

AL: 28-02-2023  
(Cifras en colones)

|  | Nota No. | 2023              | 2022              | Var. %   |
|--|----------|-------------------|-------------------|----------|
| 1.   |          |                   |                   |          |
| A C T I V O  |          |                   |                   |          |
| 1.1.   |          |                   |                   |          |
| ACTIVO CORRIENTE                                     |          |                   |                   |          |
| 1.1.1.   |          |                   |                   |          |
| EFFECTIVO Y EQUIVALENTES DE EFFECTIVO                |          |                   |                   |          |
| 1.1.1.01   | 03       | 5,122,162,188.17  | 7,223,100,073.00  | -29.09%  |
| EFFECTIVO  |          |                   |                   |          |
| 1.1.2.   |          |                   |                   |          |
| INVERSIONES A CORTO PLAZO                            |          |                   |                   |          |
| 1.1.2.02   | 10       | 5,281,704,307.72  | 2,001,163,241.35  | 163.93%  |
| TITULOS Y VALORES A COSTO AMORTIZADO                 |          |                   |                   |          |
| 1.1.3.   |          |                   |                   |          |
| CUENTAS A COBRAR A CORTO PLAZO                       |          |                   |                   |          |
| 1.1.3.01   | 04       | 5,571,138,965.58  | 5,523,920,586.26  | 0.85%    |
| IMPUESTOS  |          |                   |                   |          |
| 1.1.3.04   |          | 2,652,850,143.87  | 2,679,950,025.87  | -1.01%   |
| SERVICIOS Y DERECHOS                                 |          |                   |                   |          |
| 1.1.3.98   |          | 2,968,456,374.00  | 2,893,980,116.55  | 2.57%    |
| OTRAS CUENTAS  |          |                   |                   |          |
| 1.1.3.99   |          | 545,003.00        | 557,503.00        | -2.24%   |
| PREVISIONES PARA DETERIORO                           |          |                   |                   |          |
| 1.1.4.   |          |                   |                   |          |
| INVENTARIOS  |          |                   |                   |          |
| 1.1.4.01   | 06       | 133,988,060.61    | 147,629,856.91    | -9.24%   |
| MATERIALES Y SUMINISTROS P/ CONSUMO Y PREST SERVIC.  |          |                   |                   |          |
| 1.1.4.99   |          | 135,170,940.28    | 148,431,999.67    | -8.93%   |
| PREVISIONES PARA DETERIORO Y PERDIDAS DE INVENTARIO  |          |                   |                   |          |
| 1.1.9.   |          |                   |                   |          |
| OTROS ACTIVOS A CORTO PLAZO                          |          |                   |                   |          |
| 1.1.9.01   | 07       | 511,406,740.48    | 298,996,161.27    | 71.04%   |
| GASTOS A DEVENGAR                                    |          |                   |                   |          |
| 1.1.9.99   |          | 24,463,930.68     | 24,931,474.52     | -1.88%   |
| ACTIVOS SUJETOS A DEPURACION CONTABLE                |          |                   |                   |          |
|  |          | 486,942,809.80    | 274,064,686.75    | 77.67%   |
| TOTAL DEL ACTIVO CORRIENTE                           |          | 16,620,400,262.56 | 15,194,809,918.79 | 9.38%    |
| 1.2.   |          |                   |                   |          |
| ACTIVO NO CORRIENTE                                  |          |                   |                   |          |
| 1.2.3.   |          |                   |                   |          |
| CUENTAS A COBRAR A LARGO PLAZO                       |          |                   |                   |          |
| 1.2.3.08   | 12       | 393,204,912.77    | 319,741,079.07    | 22.98%   |
| DOCUMENTOS   |          |                   |                   |          |
| 1.2.5.   |          |                   |                   |          |
| BIENES NO CONCESIONADOS                              |          |                   |                   |          |
| 1.2.5.01   | 18 a 23  | 12,691,896,669.68 | 13,003,110,666.58 | -2.39%   |
| PROPIEDADES, PLANTA Y EQUIPO EXPLOTADOS              |          |                   |                   |          |
| 1.2.5.02   |          | 6,653,421,743.00  | 6,973,811,978.18  | -4.59%   |
| PROPIEDADES DE INVERSION                             |          |                   |                   |          |
| 1.2.5.04   |          | 0.00              | 5,202,223,662.49  | -100.00% |
| BIENES DE INFRAEST. Y DE BENEF. Y USO PUB EN SERVICI |          |                   |                   |          |
| 1.2.5.08   | 45-46    | 5,887,899,647.75  | 817,962,216.97    | 619.83%  |
| BIENES INTANGIBLES                                   |          |                   |                   |          |
| 1.2.5.99   |          | 7,527,692.24      | 9,112,808.94      | -17.39%  |
| BIENES EN PROCESO DE PRODUCCION                      |          |                   |                   |          |
| 1.2.6.   |          |                   |                   |          |
| BIENES CONCESIONADOS                                 |          |                   |                   |          |
| 1.2.6.01   |          | 2,243,614,399.67  | 2,301,020,594.77  | -2.49%   |
| PROPIEDAD, PLANTA Y EQUIPOS                          |          |                   |                   |          |
| 1.2.6.04   |          | 2,028,382,000.00  | 2,028,382,000.00  | 0.00%    |
| BIENES DE INFRAESTRUCTURA Y DE BENEFICIO Y USO PUBLI |          |                   |                   |          |
|  |          | 215,232,399.67    | 272,638,594.77    | -21.06%  |
| 1.2.9.   |          |                   |                   |          |
| OTROS ACTIVOS A LARGO PLAZO                          |          |                   |                   |          |
| 1.2.9.01   |          | 1,505,980.00      | 100,222,080.00    | -98.50%  |
| GASTOS A DEVENGAR                                    |          |                   |                   |          |
|  |          | 1,505,980.00      | 100,222,080.00    | -98.50%  |
| TOTAL DEL ACTIVO NO CORRIENTE                        |          | 15,330,221,962.12 | 15,724,094,420.42 | -2.50%   |
| TOTAL DEL ACTIVO                                     |          | 31,950,622,224.68 | 30,918,904,339.21 | 3.34%    |
| 2.   |          |                   |                   |          |
| P A S I V O  |          |                   |                   |          |

Municipalidad de Goicoechea  
ESTADO DE SITUACION FINANCIERA

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AL: 28-02-2023  
(Cifras en colones)

|                                     | Nota No. | 2023 | 2022 | Var. % |
|-------------------------------------|----------|------|------|--------|
| 2.1.                                |          |      |      |        |
| 2.1.1.                              |          |      |      |        |
| 2.1.1.01                            |          |      |      |        |
| 2.1.1.02                            |          |      |      |        |
| 2.1.1.03                            |          |      |      |        |
| 2.1.3.                              |          |      |      |        |
| 2.1.3.03                            |          |      |      |        |
| 2.1.4.                              |          |      |      |        |
| 2.1.4.01                            |          |      |      |        |
| 2.1.4.02                            |          |      |      |        |
| 2.1.9.                              |          |      |      |        |
| 2.1.9.01                            |          |      |      |        |
| TOTAL DEL PASIVO CORRIENTE          |          |      |      |        |
| 2.2.                                |          |      |      |        |
| 2.2.4.                              |          |      |      |        |
| 2.2.4.01                            |          |      |      |        |
| 2.2.4.02                            |          |      |      |        |
| TOTAL DEL PASIVO NO CORRIENTE       |          |      |      |        |
| TOTAL DEL PASIVO                    |          |      |      |        |
| 3.                                  |          |      |      |        |
| 3.1.                                |          |      |      |        |
| 3.1.1.                              |          |      |      |        |
| 3.1.1.01                            |          |      |      |        |
| 3.1.1.02                            |          |      |      |        |
| 3.1.1.03                            |          |      |      |        |
| 3.1.1.04                            |          |      |      |        |
| 3.1.1.05                            |          |      |      |        |
| 3.1.1.06                            |          |      |      |        |
| 3.1.2.                              |          |      |      |        |
| 3.1.2.01                            |          |      |      |        |
| 3.1.3.                              |          |      |      |        |
| 3.1.3.01                            |          |      |      |        |
| 3.1.5.                              |          |      |      |        |
| 3.1.5.01                            |          |      |      |        |
| INGRESOS MENOS GASTOS DEL EJERCICIO |          |      |      |        |
| TOTAL DEL PATRIMONIO                |          |      |      |        |
| TOTAL DEL PASIVO + PATRIMONIO       |          |      |      |        |

AL: 28-02-2023  
(Cifras en colones)



Elaborado por: \_\_\_\_\_  
Licda. Marjorie María Vargas Torres  
Jefa de Contabilidad

Revisado por: \_\_\_\_\_

| Nota No. | 2023  | 2022  | Var. % |
|----------|-------|-------|--------|
| _____    | _____ | _____ | _____  |

Aprobado por: \_\_\_\_\_  
Lic. Rafael Angel Vargas Brenes  
Alcalde Municipal



AL: 28-02-2023  
(Cifras en colones)


|                   | Nota No. | 2023             | 2022             | Var. %   |
|-------------------|----------|------------------|------------------|----------|
| 4.                |          |                  |                  |          |
| 4.1.              |          |                  |                  |          |
| 4.1.1.            |          | 1,386,241,043.05 | 1,354,681,368.57 | 2.33%    |
| 4.1.2.            | 32       | 828,363,748.00   | 772,056,479.00   | 7.29%    |
| 4.1.2.01          |          | 828,363,748.00   | 772,056,479.00   | 7.29%    |
| 4.1.3.            | 33       | 557,877,295.05   | 582,624,889.57   | -4.25%   |
| 4.1.3.02          |          | 9,367,052.00     | 9,946,006.00     | -5.82%   |
| 4.1.3.99          |          | 548,510,243.05   | 572,678,883.57   | -4.22%   |
| 4.3.              |          | 93,025,551.46    | 17,350,705.76    | 436.15%  |
| 4.3.1.            | 38       | 93,025,551.46    | 17,350,705.76    | 436.15%  |
| 4.3.1.01          |          | 86,662,215.68    | 931,530.00       | 9203.21% |
| 4.3.1.03          |          | 4,920,833.49     | 13,253,593.85    | -62.87%  |
| 4.3.1.99          |          | 1,442,502.29     | 3,165,581.91     | -54.43%  |
| 4.4.              |          | 901,474,456.36   | 833,598,989.93   | 8.14%    |
| 4.4.1.            | 40       | 869,783,256.37   | 829,717,860.32   | 4.83%    |
| 4.4.1.01          |          | 10,000.00        | 1,711,275.00     | -99.42%  |
| 4.4.1.02          |          | 869,773,256.37   | 828,006,585.32   | 5.04%    |
| 4.4.2.            | 41       | 31,691,199.99    | 3,881,129.61     | 716.55%  |
| 4.4.2.01          |          | 31,691,199.99    | 3,881,129.61     | 716.55%  |
| 4.5.              |          | 117,451,525.90   | 37,187,085.37    | 215.84%  |
| 4.5.1.            | 46       | 82,675,707.65    | 17,567,857.11    | 370.61%  |
| 4.5.1.98          |          | 82,675,707.65    | 17,567,857.11    | 370.61%  |
| 4.5.9.            | 48       | 34,775,818.25    | 19,619,228.26    | 77.25%   |
| 4.5.9.99          |          | 34,775,818.25    | 19,619,228.26    | 77.25%   |
| 4.6.              |          | 58,625,240.83    | 0.00             |          |
| 4.6.2.            | 50       | 58,625,240.83    | 0.00             |          |
| 4.6.2.02          |          | 58,625,240.83    | 0.00             |          |
| TOTAL DE INGRESOS |          | 2,556,817,817.60 | 2,242,818,149.63 | 14.00%   |
| 5.                |          |                  |                  |          |
| 5.1.              |          |                  |                  |          |
| 5.1.1.            | 58       | 708,408,005.24   | 646,507,204.81   | 9.57%    |
| 5.1.1.01          |          | 361,883,090.02   | 329,634,904.70   | 9.78%    |
| 5.1.1.02          |          | 33,062,317.11    | 33,084,491.03    | -0.07%   |
| 5.1.1.03          |          | 129,463,946.42   | 130,398,057.83   | -0.72%   |
| 5.1.1.04          |          | 109,412,639.65   | 102,397,888.00   | 6.85%    |
| 5.1.1.05          |          | 46,465,329.86    | 49,482,601.52    | -6.10%   |
| 5.1.1.06          |          | 28,120,682.18    | 1,509,261.73     | 1763.21% |
| 5.1.2.            | 59       | 195,128,817.27   | 231,554,154.21   | -15.73%  |
| 5.1.2.01          |          | 23,996,918.10    | 18,852,591.05    | 27.29%   |
| 5.1.2.02          |          | 69,523,790.04    | 73,023,316.59    | -4.79%   |
| 5.1.2.03          |          | 24,994,145.65    | 21,129,926.39    | 18.29%   |
| 5.1.2.04          |          | 29,773,571.71    | 32,603,930.29    | -8.68%   |

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(Cifras en colones)

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|----------------------------------|----------|------------------|-------------------|----------|
| 5.1.2.05                         |          | 140,000.00       | 0.00              |          |
| 5.1.2.06                         |          | 11,008,397.77    | 11,224,037.42     | -1.92%   |
| 5.1.2.08                         |          | 35,691,994.00    | 74,720,352.47     | -52.23%  |
| 5.1.3.                           | 60       | 42,265,918.88    | 30,932,122.50     | 36.64%   |
| 5.1.3.01                         |          | 20,882,511.00    | 17,398,083.17     | 20.03%   |
| 5.1.3.03                         |          | 6,192,249.38     | -5,811,332.14     | -206.55% |
| 5.1.3.04                         |          | 3,210,084.62     | 1,600,085.89      | 100.62%  |
| 5.1.3.99                         |          | 11,981,073.88    | 17,745,285.58     | -32.48%  |
| 5.1.4.                           | 61       | 214,651,088.63   | 269,667,797.01    | -20.40%  |
| 5.1.4.01                         |          | 201,027,564.19   | 254,217,782.19    | -20.92%  |
| 5.1.4.02                         |          | 13,623,524.44    | 15,450,014.82     | -11.82%  |
| 5.1.8.                           | 65       | 580,397,702.80   | 2,045,923,634.26  | -71.63%  |
| 5.1.8.03                         |          | 87,855,726.22    | 0.00              |          |
| 5.1.8.99                         |          | 492,541,976.58   | 2,045,923,634.26  | -75.93%  |
| 5.4.                             |          | 40,406,620.24    | 73,814,415.31     | -45.26%  |
| 5.4.1.                           | 71       | 40,406,620.24    | 73,814,415.31     | -45.26%  |
| 5.4.1.01                         |          | 4,349,766.40     | 117,000.00        | 3617.75% |
| 5.4.1.02                         |          | 36,056,853.84    | 73,697,415.31     | -51.07%  |
| TOTAL DE GASTOS                  |          | 1,781,258,153.06 | 3,298,399,328.10  | -46.00%  |
| AHORRO Y/O DESAHORRO DEL PERIODO |          | 775,559,664.54   | -1,055,581,178.47 | -173.47% |



Elaborado por:   
Licda. Marjorie María Vargas Torres  
Jefa de Contabilidad

Revisado por: \_\_\_\_\_

Aprobado por:   
Lic. Rafael Ángel Vargas Brenes  
Alcalde Municipal





MUNICIPALIDAD DE GOICOECHEA  
ESTADO DE CAMBIOS EN EL PATRIMONIO NETO  
AL 28 DE FEBRERO DE 2023

En colones

| Cuenta    | Concepto  | Nota  | Capital          | Transferencias de capital | Reservas y Revaluación de Bienes | Variaciones no asignables a reservas | Resultados acumulados | Intereses Minoritarios Patrimonio | Intereses Minoritarios Evolución | Total Patrimonio  |
|-----------|---|-------|------------------|---------------------------|----------------------------------|--------------------------------------|-----------------------|-----------------------------------|----------------------------------|-------------------|
|           |   |       | 311              | 312                       | 313                              | 314                                  | 315                   | 321                               | 322                              |                   |
|           | Saldos al 31/12/2022  |       | 3 894 028 708,02 | 98 744 432,21             | 3 493 709 948,83                 | 0,00                                 | 20 119 952 293,30     | 0,00                              | 0,00                             | 27 606 435 382,36 |
|           | <b>Variaciones del ejercicio</b>  |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.1.01. | Capital Inicial   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.1.02. | Incorporaciones al capital  | 24-25 |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.2.01. | Donaciones de capital   |       |                  | 0,00                      |                                  |                                      |                       |                                   |                                  | 0,00              |
| 3.1.2.99. | Otras transferencias de capital   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.3.01. | Revaluación de bienes   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.3.99. | Otras reservas  | 32    |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.4.01. | Diferencias de conversión de moneda extranjera  |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.4.02. | Diferencias de valor razonable de activos financieros destinados a la venta   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.4.03. | Diferencias de valor razonable de instrumentos financieros designados como cobertura                                |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.4.99. | Otras variaciones no asignables a reservas  |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.1.5.01. | Resultados acumulados de ejercicios anteriores  |       |                  |                           |                                  |                                      | 123 726 431,24        |                                   |                                  | 123 726 431,24    |
| 3.1.5.02. | Resultado del ejercicio: Ingresos menos Gastos  |       |                  |                           |                                  |                                      | 775 559 664,54        |                                   |                                  | 775 559 664,54    |
| 3.2.1.01. | Intereses minoritarios - Participaciones en el patrimonio de entidades del sector gobierno general                  |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.2.1.02. | Intereses minoritarios - Participaciones en el patrimonio de empresas públicas e instituciones públicas financieras |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.2.2.01. | Intereses minoritarios - Evolución por reservas   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.2.2.02. | Intereses minoritarios - Evolución por variaciones no asignables a reservas   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.2.2.03. | Intereses minoritarios - Evolución por resultados acumulados  |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
| 3.2.2.99. | Intereses minoritarios - Evolución por otros componentes del patrimonio   |       |                  |                           |                                  |                                      |                       |                                   |                                  |                   |
|           | <b>Total de variaciones del ejercicio</b>   |       | 0,00             | 0,00                      | 0,00                             | 0,00                                 | 899 286 095,78        | 0,00                              | 0,00                             | 899 286 095,78    |
|           | <b>Saldos del periodo 2023</b>  |       | 3 894 028 708,02 | 98 744 432,21             | 3 493 709 948,83                 | 0,00                                 | 21 019 238 389,08     | 0,00                              | 0,00                             | 28 505 721 478,14 |



*[Signature]*

Lic. Rafael Ángel Vargas Brenes, Alcalde Municipal  
Aprobado por:

*[Signature]*

Licda. Marjorie María Vargas Torres, Jefa de Contabilidad  
Elaborado por: