

# **TAB A-2**

**2025**

## **SUMMARY OF CHANGES**

**FORD US, LINCOLN US  
FORD OF CANADA,  
FORD OF MEXICO  
& PRCCA**

## 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>
25	Inventory - Used Cars FBA GOLD/FBA EV/LINCOLN CPO	110, 301	1380	B56	New Audit Rule. Ford of Canada Only
26	Inventory - Used SUV/Trucks FBA GOLD/FBA EV/LINCOLN CPO	111, 302	1385	B57	New Audit Rule. Ford of Canada Only
LIABILITIES					
<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
3	Inventory - Used Cars FBA GOLD/FBA EV/LINCOLN CPO	401	2017	B51	New Audit Rule. Ford of Canada Only

### Revised

No Revisions

## Page 2 Summary of Changes

### Deleted

No Deletions

### New

No Additions

### Revised

No Revisions

## Page 3SUV Summary of Changes

### Deleted

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
7	Ecosport	3100-3107	3564/4264 3565/4565	C69, D60, A81, V82	Delete All

### New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
8	Everest (PRCCA Only)	13000-13007	3252/4252 3253/4253	C11, D77, A33, V23	New

### Revised

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
7	TBD Ford SUV #1	2170-2177	3256/4256 3257/4257	C05, D01, A08, A62	Moved from Line 8 to Line 7
11	Total Ford Retail SUV	8000-8007	N/A	A57, A58, A59	Calculation Change. Audit Rule Change.
37	Lincoln Nautilus Hybrid	3460-3467	3168/4168 3169/4169	E31, E56, E77, G09	Name Change. Was TBD Lincoln Alternative Energy SUV #1

## 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>
35	TBD Ford Alternative Energy Truck #3	2040-2047	3194, 4194/ 3195, 4195	C14, D66, V22, <b>N98</b>	New

### Revised

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
36	Ford Discontinued Model Alternative Energy Truck	3890-3897	3162,4162/ 3163,4163	E27, E53, E74, G29	Moved from Line 35 to Line 36
37	Total Ford Alternative Energy Retail Trucks	8040-8047	N/A	G60, G61, G62	Moved from Line 36 to Line 37. Calculation & Audit Rule Change.
38	Non FoMoCo Alternative Energy Truck	3470-3477	3174,4174/ 3175,4175	E34, E59, E80, G15	Moved from Line 37 to Line 38
39	Total Alternative Energy Retail Trucks	8980-8987	N/A	G66, G67, G68	Moved from Line 38 to Line 39
40	Ford Motor Co. Alternative Energy Commercial/Fleet Truck	3130-3137	3520, 4520	C66, D75, N76, G79	Moved from Line 39 to Line 40
41	Non FoMoCo Alternative Energy Commercial/Fleet Truck	3140-3147	3522, 4522	C67, D76, N93, G80	Moved from Line 40 to Line 41
42	Total Alternative Energy Fleet Truck	3180-3187	N/A	G83, G84, G85	Moved from Line 41 to Line 42
43	Truck Incentives (Alternative Energy)	3641 & 3647	4009	N/A	Moved from Line 42 to Line 43
44	Total New Alternative Energy Trucks	8900-8907	N/A	G69, G70, G71	Moved from Line 43 to Line 44
45	Truck Subscription Service	2671, 2677	4293	N/A	Moved from Line 44 to Line 45
46	Total New Trucks	8450-8457	N/A	G46, G47, G48, C58, Q14	Moved from Line 45 to Line 46

## Page 3CAR Summary of Changes

### Deletions

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
3	Figo (Mexico Only)	2520-2527	3114/4114 3115/4115	C97, D71, A98, X54	Delete All

### New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
2	Mustang GTD	2480-2487	3092/4092 3093/4093	C03, D33, V08, N35	New
4	TBD Ford Car #1	2340-2347	3118/4118 3119/4119	C04, D34, V16, N39	New
7	TBD Lincoln Car #1	2470-2477	3122/4122 3123/4123	C10, D35, V19, N59	New

### Revised

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
3	Ford GT	2110-2117	3037,4037/ 3038,4038	C95, D42, A05, X21	Moved from Line 2 to Line 3
5	Ford Discontinued Cars	2120-2127	3045,4045/ 3046,4046	C28, D14, N58, V41	Moved from Line 4 to Line 5
6	Total Ford Retail Cars	2200-2207	N/A	N01, V01, N13	Moved from Line 5 to Line 6. Calculation & Audit Rule Change.
8	Lincoln Discontinued Cars	2290-2297	3242,4242/ 3243,4243	C33, D23, N61, V44	Moved from Line 6 to Line 8
9	Total Lincoln Retail Cars	2300-2307	N/A	V02, N02, N14	Moved from Line 7 to Line 9. Calculation & Audit Rule Change.
10	Non FoMoCo Cars	2890-2897	3340,4340/ 3341,4341	C20, D47, N54, V32	Moved from Line 8 to Line 10
11	Total Retail Cars	2900-2907	N/A	V04, N04, N16	Moved from Line 9 to Line 11
12	FoMoCo Commercial/Fleet Cars	2910-2917	3360, 4360	C21, N55, V33	Moved from Line 10 to Line 12
13	Non FoMoCo Commercial/Fleet Cars	2920-2927	3370, 4370	C22, N56, V34	Moved from Line 11 to Line 13
14	Total Commercial/Fleet Cars	2930-2937	N/A	V05, N05, N17	Moved from Line 12 to Line 14
15	Car Incentives	2941 & 2947	4380	N/A	Moved from Line 13 to Line 15
16	Total New Cars (Gas & Diesel)	2950-2957	N/A	V06, N06, N18	Moved from Line 14 to Line 16
18	TBD Ford Alternative Energy Car #1	2540-2547	3138,4138/ 3139,4139	E01, E37, E60, E81	Moved from Line 16 to Line 18
19	TBD Ford Alternative Energy Car #2	2550-2557	3140,4140/ 3141,4141	E02, E38, E61, E82	Moved from Line 17 to Line 19

20	Ford Discontinued Model Alternative Energy Cars	2560-2567	3142,4142/ 3143,4143	E03,E39, E62, E83	Moved from Line 18 to Line 20
21	Total Ford Alternative Energy Retail Cars	2570-2577	N/A	G33, G34, G35	Moved from Line 19 to Line 21
22	TBD Lincoln Alternative Energy Car #1	2580-2587	3144,4144/ 3145,4145	E10, E40, E63, E84	Moved from Line 20 to Line 22
23	TBD Lincoln Alternative Energy Car #2	2590-2597	3146,4146/ 3147,4147	E11, E41, E64, E85	Moved from Line 21 to Line 23
24	Lincoln Discontinued Model Alternative Energy Cars	2610-2617	3148,4148/ 3149,4149	E12, E43, E65, E86	Moved from Line 22 to Line 24
25	Total Lincoln Alternative Energy Retail Cars	2620-2627	N/A	G40, G41, G42	Moved from Line 23 to Line 25
26	Non FoMoCo Alternative Energy Cars	2630-2637	3150,4150/ 3151,4151	E16, E44, E66, E87	Moved from Line 24 to Line 26
27	Total Alternative Energy Retail Cars	2640-2647	N/A	G49, G50, G51	Moved from Line 25 to Line 27
28	FoMoCo Alternative Energy Commercial/Fleet Cars	2850-2857	3512, 4512	C76, D69, N50, G55	Moved from Line 26 to Line 28
29	Non FoMoCo Alternative Energy Commercial/Fleet Cars	2870-2877	3514, 4514	C77, D70, N52, G56	Moved from Line 27 to Line 29
30	Total Alternative Energy Commercial/Fleet Cars	2880-2887	N/A	G72, G73, G74	Moved from Line 28 to Line 30
31	Car Incentives (Alternative Energy)	2651 & 2657	4109	N/A	Moved from Line 29 to Line 31
32	Total New Alternative Energy Cars	2710-2717	N/A	G52, G53, G54	Moved from Line 30 to Line 32
33	Car Subscription Service	2681, 2687	4295	N/A	Moved from Line 31 to Line 33
34	Total New Cars	8350-8357	N/A	C54, G96, G97, G98	Moved from Line 32 to Line 34
35	Total New Vehicles (Gas & Diesel)	3340-3347	N/A	X55, X56, X57	Moved from Line 33 to Line 35
36	Total New Alternative Energy Vehicle	3720-3727	N/A	G76, G77, G78	Moved from Line 34 to Line 36
37	Total Subscription Service	8231, 8237	N/A	N/A	Moved from Line 35 to Line 37
38	Dealer Transfers	3631, 3639, 3637	4640	N15, A72, A73, A99	Moved from Line 36 to Line 38
39	Total New Vehicles	3701-3704	N/A	V12, N12, N24	Moved from Line 37 to Line 39

**Page 4 Summary of Changes**

**Deleted**

**No Deletions**

**New**

<b><u>Line</u></b>	<b><u>Description</u></b>	<b><u>Buckets</u></b>	<b><u>Accounts</u></b>	<b><u>Audits</u></b>	<b><u>Action</u></b>
3	FBA GOLD/FBA EV/LINCOLN CPO CAR	4010-4017	3830, 3835, 4830, 4831, 4835, 4836	U78, U79, U80	New Audit Rule. Ford of Canada Only
8	FBA GOLD/FBA EV/LINCOLN CPO SUV/TRUCK	4040-4047	3970, 3975, 4970, 4971, 4975, 4976	U93, U94, U95	New Audit Rule. Ford of Canada Only

**Revised**

**No Revisions**



## Page 5 Summary of Changes

### Deleted

No Deletions

### New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
47	Mobile Service - Salaries - Other (Parts)	5045, 5115, 5175, 5235	7609	N/A	New Mobile Service Account Added
48	Mobile Service - Comm & Incent - Other (Parts)	5046, 5116, 5176, 5236	7626	N/A	New Mobile Service Account Added
47	Mobile Service - Salaries - Other (Service)	5296, 5345, 5405, 5465	7911	N/A	New Mobile Service Account Added
48	Mobile Service - Comm & Incent - Other (Service)	5296, 5346, 5406, 5466	7921	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 - Moblie Service

### Deletions

No Deletions

### Revised

No Revisions

### New

<u>Line</u>	<u>Description</u>	<u>Buckets</u>	<u>Accounts</u>	<u>Audits</u>	<u>Action</u>
50	Mobile Service - Salaries - Other (Parts)	9812, 9826, 9840, 9854	7609	N/A	New Mobile Service Account Added
52	Mobile Service - Comm & Incent - Other (Parts)	9814, 9828, 9842, 9856	7626	N/A	New Mobile Service Account Added
50	Mobile Service - Salaries - Other (Service)	9868, 9882, 9896, 9910	7911	N/A	New Mobile Service Account Added
52	Mobile Service - Comm & Incent - Other (Service)	9870, 9884, 9898, 9912	7921	N/A	New Mobile Service Account Added