

CHART OF ACCOUNT CHANGES 2013

***Red Bold = New Change**

New Accounts for Page 1:

<u>Line</u>	<u>Account</u>	<u>Account Name</u>
1/3	2017	Notes Pay - CPO Vehicles (Franchise Only)
1/24	1380	Inventory - Used Cars CPO (Franchise Only)
1/25	1385	Inventory - Used Trucks CPO (Franchise Only)

Deleted Accounts for Page 1:

<u>Line</u>	<u>Account</u>	<u>Account Name</u>
1/30	1445	Inventory - Tractor & Imp - New
1/30	1446	Inventory - Tractor & Imp - Used

Revised Accounts for Page 1:

<u>Line</u>	<u>Account</u>	<u>Account Name</u>
Assets		
1/14	1174	Lincoln Support *Name Change from LCF to Lincoln Support
1/14	1176	Ford Support *Changed Other #2 to Ford Support
1/14	1177	CSR (FoC) * Change Other #3 to CSR (FoC)
1/15	1180	Ford Rec - Jobbing Incent
1/15	1185	Ford Rec - ESP
1/15	1186	Ford Parts Advantage
1/15	1190	Ford Rec- Flr Plan Allow
1/15	1195	Ford Rec-Prep & Cond
1/15	1192	Ford Rec-Flr Plan Allowance (15 Days)
1/15	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
1/19	1300	Inventory - New Cars
1/19	1305	Inventory - New Cars - Other Franchise
1/20	1310	Inventory - New Trucks
1/20	1315	Inventory - New Other Franchise Truck
1/21	1340	Inventory - Demonstrators
1/21	1345	Inventory - Demonstrators - Other Franchise
1/22	1350	Inventory - Used Cars - Non CPO
1/22	1330	Inventory - Used Cars - Other Franchise
1/23	1360	Inventory - Used Trucks - Non CPO
1/23	1370	Inventory - Used Trucks Other Franchise
Liabilites		
1/2	2010	Notes Pay - Used Vehicles - Non CPO
1/4	2015	Notes Pay - Remarketed Veh
1/5	2020	Notes Pay - Recreation Veh
1/6	2030	Notes Pay - Oth Short Term
1/7	2040	Notes Pay- Long Term Current Prt

Revised Accounts for Page 2:

<u>Line</u>	<u>Account</u>	<u>Account Name</u>
2/19	9050	Other Inventory Income *Name changed from Tractor/Other to Other Inventory Income
2/21 & 2/28	9430	Lincoln Support *Name Change from LCF to Lincoln Support
2/21 & 2/29	9440	Ford Support *Name changed from Other #2 to Ford Support
2/21 & 2/30	9620	Customer Satisfaction Recognition (FoC) *Name changed from Other #3 to Customer Satisfaction Recognition (FoC)

New Accounts for Page 3C:

<u>Line</u>	<u>Accounts</u>		<u>Vehicle Name</u>
3/4	3014	4014	Focus Electric Retail
3/4	3015	4015	Focus Electric Retail Lease
3/9	3134	4134	Fusion Energi Retail
3/9	3135	4135	Fusion Energi Retail Lease

Revised Accounts for Page 3C:

<u>Line</u>	<u>Accounts</u>		<u>Vehicle Name</u>
3/6	3110	4110	Fiesta
3/6	3111	4111	Fiesta Retail Lease
3/7	3027	4027	Fusion Retail
3/7	3028	4028	Fusion Retail Lease
3/8	3018	4018	Fusion Hybrid Retail
3/8	3019	4019	Fusion Hybrid Retail Lease
3/11	3088	4088	C-Max Energi Retail
3/11	3089	4089	C-Max Energi Retail Lease
3/12	3092	4092	C-Max Hybrid Retail
3/12	3093	4093	C-Max Hybrid Retail Lease
3/14	3107	4107	TBD Ford Car # 1 Retail
3/14	3108	4108	TBD Ford Car # 1 Retail Lease
3/15	3032	4032	TBD Ford Car # 2 Retail
3/15	3033	4033	TBD Ford Car # 2 Retail Lease
3/16	3045	4045	Ford Discontinued Model Cars Retail
3/16	3046	4046	Ford Discontinued Model Cars Retail Lease
3/18	3222	4222	Lincoln MKZ Retail
3/18	3223	4223	Lincoln MKZ Retail Lease
3/19	3208	4208	Lincoln MKZ Hybrid Retail
3/19	3209	4209	Lincoln MKZ Hybrid Retail Lease
3/21	3226	4226	Lincoln MKS Retail
3/21	3227	4227	Lincoln MKS Retail Lease
3/22	3280	4280	Lincoln Town Car Retail
3/22	3281	4281	Lincoln Town Car Retail Lease
3/23	3284	4284	TBD Lincoln Car #1 Retail
3/23	3285	4285	TBD Lincoln Car #1 Retail Lease
3/24	3290	4290	TBD Lincoln Car #2 Retail
3/24	3291	4291	TBD Lincoln Car #2 Retail Lease
3/25	3242	4242	Lincoln Discontinued Model Cars Retail
3/25	3243	4243	Lincoln Discontinued Model Cars Retail Lease
3/27	3340	4340	Non Franchise Car Retail
3/27	3341	4341	Non Franchise Car Retail Lease
3/29	3360	4360	Ford Motor Company Fleet
3/30	3370	4370	Non Franchise Fleet
3/32		4380	Car Incentives

Deleted Accounts for Page 3T:

<u>Line</u>	<u>Accounts</u>		<u>Vehicle Name</u>
3/34	3577	4577	Low Cab (FWD) Retail
3/34	3578	4578	Low Cab (FWD) Retail Lease

New Accounts for Page 3T:

<u>Line</u>	<u>Accounts</u>		<u>Vehicle Name</u>
3/12	3550	4550	Transit (Van) Retail
3/12	3551	4551	Transit (Van) Retail Lease

Revised Accounts for Page 3T:

<u>Line</u>	<u>Accounts</u>		<u>Vehicle Name</u>
3/5	3410	4410	Explorer Retail
3/5	3411	4411	Explorer Retail Lease
3/6	3400	4400	Expedition Retail
3/6	3401	4401	Expedition Retail Lease
3/7	3420	4420	Econoline/Club Wagon Retail
3/7	3421	4421	Econoline/Club Wagon Retail Lease
3/8	3430	4430	Ranger Retail
3/8	3431	4431	Ranger Retail Lease
3/9	3780	4780	F150 (under 8500# GVW) Retail
3/9	3781	4781	F150 (under 8500# GVW) Retail Lease
3/10	3790	4790	F-Super Duty (F250-350 over 8500# GVW) Retail
3/10	3791	4791	F-Super Duty (F250-350 over 8500# GVW) Retail Lease
3/11	3597	4597	Transit Connect Retail
3/11	3598	4598	Transit Connect Retail Lease
3/13	3484	4484	Flex Retail
3/13	3485	4485	Flex Retail Lease
3/14	3556	4556	TBD Ford Truck #1 Retail
3/14	3557	4557	TBD Ford Truck #1 Retail Lease
3/15	3422	4422	TBD Ford Truck # 2 Retail
3/15	3423	4423	TBD Ford Truck # 2 Retail Lease
3/16	3560	4560	Courier (Mexico Only) Retail
3/16	3561	4561	Courier (Mexico Only) Retail Lease
3/17	3564	4564	Ecosport (Mexico Only) Retail
3/17	3565	4565	Ecosport (Mexico Only) Retail Lease
3/18	3570	4570	Ford Discontinued Model Retail
3/18	3571	4571	Ford Discontinued Model Retail Lease
3/20	3512	4512	Lincoln MKT Retail
3/20	3513	4513	Lincoln MKT Retail Lease
3/21	3590	4590	Lincoln Navigator Retail
3/21	3591	4591	Lincoln Navigator Retail Lease
3/22	3566	4566	Lincoln MKX Retail
3/22	3567	4567	Lincoln MKX Retail Lease
3/23	3592	4592	TBD LINCOLN Truck # 1 Retail
3/23	3593	4593	TBD LINCOLN Truck # 1 Retail Lease
3/24	3594	4594	TBD LINCOLN Truck # 2 Retail
3/24	3595	4595	TBD LINCOLN Truck # 2 Retail Lease
3/25	3588	4588	Lincoln Mark LT (Mexico Only) Retail
3/25	3589	4589	Lincoln Mark LT (Mexico Only) Retail Lease

3/26	3586	4586	Lincoln Discontinued Model Retail
3/26	3587	4587	Lincoln Discontinued Model Retail Lease
3/28	3460	4460	Non FOMOCO Light Truck Retail
3/28	3461	4461	Non FOMOCO Light Truck Retail Lease
3/30	3470	4470	FoMoCo Fleet Light Trucks Retail
3/31	3516	4516	Non FoMoCo Fleet Light Trucks Retail
3/34	3740	4740	F-Super Duty (F450-550 Over 8500 # GVW) Retail
3/34	3741	4741	F-Super Duty (F450-550 Over 8500 # GVW) Retail Lease
3/35	3500	4500	F- Super Duty (650-750) Retail
3/35	3501	4501	F- Super Duty (650-750) Retail Lease
3/37	3600	4600	Non Franchise Class 4-7-8 Retail/Flt
3/37	3601	4601	Non Franchise Class 4-7-8 Retail Lease
3/40		4620	Truck Incentives COS
3/42		4640	Dealer Transfers COS

New Accounts for Page 4:

<u>Line</u>	<u>Accounts</u>		<u>Account Name</u>
4/3	3830	4830	Used CPO Cars (Franchise Only) Retail
4/3		4831	Used CPO Cars (Franchise Only) Reconditioning
4/3	3835	4835	Used CPO Cars (Franchise Only) Retail Lease
4/3		4836	Used CPO Cars (Franchise Only) Rtl Lse Recon
4/8	3970	4970	Used CPO Trucks (Franchise Only) Retail
4/8		4971	Used CPO Trucks (Franchise Only) Reconditioning
4/8	3975	4975	Used CPO Trucks (Franchise Only) Retail Lease
4/8		4976	Used CPO Trucks (Franchise Only) Rtl Lse Recon

Revised Accounts for Page 4:

<u>Line</u>	<u>Accounts</u>		<u>Account Name</u>
4/1	3700	4700	Used Car Retail (Non CPO)
4/1		4701	Used Car Retail (Non CPO) Reconditioning COS
4/1	3715	4715	Used Car Retail Lease (Non CPO)
4/1		4716	Used Car Retail Lease (Non CPO) Reconditioning
4/5	3750	4750	Used Lt Truck Retail (Non CPO)
4/5		4751	Used Lt Truck Retail (Non CPO) Reconditioning
4/5	3765	4765	Used Lt Truck Retail Lease (Non CPO)
4/5		4766	Used Lt Truck Retail Lease (Non CPO) Reconditioning
4/5	3767	4767	Used Lt Truck Non Franchise Retail
4/5		4768	Used Lt Truck Non Franchise Retail Reconditioning
4/5	3770	4770	Used Lt Truck Non Franchise Retail Lease
4/5		4771	Used Lt Truck Non Franchise Retail Lease Reconditioning
4/6	3860	4860	Used Med Truck Retail
4/6		4861	Used Med Truck Retail Reconditioning COS
4/6	3865	4865	Used Med Truck Retail Lease
4/6		4866	Used Med Truck Retail Lease Reconditioning
4/6	3870	4870	Used Hvy Truck Retail
4/6		4871	Used Hvy Truck Retail Reconditioning
4/6	3875	4875	Used Hvy Truck Retail Lease
4/6		4876	Used Hvy Truck Retail Lease Reconditioning

4/7	3950	4950	Remarketed Truck Retail
4/7		4951	Remarketed Truck Retail Reconditioning
4/7	3965	4965	Remarketed Truck Rtl Lease
4/7		4966	Remarketed Truck Rtl Lease Reconditioning
4/10		4890	Used Car/Truck Incentives
4/12	3710	4710	Used Cars Wholesale
4/12		4711	Used Cars Wholesale Reconditioning
4/13	3805	4805	Remarketed Cars Wholesale
4/13		4807	Remarketed Cars Whsle Reconditioning
4/14	3760	4760	Used Truck Wholesale
4/14		4761	Used Truck Wholesale 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

F&I - New

4/23	5000		Finance Contracts Income - New
4/24	5010		Finance Contracts Income Adjust - New
4/25	5020		Insurance Contracts Income - New
4/26	5090		Gap Insurance Income - New
4/27	5030		Insurance Contracts Income Adjust - New
4/28	5040		Ext. Service. Contracts Income - New
4/29	5050		Ext. Service. Contracts Income Adjust - New
4/30	5060		Other Merchandise - New - Sales
4/30		6060	Other Merchandise - New - COS
4/31		6070	Repossession Loss - New
4/31		6080	Repossession Refunds - New

F&I - Used

4/23	5100		Finance Contracts Income - Used
4/24	5110		Finance Contract Income Adjust - Used
4/25	5120		Insurance Contract Income - Used
4/26	5190		Gap Insurance Income - Used
4/27	5130		Insurance Contract Income Adjust - Used
4/28	5140		Ext Service Contract Income - Used
4/29	5150		Ext Service Contract Income Adjust - Used
4/30	5160		Other Merchandise - Used - Sales
4/30		6160	Other Merchandise - Used - COS
4/31		6170	Repossession Loss - Used
4/31		6180	Repossession Refunds - Used

COST OF SALES - LIFO

4/35		6200	LIFO Adjustment - New
4/35		6250	LIFO Adjustment - Used

VARIABLE EXPENSE - NEW

4/40	7000		Comm & Incentive - Salesperson - New
4/41	7010		Comm & Incentive - SIs Mgr - New
4/42	7410		Comm & Incentive - F&I Mgr - New
4/43	7030		PreDelivery - New
4/44	7040		PreDelivery Refund - New
4/45	7050		Free Service - New

SEMI-FIXED EXPENSE - NEW

4/48	7070		Salaries - Salesperson - New
4/49	7080		Salaries - Sales Mgrs. - New

4/50	7100	Salaries - Other - New
4/51	7400	Salaries - F&I - New
4/52	7110	Advertising - New

VARIABLE EXPENSES - USED

4/40	7200	Comm & Incentive - Salesperson - Used
4/41	7210	Comm & Incentive - SIs Mgr - Used
4/42	7460	Comm & Incentive - F&I Mgr - Used
4/45	7230	Free Service - Used

SEMI-FIXED EXPENSES - USED

4/48	7270	Salaries - Salesperson - Used
4/49	7280	Salaries - Sales Mgrs. - Used
4/50	7300	Salaries - Other - Used
4/51	7450	Salaries - F&I - Used
4/52	7310	Advertising - Used

2013 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
CASH			ASSETS		
1/1	1000	Petty Cash	1/29	1435	Quick Lane Allow for Parts Inventory Adjustment.
1/1	1001	Cash in Bank - General	1/30	1440	Inventory - Labor in Process
1/1	1002	Cash in Bank - Payroll	1/30	1441	Inventory - Sublet Repairs
1/1	1003	Cash in Bank - Trust	1/30	1442	Inventory - Body Shop Mat'l's
1/1	1010	Cash Sales - Clearing	1/30	1443	Inventory - Gas, Oil, Grease
1/2	1015	Money Market Deposits	1/30	1444	Inventory - Industrial Engine
CASH EQUIVALENT			INVENTORIES		
1/3	1020	Finance Contracts - New	1/30	1450	Inventory - Recreation Vehicle - New
1/4	1030	Finance Contracts - Used	1/30	1451	Inventory - Recreation Vehicle - Used
1/5	1040	Marketable Securities	1/30	1460	Inventory - Misc. Merchandise
RECEIVABLES			1/31	1470	LIFO - Inventory Reserve - New
1/6	1100	Notes Receivables	1/31	1480	LIFO - Inventory Reserve - Used
1/7	1105	Discounted Notes Receivable (Non US)	1/32	1490	LIFO - Inventory Reserve - Parts
1/8	1110	Accts Rec - Vehicles	PREPAID EXPENSES		
1/8	1125	Accts Rec - Returned Checks	1/33	1500	Prepaid Advertising
1/9	1120	Accts Rec - P, S & B	1/33	1510	Prepaid Insurance
1/10	1130	Accts Rec - Other	1/33	1520	Prepaid Interest
1/10	1131	Accts Rec - Rental	1/33	1530	Prepaid Rent
1/10	1132	Accts Rec - Lease	1/33	1540	Prepaid Taxes - Income
1/10	1135	Accts Rec - FMCC - Lease Plan	1/33	1550	Prepaid Taxes - Other
1/11	1140	Ford Rec - W&P Claims	1/33	1560	Prepaid Miscellaneous
1/11	1150	Allowance for Doubtful Warranty & Policy Claims	LEASE & RENTAL VEHICLES		
1/12	1160	Ford Rec - Veh Holdback	1/35	1610	Leased Vehicles
1/13	1170	Ford Rec - Incentives	1/35	1620	Accumulated Depreciation Leased Vehicles
1/13	1175	Ford Rec - Carryover Allowance	1/35	1630	Investment in Sales Type Lease
1/14	1174	Lincoln Support	1/35	1640	Deferred Income - Sales Type Lease
1/14	1176	Ford Support	1/36	1650	Rental Vehicles
1/14	1177	CSR (FoC)	1/36	1660	Accumulated Depreciation Rental Vehicles
1/15	1180	Ford Rec - Jobbing Incent	PROPERTY, PLANT & EQUIPMENT		
1/15	1185	Ford Rec - ESP	1/37	1700	Land-Vehicle Business Only
1/15	1186	Ford Parts Advantage	1/37	1701	Land Improvements
1/15	1190	Ford Rec- Flr Plan Allow	1/37	1705	Accumulated Depreciation Land Improv
1/15	1195	Ford Rec-Prep & Cond	1/38	1710	Build & Improv-Vehicle Business Only
1/15	1192	Ford Rec-Flr Plan Allowance (15 Days)	1/39	1715	Accumulated Depreciation Building & Impr
1/15	1200	Ford Rec - Other	1/40	1720	Equip P, S, & BS - Cost
1/17	1280	Finance Receivable - Current	1/40	1721	Office Equipment & Signs-Cost
1/18	1290	Allowance for Doubtful Accounts Receivable	1/40	1722	Equip -Company Vehicles - Cost
1/18	1291	Allowance for Doubtful Ford Receivables	1/41	1725	Accumulated Depreciation P, S & BS Equip
INVENTORIES			1/41	1726	Accumulated Depreciation - Off Equip & Signs
1/19	1300	Inventory - New Cars	1/41	1727	Accumulated Depreciation - Company Vehicle
1/19	1305	Inventory - New Cars - Other Franchise	1/42	1730	Leaseholds & Leasehold Imp - Cost
1/20	1310	Inventory - New Trucks	1/43	1735	Accumulated Amortization - Lsehd & Improvements
1/20	1315	Inventory - New Other Franchise Truck	OTHER NON-CURRENT ASSETS		
1/21	1340	Inventory - Demonstrators	1/44	1800	Finance Receivable - Deferred
1/21	1345	Inventory - Demonstrators - Other Franchise	1/44	1805	Allow for Fin Receivable Deferred
1/22	1350	Inventory - Used Cars - Non CPO	1/45	1810	Receivables-Officers & Employees
1/22	1330	Inventory - Used Cars - Other Franchise	1/46	1820	Cash Value of Life Ins
1/23	1360	Inventory - Used Trucks - Non CPO	1/47	1830	Other Assets
1/23	1370	Inventory - Used Trucks Other Franchise	1/47	1831	Investments Subsid & Affil
1/24	1380	Inventory - Used Cars CPO (Franchise Only)	1/47	1832	Advances - Subsidiaries & Affiliates
1/25	1385	Inventory - Used Trucks CPO (Franchise Only)	1/47	1833	Organization Expenses
1/26	1355	Inventory - Remarketed Cars	1/47	1834	Organization Expenses - Accumulated Amortization
1/27	1365	Inventory - Remarketed Trucks	1/47	1835	Deferred Charges, Deposits & Other
1/28	1400	Parts Inventory - Ford	1/47	1836	Accounts Receivable FMCC Deferred Gross
1/28	1405	Quick Lane Tires	1/47	1837	Other assets - Accumulated Deprecation
1/28	1410	Parts Inventory - Non Ford			
1/28	1406	Quick Lane Parts Inventory			
1/29	1430	Allow for Parts Inv Adjust			
1/29	1431	Reserve for Parts Purchase Discount			
1/29	1432	Allow for Parts Inventory Adjust - Other Franchise			

2013 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
NOTES PAYABLE					
1/1	2000	Notes Pay - New Veh & Demos			
1/1	2005	Notes Pay - New Veh & Demos - Other Franchise	1/13	2400	Accrued Taxes - Unemployment
1/2	2010	Notes Pay - Used Veh	1/13	2401	Accrued Taxes - Real & Personal Property
1/3	2017	Notes Pay - CPO Vehicles (Franchise Only)	1/13	2402	Accrued Tax - Franchise & Other
1/4	2015	Notes Pay - Remarketed Veh	1/14	2410	Accrued Payroll
1/5	2020	Notes Pay - Recreation Veh	1/14	2411	Accrued Bonuses/Indemnities
1/6	2030	Notes Pay - Oth Short Term	1/14	2412	Accrued Vacation Pay
1/7	2040	Notes Pay- Long Term Current Prt	1/14	2415	Accrued Holiday Pay
1/8	2055	Bank Loans - Canada	1/16	2421	Accrued Interest
ACCOUNTS PAYABLE					
1/9	2100	Accounts Payable-Trade	1/16	2422	Accrued Pensions
1/9	2110	Dividends Payable	1/16	2423	Accrued Other
1/9	2120	Employee Deductions Payable	1/17	2460	Deferred Interest Income (Curr Port Non US)
1/9	2130	Employee Income Tax Withheld	1/17	2465	Leasing Income Collected in Advance (Non US)
1/9	2140	FICA Taxes Withheld & Payable	LONG TERM DEBT		
1/9	2150	Sales & Use Taxes	1/24	2500	Mortgages Payable
1/9	2162	GST Payable -Canada	1/25	2510	Notes Pay - Officers & Owners
1/9	2163	GST Receivable - Canada	1/26	2515	Notes Pay - Ford
TAXES ON INCOME					
1/10	2200	Income Taxes - Prior Years	1/27	2520	Notes Pay - Other Long Term
1/10	2205	Income Taxes - Current Year	1/28	2530	Notes Pay - Lease Vehicle
CUSTOMER PAYABLES					
1/11	2300	Customer Deposits	1/29	2540	Notes Pay - Rental Vehicle
1/12	2310	Customer Accommodation	1/30	2600	Estimated Liability for Repo Loss
1/12	2315	Customer Service Contracts	1/31	2700	Other Liabilities
1/12	2320	Customer Refunds - Repo's	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
			1/34	2803	Treasury Stock
			1/35	2810	Retained Earnings
			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

2013 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3C					
New Cars					
	<u>Sales</u>	<u>COS</u>			
3/1	3022	4022	3/16	3045	4045 Ford Discontinued Model Cars Retail
3/1	3024	4024	3/16	3046	4046 Ford Discontinued Model Cars Retail Lease
3/2	3040	4040	3/18	3222	4222 Lincoln MKZ Retail
3/2	3041	4041	3/18	3223	4223 Lincoln MKZ Retail Lease
3/3	3035	4035	3/19	3208	4208 Lincoln MKZ Hybrid Retail
3/3	3036	4036	3/19	3209	4209 Lincoln MKZ Hybrid Retail Lease
3/4	3014	4014	3/21	3226	4226 Lincoln MKS Retail
3/4	3015	4015	3/21	3227	4227 Lincoln MKS Retail Lease
3/6	3110	4110	3/22	3280	4280 Lincoln Town Car Retail
3/6	3111	4111	3/22	3281	4281 Lincoln Town Car Retail Lease
3/7	3027	4027	3/23	3284	4284 TBD Lincoln Car #1 Retail
3/7	3028	4028	3/23	3285	4285 TBD Lincoln Car #1 Retail Lease
3/8	3018	4018	3/24	3290	4290 TBD Lincoln Car #2 Retail
3/8	3019	4019	3/24	3291	4291 TBD Lincoln Car #2 Retail Lease
3/9	3134	4134	3/25	3242	4242 Lincoln Discontinued Model Cars Retail
3/9	3135	4135	3/25	3243	4243 Lincoln Discontinued Model Cars Retail Lease
3/11	3088	4088	3/27	3340	4340 Non Franchise Car Retail
3/11	3089	4089	3/27	3341	4341 Non Franchise Car Retail Lease
3/12	3092	4092	3/29	3360	4360 Ford Motor Company Fleet
3/12	3093	4093			
3/14	3107	4107	3/30	3370	4370 Non Franchise Fleet
3/14	3108	4108	3/32		4380 Car Incentives
3/15	3032	4032			
3/15	3033	4033			

2013 CHART OF ACCOUNTS

PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION	PAGE/ LINE NO	ACCOUNT NUMBER	DESCRIPTION
TRUCK SALES AND COST OF SALES - NORTH AMERICAN OPERATIONS PAGE 3T					
New Trucks					
3/1	3475	4475 Edge Retail	3/20	3512	4512 Lincoln MKT Retail
3/1	3476	4476 Edge Retail Lease	3/20	3513	4513 Lincoln MKT Retail Lease
3/2	3450	4450 Escape Retail	3/21	3590	4590 Lincoln Navigator Retail
3/2	3451	4451 Escape Retail Lease	3/21	3591	4591 Lincoln Navigator Retail Lease
3/3	3414	4414 Escape Hybrid Retail	3/22	3566	4566 Lincoln MKX Retail
3/3	3415	4415 Escape Hybrid Retail Lease	3/22	3567	4567 Lincoln MKX Retail Lease
3/5	3410	4410 Explorer Retail	3/23	3592	4592 TBD LINCOLN Truck # 1 Retail
3/5	3411	4411 Explorer Retail Lease	3/23	3593	4593 TBD LINCOLN Truck # 1 Retail Lease
3/6	3400	4400 Expedition Retail	3/24	3594	4594 TBD LINCOLN Truck # 2 Retail
3/6	3401	4401 Expedition Retail Lease	3/24	3595	4595 TBD LINCOLN Truck # 2 Retail Lease
3/7	3420	4420 Econoline/Club Wagon Retail	3/25	3588	4588 Lincoln Mark LT (Mexico Only) Retail
3/7	3421	4421 Econoline/Club Wagon Retail Lease	3/25	3589	4589 Lincoln Mark LT (Mexico Only) Retail Lease
3/8	3430	4430 Ranger Retail	3/26	3586	4586 Lincoln Discontinued Model Retail
3/8	3431	4431 Ranger Retail Lease	3/26	3587	4587 Lincoln Discontinued Model Retail Lease
3/9	3780	4780 F150 (under 8500# GVW) Retail	3/28	3460	4460 Non FOMOCO Light Truck Retail
3/9	3781	4781 F150 (under 8500# GVW) Retail Lease	3/28	3461	4461 Non FOMOCO Light Truck Retail Lease
3/10	3790	4790 F-Super Duty (F250-350 over 8500# GVW) Retail	3/30	3470	4470 FoMoCo Fleet Light Trucks Retail
3/10	3791	4791 F-Super Duty (F250-350 over 8500# GVW) Retail Lease	3/31	3516	4516 Non FoMoCo Fleet Light Trucks Retail
3/11	3597	4597 Transit Connect Retail	3/34	3740	4740 F-Super Duty (F450-550 Over 8500 # GVW) Retail
3/11	3598	4598 Transit Connect Retail Lease	3/34	3741	4741 F-Super Duty (F450-550 Over 8500 # GVW) Retail Lease
3/12	3550	4550 Transit (Van) Retail	3/35	3500	4500 F- Super Duty (650-750) Retail
3/12	3551	4551 Transit (Van) Retail Lease	3/35	3501	4501 F- Super Duty (650-750) Retail Lease
3/13	3484	4484 Flex Retail	3/37	3600	4600 Non Franchise Class 4-7-8 Retail/FIt
3/13	3485	4485 Flex Retail Lease	3/37	3601	4601 Non Franchise Class 4-7-8 Retail Lease
3/14	3556	4556 TBD Ford Truck #1 Retail	3/40		4620 Truck Incentives COS
3/14	3557	4557 TBD Ford Truck #1 Retail Lease			
3/15	3422	4422 TBD Ford Truck # 2 Retail	3/42		4640 Dealer Transfers COS
3/15	3423	4423 TBD Ford Truck # 2 Retail Lease			
3/16	3560	4560 Courier (Mexico Only) Retail			
3/16	3561	4561 Courier (Mexico Only) Retail Lease			
3/17	3564	4564 Ecosport (Mexico Only) Retail			
3/17	3565	4565 Ecosport (Mexico Only) Retail Lease			
3/18	3570	4570 Ford Discontinued Model Retail			
3/18	3571	4571 Ford Discontinued Model Retail Lease			

2013 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 Lease	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

2013 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
4/52	7110	Advertising - New	4/52	7310	Advertising - 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

2013 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
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			
PARTS DEPARTMENT EXPENSE					
5/46	7600	Salaries - Managers	5/53	7660	Service Loaner Expense
5/46	7605	Comm & Incent - Mgr	5/53	7661	Service Loaner Expense Refund
5/47	7610	Salaries - Other	5/54	7670	Tools & Supplies
5/48	7620	Comm & Incent - Other	5/55	7671	Freight
5/49	7630	Advertising	5/56	7680	Equip & Veh Maint
5/49	7631	Promotion	5/57	7690	Inventory Control & Data Processing
5/50	7621	Advertising Rebates PARTS	5/58	7695	Vacation & Time Off Pay - Tech
5/51	7640	Training			
5/52	7650	Policy Adjustment			
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

2013 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 & 7/42	8006	Parts - Quick Lane Salaries	6/9 & 7/53	8446	Parts - Quick Lane Telephone
6/3 & 7/43	8041	Parts - Quick Lane Benefits	6/10 & 7/54	8646	Parts - Quick Lane Taxes Excl Income/Real Estate
6/4 & 7/44	8106	Parts - Quick Lane Payroll Taxes	6/12 & 7/55	8666	Parts - Quick Lane Office Supplies
6/5 & 7/45	8206	Parts - Quick Lane Pensions	6/13 & 7/56	8706	Parts - Quick Lane Prof & Service Fees
6/7 & 37 & 7/46	8306	Parts - Quick Lane Rent & Lease Expenses	6/15 & 7/57	8726	Parts - Quick Lane Bad Debts
6/7 & 38 & 7/47	8346	Parts - Quick Lane Deprec Bldg & Improvements	6/16 & 7/58	8766	Parts - Quick Lane Contributions
6/7 & 38 & 7/48	8366	Parts - Quick Lane Amortization Of Improvements	6/18 & 7/59	8806	Parts - Quick Lane Depreciation - Equipment
6/7 & 39 & 7/49	8386	Parts - Quick Lane Insurance Building	6/20 & 7/60	8826	Parts - Quick Lane Travel & Entertainment
6/7 & 40 & 7/50	8406	Parts - Quick Lane Taxes Real Estate	6/21 & 7/61	8841	Parts - Quick Lane Miscellaneous Expense
6/7 & 41 & 7/51	8426	Parts - Quick Lane Maintenance- Building			
6/8 & 7/52	8506	Parts - Quick Lane Utilities			

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	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
2/38	9350	Exchange Rate Adjustment (Non US)

ADJUSTMENTS TO INCOME - DEDUCTIONS

2/22	9400	Cash Discounts
2/23	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)