

**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                                |        |                                           |        |

5. All accounts listed on the worksheet below the \_\_\_\_\_

Increasing

and \_\_\_\_\_

6. For each adjustment, both the \_\_\_\_\_  
\_\_\_\_\_ will be affected.

Income Statement  
Balance Sheet