

**CHATEAU AMERICANA  
YEAR-END WORKSHEET  
12/31/2010**

| ACCT NO. | ACCOUNT TITLE                             | 12-31-2009<br>POST CLOSING<br>TRIAL BALANCE |               | 12-31-2010<br>UNADJUSTED<br>TRIAL BALANCE |        |
|----------|---|---|---------------|---|--------|
|          |   | DEBIT                                       | CREDIT        | DEBIT                                     | CREDIT |
|          | <b>ASSETS</b>                             |   |               |   |        |
| 111000   | General checking account                  | 2,138,784.99                                |               |   |        |
| 112000   | Payroll checking account                  | 28,726.39                                   |               |   |        |
| 113000   | Money market account                      | 775,549.73                                  |               |   |        |
| 114000   | Savings account                           | 48,576.82                                   |               |   |        |
| 119000   | Petty cash                                | 500.00                                      |               |   |        |
| 121000   | Accounts receivable                       | 4,913,697.13                                |               |   |        |
| 129000   | Allowance for bad debts                   |   | 97,459.89     |   |        |
| 141000   | Inventory - production                    | 10,407,164.74                               |               |   |        |
| 145000   | Inventory - finished goods                | 3,902,457.04                                |               |   |        |
| 150000   | Prepaid expenses                          | 84,636.54                                   |               |   |        |
| 160000   | Land and buildings                        | 15,350,295.73                               |               |   |        |
| 170000   | Equipment                                 | 12,829,549.56                               |               |   |        |
| 180000   | Accumulated depreciation                  |   | 14,140,830.31 |   |        |
| 191000   | Investments                               | 2,080,764.31                                |               |   |        |
|          |   |   |               |   |        |
|          | <b>LIABILITIES</b>                        |   |               |   |        |
| 210000   | Accounts payable                          |   | 3,682,954.12  |   |        |
| 222100   | Federal income tax withheld               |   | 64,442.36     |   |        |
| 222200   | FICA withheld                             |   | 12,107.35     |   |        |
| 222300   | Medicare withheld                         |   | 2,831.56      |   |        |
| 223100   | FICA payable - employer                   |   | 12,107.35     |   |        |
| 223200   | Medicare payable - employer               |   | 2,831.56      |   |        |
| 223300   | Unemployment taxes payable                |   | 846.39        |   |        |
| 230000   | Other accrued expenses                    |   | 568,998.06    |   |        |
| 235000   | Federal income taxes payable              |   | 157,448.31    |   |        |
| 236000   | Property taxes payable                    |   | 0.00          |   |        |
| 240000   | Mortgages payable                         |   | 7,442,445.94  |   |        |
| 261000   | Notes payable                             |   | 654,000.00    |   |        |
|          |   |   |               |   |        |
|          | <b>STOCKHOLDERS' EQUITY</b>               |   |               |   |        |
| 310000   | Common stock                              |   | 90,000.00     |   |        |
| 311000   | Paid-in capital in excess of par - common |   | 3,567,265.00  |   |        |
| 312000   | Dividends - common                        |   | 0.00          |   |        |
| 390000   | Retained earnings                         |   | 22,064,134.78 |   |        |
|          |   |   |               |   |        |
|          | <b>REVENUE</b>                            |   |               |   |        |
| 410000   | Sales                                     |   |               |   |        |
| 420000   | Sales discounts                           |   |               |   |        |
| 430000   | Sales returns and allowances              |   |               |   |        |