

TAB A-2

2024

SUMMARY

OF

CHANGES

FORD US, LINCOLN US

FORD OF CANADA,

FORD OF MEXICO

Page 1 Summary of Changes

Deleted

No Deletions

New

ASSETS					
<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
41	Equipment - EV Charging	40	1723	N/A	New Account Added
42	Accumulated Depreciation - EV Charging Equipment	41	1728	N/A	New Account Added

Revised

ASSETS					
<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
25/26	FBA Gold/FBA EV/Lincoln CPO	N/A	N/A	N/A	Title Change on Statement
25	Inventory - Used Cars FBA GOLD/FBA EV/LINCOLN CPO	110, 301	1380	B16, J14, B58	Name Change on Template & Audit Rule. Adding FBA EV. Adding CPO to Lincoln. Remove Other
26	Inventory - Used SUV/Trucks FBA GOLD/FBA EV/LINCOLN CPO	111, 302	1385	B19, B59, J15	Name Change on Template & Audit Rule. Adding FBA EV. Adding CPO to Lincoln. Remove Other
LIABILITIES					
<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
3	FBA GOLD/FBA EV/LINCOLN CPO VEHICLES	401	2017	J57, B44	Name Change on Template & Audit Rule. Adding FBA EV. Adding CPO to Lincoln. Remove Other

Page 2 Summary of Changes

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No Deletions

New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
22	Public Charging	1318 & 1319	9380	N/A	New

Revised

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
24	Cash Discounts	1306, 1315	9400	N/A	Move from Line 23 to Line 24
25	Other Deductions	1307, 1316	9450	N/A	Move from Line 24 to Line 25
26	Total (LINE 20) Adjustments to Income	1308, 1317	N/A	B18	Move from Line 25 to Line 26. Calculation & Audit Rule Change

Page 3SUV Summary of Changes

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No Deletions

New

No Additions

Revised

No Revisions

Page 3TRK Summary of Changes

Deletions

No Deletions

New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
49	Memo: Model E - Mustang Mach E	2240-2247	3136, 4136 3137, 4137	N/A	New. Memo of Page 3SUV, Line 30
50	Memo: Model E - F150 Lightning	2260-2267	3190, 4190 3191, 4191	N/A	New. Memo of Page 3TRK, Line 31
51	Memo: Model E - E-Transit	2270-2277	3192, 4192 3193, 4193	N/A	New. Memo of Page 3TRK, Line 32
52	Memo: Model E - TBD Model Vehicle #1	2000-2007	3176, 4176 3177, 4177	N/A	New. Memo of Page 3SUV, Line 31, TBD Ford Alternative Energy SUV #1
53	Memo: Model E - TBD Model Vehicle #2	2070-2077	3160, 4160 3161, 4161	N/A	New. Memo of Page 3TRK, Line 34, TBD Ford Alternative Energy Truck #2
54	Total Model E Vehicles	2360-2367	N/A	A06	New
55	Total Public Charging	1331, 1333	9380	N/A	New. Memo of Page 2, Line 22
56	Total Model E	2751, 2757	N/A	A07	New
57	Model E Assets - Equipment - Charging Stations	113	1723	N/A	New. Memo Account of Page 1, Line 41
58	Model E Assets - Accumulated Depreciation - Charging Stations	114	1728	N/A	New. Memo Account of Page 1, Line 42
61	Memo: Used EV CPO - FBA EV Car	4190-4197	3832, 4832	N/A	New. Memo Account of Page 4, Line 3
62	Memo: Used EV CPO - FBA EV SUV/Truck	4790-4797	3972, 4972	N/A	New. Memo Account of Page 4, Line 8

Revised

No Revisions

Page 3CAR Summary of Changes

Deletions

No Deletions

New

No Additions

Revised

No Revisions

Page 4 Summary of Changes

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No Deletions

New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
3	'LINCOLN CPO CAR Retail	N/A	3833, 4833	N/A	New Account Number Added
8	'LINCOLN CPO SUV/Truck Retail	N/A	3973, 4973	N/A	New Account Number Added
3	FBA EV CAR Retail	N/A	3832, 4832	N/A	New Account Number Added
8	'FBA EV SUV/Truck Retail	N/A	3972, 4972	N/A	New Account Number Added

Revised

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
3	FBA GOLD/FBA EV/LINCOLN CPO CAR	4010-1017	3830, 3835, 4830, 4831, 4835, 4836	U60, U62, U61	Name Change. Adding FBA EV. Adding CPO to Lincoln. Remove Other
8	FBA GOLD/FBA EV/LINCOLN CPO SUV/TRUCK	4040-4047	3970, 3975, 4970, 4971, 4975, 4976	U84, U86, U85	Name Change. Adding FBA EV. Adding CPO to Lincoln. Remove Other

Page 5 Summary of Changes

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<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
1	Parts - Mobile Service Wholesale	N/A	5404, 6404	N/A	Delete Mobile Service Accounts Only
5	Parts - Mobile Service Wholesale	N/A	5424, 6424	N/A	Delete Mobile Service Accounts Only
25	Parts- Mobile Service - B/S Metal	N/A	5503, 6503	N/A	Delete Mobile Service Accounts Only
27	Parts- Mobile Service - B/S Paint	N/A	5513, 6513	N/A	Delete Mobile Service Accounts Only
29	Parts- Mobile Service -W&P Claims - Body Shop	N/A	5523, 6523	N/A	Delete Mobile Service Accounts Only
31	Parts- Mobile Service Internal - Body Shop	N/A	5533, 6533	N/A	Delete Mobile Service Accounts Only
33	Parts- Mobile Service Materials	N/A	5543, 6543	N/A	Delete Mobile Service Accounts Only
55	Mobile Service Freight (Parts & Service)	N/A	7677 & 7777	N/A	Delete Mobile Service Accounts Only
57	Mobile Service Inventory Control & Data Processing (Parts & Service)	N/A	7693 & 7787	N/A	Delete Mobile Service Accounts Only

New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
46	Mobile Service - Salaries - Service Advisor	N/A	7614 & 7704	N/A	New Mobile Service Account Added
46	Mobile Service - Comm & Incent - Service Advisor	N/A	7618 & 7906	N/A	New Mobile Service Account Added

Revised

No Revisions

Page 6 Summary of Changes

Deleted

No Deletions

New

No Additions

Revised

No Revisions

Page 7 - Quick Lane Summary of Changes

Deleted

No Deletions

New

No Additions

Revised

No Revisions

Page 8 - Commercial/Fleet Summary of Changes

Deletions

No Deletions

New

No Additions

Revised

No Revisions

Page 9 - Commercial/Fleet PSB Summary of Changes

Deletions

No Deletions

New

No Additions

Revised

No Revisions

Page 10 - Mobile Service

Deletions

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
7-8	Parts - Mobile Service Wholesale	9600, 9635, 9601, 9636	5404, 6404	N/A	Deleted
8	Parts - Mobile Service Wholesale - GRS%SLS	9670, 9686	N/A	N/A	Deleted
9-10	Parts - Mobile Service Counter Retail Sales	9602, 9637, 9603, 9638	5424, 6424	N/A	Deleted
10	Parts - Mobile Service Counter Retail GRS%SLS	9671, 9687	N/A	N/A	Deleted
27-28	Parts- Mobile Service - B/S Metal	9619, 9654, 9620, 9655	5503, 6503	N/A	Deleted
28	Parts- Mobile Service - B/S Metal GRS%SLS	9679, 9695	N/A	N/A	Deleted
29-30	Parts- Mobile Service - B/S Paint	9621, 9656, 9622, 9657	5513, 6513	N/A	Deleted
30	Parts- Mobile Service - B/S Paint GRS%SLS	9680, 9696	N/A	N/A	Deleted
31-32	Parts- Mobile Service -W&P Claims - Body Shop	9623, 9658, 9624, 9659	5523, 6523	N/A	Deleted
32	Parts- Mobile Service -W&P Claims - Body Shop GRS%SLS	9681, 9697	N/A	N/A	Deleted
33-34	Parts- Mobile Service Internal - Body Shop	9625, 9660, 9626, 9661	5533, 6533	N/A	Deleted
34	Parts- Mobile Service Internal - Body Shop GRS%SLS	9682, 9698	N/A	N/A	Deleted
35-36	Parts- Mobile Service Materials	9627, 9662, 9628, 9663	5543, 6543	N/A	Deleted
36	Parts- Mobile Service Materials GRS%SLS	9683, 9699	N/A	N/A	Deleted
37-38	TOTAL PARTS SALES - BODY	9629, 9664, 9630, 9665	N/A	CM24, CM27	Deleted
38	TOTAL PARTS SALES - BODY GRS%SLS	9684, 9700	N/A	N/A	Deleted

57	Mobile Service Freight	9819, 9833, 9847, 9861, 9875, 9889, 9903, 9917	7677, 7777	N/A	Deleted
59	Mobile Service Inventory Control & Data Processing	9821, 9835, 9849, 9863, 9877, 9891, 9905, 9919	7693, 7787	N/A	Deleted

Revised

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
6	Parts Department Header	N/A	N/A	N/A	Moved from Line 6 to Line 10
11	Parts Department GRS%SLS Header	N/A	N/A	N/A	Moved from Line 6 to Line 11
10	Internal RO Count	9572, 9584, 9989	N/A	N/A	Caluculation Changes
11	Internal RO Count	9646, 9729, 9573	N/A	CM05, CM10, CM15	Audit Rule Changes
25-26	TOTAL PARTS SALES - SERVICE	9617, 9618, 9652, 9653, 9678, 9649	N/A	CM23, CM26	Calculation Change. Audit Rule Change.
27-28	Service - Mobile Service Materials	9718, 9738, 9719, 9739	5783, 6783	N/A	Moved from Lines 35/36 to Lines 27/28
28	Service - Mobile Service Materials GRS%SLS	9749, 9758	N/A	N/A	Moved from Line 36 to Line 28
29	Parts - Mobile Service Discount Earned	9631, 9666	6558	N/A	Moved from Line 39 to Line 29
29	Parts - Mobile Service Unused Parts Return	9631, 9666	6564	N/A	Moved from Line 39 to Line 29
30	Parts - Mobile Service Inventory Adjustment	9632, 9667	6583	N/A	Moved from Line 40 to Line 30
30	Parts - Mobile Service Return & Handling Charges	9632, 9667	6584	N/A	Moved from Line 40 to Line 30
31/32	Parts - Mobile Service Total Department	9633, 9668, 9634, 9669	N/A	CM25, CM28	Moved from Line 41/42 to Line 31/32. Calculation Change. Audit Rule Change.
31/32	Parts - Mobile Service Total Department GRS%SLS	9685, 9701	N/A	N/A	Moved from Line 42 to Line 32

31/32	Service - Mobile Service Total Department	9720, 9740, 9721, 9741	N/A	CM31, CM32	Moved from Line 41/42 to Line 31/32
31/32	Parts - Mobile Service Total Department GRS%SLS	9750, 9759	N/A	N/A	Moved from Line 42 to Line 32
57	Mbbile Service Equip & Veh Maint	9820, 9834, 94848, 9862, 9876, 9890, 9904, 9918	7683, 7783	N/A	Moved from Line 58 to Line 57
58	Mbbile Service Vacation & Time Off Pay - Tech	9822, 9836, 9850, 9864, 9878, 9892, 9906, 9920	7698, 7793	N/A	Moved from Line 60 to Line 58
59	Total Sales Expense	9823, 9837, 9851, 9865, 9879, 9893, 9907, 9921	N/A	CM29, CM33	Moved from Line 61 to Line 59. Calculation Change. Audit Rule Change
60	Selling Gross	9824, 9838, 9852, 9866, 9880, 9894, 9908, 9922	N/A	CM30, CM34	Moved from Line 62 to Line 60

New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
49	Mbbile Service - Salaries - Service Advisor (Parts)	9811, 9825	7614	N/A	New
51	Mbbile Service - Comm & Incent - Service Advisor (Parts)	9813, 9827	7618	N/A	New
49	Mbbile Service - Salaries - Service Advisor (Service)	9867, 9881	7704	N/A	New
51	Mbbile Service - Comm & Incent - Service Advisor (Service)	9869, 9883	7906	N/A	New