

**LGU - CITY OF SAN FERNANDO PAMPANGA
POST CLOSING - TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2017
GENERAL FUND / SPECIAL ACCOUNTS**

	Account Code	Debit	Credit
CASH LOCAL TREASURY	1-01-01-010	P 12,757,743.40	
CASH IN BANK - LCCA	1-01-02-010	712,639,639.48	
CASH IN BANK - LC TIME DEPOSITS	1-02-01-010	400,000,000.00	
INVESTMENTS IN JOINT VENTURE	1-02-06-010	4,021,920.00	
REAL PROPERTY TAX RECEIVABLE	1-03-01-020	111,890,095.10	
LOANS RECEIVABLE	1-03-01-990	1,200,000.00	
DUE FROM NGA'S	1-03-03-010	2,160,601.81	
DUE FROM LGU'S	1-03-03-030	19,158,476.60	
DUE FROM OFFICERS AND EMPLOYEES	1-03-06-020	8,406,854.10	
OTHER RECEIVABLES	1-03-06-990	6,518,755.40	
PROPERTY AND EQUIPMENT FOR DISTRIBUTION	1-04-02-090	696,500.00	
OTHER SUPPLIES AND MAT INVTY- FOR DIST.	1-04-02-990	8,420,493.59	
OFFICE SUPPLIES INVENTORY - FOR CONSUMPTION	1-04-04-010	10,706,591.45	
ACCOUNTABLE FORMS, PLATES AND STICKERS - FOR CONS.	1-04-04-020	1,924,107.53	
DRUGS AND MEDICINES INVENTORY- FOR CONSUMPTION	1-04-04-060	2,444,684.90	
MED. DENTAL & LAB SUPPLIES INVTY- FOR CONSUMPTION	1-04-04-070	778,215.00	
FUEL,OIL AND LUBRICANTS INVENTORY-FOR CONS.	1-04-04-080	986,915.00	
CONSTRUCTION MATERIALS INVTY - FOR CONSUMPTION	1-04-04-130	2,446,496.61	
OTHER SUPPLIES AND MATERIALS INVTY - FOR CONS.	1-04-04-990	21,525,452.60	
ADVANCES TO CONTRACTORS	1-05-01-010	1,720,809.49	
PREPAID INSURANCE	1-05-01-050	174,958.76	
DISCOUNT ON ADVANCE PAYMENT	1-05-02-010	21,209,222.49	
INVESTMENT PROPERTY , BUILDINGS	1-06-01-020	7,350,425.71	
LAND	1-07-01-010	184,244,086.38	
OTHER LAND IMPROVEMENTS	1-07-02-990	71,908,728.09	
ACCUM. DEP - OTHER LAND IMPROVEMENTS	1-07-02-991		P34,276,485.37
ROAD NETWORKS	1-07-03-010	119,167,727.21	
FLOOD CONTROL SYSTEMS	1-07-03-020	94,912,776.16	
SEWER SYSTEMS	1-07-03-030	5,045,000.10	
POWER SUPPLY SYSTEMS	1-07-03-050	12,159,776.26	
ACCUM. DEP - POWER SUPPLY SYSTEMS	1-07-03-051		2,399,517.16
OTHER INFRASTRUCTURES	1-07-03-990	9,833,234.28	
BUILDINGS	1-07-04-010	169,012,698.67	
ACCUM. DEP - BUILDINGS	1-07-04-011		29,920,749.24
SCHOOL BUILDINGS	1-07-04-020	88,467,994.74	
ACCUM. DEP - SCHOOL BUILDINGS	1-07-04-021		17,193,762.28
HOSPITALS AND HEALTH CENTERS	1-07-04-030	34,323,635.32	
ACCUM. DEP - HOSPITALS AND HEALTH CENTERS	1-07-04-031		13,944,481.62
MARKETS	1-07-04-040	96,537,860.90	
ACCUM. DEP. - MARKETS	1-07-04-041		4,003,274.66

	Account Code	Debit	Credit
OTHER STRUCTURES	1-07-04-990	31,489,774.69	
ACCUM. DEP - OTHER STRUCTURES	1-07-04-991		6,350,292.35
OFFICE EQUIPMENT	1-07-05-020	67,607,115.46	
ACCUM. DEP - OFFICE EQUIPMENT	1-07-05-021		52,162,905.22
MACHINERY AND EQUIPMENT - ICT EQUIPMENT	1-07-05-030	84,366,825.08	
ACCUM. DEP - ICT EQUIPMENT	1-07-05-031		48,491,850.30
AGRICULTURAL, FISHERY AND FORESTRY EQPT.	1-07-05-040	5,593,000.00	
ACCUM. DEP - AGRICULTURAL AND FORESTRY	1-07-05-041		4,804,555.49
COMMUNICATION EQUIPMENT	1-07-05-070	13,860,004.99	
ACCUM. DEP - COMMUNICATION EQUIPMENT	1-07-05-071		7,490,211.07
CONSTRUCTION AND HEAVY EQUIPMENT	1-07-05-080	115,630,053.00	
ACCUM. DEP - CONST AND HEAVY EQUIPMENT	1-07-05-081		59,685,464.60
DISASTER RESPONSE AND RESCUE EQUIPMENT	1-07-05-090	2,701,550.00	
ACCUM. DEP - DISASTER RESP. AND RESCUE EQPT.	1-07-05-091		2,172,539.67
MILITARY, POLICE AND SECURITY EQUIPMENT	1-07-05-100	5,335,097.05	
ACCUM. DEP - MILITARY, POLICE AND SEC. EQPT.	1-07-05-101		861,559.61
MEDICAL, DENTAL AND LAB. EQUIPMENT	1-07-05-110	13,508,851.96	
ACCUM. DEP - MEDICAL EQPT	1-07-05-111		5,722,895.66
PRINTING EQUIPMENT	1-07-05-120	1,187,749.00	
ACCUM. DEP - PRINTING EQUIPMENT	1-07-05-121		1,107,410.08
SPORTS EQUIPMENT	1-07-05-130	192,675.00	
ACCUM. DEP - SPORTS EQUIPMENT	1-07-05-131		137,434.06
TECHNICAL AND SCIENTIFIC EQUIPMENT	1-07-05-140	12,170,366.00	
ACCUM. DEP - TECHNICAL & SCIENTIFIC EQUIPMENT	1-07-05-141		4,825,019.29
OTHER MACHINERY AND EQUIPMENT	1-07-05-990	45,227,522.66	
ACCUM. DEP - OTHER MACHINERY AND EQUIPMENT	1-07-05-991		26,126,845.39
MOTOR VEHICLES	1-07-06-010	143,185,188.69	
ACCUM DEP. - MOTOR VEHICLES	1-07-06-011		104,861,727.57
WATERCRAFTS	1-07-06-040	4,273,920.00	
ACCUM. DEP. - WATERCRAFTS	1-07-06-041		1,619,713.01
OTHER TRANSPORTATION EQUIPMENT	1-07-06-990	125,000.00	
ACCUM. DEP - OTHER TRANSPORTATION EQUIPMENT	1-07-06-991		99,775.00
FURNITURE AND FIXTURES	1-07-07-010	44,353,298.12	
ACCUM. DEP - FURNITURES AND FIXTURES	1-07-07-011		23,273,641.13
BOOKS	1-07-07-020	5,178,285.95	
ACCUM. DEP - BOOKS	1-07-07-021		4,369,227.81
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1-07-09-020	591,637.84	
CIP - INFRASTRUCTURE ASSETS	1-07-10-020	32,338,420.00	
CIP - BUILDINGS AND OTHER STRUCTURES	1-07-10-030	2,246,097.89	
OTHER PROPERTY, PLANT AND EQUIPMENT	1-07-99-990	14,628,751.70	
ACCUM. DEP - OTHER PPE	1-07-99-991		374,748.77
BREEDING STOCKS	1-08-01-010	209,895.00	
COMPUTER SOFTWARE	1-09-01-020	497,952.00	
ACCOUNTS PAYABLE	2-01-01-010		249,651,461.87
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020		17,627,372.15

	Account Code	Debit	Credit
LOANS PAYABLE - DOMESTIC	2-01-02-040		68,102,764.72
DUE TO BIR - CREDITOR	2-02-01-010		8,624,789.95
DUE TO GSIS - LIFE AND RETIREMENT PREMIUM	2-02-01-020		5,651,706.49
DUE TO PAGIBIG - PREMIUMS	2-02-01-030		831,317.30
DUE TO PHILHEALTH	2-02-01-040		348,224.70
DUE TO NGAS	2-02-01-050		6,691,799.40
DUE TO GOCC- SSS	2-02-01-060		157.50
DUE TO LGUs - RPT BARANGAY SHARE	2-02-01-070		2,184,459.28
DUE TO OTHER FUNDS TRUST	2-03-01-010		22,614,577.96
GUARANTY/SECURITY DEPOSITS PAYABLE	2-04-01-040		2,282,715.31
DEFERRED REAL PROPERTY TAX INCOME	2-05-01-010		111,890,095.10
OTHER DEFERRED CREDITS	2-05-01-990		132,530,876.93
OTHER PAYABLES - NHMFC	2-99-99-990		14,744,723.54
GOVERNMENT EQUITY	3-01-01-010		1,791,198,380.60
			<hr/>
TOTAL		P2,891,251,509.21	P2,891,251,509.21
			<hr/> <hr/>

CERTIFIED CORRECT:

MARIA GISEL P. RIVERA
CITY ACCOUNTANT