$\begin{array}{c|c} S & C_{ertified} \\ G & P_{ublic} \\ C & A_{ccountants} \end{array}$

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4110010

4110020

Repair & Service Income

Income from Service Contracts

Income

Income

CHART OF ACCOUNTS - DEALERSHIP

COUNT #		ACCOUNT TYPE	ACCOUNT #		ACCOUNT T
1010010	Cash - Operating	Bank	4110030	Finance Income	Income
1010020	Cash - Savings	Bank	4110040	Late Fees Income	Income
1010030	Petty Cash	Bank	4110050	Document Fees & Misc. Fees Income	Income
1010040	Certificate of Deposit	Bank	4110060	Recovery Income	Income
1110010	Finance Receivables	Other Current Asset	4310010	Trade-In Over Allowance	Income
1110011	Unearned Interest	Other Current Asset	4310020	Returns & Allowances	Income
1110020	A/R - Deferred Down Payments	Other Current Asset	5010010	Cost of Vehicles - Retail	Cost of Goods So
1110030	A/R - Repair Notes	Other Current Asset	5010011	Cost of Vehicles - Wholesale	Cost of Goods So
1110040	A/R - Additional Charges	Other Current Asset	5010012	Cost of Vehicles - Cash	Cost of Goods So
1110050	Accrued Interest Receivable	Other Current Asset	5110010	Repairs & Service Costs	Cost of Goods So
1110060	Reserve for Bad Debts	Other Current Asset	5110020	Service Contract Costs	Cost of Goods So
1210010	Contracts in Transit	Other Current Asset	5210010	Reconditioning Expense	Cost of Goods So
1210020	Wholesale Receivables	Other Current Asset	5210020	Parts & Supplies	Cost of Goods So
1210030	Cash Sales Receivable	Other Current Asset	5210030	Salaries - Mechanics	Cost of Goods So
1310010	Due from Affiliate	Other Current Asset	5210040	Salaries - Sales	Cost of Goods So
1310020	Due from Employees	Other Current Asset	5210050	Contract Labor	Cost of Goods So
1310030	Note Receivable - Officers	Other Current Asset	5210060	Sales Commission	Cost of Goods So
1310040	Note Receivable - Shareholders	Other Current Asset	5210070	Tax, Title & Tags	Cost of Goods So
1410010	Inventory	Other Current Asset	5210080	Referral Fees	Cost of Goods So
1410011	Parts Inventory	Other Current Asset	5210090	Freight & Delivery	Cost of Goods So
1410012	Capitalized Reconditioning Cost	Other Current Asset	5310010	Repossession Loss	Cost of Goods So
1410013	Inventory Valuation Adjustment	Other Current Asset	5310020	Repossession Expense	Cost of Goods So
1510010	Land	Fixed Asset	5310030	Adjustment on Reserve	Cost of Goods So
1510020	Leasehold Improvements	Fixed Asset	6010010	Advertising & Promotion	Expense
1510030	Computer Software	Fixed Asset	6010020	Amortization	Expense
1510040	Computer Equipment	Fixed Asset	6010030	Bank & Credit Card Fees	Expense
1510050	Furniture & Fixtures	Fixed Asset	6010040	Bonuses - Admin/Other	Expense
1510060	Office Equipment	Fixed Asset	6010041	Bonuses - Officers	Expense
1510070	Company Vehicles	Fixed Asset	6010050	Charitable Contributions	Expense
1520010	Accumulated Depreciation	Fixed Asset	6010060	Depreciation	Expense
1610010	Prepaid Expenses	Other Asset	6010070	Dues & Subscriptions	Expense
				•	•
1610020	Prepaid Income Taxes	Other Asset	6010080	Employee Benefits	Expense
1610030	Deferred Tax Assets	Other Asset	6010090	Insurance - Garage	Expense
1610040	Deposits	Other Asset	6010091	Insurance - Health	Expense
1710010	Bank Origination Costs	Other Asset	6010092	Insurance - Life	Expense
1710020	Loan Origination Costs	Other Asset	6010093	Insurance - Other	Expense
1720010	Accumulated Amortization	Other Asset	6010094	Insurance - Workmen Comp	Expense
1810010	Marketable Securities	Other Asset	6020010	Lease Expense	Expense
1810020	Investments	Other Asset	6020020	Legal & Accounting	Expense
2010010	Accounts Payable	Other Current Liability	6020030	License & Permits	Expense
2010020	Accrued Expenses	Other Current Liability	6020040	Lot Operating Expense	Expense
2110010	Payroll Liabilities	Other Current Liability	6020050	Meals & Entertainment	Expense
2110011	Accrued Interest Expense	Other Current Liability	6020060	Miscellaneous	Expense
2110012	Accrued Payroll Expense	Other Current Liability	6020070	Office Expense & Supplies	Expense
2110013	Accrued Payroll Taxes	Other Current Liability	6020080	Penalties	Expense
2110014	Accrued Pension Expense	Other Current Liability	6020090	Pension Expense	Expense
2110015	Accrued Employee Benefits	Other Current Liability	6030010	Postage & Delivery	Expense
2210010	Vehicle Lien Payoffs	Other Current Liability	6030020	Professional Fees	Expense
2210020	Vehicle Drafts Payable	Other Current Liability	6030030	Rent	Expense
2210030	Reserve for Service Contracts	Other Current Liability	6030040	Repairs & Maintenance	Expense
2210040	Sales Tax Payable	Other Current Liability	6030050	Salaries - Admin/Other	Expense
2210050	Seller-Financed Sales Tax Payable	Other Current Liability	6030051	Salaries - Officers	Expense
2210060	Federal Income Tax Payable	Other Current Liability	6030060	Taxes - Other	Expense
2210070	State/Local Income Tax Payable	Other Current Liability	6030061	Taxes - Payroll	Expense
2210070	Deferred Tax Liabilities	Other Current Liability	6030062	Taxes - Property	Expense
2310010	Due to Affiliate	Other Current Liability	6030070	Telephone	Expense
2410010	Floor Plan Payable	Other Current Liability Other Current Liability	6030070	Training	Expense
2410010		Other Current Liability Other Current Liability			•
	Line of Credit - Bank Note Payable - Equipment	•	6030090	Travel	Expense
2410030	, , ,	Other Current Liability	6040010	Utilities	Expense Other Income
2410040	Note Payable - Company Vehicle	Other Current Liability	7010010	Interest Income	Other Income
2410050	Note Payable - Land	Other Current Liability	7010020	Rent Income	Other Income
2510010	Note Payable - Officers	Other Current Liability	7010030	Overhead Allocation Income (Expense)	Other Income
2510020	Note Payable - Shareholders	Other Current Liability	7010040	Other Income	Other Income
3010010	Common Stock	Equity	8010010	Interest Expense	Other Expense
3010020	Preferred Stock	Equity	8010020	Federal Income Tax Expense (Benefit)	Other Expense
3010030	Treasury Stock	Equity	8010030	State/Local Income Tax Expense (Benefit)	Other Expense
3110010	Paid In Capital	Equity	8010040	Deferred Tax Expense (Benefit)	Other Expense
3110020	Retained Earnings	Equity	8110010	Loss on Sale of Receivables	Other Expense
3110030	Distributions/Dividends	Equity			
3110040	Unrealized Gain (Loss) on Security	Equity			
4010010	Vehicle Sales - Retail	Income			
4010011	Vehicle Sales - Wholesale	Income			
4010012	Vehicle Sales - Cash	Income			
4110010	Papair & Sarvice Income	Income			