

NISSAN 2022 FINANCIAL STATEMENT

DEALER NAME **SANSONE JR'S 66 AUTOMALL I. DEALER NO 5240** PREPARED BY **PERIOD FEB 2022**
 ADDRESS **3401 STATE ROUTE 66 REGION 00248**
 CITY/STATE/ZIP **NEPTUNE, NJ 07753** DISTRICT

CURRENT ASSETS	AMOUNT	END	CURRENT LIABILITIES	AMOUNT
On Hand	706	1	Trade Creditors	1549209
In Bank	2956263	2	Vehicle Lien Payoff	178146
Contracts In Transit	1107952	3	Customer Deposits	38003
Marketable Securities	2600	4	License Fees	9538
TOTAL CASH, CONTRACTS & SECURITIES	4064921	5	TOTAL ACCOUNTS PAYABLE	1774896
Vehicle Accounts	2100	6	New Vehicles & Demonstrators	788343
Service Parts, & Body Shop Accts.	2200	7	Rental Vehicles	2686523
TOTAL CUSTOMER RECEIVABLES	4300	8	Rental Vehicles	3170
LESS Allowance for Doubtful Accounts	(3500)	9	Owners	3150
NET CUSTOMER RECEIVABLES	890876	9	Other	3185
Factory Receivables - Nissan	2210	10	Current Amount - Mortgage	3185
Warranty Receivables - Nissan	2220	11	Current Amount - Long Term Debt	3180
Service Contracts Receivable - Nissan	2225	12	TOTAL NOTES PAYABLE	3180
Factory Receivables - Other	2215	13	ACCRUED LIABILITIES	3474866
Warranty Receivables - Other	2230	14	Interest	3200
Service Contract Receivables - Other	2235	15	Payroll	3210
TOTAL FACTORY RECEIVABLES	185790	16	Insurance	3220
TOTAL RECEIVABLES	1076666	17	Taxes - Other than Payroll, Sales, Income	3240
Demos - Nissan	2300	18	Taxes - Sales	3250
New Car - Nissan	2310	19	Taxes - Payroll	3250
New Truck/CUV Nissan	2320	20	Income Taxes - Previous Year	3280
TOTAL NEW VEHICLES	462411	21	Income Taxes - Current Year	3270
Demos - Other Makes	2330	22	Bonuses - Employees	3280
New Vehicles - Other Makes	2340	23	Bonuses - Owners	3290
SUBTOTAL NEW VEHICLES	462411	24	Pension Fund	3300
LESS LIFO Reserve - New Vehicles	(2410)	25	Reserve for Repossession Losses	3310
TOTAL NEW VEH	13	26	Other	3330
Used Vehicle - Nissan	2370	27	TOTAL ACCRUED LIABILITIES	659665
Used Vehicle - Nissan Certified	2375	28	TOTAL CURRENT LIABILITIES	1195275
Used Vehicle - Other Makes	2380	29	TOTAL LONG TERM DEBT	6445037
SUBTOTAL USED VEHICLES	2429017	30	Mortgage Payable	3400
LESS LIFO Reserve - Used Vehicles	(2415)	31	Company Vehicles & Service Loaners	3410
TOTAL USED VEH	2429017	32	Other	3420
Parts, Accessories & Tires - Nissan	2425	33	TOTAL LONG TERM DEBT	3430
Parts & Accessories - Other Makes	2425	34	TOTAL LIABILITIES	9812735
SUBTOTAL PARTS & ACCESSORIES	500435	35	NET WORKING CAPITAL - Actual	\$ 5210630 Guide
LESS LIFO Reserve - Parts & Access	(2430)	36	Page 1, Assets Line 52, Add Back Lines 26, 32 & 37, LESS Liabilities Line 29	
TOTAL PARTS & ACCESSORIES	2430	37	NET CASH - Actual	\$ 5553853
Gas, Oil & Grease	2440	38	Page 1, Assets Lines 5, 16, 25, 31 & 51 LESS Liabilities Line 3,4,6,7 & 8	
Body Shop Materials	2450	39	NET CASH OVER (UNDER)	\$ 414069
Sublet Repairs	2460	40	NET WORTH CORPORATION	\$ 5139784
Work In Process	2470	41	Capital Stock	3900
TOTAL OTHER INVENTORIES	2470	42	Paid in Capital	3950
TOTAL ALL INVENTORIES	2470	43	TOTAL CAPITAL STOCK OUTSTANDING	3333551
Fin. - Ins. - Serv. Cont. Inc. - Current	2610	44	Retained Earnings	3910
Prepaid Expenses	2620	45	LESS Dividends	3920
TOTAL OTHER CURRENT ASSETS	2780	46	PROPRIETORSHIP PARTNERS' INTERESTS	2000000
Company Vehicles & Service Loaners	2780	47	Investment	3930
Rental Vehicles	67	48	LESS Withdrawals	3940
LESS Accum. Dep. - Lease & Rental	(3780)	49	NEW UNITS	
TOTAL LEASE & RENTAL VEH UNITS	67	50	WO: NISSAN	63
TOTAL CURRENT ASSETS	11113067	51	OTHER	31
Land	2800	52	NISSAN	40
Buildings & Equipment	1344549	53	CERTIFIED	1
Shop Equip.	299390	54	OTHER	6
Auto Equip.	16717	55	USED RETAIL UNITS	
Furniture & Fixtures	413035	56	NISSAN	31
Service Units	14277	57	CERTIFIED	1
Leaseholds	150000	58	OTHER	6
Signs	66295	59	Profit Or (Loss)	225432
Fin. - Ins. - Serv. Cont. Inc. - Deferred	13222243	60		284850
Deposits On Contracts	2890	61		
Life Insurance - Cash Value	2910	62		
Notes & Accts Rec. - Officers / Owners	2930	63		
Advances To Employees	2940	64		
Other Notes & Accounts Receivable	2950	65		
Other Assets	2970	66		
Other Non-Automotive Assets	2980	67		
TOTAL OTHER ASSETS	2980	68		
TOTAL NON-CURRENT ASSETS	2980	69		
TOTAL ASSETS	10056038	70		
Receivable Analysis	AAA	71		
Customer Receivables	2100 / 2200	72		
Factory Receivables	2210 / 2215	73		
Warranty Receivables	2220 / 2230	74		
Service Contracts Receivable	2225 / 2235	75		
		76		
		77		
		78		

LINE NO	NAME OF ACCOUNT	ACCT NO	C- SERVICE DEPT.		D- PARTS & ACC. DEPT.		E- BODY SHOP DEPT.	
			MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE
1	TOTAL SALES		199822	354872	202919	366948	11200	21260
2	TOTAL GROSS PROFIT		110443	193547	66230	119457	11200	21260
3	Commissions & Incentives	0100	24560	47223	6081	13757		
4	Salaries - Salespeople	0280						
5	FAI Commissions & Incentives	0090						
6	Delivery Expense	0110						
7	Policy Adjustment	0130						
8	Demo Vehicle Expense	0140						
9	Advertising	0150						
10	Advertising Reimbursement/Allowances	0170						
11	Interest - Floor Plan - Vehicles	0160						
12	Floor Plan Assistance	0180						
13	TOTAL VARIABLE SELLING EXP		24560	47223	6081	13757		
14	Salaries - Owners	0200	6500	13387	3900	8032		
15	Salaries - Supervision	0210	7725	16300	3773	8921	33547	67331
16	Salaries - Clerical	0220	2833	6136	1700	3682		
17	Other Salaries & Wages	0230	13630	30667	999	2177		
18	Absentee Wages - Productive Personnel	0240	3300	6600				
19	Taxes - Payroll	0250	7905	20187	4743	12112		
20	Employee Benefits/Pension Fund/ 401K	0260	3000	5295	-63	-911		
21	TOTAL SALARY & WAGE GROUP		44893	98572	15052	34013	33547	67331
22	Company Vehicle	0310	837	1748	685	1437		
23	Small Tools	0320						
24	Freight & Express	0340			45	-1		
25	Institutional Advertising	0350	7211	15232	1295	4033		
26	Stationary & Office Supplies	0360	319	769	178	448		
27	Supplies & Laundry	0370	4553	8394	2633	4713		
28	Outside Services	0380	2082	4874	1442	3010		
29	Travel & Entertainment	0390	750	1256	450	754		
30	Legal & Auditing	0400	1391	2531	835	1519		
31	Communication, Telephone, Internet & Data Processing	0410	303	861	182	517		
32	Employee Training	0420	1050	1995	630	1197		
33	Bad Debts	0430						
34	Postage & Miscellaneous	0440	179	282	107	169		
35	Dues, Subscriptions, Memberships & Contributions	0480						
36	TOTAL SEMI-FIXED EXPENSE GROUP		18675	37942	8482	17796		
37	Rent & Interest - Real Estate Mortgages	0500	8616	17250	5170	10350		
38	Amortization - Leaseholds	0510						
39	Repair & Maintenance - Real Estate	0520	375	750	225	450		
40	Depreciation - Buildings & Improvements	0530						
41	Insurance - Buildings & Improvements	0540						
42	Taxes - Real Estate	0550						
43	Heat, Light, Power & Water	0570	1526	4967	916	2980		
44	SUBTOTAL RENT & EQUIVALENT EXPENSE		10517	22967	6311	13780		
45	Management Fees	0600						
46	Equipment - Repairs & Rental	0620	706	2738		-86		
47	Depreciation - Other than Buildings & Improvements	0630						
48	Insurance - Other than Buildings & Improvements	0640	3374	6689	2024	4013		
49	Taxes - Other than Real Estate, Payroll & Income	0650						
50	TOTAL FIXED EXPENSE GROUP		14597	32394	8335	17707		
51	TOTAL FIXED OVERHEAD EXP		78165	168908	31869	69516	33547	67331
52	TOTAL EXPENSES		102725	216131	37950	83273	33547	67331
53	Dept. Operating Net Profit on (Loss)		7718	-22584	28280	36184	-22347	-46071
54	Documentary Fees	8030						
55	Quality Growth Program & Nissan 10 Bonus	8075						
56	Nissan Sales Programs	8077						
57	Altersates Incentive Programs	8078						
58	Miscellaneous Factory Programs	8070						
59	Placeholder	8079						
60	Dept. Oper. after Factory Bonus		7718	-22584	28280	36184	-22347	-46071
61								
62	ACCT #	ACCT #	MONTH	YEAR TO DATE	ACCOUNT	ACCT #	MONTH	YEAR TO DATE
63	Interest Earned / Cash Discounts	8010			Casualty Losses	8500		
64	Gain on Disposal of Assets	8020			Interest Paid	8510		
65	Bad Debts Recovered	8040			Loss on Disposal of Assets	8520		
66	Rental / Service Loaner Vehicles Income	8090	8416	20410	Credit Card Expense	8530	5487	11431
67	Other Income	8050	11910	11910	Rental / Service Loaner Vehicles Expense	8590	3730	8980
68	TOTAL		20326	32320	Other Deductions	8550	1227	4204
69					TOTAL NET ADDITIONS OR DEDUCTIONS		10444	24615
70							9882	7705
71								
72								
73	Total Number of Service Bays	890A	13				MTD	YTD
74	Number of Nissan Service Bays	892A	12				573	516
75	Number of ES Service Bays	891A	1					
76	Number of Other Service	893A					6118	5084
77								

Statistical Data

Service/Labor Rate	Nissan	Other	Return on Sales %	Return on Investment %	Fixed Absorption %
Customer	14995	14995	895A	895B	897A
Merchandise	13200	13200	896A		
Internal	11000	11000			897B
Body					

LINE NO	UNITS	CURRENT MONTH:			ACCT NO	ACCOUNT NAME	YEAR TO DATE :			
		SALES	GROSS PROFIT	GROSS PER UNIT			UNITS	SALES	GROSS PROFIT	GROSS PER UNIT
1	2	50637	10078	5039	4052	Versa - Retail	4	96452	13781	3445
2	11	280850	33028	3003	4000	Sentra - Retail	13	332192	39082	3006
3	3	95115	8364	2788	4070	Altima 4 Cyl - Retail	13	392826	36139	2780
4					4079	Altima VC-T - Retail				
5					4050	Maxima - Retail	2	88580	9159	4580
6					4010	Z Coupe - Retail				
7					4002	GT-R - Retail				
8					4011	LEAF Electric Vehicle - Retail				
9					4038	Anyta - Retail				
10	3	149817	15709	5236	4022	Pathfinder - Retail	6	290317	33013	5502
11	13	439622	25695	1977	4112	Rogue - Retail	39	1319977	106717	2736
12					4071	Rogue Sport - Retail				
13	2	90239	2491	1246	4092	Murano - Retail	7	311273	18345	2621
14	6	148830	8624	1437	4076	Kicks - Retail	13	326619	22797	1754
15	1	67260	-601	-601	4032	Armada - Retail	2	130802	3618	1809
16					4082	Frontier King Cab - Retail				
17	4	171099	17322	4331	4182	Frontier Crew Cab - Retail	8	330569	29245	3656
18					4150	Titan King Cab - Retail				
19	2	120697	1790	895	4152	Titan Crew Cab - Retail	2	120697	1790	895
20					4158	Titan XD Crew Cab - Retail				
21					4060	Non-Current Models - Retail	1	29505	1541	1541
22	47	1614166	122500	2606	SUBTOTAL NISSAN RETAIL (Line 21)		110	3769809	315227	2866
23					4057	Versa - Lease				
24					4005	Sentra - Lease				
25					4075	Altima 4 Cyl - Lease				
26					4173	Altima VC-T - Lease				
27					4055	Maxima - Lease				
28					4015	Z Coupe - Lease				
29					4007	GT - R - Lease				
30					4013	LEAF Electric Vehicle - Lease				
31					4041	Anyta - Lease				
32					4027	Pathfinder - Lease				
33					4117	Rogue - Lease				
34					4073	Rogue Sport - Lease				
35					4097	Murano - Lease				
36					4078	Kicks - Lease				
37					4037	Armada - Lease				
38					4087	Frontier King Cab - Lease				
39					4187	Frontier Crew Cab - Lease				
40					4155	Titan King Cab - Lease				
41					4157	Titan Crew Cab - Lease				
42					4151	Titan XD Crew Cab - Lease				
43					4065	Non-Current Models - Lease				
44					SUBTOTAL NISSAN VEHICLES (Lines 23-43)					
45	47	1614166	122500	2606	TOTAL NISSAN RETAIL (Lines 1-43)		110	3769809	315227	2866
46					4100	Nissan - Fleet Cars & Trucks				
47	16	426602	51470	3217	SUBTOTAL NISSAN CARS (Lines 14)		32	910050	98161	3068
48	31	1187564	71030	2291	SUBTOTAL NISSAN TRUCKS (Lines 24)		77	2830254	215525	2799
49	47	1614166	122500	2606	TOTAL ALL NISSAN VEHICLES (Lines 1-49)		110	3769809	315227	2866

LINE NO	UNITS	SALES	GROSS PROFIT	GROSS PER UNIT	ACCT NO	ACCOUNT NAME	UNITS	SALES	GROSS PROFIT	GROSS PER UNIT
1					4200	Other Makes Vehicles				
2					6300	Incentive Earnings - Other Makes				
3					4205	Other Makes Fleet Cars & Trucks				
4						TOTAL OTHER MAKES - NEW (1195)				
5	25		29620	630	6310	Fidelity Reserve Inc.	53		60055	546
6	20	29475	16856	359	4280	Security Plus Service Cont. Sales	58	75415	44710	406
7					4285	Other Service Contract Sales				
8					4260	GAP Sales - New Nissan Vehicles				
9					4230	Maintenance Contract Sales				
10	29	20834	9424	201	4210	All Other F&I Products - New Nissan Veh.	56	43958	21307	194
11			9203		6340	LESS Fin. Ins. & Service Contracts			24853	
12	74	50309	46697	994		SUBTOTAL FINANCE CONT. INC. (1195)	167	119373	101219	920
13						CONTRACT INC. NEW NISSAN (1195)				
14					6330	Finance Resale Inc.				
15					4290	Other Service Contract Sales				
16					4270	GAP Sales - New Other Makes Vehicles				
17					4235	Maintenance Contract Sales				
18					4250	All Other F&I Products				
19					6345	LESS Fin. Ins. & Service Contracts				
20	74	50309	46697	994		SUBTOTAL FINANCE CONT. INC. (1195)	167	119373	101219	920
21					6320	LESS Repo Losses - New				
22			39752		6350	Dealer Trades / Misc Income			72374	
23	47	1664475	208949	4446		TOTAL FINANC CONT. INC. NEW (1195)	110	3889182	488820	4444
24						CONTRACT INC. NEW NISSAN (1195)				
25						SUBTOTAL FINANCE CONT. INC. (1195)				
26	UNITS	SALES	GROSS PROFIT	GROSS PER UNIT	ACCT NO	ACCOUNT NAME	UNITS	SALES	GROSS PROFIT	GROSS PER UNIT
27						USED VEHICLE DEPARTMENT (B)				
28	40	917911	67196	1680	4400	Used Vehicles - Nissan - Retail	71	1582677	127967	1802
29					6400R	LESS Reconditioning Nissan - Retail				
30					UCNP	Used Vehicles - Nissan - Retail Net				
31	6	35500	5243	874	4405	Used Vehicles - Nissan Certified Retail	7	56025	5839	834
32					6405R	LESS Reconditioning - Nissan				
33					UCCP	Used Vehicles - Nissan Certified Retail Net (Gross Profit)				
34					4410	Used Vehicles - Other Makes - Retail				
35					6410R	LESS Reconditioning - Other Makes				
36					UCOP	Used Vehicles - Other Makes - Retail				
37	46	953411	72439	1575		SUBTOTAL USED VEHICLES (1195)	78	1638702	133806	1715
38	102	1856425	47299	464	4420	Used Vehicles - Wholesale	193	3473409	87844	455
39					6430	LESS Adj. - Used Vehicle Inventory				
40	148	2809836	119738	809		TOTAL USED VEHICLE SALES (1195)	271	5112111	221650	818
41	35		33587	840	6440	Finance Res Inc. - Used Nissan Veh.	61		57693	813
42	27	64763	29885	747	4480	Security Plus Wrap Svc. Cont. Sales	46	109087	45604	642
43					4482	Other Svc. Contract Sales				
44					4445	GAP Sales - Used Nissan Veh.				
45					4481	Maintenance Contract Sales				
46	23	21240	9540	239	4452	All Other F & I Products	42	36195	15306	216
47					6470	Less Fin. Ins. & Svc. Cont. Adj.				
48	85	86003	73012	1825		SUBTOTAL FINANCE CONT. INC. (1195)	149	145282	118603	1670
49					6490	Finance Res. Inc				
50					4483	Security Plus Wrap Svc. Cont. Sis.				
51					4484	Nissan Certified				
52					4435	GAP Sales - Nissan Certified				
53					4486	Maintenance Contract Sales				
54					4453	All Other F & I Products				
55					6477	Less Fin. Ins. & Svc. Cont. Adj.				
56						SUBTOTAL FINANCE CONT. INC. (1195)				
57					6460	Used Other Makes Veh.				
58					4485	Quality Guard Plus Svc. Cont. Sis.				
59					4487	Other Svc. Contract Sales				
60					4465	GAP Sales - Used Other Makes Veh.				
61					4489	Maintenance Contract Sales				
62					4455	All Other F & I Products				
63					6475	LESS Fin. Ins. & Svc. Cont. Adj.				
64						SUBTOTAL FINANCE CONT. INC. (1195)				
65	85	86003	73012	1587		TOTAL USED VEHICLE SALES (1195)	149	145282	118603	1521
66					6450	LESS Repo Losses - Used Vehicles				
67	148	2895839	192750	1302		TOTAL USED VEHICLE DEPT.	271	5257393	340253	1256
68	195	4560314	401699	2060		TOTAL NEW & USED VEHICLES (1195)	381	9146575	829073	2176

LINE NO	UNITS	CURRENT MONTH			ACCT NO	ACCOUNT NAME	UNITS	YEAR TO DATE		
		SALES	GROSS PROFIT	GROSS				SALES	GROSS PROFIT	GROSS
1										
2	418	75728	55535	733	4800	Cust. Mech. Labor - Nissan Vehicles	796	130411	94312	723
3					4804	Service/Maint. Contract - Labor				
4	144	4915	2756	561	4802	Express Service - Labor - Nissan Vehicles	238	8036	4691	584
5					4806	Exp. Service/Maint. Contract - Labor - Nissan Vehicles				
6	562	80643	58291	723	4808	Express Service - Warranty Labor - Nissan Vehicles	1034	138447	99003	715
7	160	25187	19928	791	4840	Warranty Mech. Labor - Nissan Vehicles	347	51740	40806	789
8					4843	Express Service - Warranty Labor - Nissan Vehicles	2	92	74	804
9	160	25187	19928	791	4850	Internal Mech. Labor - Nissan Vehicles	349	51832	40880	789
10	160	54681	39704	726	4851	Internal Mech. Labor - CPD Vehicles	317	96104	68873	717
11					4851	Internal Mech. Labor - CPD Vehicles				
12	13	542	349	644	4853	Express Service Internal Labor - Nissan Vehicles	21	737	452	613
13	173	55223	40053	725	4853	Express Service Internal Labor - Nissan Vehicles	338	96841	69325	716
14	157	5457	3105	569	4853	Express Service Internal Labor - Nissan Vehicles	261	8865	5217	588
15	895	161053	118272	734	4853	Express Service Internal Labor - Nissan Vehicles	1721	287120	209208	729
16					4850	Sublet Labor				
17					4850	Sublet Labor				
18					4850	Sublet Labor				
19					4850	Sublet Labor				
20					4850	Sublet Labor				
21					4850	Sublet Labor				
22					4850	Sublet Labor				
23					4850	Sublet Labor				
24					4850	Sublet Labor				
25					4850	Sublet Labor				
26	895	199822	110443	553	6890	Adj. Cost of Labor Sales - Mech. Parts & Accessories Department (Line 25)	1721	354872	193547	545
27					6890	Adj. Cost of Labor Sales - Mech. Parts & Accessories Department (Line 25)				
28					4600	Parts & Access. - R.O. - Nissan				
29					4604	Parts & Access. - Service/Maint. Contract - Nissan Vehicles				
30					4807	Tire Sales - R.O. - Nissan				
31					4802	Parts & Access. - Express Service				
32					4806	Parts & Access. - Express Service - Svc./Maint. Contract - Nissan				
33					4867	Express Service - Tire Sales - R.O. - Nissan				
34					4867	Express Service - Tire Sales - R.O. - Nissan				
35					4640	Sublet Labor - Parts customer - Nissan				
36					4647	Tire Sales - Warranty - Nissan				
37					4643	Parts & Access. - Express Service Warranty				
38					4650	Parts & Access. - Express Service Warranty				
39					4650	Parts & Access. - Internal - Nissan				
40					4652	Parts & Access. - Internal CPO - Nissan				
41					4657	Tire Sales - Internal - Nissan				
42					4653	Parts & Access. - Express Service - Internal - Nissan				
43					4620	Parts & Access. - R.O. Body Shop - Nissan				
44					4660	Parts & Access. - Counter Retail - Nissan				
45	67	3237	922	285	4670	Parts & Access. - Wholesale - Nissan	131	7498	2328	310
46	79	12443	3273	263	4670	Parts & Access. - Wholesale - Nissan	124	19778	5139	260
47					4675	Parts & Access. - Wholesale - Other				
48	146	202919	66230	326	4820	Parts & Access. - R.O. Body Shop - Nissan	255	366948	119457	326
49					4610	Parts & Access. - R.O. - Other Makes				
50					4612	Parts & Access. - Express Service Parts - Other Makes Veh.				
51					4644	Parts & Access. - Svc./Maint. Contract - Other Makes Veh.				
52					4645	Parts & Access. - Warranty Claims - Other Makes Veh.				
53					4655	Parts & Access. - Internal - Other				
54					4625	Parts & Access. - R.O. Body Shop - Other Makes Veh.				
55					4665	Parts & Access. - Counter Retail - Other Makes Veh.				
56					4675	Parts & Access. - Wholesale - Other				
57					4880	Parts & Access. - Miscellaneous				
58					4700	Gas, Oil, & Grease				
59					6895	Purchase Discounts Taken				
60					6890	Parts & Access. - Inventory Adjustment				
61					6890	Parts & Access. - Inventory Adjustment				
62	146	202919	66230	326	TT45	TOTAL P.A. DEPT. (Lines 48-61)	255	366948	119457	326
63					TT45	TOTAL P.A. DEPT. (Lines 48-61)				
64					4900	Customer Body Shop Labor - Vehicles				
65					4940	Warranty Claims Body Shop Labor				
66					4950	Internal Body Shop Labor				
67					4960	Sublet Repairs Body Shop				
68					4970	Body Shop Materials				
69					4980	Miscellaneous Body Shop				
70					6990	Adj. Cost of Labor Sales - Body Shop				
71					TT46	TOTAL BODY SHOP (Lines 64-69)				
72					TT46	TOTAL BODY SHOP (Lines 64-69)				
73					EEEB	TOTAL ALL DEPTS. (Lines 1-73)				