

2021 CHART OF ACCOUNTS

***Red Bold = New Change**

Deleted Accounts for Page 3C:

3/2	3110	4110	Fiesta
3/2	3111	4111	Fiesta Retail Lease
3/30	3484	4484	Flex Retail
3/30	3485	4485	Flex Retail Lease

New Accounts for Page 3:

3/23	3198	4198	Bronco Retail
3/23	3199	4199	Bronco Retail Lease

3/32	3032	4032	TBD Ford Truck #2 Retail
3/32	3033	4033	TBD Ford Truck #2 Retail Lease

Revised Accounts for Page 3:

3/2	3027	4027	Fusion Retail
3/2	3028	4028	Fusion Retail Lease
3/3	3037	4037	Ford GT Retail
3/3	3038	4038	Ford GT Retail Lease
3/4	3114	4114	Figo (Mexico Only) Retail
3/4	3115	4115	Figo (Mexico Only) Retail Lease
3/5	3045	4045	Ford Discontinued Car Retail
3/5	3046	4046	Ford Discontinued Car Retail Lease
3/7	3222	4222	Lincoln MKZ Retail
3/7	3223	4223	Lincoln MKZ Retail Lease
3/8	3300	4300	Lincoln Continental Retail
3/8	3301	4301	Lincoln Continental Retail Lease
3/9	3242	4242	Lincoln Discontinued Car Retail
3/9	3243	4243	Lincoln Discontinued Car Retail Lease
3/11	3340	4340	Non FoMoCo Retail Car
3/11	3341	4341	Non FoMoCo Retail Car Lease
3/13	3360	4360	Ford Motor Company Fleet Car
3/14	3370	4370	Non Franchise Fleet Car
3/16		4380	Car Incentives (Gas & Diesel)
3/18	3475	4475	Edge Retail
3/18	3476	4476	Edge Retail Lease
3/19	3450	4450	Escape Retail

3/19	3451	4451	Escape Retail Lease	
3/20	3410	4410	Explorer Retail	
3/20	3411	4411	Explorer Retail Lease	
3/21	3400	4400	Expedition Retail	
3/21	3401	4401	Expedition Retail Lease	
3/22	3007	4007	Bronco Sport Retail	*Added Sport
3/22	3008	4008	Bronco Sport Retail Lease	*Added Sport
3/26	3780	4780	F150 Retail	
3/26	3781	4781	F150 Retail Lease	
3/27	3790	4790	Super Duty F250-350 Retail	
3/27	3791	4791	Super Duty F250-350 Retail Lease	
3/30	3564	4564	Ecosport Retail	
3/30	3565	4565	Ecosport Retail Lease	
3/31	3556	4556	TBD Ford Truck #1 Retail	
3/31	3557	4557	TBD Ford Truck #1 Retail Lease	
3/33	3570	4570	Ford Discontinued Truck Retail	
3/33	3571	4571	Ford Discontinued Truck Retail Lease	
3/40	3586	4586	Lincoln Discontinued Truck Retail	
3/40	3587	4587	Lincoln Discontinued Truck Retail Lease	
3/44	3740	4740	Super Duty F450-550 Retail	
3/44	3741	4741	Super Duty F450-550 Retail Lease	
3/45	3500	4500	Super Duty F600-750 Retail	
3/45	3501	4501	Super Duty F600-750 Retail Lease	
3/47	3600	4600	Non FoMoCo Commerical Truck Retail	
3/47	3601	4601	Non FoMoCo Commerical Truck Retail Lease	
3/53	3606	4606	Super Duty F450-550 Fleet	
3/54	3608	4608	Super Duty F600-750 Fleet	
3/56	3610	4610	Non FoMoCo Commerical Fleet Truck	

New Accounts for Page 3A:

3A/14	3512	4512	FoMoCo Alternative Energy Fleet Car
3A/15	3514	4514	Non FoMoCo Alternative Energy Fleet Car
3A/36	3520	4520	FoMoCo Alternative Energy Fleet Truck
3A/37	3522	4522	Non FoMoCo Alternative Energy Fleet Truck

Revised Accounts for Page 3A:

3A/17	4109	Car Incentives (Alternative Energy) COS
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3A/19	3152	4152	Escape (PHEV) Retail
3A/19	3153	4153	Escape (PHEV) Retail Lease
3A/20	3414	4414	Escape Hybrid Retail
3A/20	3415	4415	Escape Hybrid Retail Lease
3A/21	3154	4154	Explorer Hybrid Retail
3A/21	3155	4155	Explorer Hybrid Retail Lease
3A/22	3156	4156	F150 Hybrid Retail
3A/22	3157	4157	F150 Hybrid Retail Lease
3A/23	3136	4136	Mustang Mach-E Retail
3A/23	3137	4137	Mustang Mach-E Retail Lease
3A/24	3158	4158	TBD Ford Alternative Energy Truck #1 Retail
3A/24	3159	4159	TBD Ford Alternative Energy Truck #1 Retail Lease
3A/25	3160	4160	TBD Ford Alternative Energy Truck #2 Retail
3A/25	3161	4161	TBD Ford Alternative Energy Truck #2 Retail Lease
3A/26	3162	4162	Ford Discontinued Alternative Energy Trucks Retail
3A/26	3163	4163	Ford Discontinued Alternative Energy Trucks Retail Lease
3A/28	3164	4164	Lincoln Corsair (PHEV) Retail
3A/28	3165	4165	Lincoln Corsair (PHEV) Retail Lease
3A/29	3166	4166	Lincoln Aviator (PHEV) Retail
3A/29	3167	4167	Lincoln Aviator (PHEV) Retail Lease
3A/30	3168	4168	TBD Lincoln Alternative Energy Truck #1 Retail
3A/30	3169	4169	TBD Lincoln Alternative Energy Truck #1 Retail Lease
3A/31	3170	4170	TBD Lincoln Alternative Energy Truck #2 Retail
3A/31	3171	4171	TBD Lincoln Alternative Energy Truck #2 Retail Lease
3A/32	3172	4172	Lincoln Discontinued Alternative Energy Trucks Rt
3A/32	3173	4173	Lincoln Discontinued Alternative Energy Trucks Rt Lse
3A/34	3174	4174	Non FoMoCo Alternative Energy Trucks Retail
3A/34	3175	4175	Non FoMoCo Alternative Energy Trucks Retail Lease
3A/39		4009	Truck Incentives (Alternative Energy) COS
3A/42		4640	Dealer Transfers COS

2021 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
			ASSETS		
CASH			1/29	1435	Quick Lane Allow for Parts Inventory Adjustment.
1/1	1000	Petty Cash	1/30	1440	Inventory - Labor in Process
1/1	1001	Cash in Bank - General	1/30	1441	Inventory - Sublet Repairs
1/1	1002	Cash in Bank - Payroll	1/30	1442	Inventory - Body Shop Mat'l's
1/1	1003	Cash in Bank - Trust	1/30	1443	Inventory - Gas, Oil, Grease
1/1	1010	Cash Sales - Clearing	1/30	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	1/30	1450	Inventory - Recreation Vehicle - New
1/7	1105	Discounted Notes Receivable (Non US)	1/30	1451	Inventory - Recreation Vehicle - Used
1/8	1110	Accts Rec - Vehicles	1/30	1460	Inventory - Misc. Merchandise
1/8	1125	Accts Rec - Returned Checks	1/31	1480	LIFO - Inventory Reserve - New
1/9	1120	Accts Rec - P, S & B	1/32	1490	LIFO - Inventory Reserve - Used
1/10	1130	Accts Rec - Other			LIFO - Inventory Reserve - Parts
1/10	1131	Accts Rec - Rental	PREPAID EXPENSES		
1/10	1132	Accts Rec - Lease Plan	1/33	1500	Prepaid Advertising
1/10	1135	Accts Rec - FMCC - Lease Plan	1/33	1510	Prepaid Insurance
1/11	1139	Accts Rec - Income Tax Refund	1/33	1520	Prepaid Interest
1/12	1140	Ford Rec - W&P Claims	1/33	1530	Prepaid Rent
1/12	1150	Allowance for Doubtful Warranty & Policy Claims	1/33	1540	Prepaid Taxes - Income
1/13	1160	Ford Rec - Veh Holdback	1/33	1550	Prepaid Taxes - Other
1/14	1170	Ford Rec - Incentives	1/33	1560	Prepaid Miscellaneous
1/15	1174	Lincoln Support			
1/15	1176	Ford Support	LEASE & RENTAL VEHICLES		
1/15	1177	CSR (FoC)	1/35	1610	Leased Vehicles
1/16	1180	Ford Rec - Jobbing Incent	1/35	1620	Accumulated Depreciation Leased Vehicles
1/16	1185	Ford Rec - ESP	1/35	1630	Investment in Sales Type Lease
1/16	1186	Ford Parts Advantage	1/35	1640	Deferred Income - Sales Type Lease
1/16	1190	Ford Rec- Flr Plan Allow	1/36	1650	Rental Vehicles
1/16	1195	Ford Rec-Prep & Cond	1/36	1660	Accumulated Depreciation Rental Vehicles
1/16	1192	Ford Rec-Flr Plan Allowance (15 Days)			
1/16	1200	Ford Rec - Other	PROPERTY, PLANT & EQUIPMENT		
1/17	1280	Finance Receivable - Current	1/37	1700	Land-Vehicle Business Only
1/18	1290	Allowance for Doubtful Accounts Receivable	1/37	1701	Land Improvements
1/18	1291	Allowance for Doubtful Ford Receivables	1/37	1705	Accumulated Depreciation Land Improv
			1/38	1710	Build & Improv-Vehicle Business Only
			1/39	1715	Accumulated Depreciation Building & Impr
INVENTORIES			1/40	1720	Equip P, S. & BS - Cost
1/19	1300	Inventory - New Cars	1/40	1721	Office Equipment & Signs-Cost
1/19	1305	Inventory - New Cars - Other Franchise	1/40	1722	Equip -Company Vehicles - Cost
1/20	1310	Inventory - New Trucks	1/41	1725	Accumulated Depreciation P, S & BS Equip
1/20	1315	Inventory - New Other Franchise Truck	1/41	1726	Accumulated Depreciation - Off Equip & Signs
1/21	1340	Inventory - Demonstrators	1/41	1727	Accumulated Depreciation - Company Vehicle
1/21	1345	Inventory - Demonstrators - Other Franchise	1/42	1730	Leaseholds & Leasehold Imp - Cost
1/22	1350	Inventory - Used Cars - Non CPO	1/43	1735	Accumulated Amortization - Lsehd & Improvements
1/22	1330	Inventory - Used Cars - Other Franchise			
1/23	1360	Inventory - Used Trucks - Non CPO	OTHER NON-CURRENT ASSETS		
1/23	1370	Inventory - Used Trucks Other Franchise	1/44	1800	Finance Receivable - Deferred
1/24	1380	Inventory - Used Cars CPO (Franchise Only)	1/44	1805	Allow for Fin Receivable Deferred
1/25	1385	Inventory - Used Trucks CPO (Franchise Only)	1/45	1810	Receivables-Officers & Employees
1/26	1355	Inventory - Remarketed Cars	1/46	1820	Cash Value of Life Ins
1/27	1365	Inventory - Remarketed Trucks	1/47	1830	Other Assets
1/28	1400	Parts Inventory - Ford	1/47	1831	Investments Subsid & Affil
1/28	1405	Quick Lane Tires	1/47	1832	Advances - Subsidiaries & Affiliates
1/28	1410	Parts Inventory - Non Ford	1/47	1833	Organization Expenses
1/28	1406	Quick Lane Parts Inventory	1/47	1834	Organization Expenses - Accumulated Amortization
1/29	1430	Allow for Parts Inv Adjust	1/47	1835	Deferred Charges, Deposits & Other
1/29	1431	Reserve for Parts Purchase Discount	1/47	1836	Accounts Receivable FMCC Deferred Gross
1/29	1432	Allow for Parts Inventory Adjust - Other Franchise	1/47	1837	Other assets - Accumulated Deprecation

2021 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
LIABILITIES					
NOTES PAYABLE					
			ACCUALS		
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 Veh	1/14	2402	Accrued Tax - Franchise & Other
1/3	2017	Notes Pay - CPO Vehicles (Franchise Only)	1/15	2410	Accrued Payroll
1/4	2015	Notes Pay - Remarketed Veh	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
			1/17	2423	Accrued Other
			1/18	2460	Deferred Interest Income (Curr Port Non US)
			1/18	2465	Leasing Income Collected in Advance (Non US)
ACCOUNTS PAYABLE					
1/9	2100	Accounts Payable-Trade			
1/9	2110	Dividends Payable			
1/9	2120	Employee Deductions Payable			
1/9	2130	Employee Income Tax Withheld			
1/9	2140	FICA Taxes Withheld & Payable			
1/9	2162	GST Payable -Canada			
1/9	2163	GST Receivable - Canada			
1/10	2150	Sales & Use Taxes			
TAXES ON INCOME					
1/11	2200	Income Taxes - Prior Years			
1/11	2205	Income Taxes - Current Year			
CUSTOMER PAYABLES					
1/12	2300	Customer Deposits			
1/13	2310	Customer Accommodation			
1/13	2315	Customer Service Contracts			
1/13	2320	Customer Refunds - Repo's			
LONG TERM DEBT					
			1/24	2500	Mortgages Payable
			1/25	2510	Notes Pay - Officers & Owners
			1/26	2515	Notes Pay - Ford
			1/27	2520	Notes Pay - Other Long Term
			1/28	2530	Notes Pay - Lease Vehicle
			1/29	2540	Notes Pay - Rental Vehicle
			1/30	2600	Estimated Liability for Repo Loss
			1/31	2700	Other Liabilities
			1/31	2710	Deferred Interest Income (Non US)
NET WORTH					
			1/34	2800	Preferred Stock
			1/34	2801	Common Stock
			1/34	2802	Corporation - Other Capital
			1/35	2805	Capital In Excess of Stock Par Value
			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

2021 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
NEW VEHICLES (GAS & DIESEL) SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3					
	<u>Sales</u>	<u>COS</u>		<u>Sales</u>	<u>COS</u>
3/1	3040	4040 Mustang Retail	3/32	3032	4032 TBD Ford Truck #2 Retail
3/1	3041	4041 Mustang Retail Lease	3/32	3033	4033 TBD Ford Truck #2 Retail Lease
3/2	3027	4027 Fusion Retail	3/33	3570	4570 Ford Discontinued Truck Retail
3/2	3028	4028 Fusion Retail Lease	3/33	3571	4571 Ford Discontinued Truck Retail Lease
3/3	3037	4037 Ford GT Retail	3/35	3590	4590 Lincoln Navigator Retail
3/3	3038	4038 Ford GT Retail Lease	3/35	3591	4591 Lincoln Navigator Retail Lease
3/4	3114	4114 Figo (Mexico Only) Retail	3/36	3566	4566 Lincoln Nautilus Retail
3/4	3115	4115 Figo (Mexico Only) Retail Lease	3/36	3567	4567 Lincoln Nautilus Retail Lease
3/5	3045	4045 Ford Discontinued Car Retail	3/37	3582	4582 Lincoln Aviator Retail
3/5	3046	4046 Ford Discontinued Car Retail Lease	3/37	3583	4583 Lincoln Aviator Retail Lease
3/7	3222	4222 Lincoln MKZ Retail	3/38	3592	4592 Lincoln Corsair Retail
3/7	3223	4223 Lincoln MKZ Retail Lease	3/38	3593	4593 Lincoln Corsair Retail Lease
3/8	3300	4300 Lincoln Continental Retail	3/39	3594	4594 TBD Lincoln Truck # 2 Retail
3/8	3301	4301 Lincoln Continental Retail Lease	3/39	3595	4595 TBD Lincoln Truck # 2 Retail Lease
3/9	3242	4242 Lincoln Discontinued Car Retail	3/40	3586	4586 Lincoln Discontinued Truck Retail
3/9	3243	4243 Lincoln Discontinued Car Retail Lease	3/40	3587	4587 Lincoln Discontinued Truck Retail Lease
3/11	3340	4340 Non FoMoCo Retail Car	3/42	3460	4460 Non FoMoCo Light Truck Retail
3/11	3341	4341 Non FoMoCo Retail Car Lease	3/42	3461	4461 Non FoMoCo Light Truck Retail Lease
3/13	3360	4360 Ford Motor Company Fleet Car	3/44	3740	4740 Super Duty F450-550 Retail
3/14	3370	4370 Non Franchise Fleet Car	3/44	3741	4741 Super Duty F450-550 Retail Lease
3/16		4380 Car Incentives (Gas & Diesel)	3/45	3500	4500 Super Duty F600-750 Retail
3/18	3475	4475 Edge Retail	3/45	3501	4501 Super Duty F600-750 Retail Lease
3/18	3476	4476 Edge Retail Lease	3/47	3600	4600 Non FoMoCo Commerical Truck Retail
3/19	3450	4450 Escape Retail	3/47	3601	4601 Non FoMoCo Commerical Truck Retail Lease
3/19	3451	4451 Escape Retail Lease	3/50	3470	4470 FoMoCo Fleet Light Trucks Retail
3/20	3410	4410 Explorer Retail	3/51	3516	4516 Non FoMoCo Fleet Light Trucks Retail
3/20	3411	4411 Explorer Retail Lease	3/53	3606	4606 Super Duty F450-550 Fleet
3/21	3400	4400 Expedition Retail	3/54	3608	4608 Super Duty F600-750 Fleet
3/21	3401	4401 Expedition Retail Lease	3/56	3610	4610 Non FoMoCo Commerical Fleet Truck
3/22	3007	4007 Bronco Sport Retail	3/59		4620 Truck Incentives (Gas & Diesel) COS
3/22	3008	4008 Bronco Sport Retail Lease			
3/23	3198	4198 Bronco Retail			
3/23	3199	4199 Bronco Retail Lease			
3/24	3420	4420 Econoline/Club Wagon Retail			
3/24	3421	4421 Econoline/Club Wagon Retail Lease			
3/25	3422	4422 Ranger Retail			
3/25	3423	4423 Ranger Retail Lease			
3/26	3780	4780 F150 Retail			
3/26	3781	4781 F150 Retail Lease			
3/27	3790	4790 Super Duty F250-350 Retail			
3/27	3791	4791 Super Duty F250-350 Retail Lease			
3/28	3597	4597 Transit Connect Retail			
3/28	3598	4598 Transit Connect Retail Lease			
3/29	3550	4550 Transit (Van) Retail			
3/29	3551	4551 Transit (Van) Retail Lease			
3/30	3564	4564 Ecosport Retail			
3/30	3565	4565 Ecosport Retail Lease			
3/31	3556	4556 TBD Ford Truck #1 Retail			
3/31	3557	4557 TBD Ford Truck #1 Retail Lease			

2021 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
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NEW ALTERNATIVE ENERGY VEHICLE SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3A

	<u>Sales</u>	<u>COS</u>		<u>Sales</u>	<u>COS</u>	
3A/1	3018	4018	Fusion Hybrid Retail	3A/19	3152	4152 Escape (PHEV) Retail
3A/1	3019	4019	Fusion Hybrid Retail Lease	3A/19	3153	4153 Escape (PHEV) Retail Lease
3A/2	3134	4134	Fusion Energi Retail	3A/20	3414	4414 Escape Hybrid Retail
3A/2	3135	4135	Fusion Energi Retail Lease	3A/20	3415	4415 Escape Hybrid Retail Lease
3A/3	3138	4138	TBD Ford Alternative Energy Car #1 Retail	3A/21	3154	4154 Explorer Hybrid Retail
3A/3	3139	4139	TBD Ford Alternative Energy Car #1 Retail Lease	3A/21	3155	4155 Explorer Hybrid Retail Lease
3A/4	3140	4140	TBD Ford Alternative Energy Car #2 Retail	3A/22	3156	4156 F150 Hybrid Retail
3A/4	3141	4141	TBD Ford Alternative Energy Car #2 Retail Lease	3A/22	3157	4157 F150 Hybrid Retail Lease
3A/5	3142	4142	Ford Discontinued Model Alternative Energy Cars Retail	3A/23	3136	4136 Mustang Mach-E Retail
3A/5	3143	4143	Ford Discontinued Model Alternative Energy Cars Retail Lease	3A/23	3137	4137 Mustang Mach-E Retail Lease
3A/7	3208	4208	Lincoln MKZ Hybrid Retail	3A/24	3158	4158 TBD Ford Alternative Energy Truck #1 Retail
3A/7	3209	4209	Lincoln MKZ Hybrid Retail Lease	3A/24	3159	4159 TBD Ford Alternative Energy Truck #1 Retail Lease
3A/8	3144	4144	TBD Lincoln Alternative Energy Car #1 Retail	3A/25	3160	4160 TBD Ford Alternative Energy Truck #2 Retail
3A/8	3145	4145	TBD Lincoln Alternative Energy Car #1 Retail Lease	3A/25	3161	4161 TBD Ford Alternative Energy Truck #2 Retail Lease
3A/9	3146	4146	TBD Lincoln Alternative Energy Car #2 Retail	3A/26	3162	4162 Ford Discontinued Alternative Energy Trucks Retail
3A/9	3147	4147	TBD Lincoln Alternative Energy Car #2 Retail Lease	3A/26	3163	4163 Ford Discontinued Alternative Energy Trucks Retail Lease
3A/10	3148	4148	Lincoln Discontinued Model Alternative Energy Cars Rt	3A/28	3164	4164 Lincoln Corsair (PHEV) Retail
3A/10	3149	4149	Lincoln Discontinued Model Alternative Energy Cars Rt Lse	3A/28	3165	4165 Lincoln Corsair (PHEV) Retail Lease
3A/12	3150	4150	Non FoMoCo Alternative Energy Cars Retail	3A/29	3166	4166 Lincoln Aviator (PHEV) Retail
3A/12	3151	4151	Non FoMoCo Alternative Energy Cars Retail Lease	3A/29	3167	4167 Lincoln Aviator (PHEV) Retail Lease
3A/14	3512	4512	FoMoCo Alternative Energy Fleet Car	3A/30	3168	4168 TBD Lincoln Alternative Energy Truck #1 Retail
				3A/30	3169	4169 TBD Lincoln Alternative Energy Truck #1 Retail Lease
3A/15	3514	4514	Non FoMoCo Alternative Energy Fleet Car	3A/31	3170	4170 TBD Lincoln Alternative Energy Truck #2 Retail
				3A/31	3171	4171 TBD Lincoln Alternative Energy Truck #2 Retail Lease
3A/17		4109	Car Incentives (Alternative Energy) COS	3A/32	3172	4172 Lincoln Discontinued Alternative Energy Trucks Rt
				3A/32	3173	4173 Lincoln Discontinued Alternative Energy Trucks Rt Lse
				3A/34	3174	4174 Non FoMoCo Alternative Energy Trucks Retail
				3A/34	3175	4175 Non FoMoCo Alternative Energy Trucks Retail Lease
				3A/36	3520	4520 FoMoCo Alternative Energy Fleet Truck
				3A/37	3522	4522 Non FoMoCo Alternative Energy Fleet Truck
				3A/39		4009 Truck Incentives (Alternative Energy) COS
				3A/42		4640 Dealer Transfers COS

ADVERTISING

DIGITAL ADVERTISING - NEW

3A/48 & 4/52	7250	Digital Advertising - Search Engine Marketing (SEM) - New
3A/49 & 4/52	7251	Digital Advertising - Display Ads/Retargeting Inc Social - New
3A/50 & 4/52	7252	Digital Advertising - Digital Retailing - New
3A/51 & 4/52	7253	Digital Advertising - Online Reputation Services - New
3A/52 & 4/52	7254	Digital Advertising - 3rd Party Lead Providers - New
3A/53 & 4/52	7255	Digital Advertising - Database Marketing - New
3A/54 & 4/53	7256	Digital Advertising - Other- New

TRADITIONAL ADVERTISING - NEW

3A/57 & 4/52	7257	Traditional Advertising - TV Broadcast - New
3A/58 & 4/52	7258	Traditional Advertising - Radio - New
3A/59 & 4/52	7259	Traditional Advertising - Direct Mail - New
3A/60 & 4/52	7260	Traditional Advertising - Other - New

DIGITAL ADVERTISING - Used

3A/48 & 4/52	7430	Digital Advertising - Search Engine Marketing (SEM) - Used
3A/49 & 4/52	7431	Digital Advertising - Display Ads/Retargeting Inc Social - Used
3A/50 & 4/52	7432	Digital Advertising - Digital Retailing - Used
3A/51 & 4/52	7433	Digital Advertising - Online Reputation Services - Used
3A/52 & 4/52	7434	Digital Advertising - 3rd Party Lead Providers - Used
3A/53 & 4/52	7435	Digital Advertising - Database Marketing - Used
3A/54 & 4/53	7436	Digital Advertising - Other - Used

TRADITIONAL ADVERTISING - Used

3A/57 & 4/52	7437	Traditional Advertising - TV Broadcast - Used
3A/58 & 4/52	7438	Traditional Advertising - Radio - Used
3A/59 & 4/52	7439	Traditional Advertising - Direct Mail - Used
3A/60 & 4/52	7440	Traditional Advertising - Other - Used

2021 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 CPO)	4/6	3860	4860 Used Med Truck Retail
4/1		4701 Used Car Retail (Non CPO) Reconditioning COS	4/6		4861 Used Med Truck Retail Reconditioning COS
4/1	3715	4715 Used Car Retail Lease (Non CPO)	4/6	3865	4865 Used Med Truck Retail Lease
4/1		4716 Used Car Retail Lease (Non CPO) Reconditioning	4/6		4866 Used Med Truck Retail Lease Reconditioning
4/1	3720	4720 Used Car Non Franchise Retail Lease	4/6	3870	4870 Used Hvy Truck Retail
4/1		4721 Used Car Non Franchise Reconditioning - Rtl Lease	4/6		4871 Used Hvy Truck Retail Reconditioning
4/1	3730	4730 Used Car Non Franchise - Retail	4/6	3875	4875 Used Hvy Truck Retail Lease
4/1		4731 Used Car Non Franchise Reconditioning - Retail	4/6		4876 Used Hvy Truck Retail Lease Reconditioning
4/2	3800	4800 Remarketed Cars Retail	4/7	3950	4950 Remarketed Truck Retail
4/2		4801 Remarketed Cars Retail Reconditioning	4/7		4951 Remarketed Truck Retail Reconditioning
4/2	3815	4815 Remarketed Cars Retail Lease	4/7	3965	4965 Remarketed Truck Rtl Lease
4/2		4816 Remarketed Cars Retail Lease Reconditioning	4/7		4966 Remarketed Truck Rtl Lease Reconditioning
4/3	3830	4830 Used CPO Cars (Franchise Only) Retail	4/8	3970	4970 Used CPO Trucks (Franchise Only) Retail
4/3		4831 Used CPO Cars (Franchise Only) Reconditioning	4/8		4971 Used CPO Trucks (Franchise Only) Reconditioning
4/3	3835	4835 Used CPO Cars (Franchise Only) Retail Lease	4/8	3975	4975 Used CPO Trucks (Franchise Only) Retail Lease
4/3		4836 Used CPO Cars (Franchise Only) Rtl Lse Recon	4/8		4976 Used CPO Trucks (Franchise Only) Rtl Lse Recon
4/5	3750	4750 Used Lt Truck Retail (Non CPO)	4/10		4890 Used Car/Truck Incentives
4/5		4751 Used Lt Truck Retail (Non CPO) Reconditioning	4/12	3710	4710 Used Cars Wholesale
4/5	3765	4765 Used Lt Truck Retail Lease (Non CPO)	4/12		4711 Used Cars Wholesale Reconditioning
4/5		4766 Used Lt Truck Retail Lease (Non CPO) Reconditioning	4/13	3805	4805 Remarketed Cars Wholesale
4/5	3767	4767 Used Lt Truck Non Franchise Retail	4/13		4807 Remarketed Cars Whsle Reconditioning
4/5		4768 Used Lt Truck Non Franchise Retail Reconditioning	4/14	3760	4760 Used Truck Wholesale
4/5	3770	4770 Used Lt Truck Non Franchise Retail Lease	4/14		4761 Used Truck Wholesale Reconditioning
4/5		4771 Used Lt Truck Non Franchise Retail Lease Reconditioning	4/15	3955	4955 Remarketed Truck Wholesale
			4/15		4956 Remarketed Truck Wholesale Reconditioning
			4/16		4702 Used Car Retail Inventory Adjustment
			4/16		4752 Used Truck Retail Inventory Adjustment
			4/16		4880 Used Med/Hvy Inventory Adjustment

2021 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
4/24	5010	Finance Contracts Income Adjust - New	4/24	5110	Finance Contract Income Adjust - Used
4/25	5020	Insurance Contracts Income - New	4/25	5120	Insurance Contract Income - Used
4/26	5090	Gap Insurance Income - New	4/26	5190	Gap Insurance Income - Used
4/27	5030	Insurance Contracts Income Adjust - New	4/27	5130	Insurance Contract Income Adjust - Used
4/28	5040	Ext. Service. Contracts Income - New	4/28	5140	Ext Service Contract Income - Used
4/29	5050	Ext. Service. Contracts Income Adjust - New	4/29	5150	Ext Service Contract Income Adjust - Used
4/30	5060	Other Merchandise - New - Sales	4/30	5160	Other Merchandise - Used - Sales
4/30	6060	Other Merchandise - New - COS	4/30	6160	Other Merchandise - 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
					COST OF SALES - LIFO
			4/35	6200	LIFO Adjustment - New
			4/35	6250	LIFO Adjustment - Used

PAGE 4 VARIABLE & SEMI-FIXED EXPENSES

VARIABLE EXPENSE - NEW			VARIABLE EXPENSES - USED		
4/40	7000	Comm & Incentive - Salesperson - New	4/40	7200	Comm & Incentive - Salesperson - Used
4/41	7010	Comm & Incentive - Sls Mgr - New	4/41	7210	Comm & Incentive - Sls Mgr - Used
4/42	7410	Comm & Incentive - F&I Mgr - New	4/42	7460	Comm & Incentive - F&I Mgr - Used
4/43	7030	PreDelivery - New	4/45	7230	Free Service - Used
4/44	7040	PreDelivery Refund - New			
4/45	7050	Free Service - New			
SEMI-FIXED EXPENSE - NEW			SEMI-FIXED EXPENSES - USED		
4/48	7070	Salaries - Salesperson - New	4/48	7270	Salaries - Salesperson - Used
4/49	7080	Salaries - Sales Mgrs. - New	4/49	7280	Salaries - 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
4/53	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
4/54	7130	Promotion - New	4/54	7330	Promotion - 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
4/58	7420	Other F&I - New	4/58	7470	Other F&I - Used
4/59	7180	Interest - Floor Plan - New	4/59	7380	Interest - Floor Plan - Used
4/60	7190	Floor Plan Interest Assistance - New	4/60	7390	Interest - Floor Plan Assistance - Used

2021 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 & 5/21-22	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	5/19	5490	6490 Parts-Misc. Merchandise
5/3		6410 Parts-Wholesale Job Incentive COS	5/19 & 7/26-27	5492	6492 Parts - Quick Lane Other Merchandise
5/3 & 5/21-22		6411 Parts - Wholesale Job Incentive COS Other Fran Only	5/19	5491	6491 Parts-Industrial Engines
5/5	5420	6420 Parts-Counter Retail	5/25	5500	6500 Parts-B/S Metal
5/5 & 5/21-22	5421	6421 Parts-Counter Retail - Other Franchise Only	5/35	5501	6501 Parts-B/S Metal Other Franchise
5/5 & 7/9-10	5422	6422 Parts - Quick Lane Counter Retail Sales	5/27	5510	6510 Parts-B/S Paint
5/7	5430	6430 Parts - Repair Shop	5/35	5511	6511 Parts-B/S Paint Other Franchise
5/21	5431	6431 Parts - Repair Shop Other Franchise	5/29	5520	6520 Parts-W&P Claims - Body Shop
5/7 & 7/11-12	5435	6435 Parts -Quick Lane Retail Shop Sales	5/35	5521	6521 Parts-W&P Claims - Body Shop Other Franchise
5/7 & 7/13-14	5436	6436 Parts- Quick Lane Tires Sales	5/31	5530	6530 Parts-Internal - Body Shop
5/9	5440	6440 Parts - ESP Repair	5/35	5531	6531 Parts-Internal - Body Shop Other Franchise
5/21	5441	6441 Parts - ESP Repair Other Franchise	5/33	5540	6540 Parts-Materials
5/9 & 7/15-16	5445	6445 Parts - Quick Lane - ESP/ESC/QFC Sales	5/33 & 7/28-29	5545	6545 Parts- Quick Lane Materials
5/11		6450 Parts-Shop Job Incentive	5/39		6550 Parts-Discount Earned
5/21		6451 Parts-Shop Job Incentive Other Franchise	5/39 & 7/30		6565 Parts - Quick Lane Discount Earned
5/12	5460	6460 Parts - W&P Claims-Serv	5/40 & 7/31		6585 Parts - Quick Lane Inventory Adjustment
5/21	5461	6461 Parts - W&P Claims-Serv Other Franchise	5/39		6560 Parts-Rebates - Unused Parts Return
5/12 & 7/17-18	5462	6462 Parts - Quick Lane Warranty Sales	5/39 & 7/30		6561 Parts-Rebates - Quick Lane Unused Parts Return
5/14	5470	6470 Parts - Internal-Serv	5/39		6562 Parts-Rebates - Inventory Management Allowance
5/21	5471	6471 Parts - Internal-Serv Other Franchise	5/40		6570 Parts-Inventory Adjustment
5/14 & 7/19-20	5475	6475 Parts- Quick Lane Internal Sales	5/40 & 7/31		6571 Parts Quick Lane Return & Handling Charges
5/14 & 7/21-22	5476	6476 Parts -Quick Lane Internal Tires Sales	5/40		6580 Parts 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	5/16		6740 Service - Unapplied Time COS
5/7 & 7/13-14	5706	6706 Service - Quick Lane Tire Sales	5/16 & 7/23		6741 Service - Quick Lane Unapplied Time COS
5/9	5710	6710 Service - ESP Contract	5/17	5750	6750 Service - Sublet Repair
5/21	5711	6711 Service - ESP Contract Other Franchise	5/17 & 7/24-25	5755	6755 Service - Quick Lane Sublet Sales
5/9 & 7/15-16	5715	6715 Service - Quick Lane ESP/ESC/QFC Sales	5/19	5760	6760 Service - Other Merchandise
5/12	5720	6720 Service - W&P Claims	5/19 & 7/26-27	5761	6761 Service - Quick Lane Other Merchandise
5/21	5721	6721 Service - W&P Claims Other Franchise	5/33	5770	6770 Service - Repair Shop Materials
5/12 & 7/17-18	5722	6722 Service - Quick Lane Warranty Sales	5/33 & 7/28-29	5781	6781 Service - Quick Lane Materials
5/14	5730	6730 Service - Internal	5/33	5780	6780 Service - Gas, Oil & Grease
5/14 & 7/19-20	5735	6735 Service - Quick Lane Internal Sales			
BODY SHOP DEPARTMENT					
5/17	5800	6800 Body Shop - Sublet Repair	5/35	5831	6831 Body Shop - W&P Claims Other Franchise
5/25	5810	6810 Body Shop - Labor - Metal	5/31	5840	6840 Body Shop - Internal Labor
5/35	5811	6811 Body Shop - Labor - Metal Other Franchise	5/35	5841	6841 Body Shop - Internal Labor Other Franchise
5/27	5820	6820 Body Shop - Labor - Paint	5/16		6845 Body Shop - Unapplied Time COS
5/35	5821	6821 Body Shop - Labor - Paint Other Franchise	5/33	5850	6850 Body Shop - Materials
5/29	5830	6830 Body Shop - W&P Claims			

2021 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
PARTS DEPARTMENT EXPENSE					
5/46	7600	Salaries - Managers	5/52	7650	Policy Adjustment
5/46 & 7/35	7615	Quick Lane Salaries - Managers	5/52 & 7/41	7655	Quick Lane Policy Adjustment
5/46	7605	Comm & Incent - Mgr	5/53	7660	Service Loaner Expense
5/46 & 7/37	7604	Quick Lane Comm & Incent - Mgr	5/53	7661	Service Loaner Expense Refund
5/47 & 7/36	7602	Quick Lane Salaries - Technicians	5/54	7670	Tools & Supplies
5/47 & 7/36	7603	Quick Lane Salaries - Other	5/54 & 7/42	7665	Quick Lane 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	5/56	7680	Equip & Veh Maint
5/48 & 7/38	7625	Quick Lane Comm & Incent - Technicians	5/56 & 7/44	7681	Quick Lane Equip & Veh Maint
5/49	7630	Advertising	5/57	7690	Inventory Control & Data Processing
5/49 & 7/39	7635	Quick Lane Advertising	5/57 & 7/45	7685	Quick Lane 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
5/50	7621	Advertising Rebates PARTS			
5/51	7640	Training			
5/51 & 7/40	7645	Quick Lane Training			
SERVICE DEPARTMENT EXPENSES					
5/46	7700	Salaries - Managers	5/52	7750	Policy Adjustment
5/46 & 7/35	7900	Quick Lane Salaries - Managers	5/52 & 7/41	7950	Quick Lane Policy Adjustment
5/46	7705	Comm & Incent - Mgr	5/53	7760	Service Loaner Expense
5/46 & 7/37	7905	Quick Lane Comm & Incent - Mgr	5/53	7761	Service Loaner Expense Refund
5/47 & 7/36	7902	Quick Lane Salaries - Technicians	5/54	7770	Tools & Supplies
5/47 & 7/36	7910	Quick Lane Salaries - Other	5/54 & 7/42	7970	Quick Lane 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	5/56	7780	Equip & Veh Maint
5/48 & 7/38	7920	Quick Lane Comm & Incent - Technicians	5/56 & 7/44	7980	Quick Lane Equip & Veh Maint
5/49	7730	Advertising	5/57	7785	Inventory Control & Data Processing
5/49 & 7/39	7930	Quick Lane Advertising	5/57 & 7/45	7985	Quick Lane 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
5/50	7721	Advertising Rebates Service			
5/51	7740	Training			
5/51 & 7/40	7940	Quick Lane Training			
BODY SHOP EXPENSES					
5/46	7800	Salaries - Managers	5/52	7850	Policy Adjustment
5/46	7805	Comm & Incent - Mgr	5/53	7860	Service Loaner Expense
5/47	7810	Salaries - Other	5/53	7861	Service Loaner Expense Refund
5/48	7820	Comm & Incent - Other	5/54	7870	Tools & Supplies
5/49	7830	Advertising	5/55	7871	Freight
5/49	7831	Promotion	5/56	7880	Equip & Veh Maint
5/51	7840	Training	5/57	7885	Inventory Control & Data Processing
5/50	7821	Advertising Rebates Body Shop	5/58	7890	Vacation & Time Off Pay - Tech

2021 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
SERVICE					
FIXED EXPENSES PAGE 6 - 7					
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			
ADDITIONS TO INCOME			ADJUSTMENTS TO INCOME - ADDITIONS		
6/28	5210	Rental - Salaries	2/16	9100	Cash Discounts Earned
6/29	5220	Rental - Commission/Incentives	2/17	9150	Interest Income
6/30	5230	Rental - Other Expenses	2/18	9200	Dividend Income
2/16 & 6/31	5200	Rental Vehicle - Net Income	2/19	9250	Sale of Fixed Assets
			2/20	9300	Other Income
2/15	5300	Leased Vehicle Net Income	2/21	9370	Documentation Fees
2/17	9000	Recreation Vehicle Income	2/38	9350	Exchange Rate Adjustment (Non US)
2/19	9050	Other Inventory Income			
2/22	9060	Indemnities (Non US)	ADJUSTMENTS TO INCOME - DEDUCTIONS		
2/21 & 2/28	9430	Lincoln Support	2/23	9400	Cash Discounts
2/21 & 2/29	9440	Ford Support	2/24	9450	Other Deductions
2/21 & 2/30	9460	Ad Standards	2/39	9600	Monetary Adjustment (Non US)
2/21 & 2/31	9620	Customer Satisfaction Recognition (FoC)			
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)			