Total Preliminary Expense (sum of lines 61 thru 71)						
73. Total Operating Expenditures (sum of lines 45, 46, 60, and 72)			303,864.45			178,145.52

	PHA Actuals (Rental Vouchers only)			HUD Approved (Rental Vouchers only)		
	Housing Payments (b)	PHA Fee (c)	PHA Actuals Total (d)	Housing Payments (e)	PHA Fee (f)	HUD Approved Total (g)
Prior Year Adjustments						
74. Affecting Residual Replacements (or Deficit) - for Debit (Credit)						
75. Total Operating Expenses (sum of lines 73 and 74)			303,864.45			178,145.52
76. Net Income (or Deficit) before provision for Operating Reserve (line 44 minus line 75)			2,740.82			(19.74)
Part IV. Analysis of Operating Reserve						
77. Operating Reserve - Balance at beginning of FY covered by this statement 2824 Section 23 2826 Section 8 2826.1 Rental Vouchers			39,217.46			
78. Cash Withdrawals for Reserve during Fiscal Year			0.00			
79. Net Operating Reserve after Cash Withdrawals (line 77 minus line 78)			39,217.46			
80. Net Income (or Deficit) before provision for Operating Reserve (line 76)			(2,740.82)			(19.74)
81. Net Deficit brough forward from preceding Fiscal Year (line 86)			0.00			
82. Total Income (or Deficit) (line 80 minus line 81)			(2,740.82)			(19.74)
Provisions for Operating Reserves (Account 7016/Sec. 8; Account 7016.1/Rental Vouchers)						
83. Addition (Amount of income, if any, on line 82)						
84. Deduction (Amount of deficit, if any, on line 82, but not to exceed the amount of line 80)			(2,740.82)			(19.74)
85. Operating Reserve - Balance at end of FY covered by this statement (line 79 plus line 83 minus line 84, as applicable)			36,476.66			39,197.74
86. Deficit at end of FY covered by this statement, if any (line 82 minus line 84)						
Status of Contingency Reserve (Section 23 Projects only)						
87. 2825 Contingency Reserve - Balance at end of FY (the lesser of line 31 or 10% of line 12)						
88. 7025 Provision for Contingency Reserve a) Increase (amount by which line 87 exceeds line 15) b) Decrease (amount by which line 15 exceeds line 87)						
Status of Security and Utility Deposit Fund (Section 23 Projects only)						
89. 2168.1 Security and Utility Deposit Funds provided						
90. 2168.2 Security and Utility Deposits (Uncollectable Advances)						
91. Balance of Security and Utility Deposit Fund (line 89 minus line 90)						
92. 1127 Accounts Receivable - Advances for Security and Utility Deposit						
93. Security and Utility Deposit Funds available (line 91 minus line 92)						

Name of Public Housing Agency
Municipality of Vega Alta
P. O. Box 1390
Vega Alta, PR 00692

Title of Authorized PHA Official
Mayor

Signature of Authorized PHA Official and Date
08/14/01

The Field Office has reviewed calculations of the Ongoing Administrative Fee. The HUD approved totals are the official totals as reported in HUD CAPS.

Name of Office

Signature of Director, Office of Public Housing and Date
10/29/01

I Certify that: (1) housing assistance payments have been or will be made only in accordance with Housing Assistance Payments Contracts or Rental Voucher Contracts in the form prescribed by HUD and in accordance with HUD regulations and requirements; (2) units have been inspected by the HA in accordance with HUD regulations and requirements; and (3) this voucher for annual contributions has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (16 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Overpayment received from PHA $ _____

Underpayment Certified for payment $ _____

Date Underpayment Certified (mm/dd/yyyy) _____

Mun of Vega Alta
RQ 056-00 (7-1-00 to 6-30-01)

870 unit mths

7-1-00 to 9-30-00	10-1-00 to 6-30-01
42.81	46.99
× 219	× 651
9,375.39	30,590.49

$30,590.49
9,375.39
39,965.88

ANEJO E

COMPROBANTE DE DESEMBOLSO

PREINTERVENCION
JAN 2 9 2002
CONTABILIDAD
MUNICIPIO DE VEGA ALTA

MUNICIPIO DE: Vega Alta

Dependencia Municipal: Sección 8

DISTRIBUCIÓN:
ORIGINAL - FINANZAS
COPIA - DEPENDENCIA
COPIA - COMPRA

NOMBRE: Municipio Juana Díaz Sección 8 Finding #3

DIRECCIÓN:

Zona Postal:

INFORMACION GENERAL

Número de Lote	Tipo	Núm. de Comprobante	Fecha (mm/dd/aa)	Calendario	Número de Orden de Compra	Número del Suplidor
714	VR	44558	01/31/02	01/2002	2002/319	

Número de Factura	Fecha de Vencimiento (mm/dd/aa)	Referencia	Descripción	Código de Retención (I/N/P/W)	Importe Total
			Pago de renta, utilidades y Adm. Fee de Maria Rivero		12,998 64

DISTRIBUCION DEL DESEMBOLSO

Dist.	Línea	Fondo	Dep.	Prog	Sub. Prog.	Act.	Núm. Cuenta	ID Aport.	Cod. de Pago	Importe del Gasto	Importe de Liquidación
		03	13	04			94.92			12,998 64	

CERTIFICACION

Observaciones:

Certifico que la transacción arriba indicada esta de acuerdo con las leyes y reglamentos vigentes y que no he aprobado la misma previamente, por lo cual autorizo su pago.

Alcalde o su Representante Autorizado — Fecha

OFICINA DE PRE-INTERVENCIONES

Certifico que los documentos adjuntos están a tono con la Ley, ordenanza, resoluciones, contratos y reglamentación vigente.

Encargado de Pre- Intervenciones — Fecha 1/29/02

Certifico que la firma del encargado de preintervención es correcta, que los computos de este comprobante son correctos y que el mismo puede cargarse a las cuentas mencionadas.

Director de Finanzas — Fecha 1/29/02

Certifico que he efectuado el pago de esta comprobante con el

Cheque Número: _____

Pagador Oficial — Fecha

ORDEN DE COMPRA O SERVICIO

PREINTERVENCION

JAN 25 2002

CONTABILIDAD
MUNICIPIO DE VEGA ALTA

[X] NUEVA
[ ] REVISIÓN

MUNICIPIO DE: Vega Alta

Dependencia Municipal: Sección 8

Oficina o Departamento:

SUPLIDOR

NOMBRE: Municipio Juana Díaz Sección 8

DIRECCIÓN:

NÚMERO DE VENDEDOR:

ENTREGAR A

DEPENDENCIA O PROGRAMA:

DIRECCIÓN:

FECHA DE ENTREGA:

NÚM. DE ORDEN: 20021319

FECHA (mm/dd/aa):

CERTIFICADO POR
OFICIAL - PREINTERVENCION

DISTRIBUCION:
ORDEN:
ORIGINAL - SUPLIDOR
COPIA - FINANZAS
RECIBO:
COPIA - DEPENDENCIA

DESCRIPCION DE LA COMPRA O SERVICIO

CANTIDAD	UNIDAD	DESCRIPCIÓN Y REFERENCIA DE LA COMPRA	PRECIO POR UNIDAD	IMPORTE		PROPÓSITO Y OBSERVACIONES
		Pago de renta y Adm. Fee de Maria Rivero $315.54 (enero a junio 2001) $312.54 (julio 2001) $309.54 (agosto a dic. 2001)		12,998	64	$310.54 (oct. a dic. 98) $310.54 (enero 99) $318.54 (feb. a dic 99) $318.54 (enero a mayo 2000) $342.54 (junio a julio 2000) $328.54 (ago.00) $164.27 (sept. 1 al 15, 2000) $157.55 (sept. 16 al 30, 2000) $315.54 (oct. a dic. 2000)

Certifico que los artículos arriba enumerados son necesarios para uso de esta dependencia.

APROBADA:

ALCALDE O SU REPRESENTANTE AUTORIZADO

Velma Nerán Canales
JEFE DE LA DEPENDENCIA

PARA USO DE LA OFICINA DE FINANZAS

DISTRIBUCION ORDEN DE COMPRA

NÚMERO DE DE LOTE	CALENDARIO (mm/aa)	REFERENCIA	DESCRIPCIÓN	IMPORTE TOTAL DE LA ORDEN	
686	12/01		Pago de renta y Adm. fee de Maria Rivero (Portability)	$12,998	64

DIST.	FONDO	DEP.	PROG.	SUB. PROG.	ACT.	CUENTA	ID APORT.	DESCRIPCIÓN DE LA CUENTA	IMPORTE	
	03	13	04			94.92		Pago "Portability"	$12,998	64
								TOTAL:	$12,998	64

CERTIFICO QUE EN LA CUENTA ARRIBA EXPRESADA, DESPÚES DE DEDUCIRLE EL IMPORTE TOTAL DE LAS ORDENES CERTIFICADAS POR MI ANTERIORMENTE, HAY CREDITO DISPONIBLE PARA EL PAGO DE LOS ARTÍCULOS O MATERIALES ENUMERADOS EN LA PRESENTE.

DIRECTOR DE FINANZAS O SU REPRESENTANTE AUTORIZADO

CIA	V/R	P/O	DESCRIPCION	CANT GASTO	CANT LIQUIDADA	NO DIST
I	II	APORT	SAP c/a 483.2			
			PAGO PORT OCT.95-ENE.	12998.64		
			PAGO PORT. JUANA DIAZ			
MUNICIPIO DE JUANA DIAZ						
		N	7	12998.64	12998.64	
				12998.64	12998.64	
				12998.64	12998.64	

Atención: Mildred 2-0-2867
Sección 8

ESTADO LIBRE ASOCIADO DE PUERTO RICO

Municipio de Juana Diaz

PRODRAMA DE RENTA SUBSIDIADA

SECCION 8

Hon. Ramón A. Hernández Torres
Alcalde

Apartado 1
Juana Díaz, Puerto Rico 0
Tel. (787) 837-2185 Ext.2210,2

	Factura Vega Alta	Por Maria Rivero	
MES	PAGO FACTURADO	PAGO RECIBIDO	DEUDA
09/16/1997	314.54	0	
10/01/1997	314.54	0	
11/01/1997	314.54	0	
12/01/1997	314.54	0	
01/01/1998	314.54	0	
02/0101998	314.54	0	
03/01/1998	314.54	0	
04/01/1998	314.54	0	
05/01/1998	314.54	0	
06/01/1998	314.54	0	
07/01/1998	314.54	0	
08/01/1998	314.54	0	
09/01/1998	314.54	3,774.48	
10/01/1998	310.54	0	
11/01/1998	310.54	0	
12/01/1998	310.54	0	
01/01/1999	310.54	0	
02/01/1999	318.54	0	
03/01/1999	318.54	0	
04/01/1999	318.54	0	
05/01/1999	318.54	0	
06/01/1999	318.54	0	
07/01/1999	318.54	0	
08/01/1999	318.54	0	
09/01/1999	318.54	0	
10/01/1999	318.54	0	
11/01/1999	318.54	0	
12/01/1999	318.54	0	
01/01/2000	318.54	0	
02/01/2000	318.54	0	
03/01/2000	318.54	0	
04/01/2000	318.54	0	
05/01/2000	318.54	0	
06/01/2000	342.54	0	
07/01/2000	342.54	0	
08/01/2000	328.54	0	

09/01/2000	164.27	0	
09/16/2000	157.77	0	
10/01/2000	315.54	0	
11/01/2000	315.54	0	
12/01/2000	315.54	0	
01/01/2001	315.54	0	
02/01/2001	315.54	0	
03/01/2001	315.54	0	
04/01/2001	315.54	0	
05/01/2001	315.54	0	
06/01/2001	315.54	0	
07/01/2001	312.54	0	
08/01/2001	309.54	0	
09/01/2001	309.54	0	
10/01/2001	309.54	0	
11/01/2001	309.54	0	
12/01/2001	309.54	0	
01/01/2002	309.54	0	
TOTAL	16773.12	3774.48	12,998.64

Adjunto enviamos la factura de la Sra. Maria Rivero, la cual está residiendo en nuestra jurrisdicción.

Cualquier duda al respecto, favor de comunicarse al (787) 837-8962 con la Sra. Milva L. Rodríguez.

Cualquier discrepancia que pueda surgir debe ser por el "administrative fees". Si la cantidad que le facturamos no es la correcta, favor de indicarlos la misma.

Gracias por su ayuda,

Milva L. Rodríguez

ANEJO F

Municipalities

Finding #1

DUPLICADO VEGA ALTA 239

MUNICIPIO DE VEGA ALTA
HOUSING VOUCHER PROGRAM
91 CALLE LUIS MUNOZ RIVERA
VEGA ALTA PR 00692

ACCOUNT NUMBER
057-831254
STATEMENT DATE
FEBRERO 28, 2002
PROXIMO ESTADO
MARZO 29, 2002

S E C C I O N D E C H E Q U E S

I N F O R M A C I O N D E T R A N S A C C I O N E S

FECHA	REFERENCIA	DESCRIPCION			CREDITOS	DEBITOS	BALANCE
		BALANCE PAGINA ANTERIOR					70,875.34
02/12	220430498	CHEQUE	NUMERO	8532		248.00-	70,627.34
02/12	220414887	CHEQUE	NUMERO	8587		169.00-	70,458.34
02/12	220307057	CHEQUE	NUMERO	8606		58.00-	70,400.34
02/12	220430532	CHEQUE	NUMERO	8589		6.00-	70,394.34
02/13	330125793	CHEQUE	NUMERO	8592		450.00-	69,944.34
02/13	330125794	CHEQUE	NUMERO	8558		430.00-	69,514.34
02/13	330621827	CHEQUE	NUMERO	8553		394.00-	69,120.34
02/13	330125724	CHEQUE	NUMERO	8551		197.00-	68,923.34
02/13	110427011	CHEQUE	NUMERO	8562		486.00-	68,437.34
02/13	110427012	CHEQUE	NUMERO	8538		483.00-	67,954.34
02/13	110427067	CHEQUE	NUMERO	8583		379.00-	67,575.34
02/13	110427052	CHEQUE	NUMERO	8564		347.00-	67,228.34
02/13	110426997	CHEQUE	NUMERO	8546		277.00-	66,951.34
02/13	110401204	CHEQUE	NUMERO	8533		208.00-	66,743.34
02/13	110427113	CHEQUE	NUMERO	8545		79.00-	66,664.34
02/14	220308488	CHEQUE	NUMERO	8436		431.00-	66,233.34
02/14	220308489	CHEQUE	NUMERO	8527		431.00-	65,802.34
02/14	330218893	CHEQUE	NUMERO	8524		134.00-	65,668.34
02/14	110921324	CHEQUE	NUMERO	8567		354.00-	65,314.34
02/14	110921323	CHEQUE	NUMERO	8525		338.00-	64,976.34
02/14	110407876	CHEQUE	NUMERO	8539		856.00-	64,120.34
02/14	110407872	CHEQUE	NUMERO	8561		447.00-	63,673.34
02/14	110407942	CHEQUE	NUMERO	8566		410.00-	63,263.34
02/14	110108790	CHEQUE	NUMERO	8526		358.00-	62,905.34
02/14	110120194	CHEQUE	NUMERO	8597		259.00-	62,646.34
02/14	110401714	CHEQUE	NUMERO	8560		205.00-	62,441.34
02/15	330802460	CHEQUE	NUMERO	8591		63.00-	62,378.34
02/15	110104336	CHEQUE	NUMERO	8549		478.00-	61,900.34
02/15	110218061	CHEQUE	NUMERO	8603		435.00-	61,465.34
02/15	110118880	CHEQUE	NUMERO	8594		411.00-	61,054.34
02/15	220117120	CHEQUE	NUMERO	8576		380.00-	60,674.34
02/15	220124739	CHEQUE	NUMERO	8559		358.00-	60,316.34
02/15	110220962	CHEQUE	NUMERO	8531		268.00-	60,048.34
02/15	110217947	CHEQUE	NUMERO	8500		125.00-	59,923.34
02/15	110217946	CHEQUE	NUMERO	8570		125.00-	59,798.34
02/19	331029281	CHEQUE	NUMERO	8572		346.00-	59,452.34
02/19	220410317	CHEQUE	NUMERO	8573		283.00-	59,169.34
02/19	330506683	CHEQUE	NUMERO	8577		263.00-	58,906.34
02/19	440113161	CHEQUE	NUMERO	8588		420.00-	58,486.34
02/19	330214254	CHEQUE	NUMERO	8552		415.00-	58,071.34
02/19	330317516	CHEQUE	NUMERO	8575		290.00-	57,781.34
02/19	330214179	CHEQUE	NUMERO	8535		248.00-	57,533.34
02/19	330200041	CHEQUE	NUMERO	8582		209.00-	57,324.34
02/19	330319656	CHEQUE	NUMERO	8578		104.00-	57,220.34
02/20	220300210	CHEQUE	NUMERO	8556		393.00-	56,827.34
02/20	110311408	CHEQUE	NUMERO	8450		9.00-	56,818.34
02/20	220119846	CHEQUE	NUMERO	8599		9.00-	~~56,809.34~~
02/21	110121368	CHEQUE	NUMERO	8555		469.00-	56,340.34

56,340.34
17,317.00 → FSS
$39,023.34

Municipalities

DUPLICADO VEGA ALTA 239

MUNICIPIO DE VEGA ALTA
HOUSING VOUCHER PROGRAM
91 CALLE LUIS MUNOZ RIVERA
VEGA ALTA PR 00692

ACCOUNT NUMBER
057-831254
STATEMENT DATE
FEBRERO 28, 2002
PROXIMO ESTADO
MARZO 29, 2002

INFORMACION PARA A&O CONTRIBUTIVO DE 2001

I N T E R E S E S A C R E D I T A D O S

POR BALANCE EN CHEQUES 79.74

S E C C I O N D E C H E Q U E S

I N F O R M A C I O N D E T R A N S A C C I O N E S

FECHA	REFERENCIA	DESCRIPCION	CREDITOS	DEBITOS	BALANCE
01/31		BALANCE ESTADO ANTERIOR			78,259.64
02/01	20324463790	DEPOSITO EFT 86 TREAS 303	18,772.00		97,031.64
		MISC PAY 660433524860103			
02/01	440140254	CHEQUE NUMERO 8519		468.76-	96,562.88
02/01	220420359	CHEQUE NUMERO 8479		478.00-	96,084.88
02/04	220708066	CHEQUE NUMERO 8520		12,998.64-	83,086.24
02/04	110118095	CHEQUE NUMERO 8435		358.00-	82,728.24
02/05	220424677	CHEQUE NUMERO 8441		475.00-	82,253.24
02/05	110206499	CHEQUE NUMERO 8499		350.00-	81,903.24
02/05	220322477	CHEQUE NUMERO 8481		197.00-	81,706.24
02/06	110626164	CHEQUE NUMERO 8604		535.00-	81,171.24
02/06	20364766828	PAGO EFT AOL*ONLINE SERV		28.90-	81,142.34
		ICE 0102 111111111111111			
02/06	220117387	CHEQUE NUMERO 8511		265.00-	80,877.34
02/08	440409598	CHEQUE NUMERO 8593		393.00-	80,484.34
02/08	220320446	CHEQUE NUMERO 8452		445.00-	80,039.34
02/11	330437967	CHEQUE NUMERO 8601		445.00-	79,594.34
02/11	440132245	CHEQUE NUMERO 8548		388.00-	79,206.34
02/11	330504281	CHEQUE NUMERO 8542		319.00-	78,887.34
02/11	330610476	CHEQUE NUMERO 8523		77.00-	78,810.34
02/11	220700278	CHEQUE NUMERO 8554		425.00-	78,385.34
02/11	220704076	CHEQUE NUMERO 8537		353.00-	78,032.34
02/11	330637238	CHEQUE NUMERO 8544		347.00-	77,685.34
02/11	330827236	CHEQUE NUMERO 8596		234.00-	77,451.34
02/11	440301379	CHEQUE NUMERO 8534		200.00-	77,251.34
02/11	330436792	CHEQUE NUMERO 8595		120.00-	77,131.34
02/11	220108607	CHEQUE NUMERO 8579		872.00-	76,259.34
02/11	220118491	CHEQUE NUMERO 8449		600.00-	75,659.34
02/12	221025911	CHEQUE NUMERO 8585		435.00-	75,224.34
02/12	110207894	CHEQUE NUMERO 8501		420.00-	74,804.34
02/12	110207893	CHEQUE NUMERO 8571		420.00-	74,384.34
02/12	330303839	CHEQUE NUMERO 8540		400.00-	73,984.34
02/12	330202174	CHEQUE NUMERO 8536		360.00-	73,624.34
02/12	330202173	CHEQUE NUMERO 8541		280.00-	73,344.34
02/12	220402988	CHEQUE NUMERO 8563		480.00-	72,864.34
02/12	220414886	CHEQUE NUMERO 8581		465.00-	72,399.34
02/12	110117623	CHEQUE NUMERO 8530		459.00-	71,940.34
02/12	220429577	CHEQUE NUMERO 8568		409.00-	71,531.34
02/12	110115735	CHEQUE NUMERO 8574		375.00-	71,156.34
02/12	220429913	CHEQUE NUMERO 8529		281.00-	70,875.34

Municipalities

Finding #4

MUNICIPIO DE VEGA ALTA
SEC 8 PORTABILITY
PO BOX 1390
VEGA ALTA PR 00692

ACCOUNT NUMBER
057-093733
STATEMENT DATE
FEBRERO 28, 2002
PROXIMO ESTADO
MARZO 29, 2002

INFORMACION PARA A&O CONTRIBUTIVO DE 2001

I N T E R E S E S A C R E D I T A D O S

POR BALANCE EN CHEQUES 2.47

S E C C I O N D E C H E Q U E S

I N F O R M A C I O N D E T R A N S A C C I O N E S

FECHA	REFERENCIA	DESCRIPCION	CREDITOS	DEBITOS	BALANCE
01/31		BALANCE ESTADO ANTERIOR			24,966.07
02/01	330404214	DEPOSITO	632.58		25,598.65
02/06	110635787	DEPOSITO	445.00		26,043.65
02/08	440624191	DEPOSITO	63.00		26,106.65
02/11	440302074	DEPOSITO	2,821.00		28,927.65
02/19	331029308	DEPOSITO	650.50		29,578.15
02/28	440609711	DEPOSITO	1,093.66		30,671.81
02/28		INTERESES ACREDITADOS	1.08		30,672.89
02/28		BALANCE DE ESTE ESTADO			30,672.89

I N F O R M A C I O N D E B A L A N C E

BALANCE ESTADO ANTERIOR		24,966.07	AL DIA 01/31/02	
DEPOSITOS/CREDIT	6	5,705.74	DIAS EN CICLO DEL ESTADO	28
CHEQUES/DEBITOS	0	0.00	BALANCE PROMEDIO	28,096.31
INTERESES ACREDITADOS		1.08		
BALANCE DE ESTE ESTADO		30,672.89	AL DIA 02/28/02	

BALANCE DIARIO PROMEDIO 28,096.31

TASA PERIODICA DIARIA	0.0001369%
TASA RENDIMIENTO ANUAL DEVENGADA	0.05000%

A V I S O I M P O R T A N T E

EFECTIVO EL 1 MARZO DE 2001 EL CARGO POR CADA CHEQUE PAGADO CONTRA FONDOS INSUFICIENTES SERA DE $15.00

SU ESTADO DE CUENTA LE PERMITE RECONCILIAR FACILMENTE SU CUENTA. SI TIENE ALGUNA DUDA, COMUNIQUESE CON NOSOTROS AL 724-3650 (METRO) O AL 1-888-724-3650 (ISLA). CONTESTAREMOS SUS PREGUNTAS CON MUCHO GUSTO.

ESTADO LIBRE ASOCIADO DE PUERTO R

Gobierno Municipal de Vega Alta

Finding #4

28 de enero del 2002

Sr. Benjamin Declet
Director
Departamento de Finanzas
Municipio de Vega ALta
Vega Alta, PR

Sr. Declet:

El viernes 25 de enero del año en curso nos reunimos con los participantes del programa "F.S.S." donde se le hizo entrega à cada uno de ellos de lo que tenian acumulado hasta diciembre del 2001.

El total del "Scrav Account" es de $17,317.00.

Solicito se abra una cuenta por dicha cantidad al programa de "F.S.S.". Este dinero esta en la cuenta regular de "voucher" por lo tanto tendria que hacer una transferencia.

Atentamente,

Vilma Nevárez Canales
VILMA NEVAREZ CANALES
Directora Sección 8

/gar

fc: Sr. Jose Colón
Alcalde Interino

1/28/02
3.15pm

Anejo

Family Self-Sufficient
Cantidad Acumulada
desde la fecha de inició
al 31 de diciembre del 2001.

Nombre del Participante	Cantidad Acumulada
Nelida Crespo Rodríguez	$11,165.00
Maritza Figueroa Samo	$5,210.00
Aida Crespo	$492.00
Zenaida Robles	$364.00
Ernesto F. Santana	$86.00
Héctor Rivera Sepulveda	$0.00
Sandra Navedo López	$0.00
Mayra Andino Feliciano	$0.00
Total Acumulado	**$17,317.00**