

# *The Tennant Group*

## Account Guidelines

### **REVENUE**

TIME & MILEAGE  
(DISCOUNTS)  
COLLISION DAMAGE WAIVER  
PERSONAL ACCIDENT INSURANCE  
PERSONAL EFFECTS COVERAGE  
SLI  
BABY SEAT  
ADDITIONAL DRIVER  
UNDERAGE DRIVER  
OTHER INCREMENTAL SALES REVENUE

### **UNIT EXPENSE**

RENTAL VEHICLE DEPRECIATION  
RENTAL VEHICLE INTEREST  
RENTAL VEHICLE LEASE EXPENSE  
RENTAL VEHICLE TAGS, TAXES & INSPECTION  
GAIN/LOSS, RENTAL VEHICLE SALES  
VEHICLE SALES EXPENSE  
(FLEET REBATES)

### **DIRECT OPERATING**

PARTS  
TIRES  
OUTSIDE MECHANICAL REPAIRS  
TOWING  
(VEHICLE WARRANTY)  
DAMAGE REPAIRS  
SALVAGE & STOLEN WRITE OFFS  
(SUBROGATION & CUSTOMER COLLECTION)  
VEHICLE INSURANCE EXPENSE

### **INDIRECT OPERATING**

GAS EXPENSE  
(GAS COLLECTIONS)  
OIL & ANTIFREEZE  
CAR WASH SUPPLIES  
SHUTTLLING EXPENSE  
DEPRECIATION / LEASE SHOP EQUIPMENT  
REPAIRS & MAINTENANCE SHOP EQUIPMENT  
BUS DEPRECIATION  
REPAIRS & MAINTENANCE BUSING  
DEPRECIATION / LEASE SERVICE VEHICLE  
REPAIRS & MAINTENANCE SERVICE VEHICLE  
NON RENTAL VEHICLE TAGS & LICENSE

### **ADVERTISING & SALES EXPENSE**

ADVERTISING FEES - NATIONAL  
ADVERTISING & SALES PROMOTION - LOCAL  
YELLOW PAGES  
DEPRECIATION - SIGNS  
SIGNS & SIGN MAINTENANCE  
RESERVATION EXPENSE  
SYSTEM FEES  
AMORTIZATION FRANCHISE PURCHASE  
COMMISSIONS TRAVEL AGENTS  
CREDIT CARD COMMISSIONS

### **PERSONNEL EXPENSE**

SALARIES EXEMPT REGULAR  
SALARIES EXEMPT BONUSES  
WAGES NON-EXEMPT REGULAR  
WAGES NON-EXEMPT OVERTIME  
WAGES NON-EXEMPT COMMISSIONS  
CONTRACT LABOR  
PAYROLL TAXES  
WORKERS' COMPENSATION INSURANCE  
GROUP MEDICAL  
OTHER BENEFIT PROGRAMS  
TRAINING

### **OCCUPANCY EXPENSE**

FACILITY RENT  
CONCESSION FEES  
DEPRECIATION FACILITIES  
AMORTIZATION LEASEHOLD IMPROVEMENTS  
INTEREST EXPENSE FACILITIES & LEASEHOLDS  
REAL ESTATE TAXES  
FACILITY INSURANCE  
UTILITIES  
FACILITY REPAIR & MAINTENANCE

### **GENERAL & ADMINISTRATIVE**

OFFICE SUPPLIES  
POSTAGE AND SHIPPING  
BANK CHARGES  
BUSINESS PERMITS  
LEASED OFFICE EQUIPMENT  
DEPRECIATION OFFICE EQUIPMENT  
INTEREST OFFICE EQUIPMENT  
(G)L DISPOSAL OF OFFICE EQUIPMENT  
OFFICE EQUIPMENT REPAIR & MAINTENANCE  
SOFTWARE AMORTIZATION  
SOFTWARE MAINTENANCE  
TELEPHONE & COMPUTER COMMUNICATIONS  
PROFESSIONAL FEES  
TRAVEL & MEETING  
MEALS AND ENTERTAINMENT  
DONATIONS  
DUES & SUBSCRIPTIONS  
CASH SHORT - (OVER)  
BAD DEBT  
COLLECTION EXPENSE  
NET PARKING TICKET EXPENSE

### *NOTE:*

*If the owner has an active management role in the business you should include a reasonable portion of their income in Personnel Expense. "Reasonable" should reflect what you would pay a qualified manager to perform the owners duties. Any amount above that should then be reflected in Operating Income.*

