

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

ACCT NO.	ACCOUNT TITLE	12-31-2009 POST CLOSING TRIAL BALANCE		12-31-2010 UNADJUSTED TRIAL BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT
	ASSETS				
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			
	LIABILITIES				
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		
	STOCKHOLDERS' EQUITY				
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		
	REVENUE				
410000	Sales				
420000	Sales discounts				
430000	Sales returns and allowances				