

**NOTAS A LOS ESTADOS FINANCIEROS
DE DESGLOSE
Municipio Tepatitlán de Morelos**

AL 31 DE DICIEMBRE DE 2014

| Cuenta | Nombre | Saldos | | Cargos | Abonos | Saldos | | Actuales |
|-------------|---|-----------------------|-----------|-----------------------|-----------------------|-----------------------|-----------|----------|
| | | Deudor | Iniciales | | | Deudor | Acreeedor | |
| Cuenta | Nombre | Saldos | Iniciales | | | Saldos | Actuales | |
| 1100 | ACTIVO CIRCULANTE | 116,783,044.36 | | 240,532,082.44 | 323,682,585.68 | 33,632,541.12 | | |
| 1110 | EFFECTIVO Y EQUIVALENTES | 110,725,324.57 | | 209,715,960.37 | 293,042,298.84 | 27,398,986.10 | | |
| 1111 | EFFECTIVO | 271,296.01 | | 182.04 | 1,917.00 | 269,561.05 | | |
| 1112 | BANCOS/TESORERIA | 58,177,792.74 | | 149,915,774.32 | 187,198,436.21 | 20,895,130.85 | | |
| 1114 | INVERSIONES TEMPORALES | 52,267,785.82 | | 59,800,004.01 | 105,841,945.63 | 6,225,844.20 | | |
| 1116 | DEPOSITOS DE FONDOS DE TERCEROS EN GARAN | 8,450.00 | | - | - | 8,450.00 | | |
| 1120 | DERECHOS A RECIBIR EFFECTIVO O EQUIVALENT | 5,915,075.07 | | 30,816,122.07 | 30,547,642.12 | 6,183,555.02 | | |
| 1123 | DEUDORES DIVERSOS POR COBRAR A CORTO PLA | 763,492.87 | | 191,913.15 | 721,674.70 | 233,731.32 | | |
| 1124 | INGRESOS POR RECUPERAR A CORTO PLAZO | 1,149,501.00 | | 29,824,208.92 | 29,824,208.92 | 1,149,501.00 | | |
| 1126 | PRESTAMOS OTORGADOS A CORTO PLAZO | 4,002,081.20 | | 800,000.00 | 1,758.50 | 4,800,322.70 | | |
| 1130 | DERECHOS A RECIBIR BIENES O SERVICIOS | 142,644.72 | | - | 92,644.72 | 50,000.00 | | |
| 1131 | ANTICIPO A PROVEEDORES POR ADQUISICION D | 142,644.72 | | - | 92,644.72 | 50,000.00 | | |
| 1200 | ACTIVO NO CIRCULANTE | 659,628,825.24 | | 337,381,088.62 | 264,681,959.27 | 732,327,954.59 | | |
| 1220 | DERECHOS A RECIBIR EFFECTIVO O EQUIVALENT | 2,630,413.03 | | 11,000.00 | 129,420.80 | 2,511,992.23 | | |
| 1222 | DEUDORES DIVERSOS A LARGO PLAZO | 2,166,296.90 | | - | 1,500.00 | 2,164,796.90 | | |
| 1224 | PRESTAMOS OTORGADOS A LARGO PLAZO | 464,116.13 | | 11,000.00 | 127,920.80 | 347,195.33 | | |
| 1230 | BIENES INMUEBLES, INFRAESTRUCTURA Y CONS | 605,275,112.96 | | 333,848,228.51 | 264,552,538.47 | 674,570,803.00 | | |
| 1231 | TERRENOS | 324,000.00 | | - | - | 324,000.00 | | |
| 1233 | EDIFICIOS NO HABITACIONALES | 29,250,672.47 | | 9,498,109.46 | - | 38,748,781.93 | | |
| 1234 | INFRAESTRUCTURA | 374,594,021.88 | | 252,130,459.70 | - | 626,724,481.58 | | |
| 1235 | CONSTRUCCIONES EN PROCESO EN BIENES DE D | 200,191,072.23 | | 72,127,753.14 | 263,545,285.88 | 8,773,539.49 | | |
| 1236 | CONSTRUCCIONES EN PROCESO EN BIENES PROP | 915,346.38 | | 91,906.21 | 1,007,252.59 | - | | |
| 1240 | BIENES MUEBLES | 42,423,919.70 | | 3,076,462.57 | - | 45,500,382.27 | | |
| 1241 | MOBILIARIO Y EQUIPO DE ADMINISTRACION | 3,724,893.41 | | 164,236.29 | - | 3,889,129.70 | | |

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|-------------|---|----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1242 | MOBILIARIO Y EQUIPO EDUCACIONAL Y RECREA | 2,825,769.34 | | 40,272.00 | - | 2,866,041.34 |
| 1243 | EQUIPO E INSTRUMENTAL MEDICO Y DE LABORA | 421,338.08 | | - | - | 421,338.08 |
| 1244 | VEHICULOS Y EQUIPO DE TRANSPORTE | 23,210,288.14 | | 2,635,315.00 | - | 25,845,603.14 |
| 1245 | EQUIPO DE DEFENSA Y SEGURIDAD | 2,514,182.68 | | - | - | 2,514,182.68 |
| 1246 | MAQUINARIA, OTROS EQUIPOS Y HERRAMIENTAS | 9,608,076.05 | | 236,639.28 | - | 9,844,715.33 |
| 1247 | COLECCIONES, OBRAS DE ARTE Y OBJETOS VAL | 119,372.00 | | - | - | 119,372.00 |
| 1250 | ACTIVOS INTANGIBLES | 4,342,380.85 | | 445,397.54 | - | 4,787,778.39 |
| 1251 | SOFTWARE | 4,342,380.85 | | 445,397.54 | - | 4,787,778.39 |
| 1270 | ACTIVOS DIFERIDOS | 4,956,998.70 | | - | - | 4,956,998.70 |
| 1274 | ANTICIPOS A LARGO PLAZO | 4,955,694.65 | | - | - | 4,955,694.65 |
| 1279 | OTROS ACTIVOS DIFERIDOS | 1,304.05 | | - | - | 1,304.05 |
| 2110 | CUENTAS POR PAGAR A CORTO PLAZO | | 2,073,099.48 | 113,755,697.79 | 118,656,528.91 | 6,973,930.60 |
| 2111 | SERVICIOS PERSONALES POR PAGAR A CORTO P | | - | 17,811,889.94 | 17,811,889.94 | - |
| 2112 | PROVEEDORES POR PAGAR A CORTO PLAZO | 115,108.75 | 115,108.75 | 92,491,822.05 | 96,991,910.32 | 4,615,197.02 |
| 2117 | RETENCIONES Y CONTRIBUCIONES POR PAGAR A | 1,955,885.29 | 1,955,885.29 | 1,987,070.48 | 2,372,177.40 | 2,340,992.21 |
| 2119 | OTRAS CUENTAS POR PAGAR A CORTO PLAZO | 2,105.44 | 2,105.44 | 1,464,915.32 | 1,480,551.25 | 17,741.37 |
| 2130 | PORCION A CORTO PLAZO DE LA DEUDA PUBLIC | | 1,232,082.44 | 1,232,082.44 | - | - |
| 2131 | PORCION A CORTO PLAZO DE LA DEUDA PUBLIC | 1,232,082.44 | 1,232,082.44 | 1,232,082.44 | - | - |
| 2190 | OTROS PASIVOS A CORTO PLAZO | | 34,807.13 | 15,589,522.93 | 15,713,298.40 | 158,582.60 |
| 2191 | INGRESOS POR CLASIFICAR | 34,807.13 | 34,807.13 | 15,589,522.93 | 15,713,298.40 | 158,582.60 |
| 2230 | DEUDA PUBLICA A LARGO PLAZO | | 181,116,117.44 | - | - | 181,116,117.44 |
| 2233 | PRESTAMOS DE LA DEUDA PUBLICA INTERNA PO | 181,116,117.44 | 181,116,117.44 | - | - | 181,116,117.44 |
| 3220 | RESULTADOS DE EJERCICIOS ANTERIORES | | 411,437,282.75 | - | - | 411,437,282.75 |
| 4100 | INGRESOS DE GESTION | | 108,040,126.40 | - | 7,703,006.11 | 115,743,132.51 |
| 4110 | IMPUESTOS | 55,000,248.97 | 55,000,248.97 | - | 3,430,113.98 | 58,430,362.95 |
| 4111 | IMPUESTOS SOBRE LOS INGRESOS | 75,083.18 | 75,083.18 | - | 12,269.50 | 87,352.68 |
| 4112 | IMPUESTOS SOBRE EL PATRIMONIO | 53,519,147.11 | 53,519,147.11 | - | 3,325,463.56 | 56,844,610.67 |
| 4117 | ACCESORIOS DE LOS IMPUESTOS | 1,406,018.68 | 1,406,018.68 | - | 92,380.92 | 1,498,399.60 |
| 4130 | CONTRIBUCIONES DE MEJORAS | 311,294.00 | 311,294.00 | - | 13,000.00 | 324,294.00 |
| 4131 | CONTRIBUCION DE MEJORAS POR OBRAS PUBLIC | 311,294.00 | 311,294.00 | - | 13,000.00 | 324,294.00 |
| 4140 | DERECHOS | 27,747,668.58 | 27,747,668.58 | - | 2,485,692.82 | 30,233,361.40 |
| 4141 | DERECHOS POR EL USO, GOCE, APROVECHAMIE | 6,088,718.03 | 6,088,718.03 | - | 844,324.25 | 6,933,042.28 |

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|-------------|---|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| 4143 | DERECHOS POR PRESTACION DE SERVICIOS | | 20,619,773.95 | - | 1,545,483.57 | 22,165,257.52 |
| 4144 | ACCESORIOS DE LOS DERECHOS | | 922,631.10 | - | 34,889.00 | 957,520.10 |
| 4149 | OTROS DERECHOS | | 116,545.50 | - | 60,996.00 | 177,541.50 |
| 4150 | PRODUCTOS | | 14,370,590.43 | - | 865,395.22 | 15,235,985.65 |
| 4151 | PRODUCTOS DE TIPO CORRIENTE | | 14,370,590.43 | - | 865,395.22 | 15,235,985.65 |
| 4160 | APROVECHAMIENTOS DE TIPO CORRIENTE | | 10,610,324.42 | - | 908,804.09 | 11,519,128.51 |
| 4162 | Multas | | 4,613,070.72 | - | 855,563.94 | 5,468,634.66 |
| 4165 | Aprovechamiento provenientes de obras pú | | 805,338.04 | - | 4,500.00 | 809,838.04 |
| 4167 | Aprovechamientos pro aportaciones y coop | | 4,421,486.08 | - | 11,952.00 | 4,433,438.08 |
| 4168 | ACCESORIOS DE LOS APROVECHAMIENTOS | | 532,188.58 | - | 36,788.15 | 568,976.73 |
| 4169 | OTROS APROVECHAMIENTOS | | 238,241.00 | - | - | 238,241.00 |
| 4200 | PARTICIPACIONES, APORTACIONES, TRANSFERE | | 348,805,493.25 | - | 22,121,202.81 | 370,926,696.06 |
| 4210 | PARTICIPACIONES Y APORTACIONES | | 348,805,493.25 | - | 22,121,202.81 | 370,926,696.06 |
| 4211 | PARTICIPACIONES | | 143,977,919.65 | - | 11,671,968.43 | 155,649,888.08 |
| 4212 | APORTACIONES | | 82,262,840.43 | - | 5,937,613.38 | 88,200,453.81 |
| 4213 | CONVENIOS | | 122,564,733.17 | - | 4,511,621.00 | 127,076,354.17 |
| 5100 | GASTOS DE FUNCIONAMIENTO | 249,277,755.56 | | 35,755,902.60 | - | 285,033,658.16 |
| 5110 | SERVICIOS PERSONALES | 154,091,202.63 | | 20,980,050.83 | - | 175,071,253.46 |
| 5111 | REMUNERACIONES AL PERSONAL DE CARACTER P | 88,267,216.34 | | 8,097,205.85 | - | 96,364,422.19 |
| 5112 | REMUNERACIONES AL PERSONAL DE CARACTER T | 20,932,715.29 | | 1,798,129.00 | - | 22,730,844.29 |
| 5113 | REMUNERACIONES ADICIONALES Y ESPECIALES | 10,999,015.77 | | 7,743,609.65 | - | 18,742,625.42 |
| 5114 | SEGURIDAD SOCIAL | 2,634,643.93 | | 209,987.10 | - | 2,844,631.03 |
| 5115 | OTRAS PRESTACIONES SOCIALES Y ECONOMICAS | 31,257,611.30 | | 3,131,119.23 | - | 34,388,730.53 |
| 5120 | MATERIALES Y SUMINISTROS | 38,562,549.76 | | 6,038,775.38 | - | 44,601,325.14 |
| 5121 | MATERIALES DE ADMINISTRACION, EMISION DE | 1,744,583.90 | | 485,293.48 | - | 2,229,877.38 |
| 5122 | ALIMENTOS Y UTENSILIOS | 1,009,427.87 | | 275,522.77 | - | 1,284,950.64 |
| 5124 | MATERIALES Y ARTICULOS DE CONSTRUCCION Y | 7,440,550.83 | | 764,742.53 | - | 8,205,293.36 |
| 5125 | PRODUCTOS QUIMICOS, FARMACEUTICOS Y DE L | 638,477.57 | | 16,927.76 | - | 655,405.33 |
| 5126 | COMBUSTIBLES, LUBRICANTES Y ADITIVOS | 20,756,392.24 | | 3,339,706.50 | - | 24,096,098.74 |
| 5127 | VESTUARIO, BLANCOS, PRENDAS DE PROTECCIO | 2,058,852.62 | | 515,624.45 | - | 2,574,477.07 |
| 5128 | MATERIALES Y SUMINISTROS PARA SEGURIDAD | 812,684.38 | | 5,075.00 | - | 817,759.38 |
| 5129 | HERRAMIENTAS, REFACCIONES Y ACCESORIOS M | 4,101,580.35 | | 635,882.89 | - | 4,737,463.24 |

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|-------------|--|----------------------|--|---------------------|---|----------------------|
| 5130 | SERVICIOS GENERALES | 56,624,003.17 | | 8,737,076.39 | - | 65,361,079.56 |
| 5131 | SERVICIOS BASICOS | 29,625,299.83 | | 4,978,151.54 | - | 34,603,451.37 |
| 5132 | SERVICIOS DE ARRENDAMIENTO | 897,022.69 | | 187,748.80 | - | 1,084,771.49 |
| 5133 | SERVICIOS PROFESIONALES, CIENTIFICOS, TE | 9,862,585.47 | | 1,497,826.21 | - | 11,360,411.68 |
| 5134 | SERVICIOS FINANCIEROS, BANCARIOS Y COMER | 1,810,283.66 | | 567,495.66 | - | 2,377,779.32 |
| 5135 | SERVICIOS DE INSTALACION, REPARACION, MA | 3,162,959.94 | | 641,391.68 | - | 3,804,351.62 |
| 5136 | SERVICIOS DE COMUNICACION SOCIAL Y PUBLI | 463,685.90 | | 50,565.20 | - | 514,251.10 |
| 5137 | SERVICIOS DE TRASLADO Y VIATICOS | 776,330.98 | | 69,784.11 | - | 846,115.09 |
| 5138 | SERVICIOS OFICIALES | 9,148,101.55 | | 704,593.38 | - | 9,852,694.93 |
| 5139 | OTROS SERVICIOS GENERALES | 877,733.15 | | 39,519.81 | - | 917,252.96 |
| 5200 | TRANSFERENCIAS, ASIGNACIONES, SUBSIDIOS | 20,902,338.21 | | 4,716,416.16 | - | 25,618,754.37 |
| 5210 | TRANSFERENCIAS INTERNAS Y ASIGNACIONES A | 9,378,373.20 | | 923,376.00 | - | 10,301,749.20 |
| 5212 | TRANSFERENCIAS INTERNAS AL SECTOR PUBLIC | 9,378,373.20 | | 923,376.00 | - | 10,301,749.20 |
| 5230 | SUBSIDIOS Y SUBVENCIONES | 21,166.99 | | - | - | 21,166.99 |
| 5231 | SUBSIDIOS | 21,166.99 | | - | - | 21,166.99 |
| 5240 | AYUDAS SOCIALES | 7,396,687.85 | | 3,084,382.77 | - | 10,481,070.62 |
| 5241 | AYUDAS SOCIALES A PERSONAS | 3,993,855.06 | | 1,880,944.81 | - | 5,874,799.87 |
| 5243 | AYUDAS SOCIALES A INSTITUCIONES | 3,402,832.79 | | 1,203,437.96 | - | 4,606,270.75 |
| 5250 | PENSIONES Y JUBILACIONES | 4,106,110.17 | | 708,657.39 | - | 4,814,767.56 |
| 5251 | PENSIONES | 1,205,780.17 | | 250,619.39 | - | 1,456,399.56 |
| 5252 | JUBILACIONES | 2,900,330.00 | | 458,038.00 | - | 3,358,368.00 |
| 5400 | INTERESES, COMISIONES Y OTROS GASTOS DE | 6,147,045.52 | | 671,818.89 | - | 6,818,864.41 |
| 5410 | INTERESES DE LA DEUDA PUBLICA | 6,147,045.52 | | 671,818.89 | - | 6,818,864.41 |
| 5411 | INTERESES DE LA DEUDA PUBLICA INTERNA | 6,147,045.52 | | 671,818.89 | - | 6,818,864.41 |
| 5500 | OTROS GASTOS Y PERDIDAS EXTRAORDINARIAS | - | | 880,145.52 | - | 880,145.52 |
| 5590 | OTROS GASTOS | - | | 880,145.52 | - | 880,145.52 |
| 5591 | GASTOS DE EJERCICIOS ANTERIORES | - | | 880,145.52 | - | 880,145.52 |
| 5600 | INVERSION PUBLICA | - | | 2,043,823.79 | - | 2,043,823.79 |
| 5610 | INVERSION PUBLICA NO CAPITALIZABLE | - | | 2,043,823.79 | - | 2,043,823.79 |
| 5611 | CONSTRUCCION EN BIENES NO CAPITALIZABLE | - | | 2,043,823.79 | - | 2,043,823.79 |