

TAB D

2024

CHART

OF

ACCOUNTS

2024 CHART OF ACCOUNTS

***Red Bold = New Change**

Revised Accounts for Page 1:

PG/LN	ACCOUNT #	DESCRIPTION
1/25	1380	Inventory - Used Cars FBA GOLD/ FBA EV/LINCOLN CPO
1/26	1385	Inventory - Used SUV/Trucks FBA GOLD/ FBA EV/LINCOLN CPO

NOTES PAYABLE

PG/LN	ACCOUNT #	DESCRIPTION
1/3	2017	Notes Pay- FBA Gold/ FBA EV/Lincoln CPO Vehicles

New Accounts for Page 1 & Page 3TRK:

PG/LN	ACCOUNT #	DESCRIPTION
1/41 & 3TRK/57	1723	Equipment - EV Charging
1/42 & 3TRK/58	1728	Accumulated Depreciation - EV Charging Equipment

Revised Accounts for Page 2:

PG/LN	ACCOUNT #	DESCRIPTION
2/24	9400	Cash Discounts
2/25	9450	Other Deductions

New Accounts for Page 2:

PG/LN	ACCOUNT #	DESCRIPTION
2/22	9380	Public Charging

Revised Accounts for Page 3SUV & 3TRK:

PG/LN	ACCOUNT #	DESCRIPTION
3SUV/30 & 3TRK/49	3136	4136 Mustang Mach-E Retail
3SUV/30 & 3TRK/49	3137	4137 Mustang Mach-E Retail Lease
3SUV/31 & 3TRK/52	3176	4176 *TBD Ford Alternative Energy SUV #1 Retail
3SUV/31 & 3TRK/52	3177	4177 *TBD Ford Alternative Energy SUV #1 Retail Lease

Revised Accounts for Page 3TRK:

PG/LN	ACCOUNT #	DESCRIPTION
3TRK/31 & 50	3190	4190 F150 Lightning (BEV) Retail
3TRK/31 & 50	3191	4191 F150 Lightning (BEV) Retail Lease
3TRK/32 & 51	3192	4192 E-Transit VAN (BEV) Retail
3TRK/32 & 51	3193	4193 E-Transit VAN (BEV) Retail Lease
3TRK/34 & 53	3160	4160 *TBD Ford Alternative Energy Truck #2 Retail
3TRK/34 & 53	3161	4161 *TBD Ford Alternative Energy Truck #2 Retail Lease

Revised Accounts for Page 4:

PG/LN	ACCOUNT #	DESCRIPTION
4/3	3830	4830 FBA GOLD CAR Retail
4/3		4831 FBA GOLD/FBA EV/LINCOLN CPO CAR Reconditioning
4/3	3835	4835 FBA GOLD/FBA EV/LINCOLN CPO CAR Retail Lease
4/3		4836 FBA GOLD/FBA EV/LINCOLN CPO CAR Rtl Lse Recon
4/8	3970	4970 FBA GOLD SUV/Truck Retail
4/8		4971 FBA GOLD/FBA EV/LINCOLN CPO SUV/Truck Reconditioning
4/8	3975	4975 FBA GOLD/FBA EV/LINCOLN CPO SUV/TRK Retail Lease
4/8		4976 FBA GOLD/FBA EV/LINCOLN CPO SUV/Trk Rtl Lse Recon

New Accounts for Page 4:

PG/LN	ACCOUNT #	DESCRIPTION
4/3	3833	4833 LINCOLN CPO CAR Retail
4/8	3973	4973 LINCOLN CPO SUV/Truck Retail

New Accounts for Page 4 & 3TRK:

PG/LN	ACCOUNT #	DESCRIPTION
4/3 & 3TRK/61	3832	4832 FBA EV CAR Retail
4/8 & 3TRK/62	3972	4972 FBA EV SUV/Truck Retail

Deleted Accounts for Page 5 & Page 10

PG/LN	ACCOUNT #	DESCRIPTION
5/1 & 10/7-8	5404	6404 Parts - Mobile Service Wholesale
5/5 & 10/9-10	5424	6424 Parts - Mobile Service Counter Retail Sales
5/25 & 10/27-28	5503	6503 Parts- Mobile Service - B/S Metal
5/27 & 10/29-30	5513	6513 Parts- Mobile Service - B/S Paint
5/29 & 10/31-32	5523	6523 Parts- Mobile Service -W&P Claims - Body Shop
5/31 & 10/33-34	5533	6533 Parts- Mobile Service Internal - Body Shop
5/33 & 10/35-36	5543	6543 Parts- Mobile Service Materials
5/55 & 10/57	7677	Mobile Service Freight
5/55 & 10/57	7777	Mobile Service Freight
5/57 & 10/59	7693	Mobile Service Inventory Control & Data Processing
5/57 & 10/59	7787	Mobile Service Inventory Control & Data Processing

Revised Accounts for Page 10

PG/LN	ACCOUNT #	DESCRIPTION
5/33 & 10/27-28	5783	6783 Service - Mobile Service Materials
5/39 & 10/29		6558 Parts - Mobile Service Discount Earned
5/39 & 10/29		6564 Parts - Mobile Service Unused Parts Return
5/40 & 10/30		6583 Parts - Mobile Service Inventory Adjustment
5/40 & 10/30		6584 Parts - Mobile Service Return & Handling Charges
5/56 & 10/57	7683	Mobile Service Equip & Veh Maint
5/56 & 10/57	7783	Mobile Service Equip & Veh Maint
5/58 & 10/58	7698	Mobile Service Vacation & Time Off Pay - Tech
5/58 & 10/58	7793	Mobile Service Vacation & Time Off Pay - Tech

New Accounts for Page 5 & Page 10

PG/LN	ACCOUNT #	DESCRIPTION
5/46 & 10/49	7614	Mobile Service - Salaries - Service Advisor
5/46 & 10/51	7618	Mobile Service - Comm & Incent - Service Advisor
5/46 & 10/49	7704	Mobile Service - Salaries - Service Advisor
5/46 & 10/51	7906	Mobile Service - Comm & Incent - Service Advisor

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
					ASSETS
CASH			1/30	1435	Quick Lane Allow for Parts Inventory Adjustment
1/1	1000	Petty Cash	1/31	1440	Inventory - Labor in Process
1/1	1001	Cash in Bank - General	1/31	1441	Inventory - Sublet Repairs
1/1	1002	Cash in Bank - Payroll	1/31	1442	Inventory - Body Shop Matls
1/1	1003	Cash in Bank - Trust	1/31	1443	Inventory - Gas, Oil, Grease
1/1	1010	Cash Sales - Clearing	1/31	1444	Inventory - Industrial Engine
1/2	1015	Money Market Deposits			
CASH EQUIVALENT					
1/3	1020	Finance Contracts - New			
1/4	1030	Finance Contracts - Used			
1/5	1040	Marketable Securities			
RECEIVABLES					INVENTORIES
1/6	1100	Notes Receivables	1/31	1450	Inventory - Recreation Vehicle - New
1/7	1105	Discounted Notes Receivable (Non US)	1/31	1451	Inventory - Recreation Vehicle - Used
1/8	1110	Accts Rec - Vehicles	1/31	1460	Inventory - Misc. Merchandise
1/8	1125	Accts Rec - Returned Checks	1/32	1470	LIFO - Inventory Reserve - New
1/9	1120	Accts Rec - P, S & B	1/32	1480	LIFO - Inventory Reserve - Used
1/10	1130	Accts Rec - Other	1/33	1490	LIFO - Inventory Reserve - Parts
1/10	1131	Accts Rec - Rental			
1/10	1132	Accts Rec - Lease Plan			
1/10	1135	Accts Rec - FMCC - Lease Plan			
1/11	1139	Accts Rec - Income Tax Refund			
1/12	1140	Ford Rec - W&P Claims			
1/12	1150	Allowance for Doubtful Warranty & Policy Claims			
1/13	1160	Ford Rec - Veh Holdback			
1/14	1170	Ford Rec - Incentives			
1/15	1174	Lincoln Support			
1/15	1176	Ford Support			
1/15	1177	CSR (FoC)			
1/16	1180	Ford Rec - Jobbing Incent			
1/16	1185	Ford Rec - ESP			
1/16	1186	Ford Parts Advantage			
1/16	1190	Ford Rec- Flr Plan Allow			
1/16	1195	Ford Rec-Prep & Cond			
1/16	1192	Ford Rec-Flr Plan Allowance (15 Days)			
1/16	1200	Ford Rec - Other			
1/17	1280	Finance Receivable - Current			
1/18	1290	Allowance for Doubtful Accounts Receivable			
1/18	1291	Allowance for Doubtful Ford Receivables			
INVENTORIES					PREPAID EXPENSES
1/19	1300	Inventory - New Cars	1/34	1500	Prepaid Advertising
1/19	1305	Inventory - New Cars - Other Franchise	1/34	1510	Prepaid Insurance
1/20	1320	Inventory - New SUV	1/34	1520	Prepaid Interest
1/20	1325	Inventory - New SUV - Other Franchise	1/34	1530	Prepaid Rent
1/21	1310	Inventory - New Trucks	1/34	1540	Prepaid Taxes - Income
1/21	1315	Inventory - New Other Franchise Truck	1/34	1550	Prepaid Taxes - Other
1/22	1340	Inventory - Demonstrators	1/34	1560	Prepaid Miscellaneous
1/22	1345	Inventory - Demonstrators - Other Franchise			
1/23	1350	Inventory - Used Cars - Non Certified			
1/23	1330	Inventory - Used Cars - Other Franchise			
1/24	1360	Inventory - Used SUV/Trucks - Non Certified			
1/24	1370	Inventory - Used SUV/Trucks Other Franchise			
1/25	1380	Inventory - Used Cars FBA GOLD/FBA EV/LINCOLN CPO			
1/26	1385	Inventory - Used SUV/Trucks FBA GOLD/FBA EV/LINCOLN CPO			
1/27	1355	Inventory - Cars FBA Blue			
1/28	1365	Inventory - SUV/Trucks FBA Blue			
1/29	1400	Parts Inventory - Ford			
1/29	1405	Quick Lane Tires			
1/29	1410	Parts Inventory - Non Ford			
1/29	1406	Quick Lane Parts Inventory			
1/30	1430	Allow for Parts Inv Adjust			
1/30	1431	Reserve for Parts Purchase Discount			
1/30	1432	Allow for Parts Inventory Adjust - Other Franchise			
					LEASE & RENTAL VEHICLES
			1/36	1610	Leased Vehicles
			1/36	1620	Accumulated Depreciation Leased Vehicles
			1/36	1630	Investment in Sales Type Lease
			1/36	1640	Deferred Income - Sales Type Lease
			1/37	1650	Rental Vehicles
			1/37	1660	Accumulated Depreciation Rental Vehicles
					PROPERTY, PLANT & EQUIPMENT
			1/38	1700	Land-Vehicle Business Only
			1/38	1701	Land Improvements
			1/38	1705	Accumulated Depreciation Land Improv
			1/39	1710	Build & Improv-Vehicle Business Only
			1/40	1715	Accumulated Depreciation Building & Impr
			1/41	1720	Equip P, S, & BS - Cost
			1/41	1721	Office Equipment & Signs-Cost
			1/41	1722	Equip -Company Vehicles - Cost
			1/42	1725	Accumulated Depreciation P, S & BS Equip
			1/42	1726	Accumulated Depreciation - Off Equip & Signs
			1/42	1727	Accumulated Depreciation - Company Vehicle
			1/43	1730	Leaseholds & Leasehold Imp - Cost
			1/44	1735	Accumulated Amortization - Lsehd & Improvements
					OTHER NON-CURRENT ASSETS
			1/45	1800	Finance Receivable - Deferred
			1/45	1805	Allow for Fin Receivable Deferred
			1/46	1810	Receivables-Officers & Employees
			1/47	1820	Cash Value of Life Ins
			1/48	1830	Other Assets
			1/48	1831	Investments Subsid & Affil
			1/48	1832	Advances - Subsidiaries & Affiliates
			1/48	1833	Organization Expenses
			1/48	1834	Organization Expenses - Accumulated Amortization
			1/48	1835	Deferred Charges, Deposits & Other
			1/48	1836	Accounts Receivable FMCC Deferred Gross
			1/48	1837	Other assets - Accumulated Deprecation

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
		LIABILITIES			
NOTES PAYABLE			ACCRUALS		
1/1	2000	Notes Pay - New Veh & Demos	1/14	2400	Accrued Taxes - Unemployment
1/1	2005	Notes Pay - New Veh & Demos - Other Franchise	1/14	2401	Accrued Taxes - Real & Personal Property
1/2	2010	Notes Pay- Used Vehicles - Non Certified	1/14	2402	Accrued Tax - Franchise & Other
1/3	2017	Notes Pay- FBA Gold/FBA EV/Lincoln CPO Vehicles	1/15	2410	Accrued Payroll
1/4	2015	Notes Pay - FBA BLUE Vehicles	1/15	2411	Accrued Bonuses/Indemnities
1/5	2020	Notes Pay - Recreation Veh	1/15	2412	Accrued Vacation Pay
1/6	2030	Notes Pay - Oth Short Term	1/15	2415	Accrued Holiday Pay
1/7	2040	Notes Pay- Long Term Current Prt	1/16	2450	Profit Sharing (Non US)
1/8	2055	Overdraft Lines of Credit (Line of Credit Limit)	1/17	2420	Accrued Insurance
			1/17	2421	Accrued Interest
			1/17	2422	Accrued Pensions
ACCOUNTS PAYABLE			1/17	2423	Accrued Other
1/9	2100	Accounts Payable-Trade	1/18	2460	Deferred Interest Income (Curr Port Non US)
1/9	2110	Dividends Payable	1/18	2465	Leasing Income Collected in Advance (Non US)
1/9	2120	Employee Deductions Payable	LONG TERM DEBT		
1/9	2130	Employee Income Tax Withheld	1/24	2500	Mortgages Payable
1/9	2140	FICA Taxes Withheld & Payable	1/25	2510	Notes Pay - Officers & Owners
1/9	2162	GST Payable -Canada	1/26	2515	Notes Pay - Ford
1/9	2163	GST Receivable - Canada	1/27	2520	Notes Pay - Other Long Term
1/10	2150	Sales & Use Taxes	1/28	2530	Notes Pay - Lease Vehicle
			1/29	2540	Notes Pay - Rental Vehicle
TAXES ON INCOME			1/30	2600	Estimated Liability for Repo Loss
1/11	2200	Income Taxes - Prior Years	1/31	2700	Other Liabilities
1/11	2205	Income Taxes - Current Year	1/31	2710	Deferred Interest Income (Non US)
			NET WORTH		
CUSTOMER PAYABLES			1/34	2800	Preferred Stock
1/12	2300	Customer Deposits	1/34	2801	Common Stock
1/13	2310	Customer Accommodation	1/34	2802	Corporation - Other Capital
1/13	2315	Customer Service Contracts	1/35	2805	Capital In Excess of Stock Par Value
1/13	2320	Customer Refunds - Repo's	1/36	2810	Retained Earnings
			1/37	2803	Treasury Stock
			1/38	2870	Fixed Asset Revaluation (Non US)
			1/39	2820	Dividends Declared
			1/40	2830	Partners or Proprietor's Investment
			1/41	2840	Part or Prop Drawing
			1/43	2850	Net Profit (Loss) After Income Tax

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
NEW SUV VEHICLES SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3SUV					
<u>Page/Line</u>	<u>Sales</u>	<u>COS</u>	<u>Page/Line</u>	<u>Sales</u>	<u>COS</u>
3SUV/1	3475	4475	3SUV/27	3152	4152
3SUV/1	3476	4476	3SUV/27	3153	4153
		Edge Retail			Escape (PHEV) Retail
		Edge Retail Lease			Escape (PHEV) Retail Lease
3SUV/2	3450	4450	3SUV/28	3414	4414
3SUV/2	3451	4451	3SUV/28	3415	4415
		Escape Retail			Escape Hybrid Retail
		Escape Retail Lease			Escape Hybrid Retail Lease
3SUV/3	3410	4410	3SUV/29	3154	4154
3SUV/3	3411	4411	3SUV/29	3155	4155
		Explorer Retail			Explorer Hybrid Retail
		Explorer Retail Lease			Explorer Hybrid Retail Lease
3SUV/4	3400	4400	3SUV/30 & 3TRK/49	3136	4136
3SUV/4	3401	4401	3SUV/30 & 3TRK/49	3137	4137
		Expedition Retail			Mustang Mach-E Retail
		Expedition Retail Lease			Mustang Mach-E Retail Lease
3SUV/5	3007	4007	3SUV/31 & 3TRK/52	3176	4176
3SUV/5	3008	4008	3SUV/31 & 3TRK/52	3177	4177
		Bronco Sport Retail			*TBD Ford Alternative Energy SUV #1 Retail
		Bronco Sport Retail Lease			*TBD Ford Alternative Energy SUV #1 Retail Lease
3SUV/6	3198	4198			<small>*Tied to future TBD Model E Vehicle #1</small>
3SUV/6	3199	4199	3SUV/32	3178	4178
		Bronco Retail	3SUV/32	3179	4179
		Bronco Retail Lease			TBD Ford Alternative Energy SUV #2 Retail
3SUV/7	3564	4564	3SUV/33	3180	4180
3SUV/7	3565	4565	3SUV/33	3181	4181
		Ecosport Retail			Ford Discontinued Alternative Energy SUV Retail
		Ecosport Retail Lease			Ford Discontinued Alternative Energy SUV Retail Lease
3SUV/8	3256	4256	3SUV/35	3164	4164
3SUV/8	3257	4257	3SUV/35	3165	4165
		TBD Ford SUV #1 Retail			Lincoln Corsair (PHEV) Retail
		TBD Ford SUV #1 Retail Lease			Lincoln Corsair (PHEV) Retail Lease
3SUV/9	3289	4289	3SUV/36	3166	4166
3SUV/9	3290	4290	3SUV/36	3167	4167
		Territory (Mexico Only) Retail			Lincoln Aviator (PHEV) Retail
		Territory (Mexico Only) Retail Lease			Lincoln Aviator (PHEV) Retail Lease
3SUV/10	3258	4258	3SUV/37	3168	4168
3SUV/10	3259	4259	3SUV/37	3169	4169
		Ford Discontinued SUV Retail			TBD Lincoln Alternative Energy SUV #1 Retail
		Ford Discontinued SUV Retail Lease			TBD Lincoln Alternative Energy SUV #1 Retail Lease
3SUV/12	3590	4590	3SUV/38	3170	4170
3SUV/12	3591	4591	3SUV/38	3171	4171
		Lincoln Navigator Retail			TBD Lincoln Alternative Energy SUV #2 Retail
		Lincoln Navigator Retail Lease			TBD Lincoln Alternative Energy SUV #2 Retail Lease
3SUV/13	3566	4566	3SUV/39	3172	4172
3SUV/13	3567	4567	3SUV/39	3173	4173
		Lincoln Nautilus Retail			Lincoln Discontinued Alternative Energy SUV Retail
		Lincoln Nautilus Retail Lease			Lincoln Discontinued Alternative Energy SUV Retail Lease
3SUV/14	3582	4582	3SUV/41	3182	4182
3SUV/14	3583	4583	3SUV/41	3183	4183
		Lincoln Aviator Retail			Non FoMoCo Alternative Energy SUV Retail
		Lincoln Aviator Retail Lease			Non FoMoCo Alternative Energy SUV Retail Lease
3SUV/15	3592	4592	3SUV/43	3184	4184
3SUV/15	3593	4593	3SUV/43 & 8/9	3272	4272
		Lincoln Corsair Retail			FoMoCo Alternative Energy Commercial/Fleet SUV
		Lincoln Corsair Retail Lease			Mustang Mach-E Commercial/Fleet Retail
3SUV/16	3594	4594	3SUV/44	3185	4185
3SUV/16	3595	4595			Non FoMoCo Alternative Energy Commercial/Fleet SUV
		TBD Lincoln SUV #1 Retail			
		TBD Lincoln SUV #1 Retail Lease			
3SUV/17	3586	4586	3SUV/46		4186
3SUV/17	3587	4587	3SUV/46 & 8/22		4187
		Lincoln Discontinued SUV Retail			SUV Incentives (Alternative Energy) COS
		Lincoln Discontinued SUV Retail Lease			SUV Commercial/Fleet Incentives (Alternative Energy) COS
3SUV/19	3260	4260	3SUV/48		4291
3SUV/19	3261	4261	3SUV/48 & 8/23		4292
		Non FoMoCo SUV Retail			SUV Subscription Service COS
		Non FoMoCo SUV Retail Lease			SUV Commercial/Fleet Subscription Service COS
3SUV/21	3262	4262			
3SUV/21 & 8/3	3266	4266			
3SUV/21 & 8/4	3267	4267			
3SUV/21 & 8/5	3268	4268			
3SUV/21 & 8/6	3269	4269			
3SUV/21 & 8/7	3270	4270			
3SUV/21 & 8/8	3271	4271			
		FoMoCo Commercial/Fleet SUV Retail			
		Edge Commercial/Fleet Retail			
		Escape Commercial/Fleet Retail			
		Explorer Commercial/Fleet Retail			
		Expedition Commercial/Fleet Retail			
		Bronco Sport Commercial/Fleet Retail			
		Bronco Commercial/Fleet Retail			
3SUV/22	3263	4263			
		Non FoMoCo Commercial/Fleet SUV Retail			
3SUV/24		4264			
3SUV/24 & 8/22		4265			
		SUV Incentives (Gas & Diesel) COS			
		SUV Commercial/Fleet Incentives (Gas & Diesel) COS			

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
NEW TRUCK VEHICLES SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3TRK					
<u>Page/Line</u>	<u>Sales</u>	<u>COS</u>	<u>Page/Line</u>	<u>Sales</u>	<u>COS</u>
3TRK/1	3420	4420 Econoline.Club Wagon Retail	3TRK/23	3609	4609 FoMoCo Commercial/Fleet Medium Truck Retail
3TRK/1	3421	4421 Econoline.Club Wagon Retail Lease	3TRK/23 & 8/20	3533	4533 Super Duty F 450-750 Commercial/Fleet Retail
3TRK/2	3422	4422 Ranger Retail	3TRK/24	3610	4610 Non FoMoCo Commercial/Fleet Medium Truck Retail
3TRK/2	3423	4423 Ranger Retail Lease	3TRK/27		4620 Truck Incentives (Gas & Diesel) COS
3TRK/3	3780	4780 F150 Retail	3TRK/27 & 8/22		4621 Truck Commercial/Fleet Incentives (Gas & Diesel) COS
3TRK/3	3781	4781 F150 Retail Lease	3TRK/30	3156	4156 F150 Hybrid Retail
3TRK/4	3790	4790 Super Duty F250-350 Retail	3TRK/30	3157	4157 F150 Hybrid Retail Lease
3TRK/4	3791	4791 Super Duty F250-350 Retail Lease	3TRK/31 & 50	3190	4190 F150 Lightning (BEV) Retail
3TRK/5	3597	4597 Transit Connect Retail	3TRK/31 & 50	3191	4191 F150 Lightning (BEV) Retail Lease
3TRK/5	3598	4598 Transit Connect Retail Lease	3TRK/32 & 51	3192	4192 E-Transit VAN (BEV) Retail
3TRK/6	3550	4550 Transit (Van) Retail	3TRK/32 & 51	3193	4193 E-Transit VAN (BEV) Retail Lease
3TRK/6	3551	4551 Transit (Van) Retail Lease	3TRK/33	3158	4158 Maverick Hybrid Retail
3TRK/7	3556	4556 Maverick Retail	3TRK/33	3159	4159 Maverick Hybrid Retail Lease
3TRK/7	3557	4557 Maverick Retail Lease	3TRK/34 & 53	3160	4160 *TBD Ford Alternative Energy Truck #2 Retail
3TRK/8	3032	4032 TBD Ford Truck #2 Retail	3TRK/34 & 53	3161	4161 *TBD Ford Alternative Energy Truck #2 Retail Lease
3TRK/8	3033	4033 TBD Ford Truck #2 Retail Lease			<small>*Tied to future TBD Model E Vehicle #2</small>
3TRK/9	3096	4096 Transit Courier (Mexico Only) Retail	3TRK/35	3162	4162 Ford Discontinued Alternative Energy Trucks Retail
3TRK/9	3097	4097 Transit Courier (Mexico Only) Retail Lease	3TRK/35	3163	4163 Ford Discontinued Alternative Energy Trucks Retail Lease
3TRK/10	3570	4570 Ford Discontinued Truck Retail	3TRK/37	3174	4174 Non FoMoCo Alternative Energy Trucks Retail
3TRK/10	3571	4571 Ford Discontinued Truck Retail Lease	3TRK/37	3175	4175 Non FoMoCo Alternative Energy Trucks Retail Lease
3TRK/12	3460	4460 Non FoMoCo Light Truck Retail	3TRK/39	3520	4520 FoMoCo Alternative Energy Commercial/Fleet Truck
3TRK/12	3461	4461 Non FoMoCo Light Truck Retail Lease	3TRK/39 & 8/14	3527	4527 F150 Lightning (BEV) Commercial/Fleet Retail
3TRK/14	3740	4740 Super Duty F450-600 Retail	3TRK/39 & 8/17	3530	4530 E-Transit (BEV) Commercial/Fleet Retail
3TRK/14	3741	4741 Super Duty F450-600 Retail Lease	3TRK/40	3522	4522 Non FoMoCo Alternative Energy Commercial/Fleet Truck
3TRK/15	3500	4500 Super Duty F650-750 Retail	3TRK/42		4009 Truck Incentives (Alternative Energy) COS
3TRK/15	3501	4501 Super Duty F650-750 Retail Lease	3TRK/42 & 8/22		4010 Truck Commercial/Fleet Incentives (Alternative Energy) COS
3TRK/17	3600	4600 Non FoMoCo Medium Truck Retail	3TRK/44		4293 Truck Subscription Service COS
3TRK/17	3601	4601 Non FoMoCo Medium Truck Retail Lease	3TRK/44 & 8/23		4294 Truck Commercial/Fleet Subscription Service COS
3TRK/20	3470	4470 FoMoCo Commercial/Fleet Light Trucks Retail			
3TRK/20 & 8/11	3524	4524 E-Series Commercial/Fleet Retail			
3TRK/20 & 8/12	3525	4525 Ranger Commercial/Fleet Retail			
3TRK/20 & 8/13	3526	4526 F150 (ICE) Commercial/Fleet Retail			
3TRK/20 & 8/15	3528	4528 Transit Connect Commercial/Fleet Retail			
3TRK/20 & 8/16	3529	4529 Transit VAN (ICE) Commercial/Fleet Retail			
3TRK/20 & 8/18	3531	4531 Maverick Commercial/Fleet Retail			
3TRK/20 & 8/19	3532	4532 Super Duty F250-350 Commercial/Fleet Retail			
3TRK/21	3516	4516 Non FoMoCo Commercial/Fleet Light Trucks Retail			

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
NEW CAR VEHICLES SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3CAR					
<u>Page/Line</u>	<u>Sales</u>	<u>COS</u>	<u>Page/Line</u>	<u>Sales</u>	<u>COS</u>
3CAR/1	3040	4040 Mustang Retail	3CAR/16	3138	4138 TBD Ford Alternative Energy Car #1 Retail
3CAR/1	3041	4041 Mustang Retail Lease	3CAR/16	3139	4139 TBD Ford Alternative Energy Car #1 Retail Lease
3CAR/2	3037	4037 Ford GT Retail	3CAR/17	3140	4140 TBD Ford Alternative Energy Car #2 Retail
3CAR/2	3038	4038 Ford GT Retail Lease	3CAR/17	3141	4141 TBD Ford Alternative Energy Car #2 Retail Lease
3CAR/3	3114	4114 Figo (Mexico Only) Retail	3CAR/18	3142	4142 Ford Discontinued Model Alternative Energy Cars Retail
3CAR/3	3115	4115 Figo (Mexico Only) Retail Lease	3CAR/18	3143	4143 Ford Discontinued Model Alternative Energy Cars Retail Lease
3CAR/4	3045	4045 Ford Discontinued Car Retail	3CAR/20	3144	4144 TBD Lincoln Alternative Energy Car #1 Retail
3CAR/4	3046	4046 Ford Discontinued Car Retail Lease	3CAR/20	3145	4145 TBD Lincoln Alternative Energy Car #1 Retail Lease
3CAR/6	3242	4242 Lincoln Discontinued Car Retail	3CAR/21	3146	4146 TBD Lincoln Alternative Energy Car #2 Retail
3CAR/6	3243	4243 Lincoln Discontinued Car Retail Lease	3CAR/21	3147	4147 TBD Lincoln Alternative Energy Car #2 Retail Lease
3CAR/8	3340	4340 Non FoMoCo Retail Car	3CAR/22	3148	4148 Lincoln Discontinued Model Alternative Energy Cars Rt
3CAR/8	3341	4341 Non FoMoCo Retail Car Lease	3CAR/22	3149	4149 Lincoln Discontinued Model Alternative Energy Cars RtLse
3CAR/10	3360	4360 FoMoCo Commercial/Fleet Car	3CAR/24	3150	4150 Non FoMoCo Alternative Energy Cars Retail
3CAR/10 & 8/1	3362	4362 Mustang Commercial Fleet Retail	3CAR/24	3151	4151 Non FoMoCo Alternative Energy Cars Retail Lease
3CAR/11	3370	4370 Non FoMoCo Commercial/Fleet Car	3CAR/26	3512	4512 FoMoCo Alternative E nergy Commercial/Fleet Car
3CAR/13		4380 Car Incentives (Gas & Diesel)	3CAR/27	3514	4514 Non FoMoCo Alternative Energy Commercial/Fleet Car
3CAR/13 & 8/22		4381 Car Commercial/Fleet Incentives (Gas & Diesel) COS	3CAR/29		4109 Car Incentives (Alternative Energy) COS
			3CAR/29 & 8/22		4011 Car Commercial/Fleet Incentives (Alternative Energy) COS
			3CAR/31		4295 Car Subscription Service COS
			3CAR/31 & 8/23		4296 Car Commercial/Fleet Subscription Service COS
			3CAR/34		4640 Dealer Transfers COS

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
DIGITAL ADVERTISING - NEW			DIGITAL ADVERTISING - Used		
3CAR/48 & 4/52	7250	Digital Advertising - Search Engine Marketing (SEM) - New	3CAR/48 & 4/52	7430	Digital Advertising - Search Engine Marketing (SEM) - Used
3CAR/48 & 8/54	7500	Digital Advertising - Commercial/Fleet - Search Engine Marketing (SEM) - New	3CAR/48 & 8/54	7520	Digital Advertising - Commercial/Fleet - Search Engine Marketing (SEM) - Used
3CAR/49 & 4/52	7251	Digital Advertising - Display Ads/Retargeting Inc Social - New	3CAR/49 & 4/52	7431	Digital Advertising - Display Ads/Retargeting Inc Social - Used
3CAR/49 & 8/54	7501	Digital Advertising - Commercial/Fleet - Display Ads/Retargeting Inc Social - New	3CAR/49 & 8/54	7521	Digital Advertising - Commercial/Fleet - Display Ads/Retargeting Inc Social - Used
3CAR/50 & 4/52	7252	Digital Advertising - Digital Retailing - New	3CAR/50 & 4/52	7432	Digital Advertising - Digital Retailing - Used
3CAR/50 & 8/54	7502	Digital Advertising - Commercial/Fleet - Digital Retailing - New	3CAR/50 & 8/54	7522	Digital Advertising - Commercial/Fleet - Digital Retailing - Used
3CAR/51 & 4/52	7253	Digital Advertising - Online Reputation Services - New	3CAR/51 & 4/52	7433	Digital Advertising - Online Reputation Services - Used
3CAR/51 & 8/54	7503	Digital Advertising - Commercial/Fleet - Online Reputation Services - New	3CAR/51 & 8/54	7523	Digital Advertising - Commercial/Fleet - 3rd Party Lead Providers - Used
3CAR/52 & 4/52	7254	Digital Advertising - 3rd Party Lead Providers - New	3CAR/52 & 4/52	7434	Digital Advertising - 3rd Party Lead Providers - Used
3CAR/52 & 8/54	7504	Digital Advertising - Commercial/Fleet - 3rd Party Lead Providers - New	3CAR/52 & 8/54	7524	Digital Advertising - Commercial/Fleet - 3rd Party Lead Providers - Used
3CAR/53 & 4/52	7255	Digital Advertising - Database Marketing - New	3CAR/53 & 4/52	7435	Digital Advertising - Database Marketing - Used
3CAR/53 & 8/54	7505	Digital Advertising - Commercial/Fleet - Database Marketing - New	3CAR/53 & 8/54	7525	Digital Advertising - Commercial/Fleet - Database Marketing - Used
3CAR/54 & 4/52	7256	Digital Advertising - Other - New	3CAR/54 & 4/52	7436	Digital Advertising - Other - Used
3CAR/54 & 8/54	7506	Digital Advertising - Commercial/Fleet - Other - New	3CAR/54 & 8/54	7526	Digital Advertising - Commercial/Fleet - Other - Used
TRADITIONAL ADVERTISING - NEW			TRADITIONAL ADVERTISING - Used		
3CAR/57 & 4/52	7257	Traditional Advertising - TV Broadcast - New	3CAR/57 & 4/52	7437	Traditional Advertising - TV Broadcast - Used
3CAR/57 & 8/54	7507	Traditional Advertising - Commercial/Fleet - TV Broadcast - New	3CAR/57 & 8/54	7527	Traditional Advertising - Commercial/Fleet - TV Broadcast - Used
3CAR/58 & 4/52	7258	Traditional Advertising - Radio - New	3CAR/58 & 4/52	7438	Traditional Advertising - Radio - Used
3CAR/58 & 8/54	7508	Traditional Advertising - Commercial/Fleet - Radio - New	3CAR/58 & 8/54	7528	Traditional Advertising - Commercial/Fleet - Radio - Used
3CAR/59 & 4/52	7259	Traditional Advertising - Direct Mail - New	3CAR/59 & 4/52	7439	Traditional Advertising - Direct Mail - Used
3CAR/59 & 8/54	7509	Traditional Advertising - Commercial/Fleet - Direct Mail - New	3CAR/59 & 8/54	7529	Traditional Advertising - Commercial/Fleet - Direct Mail - Used
3CAR/60 & 4/52	7260	Traditional Advertising - Other - New	3CAR/60 & 4/52	7440	Traditional Advertising - Other - Used
3CAR/60 & 8/54	7510	Traditional Advertising - Commercial/Fleet - Other - New	3CAR/60 & 8/54	7530	Traditional Advertising - Commercial/Fleet - Other - Used

2024 CHART OF ACCOUNTS

PAGE / LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE / LINE NO	ACCOUNT NUMBER	DESCRIPTION
USED VEHICLE DEPARTMENT PAGE 4					
4/1	3700	4700 Used Car Retail (Non Certified)	4/6	3860	4860 Used Commercial/Fleet Med Truck Retail
4/1		4701 Used Car Retail (Non Certified) Reconditioning COS	4/6	4861	4861 Used Commercial/Fleet Med Truck Retail Recon COS
4/1	3715	4715 Used Car Retail Lease (Non Certified)	4/6	3865	4865 Used Commercial/Fleet Med Truck Retail Lease
4/1		4716 Used Car Retail Lease (Non Certified) Reconditioning	4/6	4866	4866 Used Commercial/Fleet Med Truck Retail Lease Recon
4/1	3720	4720 Used Car Non Franchise Retail Lease	4/6	3870	4870 Used Commercial/Fleet Hvy Truck Retail
4/1		4721 Used Car Non Franchise Reconditioning - Rtl Lease	4/6	4871	4871 Used Commercial/Fleet Hvy Truck Retail Recon
4/1	3730	4730 Used Car Non Franchise - Retail	4/6	3875	4875 Used Commercial/Fleet Hvy Truck Retail Lease
4/1		4731 Used Car Non Franchise Reconditioning - Retail	4/6	4876	4876 Used Commercial/Fleet Hvy Truck Retail Lease Recon
4/2	3800	4800 FBA BLUE CAR RETAIL	4/7	3950	4950 FBA BLUE SUV/Truck Retail
4/2		4801 FBA BLUE CAR RETAIL RECONDITIONING	4/7	4951	4951 FBA BLUE SUV/Truck Retail Reconditioning
4/2	3815	4815 FBA BLUE CAR RETAIL LEASE	4/7	3965	4965 FBA BLUE SUV/Truck Rtl Lease
4/2		4816 FBA BLUE CAR RETAIL LEASE RECONDITIONING	4/7	4966	4966 FBA BLUE SUV/Truck Rtl Lease Reconditioning
4/3	3830	4830 FBA GOLD CAR Retail	4/8	3970	4970 FBA GOLD SUV/Truck Retail
4/3 & 3TRK /61	3832	4832 FBA EV CAR Retail	4/8 & 3TRK /62	3972	4972 FBA EV SUV/Truck Retail
4/3	3833	4833 LINCOLN CPO CAR Retail	4/8	3973	4973 LINCOLN CPO SUV/Truck Retail
4/3		4831 FBA GOLD/FBA EV/LINCOLN CPO CAR Reconditioning	4/8	4971	4971 FBA GOLD/FBA EV/LINCOLN CPO SUV/Truck Reconditioning
4/3	3835	4835 FBA GOLD/FBA EV/LINCOLN CPO CAR Retail Lease	4/8	3975	4975 FBA GOLD/FBA EV/LINCOLN CPO SUV/TRK Retail Lease
4/3		4836 FBA GOLD/FBA EV/LINCOLN CPO CAR Rtl Lse Recon	4/8	4976	4976 FBA GOLD/FBA EV/LINCOLN CPO SUV/Trk Rtl Lse Recon
4/5	3750	4750 Used SUV/Lt Truck Retail (Non Certified)	4/10		4890 Used Vehicle Incentives
4/5		4751 Used SUV/Lt Truck Retail (Non Certified) Reconditioning	4/12	3710	4710 Used Cars Wholesale
4/5	3765	4765 Used SUV/Lt Truck Retail Lease (Non Certified)	4/12	4711	4711 Used Cars Wholesale Reconditioning
4/5		4766 Used SUV/Lt Truck Retail Lease (Non Certified) Reconditioning	4/13	3808	4808 Car Off Lease Retail
4/5	3767	4767 Used Lt Truck Non Franchise Retail	4/13	4809	4809 Car Off Lease Retail Reconditioning
4/5		4768 Used Lt Truck Non Franchise Retail Reconditioning	4/14	3760	4760 Used SUV/Truck Wholesale
4/5	3770	4770 Used Lt Truck Non Franchise Retail Lease	4/14	4761	4761 Used SUV/Truck Wholesale Reconditioning
4/5		4771 Used Lt Truck Non Franchise Retail Lease Recon	4/15	3810	4810 Truck Off Lease Retail
			4/15	4811	4811 Truck Off Lease Retail Reconditioning
			4/16		4702 Used Car Retail Inventory Adjustment
			4/16		4752 Used SUV/Truck Retail Inventory Adjustment
			4/16		4880 Used Med/Hvy Inventory Adjustment

2024 CHART OF ACCOUNTS

PAGE / LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE / LINE NO	ACCOUNT NUMBER	DESCRIPTION
F&I DEPARTMENT					
NEW VEHICLES			USED VEHICLES		
4/23	5000	Finance Contracts Income - New	4/23	5100	Finance Contracts Income - Used
4/23 & 8/27	5001	Finance Contracts Income - Commercial/Fleet - New	4/23 & 8/27	5101	Finance Contracts Income - Commercial/Fleet - Used
4/24	5010	Finance Contracts Income Adjust - New	4/24	5110	Finance Contract Income Adjust - Used
4/24 & 8/28	5011	Finance Contracts Income Adjust - Commercial/Fleet - New	4/24 & 8/28	5111	Finance Contracts Income Adjust - Commercial/Fleet - Used
4/25	5020	Insurance Contracts Income - New	4/25	5120	Insurance Contract Income - Used
4/25 & 8/29	5021	Insurance Contracts Income - Commercial/Fleet - New	4/25 & 8/29	5121	Insurance Contracts Income - Commercial/Fleet - Used
4/26	5090	Gap Insurance Income - New	4/26	5190	Gap Insurance Income - Used
4/26 & 8/30	5091	Gap Insurance Income - Commercial/Fleet - New	4/26 & 8/30	5191	Gap Insurance Income - Commercial/Fleet - Used
4/27	5030	Insurance Contracts Income Adjust - New	4/27	5130	Insurance Contract Income Adjust - Used
4/27 & 8/31	5031	Insurance Contracts Income Adjust - Commercial/Fleet - New	4/27 & 8/31	5131	Insurance Contracts Income Adjust - Commercial/Fleet - Used
4/28	5040	Ext. Service. Contracts Income - New	4/28	5140	Ext Service Contract Income - Used
4/28 & 8/32	5041	Ext. Service. Contracts Income - Commercial/Fleet - New	4/28 & 8/32	5141	Ext. Service. Contracts Income - Commercial/Fleet - Used
4/29	5050	Ext. Service. Contracts Income Adjust - New	4/29	5150	Ext Service Contract Income Adjust - Used
4/29 & 8/33	5051	Ext. Service. Contracts Income Adjust - Commercial/Fleet - New	4/29 & 8/33	5151	Ext. Service. Contracts Income Adjust - Commercial/Fleet - Used
4/30	5060	Other Merchandise - New - Sales	4/30	5160	Other Merchandise - Used - Sales
4/30 & 8/34	5061	Other Merchandise - Commercial/Fleet - New - Sales	4/30 & 8/34	5161	Other Merchandise - Commercial/Fleet - Used - Sales
4/30	6060	Other Merchandise - New - COS	4/30	6160	Other Merchandise - Used - COS
4/30 & 8/34	6061	Other Merchandise - Commercial/Fleet - New - COS	4/30 & 8/34	6161	Other Merchandise - Commercial/Fleet - Used - COS
4/31	6070	Repossession Loss - New	4/31	6170	Repossession Loss - Used
4/31	6080	Repossession Refunds - New	4/31	6180	Repossession Refunds - Used
			4/35		COST OF SALES - LIFO
			4/35	6200	LIFO Adjustment - New
				6250	LIFO Adjustment - Used

PAGE 4 VARIABLE & SEM-FIXED EXPENSES

VARIABLE EXPENSE - NEW			VARIABLE EXPENSES - USED		
4/40	7000	Comm & Incentive - Salesperson - New	4/40	7200	Comm & Incentive - Salesperson - Used
4/40 & 8/43	7001	Comm & Incentive - Com/FIt - Salesperson - New	4/40 & 8/43	7201	Comm & Incentive - Com/FIt - Salesperson - Used
4/41	7010	Comm & Incentive - Sls Mgr - New	4/41	7210	Comm & Incentive - Sls Mgr - Used
4/41 & 8/44	7011	Comm & Incentive - Com/FIt - Sls Mgr - New	4/41 & 8/44	7211	Comm & Incentive - Com/FIt - Sls Mgr - Used
4/42	7410	Comm & Incentive - F&I Mgr - New	4/42	7460	Comm & Incentive - F&I Mgr - Used
4/42 & 8/45	7411	Comm & Incentive -Com/FIt - F&I Mgr - New	4/42 & 8/45	7462	Comm & Incentive - Com/FIt - F&I Mgr - Used
4/43	7030	PreDelivery - New	4/45	7230	Free Service - Used
4/43 & 8/46	7031	PreDelivery - Com/FIt -New	4/45 & 8/48	7231	Free Service - Com/FIt -- Used
4/44	7040	PreDelivery Refund -Com/FIt - New			
4/44 & 8/47	7041	PreDelivery Refund - New			
4/45	7050	Free Service - New			
4/45 & 8/48	7051	Free Service - Com/FIt - New			
SEM-FIXED EXPENSE - NEW			SEM-FIXED EXPENSES - USED		
4/48	7070	Salaries - Salesperson - New	4/48	7270	Salaries - Salesperson - Used
4/48 & 8/51	7071	Salaries - Com/FIt - Salesperson - New	4/48 & 8/51	7271	Salaries - Com/FIt - Salesperson - Used
4/49	7080	Salaries - Sales Mgrs. - New	4/49	7280	Salaries - Sales Mgrs. - Used
4/49 & 8/52	7081	Salaries - Com/FIt - Sales Mgrs. - New	4/49 & 8/52	7281	Salaries - Com/FIt - Sales Mgrs. - Used
4/50	7100	Salaries - Other - New	4/50	7300	Salaries - Other - Used
4/51	7400	Salaries - F&I - New	4/51	7450	Salaries - F&I - Used
4/51 & 8/53	7401	Salaries - Com/FIt - F&I - New	4/51 & 8/53	7451	Salaries - Com/FIt - F&I - Used
4/53	7120	Advertising Rebates	4/53	7320	Advertising - Refunds/Allow - Used
4/53	7121	Lincoln Advertising Covenant Program (LACP) - New	4/53	7321	Lincoln Advertising Covenant Program (LACP) - Used
4/53 & 8/55	7122	Advertising Rebates - Com/FIt	4/53 & 8/55	7322	Advertising Rebates - Com/FIt
4/54	7130	Promotion - New	4/54	7330	Promotion - Used
4/54 & 8/56	7131	Promotion - Com/FIt - New	4/54 & 8/56	7331	Promotion - Com/FIt - Used
4/55	7140	Training - New	4/55	7340	Training - Used
4/56	7150	Demonstrator Expense - New	4/56	7350	Demonstrator Expense - Used
4/57	7160	Service Loaner Expense - New	4/57	7360	Service Loaner Expense - Used
4/57	7170	Service Loaner Expense Refund - New	4/57	7370	Service Loaner Expense Refund - Used
4/57 & 8/57	7161	Service Loaner Expense - Com/FIt - New	4/57 & 8/57	7361	Service Loaner Expense - Com/FIt - Used
4/57 & 8/57	7171	Service Loaner Expense Refund - Com/FIt - New	4/57 & 8/57	7371	Service Loaner Expense Refund - Com/FIt - Used
4/58	7420	Other F&I - New	4/58	7470	Other F&I - Used
4/58 & 8/58	7421	Other F&I - Com/FIt - New	4/58 & 8/58	7471	Other F&I - Com/FIt - Used
4/59	7180	Interest - Floor Plan - New	4/59	7380	Interest - Floor Plan - Used
4/59 & 8/59	7181	Interest - Floor Plan - Com/FIt - New	4/59 & 8/59	7381	Interest - Floor Plan - Com/FIt - Used
4/60	7190	Floor Plan Interest Assistance - New	4/60	7390	Interest - Floor Plan Assistance - Used
4/60 & 8/60	7191	Floor Plan Interest Assistance - Com/FIt - New	4/60 & 8/60	7391	Floor Plan Interest Assistance - Com/FIt - Used

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
			PARTS DEPARTMENT PAGE 5		
	<u>Sales</u>	<u>COS</u>		<u>Sales</u>	<u>COS</u>
5/1	5400	6400 Parts - Wholesale	5/17	5480	6480 Parts-Sublet Repair
5/1	5401	6401 Parts - Wholesale Other Franchise Only	5/17 & 7/24-25	5485	6485 Parts - Quick Lane Sublet Sales
5/1 & 5/7-8	5402	6402 Parts - Quick Lane Wholesale	5/17 & 9/21-22	5481	6481 Parts-Commercial/Fleet -Sublet Repair
5/1 & 9/7-8	5403	6403 Parts - Commercial/Fleet Wholesale	5/17 & 10/21-22	5482	6482 Parts-Mobile Service -Sublet Repair
5/3		6410 Parts-Wholesale Job Incentive COS	5/19	5490	6490 Parts-Msc. Merchandise
5/3		6411 Parts - Wholesale Job Incentive COS Other Fran Only	5/19 & 7/26-27	5492	6492 Parts - Quick Lane Other Merchandise
5/5	5420	6420 Parts-Counter Retail	5/19	5491	6491 Parts-Industrial Engines
5/5	5421	6421 Parts-Counter Retail - Other Franchise Only	5/19 & 9/23-24	5493	6493 Parts - Commercial/Fleet - Other Merchandise
5/5 & 7/9-10	5422	6422 Parts - Quick Lane Counter Retail Sales	5/19 & 10/23-24	5494	6494 Parts - Mobile Service - Other Merchandise
5/5 & 9/9-10	5423	6423 Parts - Commercial/Fleet Counter Retail Sales	5/25	5500	6500 Parts-B/S Metal
5/7	5430	6430 Parts - Repair Shop	5/35	5501	6501 Parts-B/S Metal Other Franchise
5/21	5431	6431 Parts - Repair Shop Other Franchise	5/25 & 9/27-28	5502	6502 Parts - Commercial/Fleet - B/S Metal
5/7 & 7/11-12	5435	6435 Parts -Quick Lane Retail Shop Sales	5/27	5510	6510 Parts-B/S Paint
5/7 & 7/13-14	5436	6436 Parts- Quick Lane Tires Sales	5/35	5511	6511 Parts-B/S Paint Other Franchise
5/7 & 9/11-12	5437	6437 Parts - Commercial/Fleet - Repair Shop	5/27 & 9/29-30	5512	6512 Parts - Commercial/Fleet - B/S Paint
5/7 & 10/11-12	5438	6438 Parts - Mobile Service - Repair Shop	5/29	5520	6520 Parts-W&P Claims - Body Shop
5/9	5440	6440 Parts - ESP Repair	5/35	5521	6521 Parts-W&P Claims - Body Shop Other Franchise
5/21	5441	6441 Parts - ESP Repair Other Franchise	5/29 & 9/31-32	5522	6522 Parts - Commercial/Fleet -W&P Claims - Body Shop
5/9 & 7/15-16	5445	6445 Parts - Quick Lane - ESP/ESC,QFC Sales	5/31	5530	6530 Parts-Internal - Body Shop
5/9 & 9/13-14	5446	6446 Parts - Commercial/Fleet - ESP Repair	5/35	5531	6531 Parts-Internal - Body Shop Other Franchise
5/9 & 10/13-14	5447	6447 Parts - Mobile Service - ESP Repair	5/31 & 9/33-34	5532	6532 Parts - Commercial/Fleet Internal - Body Shop
5/11		6450 Parts-Shop Job Incentive	5/33	5540	6540 Parts-Materials
5/11 & 9/15		6452 Parts-Commercial/Fleet Shop Job Incentive	5/33 & 7/28-29	5545	6545 Parts - Quick Lane Materials
5/11 & 10/15		6453 Parts - Mobile Service Shop Job Incentive	5/33 & 9/35-36	5542	6542 Parts - Commercial/Fleet Materials
5/21		6451 Parts-Shop Job Incentive Other Franchise	5/39	6550	6550 Parts-Discount Earned
5/12	5460	6460 Parts - W&P Claims-Serv	5/39 & 7/30	6565	6565 Parts - Quick Lane Discount Earned
5/21	5461	6461 Parts - W&P Claims-Serv Other Franchise	5/39	6560	6560 Parts-Rebates - Unused Parts Return
5/12 & 7/17-18	5462	6462 Parts - Quick Lane Warranty Sales	5/39 & 7/30	6561	6561 Parts-Rebates - Quick Lane Unused Parts Return
5/12 & 9/16-17	5463	6463 Parts - Commercial/Fleet - W&P Claims-Service	5/39 & 9/39	6557	6557 Parts - Commercial/Fleet Discount Earned
5/12 & 10/16-17	5464	6464 Parts - Mobile Service - W&P Claims-Service	5/39 & 10/29	6558	6558 Parts - Mobile Service Discount Earned
5/14	5470	6470 Parts - Internal-Serv	5/39 & 9/39	6563	6563 Parts - Commercial/Fleet Unused Parts Return
5/21	5471	6471 Parts - Internal-Serv Other Franchise	5/39 & 10/29	6564	6564 Parts - Mobile Service Unused Parts Return
5/14 & 7/19-20	5475	6475 Parts - Quick Lane Internal Sales	5/40 & 7/31	6585	6585 Parts - Quick Lane Inventory Adjustment
5/14 & 7/21-22	5476	6476 Parts -Quick Lane Internal Tires Sales	5/40	6570	6570 Parts-Inventory Adjustment
5/14 & 9/18-19	5477	6477 Parts - Commercial/Fleet - Internal-Service	5/40 & 7/31	6571	6571 Parts Quick Lane Return & Handling Charges
5/14 & 10/18-19	5478	6478 Parts - Mobile Service - Internal-Service	5/40	6580	6580 Parts Return & Handling Charges
			5/40 & 9/40	6581	6581 Parts - Commercial/Fleet Inventory Adjustment
			5/40 & 9/40	6582	6582 Parts - Commercial/Fleet Return & Handling Charges
			5/40 & 10/30	6583	6583 Parts - Mobile Service Inventory Adjustment
			5/40 & 10/30	6584	6584 Parts - Mobile Service Return & Handling Charges
			5/43	6300	LIFO Adjustment - Parts

SERVICE DEPARTMENT

5/7	5700	6700 Service - Repair Shop	5/14 & 7/21-22	5734	6734 Service - Quick Lane Internal Tire Sales
5/21	5701	6701 Service - Repair Shop Other Franchise	5/21	5731	6731 Service - Internal Other Franchise
5/7 & 7/11-12	5705	6705 Service - Quick Lane Retail Shop Sales	5/14 & 9/18-19	5732	6732 Service - Commercial/Fleet Internal Sales
5/7 & 7/13-14	5706	6706 Service - Quick Lane Tire Sales	5/14 & 10/18-19	5733	6733 Service - Mobile Service Internal Sales
5/7 & 9/11-12	5707	6707 Service - Commercial/Fleet - Repair Shop	5/16	6740	6740 Service - Unapplied Time COS
5/7 & 10/11-12	5708	6708 Service - Mobile Service - Repair Shop	5/16 & 7/23	6741	6741 Service - Quick Lane Unapplied Time COS
5/9	5710	6710 Service - ESP Contract	5/16 & 9/20	6742	6742 Service - Commercial/Fleet Unapplied Time COS
5/21	5711	6711 Service - ESP Contract Other Franchise	5/16 & 10/20	6743	6743 Service - Mobile Service Unapplied Time COS
5/9 & 7/15-16	5715	6715 Service - Quick Lane ESP/ESC,QFC Sales	5/17	5750	6750 Service - Sublet Repair
5/9 & 9/13-14	5716	6716 Service - Commercial/Fleet - ESP Contract	5/17 & 7/24-25	5755	6755 Service - Quick Lane Sublet Sales
5/9 & 10/13-14	5717	6717 Service - Mobile Service - ESP Contract	5/17 & 9/21-22	5752	6752 Service -Commercial/Fleet -Sublet Repair
5/12	5720	6720 Service - W&P Claims	5/17 & 10/21-22	5753	6753 Service -Mobile Service -Sublet Repair
5/21	5721	6721 Service - W&P Claims Other Franchise	5/19	5760	6760 Service - Other Merchandise
5/12 & 7/17-18	5722	6722 Service - Quick Lane Warranty Sales	5/19 & 7/26-27	5761	6761 Service - Quick Lane Other Merchandise
5/12 & 8/16-17	5723	6723 Service - Commercial/Fleet - W&P Claims	5/19 & 9/23-24	5762	6762 Service - Commercial/Fleet - Other Merchandise
5/12 & 8/16-17	5724	6724 Service - Mobile Service - W&P Claims	5/19 & 10/23-24	5763	6763 Service - Mobile Service - Other Merchandise
5/14	5730	6730 Service - Internal	5/33	5770	6770 Service - Repair Shop Materials
5/14 & 7/19-20	5735	6735 Service - Quick Lane Internal Sales	5/33 & 7/28-29	5781	6781 Service - Quick Lane Materials
			5/33	5780	6780 Service - Gas, Oil & Grease
			5/33 & 9/35-36	5782	6782 Service - Commercial/Fleet Materials
			5/33 & 10/27-28	5783	6783 Service - Mobile Service Materials

BODY SHOP DEPARTMENT

5/17	5800	6800 Body Shop - Sublet Repair	5/35	5831	6831 Body Shop - W&P Claims Other Franchise
5/17 & 9/21-22	5802	6802 Body - Commercial/Fleet -Sublet Repair	5/31	5840	6840 Body Shop - Internal Labor
5/25	5810	6810 Body Shop - Labor - Metal	5/35	5841	6841 Body Shop - Internal Labor Other Franchise
5/25 & 9/28-29	5812	6812 Body - Commercial/Fleet - Labor - Metal	5/31 & 9/33-34	5842	6842 Body - Commercial/Fleet - Labor - Internal
5/35	5811	6811 Body Shop - Labor - Metal Other Franchise	5/16	6845	6845 Body Shop - Unapplied Time COS
5/27	5820	6820 Body Shop - Labor - Paint	5/16 & 9/20	6849	6849 Body Shop - Commercial/Fleet - Unapplied Time COS
5/27 & 9/29-30	5822	6822 Body - Commercial/Fleet - Labor -Paint	5/33	5850	6850 Body Shop - Materials
5/35	5821	6821 Body Shop - Labor - Paint Other Franchise	5/33 & 9/35-36	5852	6852 Body - Commercial/Fleet - Materials
5/29	5830	6830 Body Shop - W&P Claims			
5/29 & 9/31-32	5832	6832 Body - Commercial/Fleet -W&P Claims			

2024 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
PARTS DEPARTMENT EXPENSE					
5/46	7600	Salaries - Managers	5/51	7640	Training
5/46 & 7/35	7615	Quick Lane Salaries - Managers	5/51 & 7/40	7645	Quick Lane Training
5/46 & 9/49	7612	Commercial/Fleet - Salaries - Managers	5/51 & 9/54	7642	Commercial/Fleet Training
5/46 & 10/49	7613	Mbbile Service - Salaries - Managers	5/51 & 10/54	7643	Mobile Service Training
5/46 & 10/49	7614	Mobile Service - Salaries - Service Advisor	5/52	7650	Policy Adjustment
5/46	7605	Comm & Incent - Mgr	5/52 & 7/41	7655	Quick Lane Policy Adjustment
5/46 & 7/37	7604	Quick Lane Comm & Incent - Mgr	5/52 & 9/55	7652	Commercial/Fleet Policy Adjustment
5/46 & 9/51	7616	Commercial/Fleet - Comm & Incent - Mgr	5/52 & 10/55	7653	Mobile Service Policy Adjustment
5/46 & 10/51	7617	Mbbile Service - Comm & Incent - Mgr	5/53	7660	Service Loaner Expense
5/46 & 10/51	7618	Mobile Service - Comm & Incent - Service Advisor	5/53	7661	Service Loaner Expense Refund
5/47 & 7/36	7602	Quick Lane Salaries - Technicians	5/54	7670	Tools & Supplies
5/47 & 9/50	7606	Commercial/Fleet - Salaries - Technicians	5/54 & 7/42	7665	Quick Lane Tools & Supplies
5/47 & 10/50	7607	Mbbile Service - Salaries - Technicians	5/54 & 9/56	7667	Commercial/Fleet Tools & Supplies
5/47 & 7/36	7603	Quick Lane Salaries - Other	5/54 & 10/56	7668	Mobile Service Tools & Supplies
5/47	7610	Salaries - Other	5/55	7671	Freight
5/48	7620	Comm & Incent - Other	5/55 & 7/43	7675	Quick Lane Freight
5/48 & 7/38	7608	Quick Lane Comm & Incent - Other	5/55 & 9/57	7676	Commercial/Fleet Freight
5/48 & 7/38	7625	Quick Lane Comm & Incent - Technicians	5/56	7680	Equip & Veh Maint
5/48 & 9/52	7622	Commercial/Fleet - Comm & Incent - Technicians	5/56 & 7/44	7681	Quick Lane Equip & Veh Maint
5/48 & 10/52	7623	Mbbile Service - Comm & Incent - Technicians	5/56 & 9/58	7682	Commercial/Fleet Equip & Veh Maint
5/49	7630	Advertising	5/56 & 10/57	7683	Mobile Service Equip & Veh Maint
5/49 & 7/39	7635	Quick Lane Advertising	5/57	7690	Inventory Control & Data Processing
5/49 & 9/53	7636	Commercial/Fleet Advertising	5/57 & 7/45	7685	Quick Lane Inventory Control & Data Processing
5/49 & 10/53	7637	Mbbile Service Advertising	5/57 & 9/59	7692	Commercial/Fleet Inventory Control & Data Processing
5/49	7631	Promotion	5/58	7695	Vacation & Time Off Pay - Tech
5/49 & 7/39	7632	Quick Lane Promotion	5/58 & 7/46	7696	Quick Lane Vacation & Time Off Pay - Tech
5/49 & 9/53	7633	Commercial/Fleet Promotion	5/58 & 9/60	7697	Commercial/Fleet Vacation & Time Off Pay - Tech
5/49 & 10/53	7634	Mbbile Service Promotion	5/58 & 10/58	7698	Mobile Service Vacation & Time Off Pay - Tech
5/50	7621	Advertising Rebates PARTS			

SERVICE DEPARTMENT EXPENSES

5/46	7700	Salaries - Managers	5/51	7740	Training
5/46 & 7/35	7900	Quick Lane Salaries - Managers	5/51 & 7/40	7940	Quick Lane Training
5/46 & 9/49	7702	Commercial/Fleet - Salaries - Managers	5/51 & 9/54	7742	Commercial/Fleet Training
5/46 & 10/49	7703	Mbbile Service - Salaries - Managers	5/51 & 10/54	7743	Mobile Service Training
5/46 & 10/49	7704	Mobile Service - Salaries - Service Advisor	5/52	7750	Policy Adjustment
5/46	7705	Comm & Incent - Mgr	5/52 & 7/41	7950	Quick Lane Policy Adjustment
5/46 & 7/37	7905	Quick Lane Comm & Incent - Mgr	5/52 & 9/55	7752	Commercial/Fleet Policy Adjustment
5/46 & 9/51	7903	Commercial/Fleet - Comm & Incent - Mgr	5/52 & 10/55	7753	Mobile Service Policy Adjustment
5/46 & 10/51	7904	Mbbile Service - Comm & Incent - Mgr	5/53	7760	Service Loaner Expense
5/46 & 10/51	7906	Mobile Service - Comm & Incent - Service Advisor	5/53	7761	Service Loaner Expense Refund
5/47 & 7/36	7902	Quick Lane Salaries - Technicians	5/54	7770	Tools & Supplies
5/47 & 9/50	7908	Commercial/Fleet - Salaries - Technicians	5/54 & 7/42	7970	Quick Lane Tools & Supplies
5/47 & 10/50	7909	Mbbile Service - Salaries - Technicians	5/54 & 9/56	7772	Commercial/Fleet Tools & Supplies
5/47 & 7/36	7910	Quick Lane Salaries - Other	5/54 & 10/56	7773	Mobile Service Tools & Supplies
5/47	7710	Salaries - Other	5/55	7771	Freight
5/48	7720	Comm & Incent - Other	5/55 & 7/43	7971	Quick Lane Freight
5/48 & 7/38	7907	Quick Lane Comm & Incent - Other	5/55 & 9/57	7776	Commercial/Fleet Freight
5/48 & 7/38	7920	Quick Lane Comm & Incent - Technicians	5/56	7780	Equip & Veh Maint
5/48 & 9/52	7922	Commercial/Fleet - Comm & Incent - Technicians	5/56 & 7/44	7980	Quick Lane Equip & Veh Maint
5/48 & 10/52	7923	Mbbile Service - Comm & Incent - Technicians	5/56 & 9/58	7782	Commercial/Fleet Equip & Veh Maint
5/49	7730	Advertising	5/56 & 10/57	7783	Mobile Service Equip & Veh Maint
5/49 & 7/39	7930	Quick Lane Advertising	5/57	7785	Inventory Control & Data Processing
5/49 & 9/53	7732	Commercial/Fleet Advertising	5/57 & 7/45	7985	Quick Lane Inventory Control & Data Processing
5/49 & 10/53	7733	Mbbile Service Advertising	5/57 & 9/59	7786	Commercial/Fleet Inventory Control & Data Processing
5/49	7731	Promotion	5/58	7790	Vacation & Time Off Pay - Tech
5/49 & 7/39	7931	Quick Lane Promotion	5/58 & 7/46	7990	Quick Lane Vacation & Time Off Pay - Tech
5/49 & 9/53	7736	Commercial/Fleet Promotion	5/58 & 9/60	7792	Commercial/Fleet Vacation & Time Off Pay - Tech
5/49 & 10/53	7737	Mbbile Service Promotion	5/58 & 10/58	7793	Mobile Service Vacation & Time Off Pay - Tech
5/50	7721	Advertising Rebates Service			

BODY SHOP EXPENSES

5/46	7800	Salaries - Managers	5/52	7850	Policy Adjustment
5/46	7805	Comm & Incent - Mgr	5/52 & 9/55	7852	Commercial/Fleet Policy Adjustment
5/46 & 9/49	7802	Commercial/Fleet - Salaries - Managers	5/53	7860	Service Loaner Expense
5/46 & 9/51	7803	Commercial/Fleet - Comm & Incent - Mgr	5/53	7861	Service Loaner Expense Refund
5/47	7810	Salaries - Other	5/54	7870	Tools & Supplies
5/47 & 9/50	7812	Commercial/Fleet - Salaries - Technicians	5/54 & 9/56	7872	Commercial/Fleet Tools & Supplies
5/48	7820	Comm & Incent - Other	5/55	7871	Freight
5/48 & 9/52	7822	Commercial/Fleet - Comm & Incent - Technicians	5/55 & 9/57	7873	Commercial/Fleet Freight
5/49	7830	Advertising	5/56	7880	Equip & Veh Maint
5/49	7831	Promotion	5/56 & 9/58	7882	Commercial/Fleet Equip & Veh Maint
5/49 & 9/53	7832	Commercial/Fleet Advertising	5/57	7885	Inventory Control & Data Processing
5/49 & 9/53	7833	Commercial/Fleet Promotion	5/57 & 9/59	7886	Commercial/Fleet Inventory Control & Data Processing
5/50	7821	Advertising Rebates Body Shop	5/58	7890	Vacation & Time Off Pay - Tech
5/51	7840	Training	5/58 & 9/60	7891	Commercial/Fleet Vacation & Time Off Pay - Tech
5/51 & 9/54	7842	Commercial/Fleet Training			

2024 CHART OF ACCOUNTS

PAGE / LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE / LINE NO	ACCOUNT NUMBER	DESCRIPTION
SERVICE					
FIXED EXPENSES PAGES 6, 7, 8, 10					
6/1	8000	Salaries - General Manager	6/9	8520	Telephone
6/1 & 7/42	8005	Service - Salaries - Quick Lane	6/9 & 7/53	8525	Service - Quick Lane Telephone
6/2	8020	Salaries - Administrative	6/10	8540	Taxes - Excl Real Estate & Inc.
6/3	8040	Employee Benefits	6/10 & 7/54	8445	Service - Quick Lane Taxes Excl Income/Real Estate
6/3 & 7/43	8045	Service - Quick Lane Benefits	6/11	8600	Insurance - Officers' Life
6/4	8100	Payroll Taxes	6/11	8620	Ins - Excl Bldg & Employee
6/4 & 7/44	8105	Service - Quick Lane Payroll Taxes	6/12	8640	Office Supplies
6/5	8200	Pensions	6/12 & 7/55	8645	Service - Quick Lane Office Supplies
6/5 & 7/45	8205	Service - Quick Lane Pensions	6/13	8660	Prof & Service Fees
6/5	8210	Annual Recognition (Non US)	6/13 & 7/56	8665	Service - Quick Lane Prof & Service Fees
6/6	8220	Institutional Advertising	6/14	8680	Data Processing
6/6	8240	Institutional Promotion	6/15	8700	Bad Debts
6/7	8300	Rent & Lease Expense	6/15 & 7/57	8705	Service - Quick Lane Bad Debts
6/7 & 7/46	8305	Service - Quick Lane Rent & Lease Expenses	6/16	8720	Contributions
6/7	8320	Interest - Mortgage	6/16 & 7/58	8725	Service - Quick Lane Contributions
6/7	8340	Depreciation Building & Improvements	6/17	8740	Interest - Excl Veh & Mortgage
6/7 & 7/47	8345	Service - Quick Lane Deprec Bldg & Improvements	6/18	8760	Depreciation - Equipment
6/7	8360	Amort of Leasehold Improvements	6/18 & 7/59	8765	Service - Quick Lane Depreciation - Equipment
6/7 & 7/48	8365	Service - Quick Lane Amortization Of Improvements	6/19	8780	Equip & Vehicle Maint - General
6/7	8380	Insurance - Buildings	6/20	8800	Travel & Entertainment
6/7 & 7/49	8385	Service - Quick Lane Insurance Building	6/20 & 7/60	8805	Service - Quick Lane Travel & Entertainment
6/7	8400	Taxes - Real Estate	6/21	8820	Miscellaneous Expense
6/7 & 7/50	8405	Service - Quick Lane Taxes Real Estate	6/21 & 7/61	8825	Service - Quick Lane Miscellaneous Expense
6/7	8420	Maintenance - Buildings	6/24	8900	Dealer Salary
6/7 & 7/51	8425	Service - Quick Lane Maintenance - Building			
6/8	8500	Utilities			
6/8 & 7/52	8505	Service - Quick Lane Utilities			

PARTS
FIXED EXPENSES

6/1 & 7/19	8006	Parts - Quick Lane Salaries	6/9 & 7/30	8446	Parts - Quick Lane Telephone
6/3 & 7/20	8041	Parts - Quick Lane Benefits	6/10 & 7/31	8646	Parts - Quick Lane Taxes Excl Income/Real Estate
6/4 & 7/21	8106	Parts - Quick Lane Payroll Taxes	6/12 & 7/32	8666	Parts - Quick Lane Office Supplies
6/5 & 7/22	8206	Parts - Quick Lane Pensions	6/13 & 7/33	8706	Parts - Quick Lane Prof & Service Fees
6/7 & 37 & 7/23	8306	Parts - Quick Lane Rent & Lease Expenses	6/15 & 7/34	8726	Parts - Quick Lane Bad Debts
6/7 & 38 & 7/24	8346	Parts - Quick Lane Deprec Bldg & Improvements	6/16 & 7/35	8766	Parts - Quick Lane Contributions
6/7 & 38 & 7/25	8366	Parts - Quick Lane Amortization Of Improvements	6/18 & 7/36	8806	Parts - Quick Lane Depreciation - Equipment
6/7 & 39 & 7/26	8386	Parts - Quick Lane Insurance Building	6/20 & 7/37	8826	Parts - Quick Lane Travel & Entertainment
6/7 & 40 & 7/27	8406	Parts - Quick Lane Taxes Real Estate	6/21 & 7/38	8841	Parts - Quick Lane Miscellaneous Expense
6/7 & 41 & 7/28	8426	Parts - Quick Lane Maintenance - Building			
6/8 & 7/29	8506	Parts - Quick Lane Utilities			

COMMERCIAL/FLEET
FIXED EXPENSES

6/1 & 8/28	8050	Commercial/Fleet Salaries	6/9 & 8/39	8061	Commercial/Fleet Telephone
6/3 & 8/29	8051	Commercial/Fleet Benefits	6/10 & 8/40	8062	Commercial/Fleet Taxes Excl Income/Real Estate
6/4 & 8/30	8052	Commercial/Fleet Payroll Taxes	6/12 & 8/41	8063	Commercial/Fleet Office Supplies
6/5 & 8/31	8053	Commercial/Fleet Pensions	6/13 & 8/42	8064	Commercial/Fleet Prof & Service Fees
6/7 & 8/32	8054	Commercial/Fleet Rent & Lease Expenses	6/15 & 8/43	8065	Commercial/Fleet Bad Debts
6/7 & 8/33	8055	Commercial/Fleet Deprec Bldg & Improvements	6/16 & 8/44	8066	Commercial/Fleet Contributions
6/7 & 8/34	8056	Commercial/Fleet Amortization Of Improvements	6/18 & 8/45	8067	Commercial/Fleet Depreciation - Equipment
6/7 & 8/35	8057	Commercial/Fleet Insurance Building	6/20 & 8/46	8068	Commercial/Fleet Travel & Entertainment
6/7 & 8/36	8058	Commercial/Fleet Taxes Real Estate	6/21 & 8/47	8069	Commercial/Fleet Miscellaneous Expense
6/7 & 8/37	8059	Commercial/Fleet Maintenance - Building	6/24 & 8/49	8901	Commercial/Fleet Dealer Salary
6/8 & 8/38	8060	Commercial/Fleet Utilities			

MOBILE SERVICE

FIXED EXPENSES

6/9 & 10/50	8080	Mobile Service - Telephone
6/7 & 10/51	8081	Mobile Service - Insurance
6/14 & 10/52	8082	Mobile Service - Data Processing
6/18 & 10/53	8083	Mobile Service - Depreciation - Equipment
6/19 & 10/54	8084	Mobile Service - Equip & Vehicle Maint - General
6/21 & 10/55	8085	Mobile Service - Miscellaneous Expense

ADDITIONS TO INCOME

6/28	5210	Rental - Salaries
6/29	5220	Rental - Commission/Incentives
6/30	5230	Rental - Other Expenses
2/16 & 6/31	5200	Rental Vehicle - Net Income
2/15	5300	Leased Vehicle Net Income
2/17	9000	Recreation Vehicle Income
2/19	9050	Other Inventory Income
2/22	9060	Indemnities (Non US)
2/21 & 2/28	9430	Lincoln Support
2/21 & 2/29	9440	Ford Support
2/21 & 2/30	9460	Ad Standards
2/21 & 2/31	9620	Customer Satisfaction Recognition (FoC)

ADJUSTMENTS TO INCOME - ADDITIONS

2/16	9100	Cash Discounts Earned
2/17	9150	Interest Income
2/18	9200	Dividend Income
2/19	9250	Sale of Fixed Assets
2/20	9300	Other Income
2/21	9370	Documentation Fees
2/22	9380	Public Charging
2/38	9350	Exchange Rate Adjustment (Non US)

ADJUSTMENTS TO INCOME - DEDUCTIONS

2/24	9400	Cash Discounts
2/25	9450	Other Deductions
2/39	9600	Monetary Adjustment (Non US)

BONUSES & INCOME TAX

2/23	9500	Dealer Bonus
2/24	9550	Employee Bonus
2/27	9900	Estimated Income Tax
2/28	9910	Profit Sharing (Non US)
2/29	9920	Combined Capital Reserve (Non US)
2/29	9925	Legal Reserve (Non US)