THE MIRONOV GROUP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
INTEGRITY 50 DRIVEN

MONTH-END PART INVENTORY RECONCILIATION

MONTH OF January YEAR OF 2024

PARTS

Step	Description		Amount
	Physical Value from MGR (ADP) / 2213 (R&R) Report		
1.	Month End Inventory Report		$ 1,292,568
2.	Cores in Stock (New)	+	$ 32,476
3.	Cores in Stock (Used) and (still sitting in parts)	+	$ 8,300
	Returns / Claims / Work in Process		
4.	Core Returns Outstanding (sent back but not yet credited)	+	$ 2,014
5.	Normal / Scheduled Part returns (sent back but credit not issued)	+	$ 0
6.	Claims (such as shortages, damages, other returns)	+	$ 3,250
7.	Repair Orders and Invoices		
	Customer Pay Repair Orders	$	
	Internal Repair Orders	$	
	Warranty Repair Orders	$	
	Counter Tickets Retail and Wholesale (usually not for R&R)	$	
	Subtotal	+	$
8.	**Total Parts Adjusted Inventory Value (Steps 1 – 7)**		$

ACCOUNTING

Step	Description		Amount
	Accounting / Business Office Information		
9.	Accounting General Ledger		$
10.	Manufacturer Packing Slips (In Inventory Not Invoiced)	+	$
11.	Misc. Vendor Purchases Outstanding (In Inventory Not Invoiced)	+	$
12.	Prepaid Special Orders Not Received (invoiced & posted)	+	$
13.	Parts Invoiced and not received(or receipted into parts)	-	$
14.	Appreciation/Depreciating*	+/-	$ +23,243
15.	**General Ledger Adjusted Total (Steps 9 through 14)**		$
16.	**Total Parts Adjusted Inventory Value (Step 8)**		$
17.	**Parts Inventory Difference**		$

It is assumed that accounting has posted all outstanding information for step 9
All items can be retrieved from the Parts Department Files, Records and Reports
* Appreciation is added, Depreciation is subtracted

The Mironov Group, LLC 732-572-3900

BENZEL BUSCH MOTOR CAR CORP
MONTHLY SUMMARY REPORT

Grand Total

	NBR OF PARTS	PERCENT	PARTS PIECES	PERCENT	PARTS COST	PERCENT
Inventory Balance	64,958		62,517		1,292,568.85 1	
Active Parts	4,742	7.30	42,774	68.41	1,170,767.07	90.57
NS Parts	59,513	91.61	223	0.35	23,609.94	1.82
MO Parts	30	0.04	19,357	30.96	73,578.91	5.69
AP Parts	656	1.00	163	0.26	24,612.93	1.90
DP Parts						
SP Parts						
DEL Parts	17	0.02				
Parts With No Cost	3	0.00				
Parts With Negative On-Hand	3	0.00	4		-179.00	
Core/Exchange 2	235	0.36	429	0.68	32,476.00	
Memos On File	7,345					
Parts Added	486	0.74	34	0.05	3,536.38	0.27
Active Parts	5	1.02	16	47.05	330.20	9.33
NS Parts	481	98.97	18	52.94	3,206.18	90.66
MO Parts						
AP Parts						
DP Parts						
SP Parts						
Parts & Memos Deleted	205					
Inventory Movement - Sales						
0 to 3 Months	6,992	10.76	57,987	92.75	973,190.04	75.29
4 to 6 Months	3,146	4.84	2,185	3.49	147,073.64	11.37
7 to 12 Months	4,535	6.98	1,749	2.79	130,819.88	10.12
Over 12 Months	47,347	72.88	482	0.77	24,569.12	1.90
New Parts No Sales	2,938	4.52	114	0.18	16,916.17	1.30
Inventory Movement - Receipts						
0 to 3 Months	6,612	10.17	41,144	65.81	937,583.30	72.53
4 to 6 Months	3,240	4.98	4,622	7.39	164,729.25	12.74
7 to 12 Months	4,761	7.32	8,708	13.92	153,350.68	11.86
Over 12 Months	47,565	73.22	8,043	12.86	36,905.62	2.85
New Parts No Receipts	2,780	4.27				
Outstanding Orders	294	0.45	839		101,112.69	
Stockorders	88	29.93	472	56.25	20,955.89	20.72
Supplemental Orders						
Customer Orders	112	38.09	161	19.18	27,631.74	27.32
Backorders	103	35.03	206	24.55	52,525.06	51.94
Stockorder Backorders	22	7.48	73	8.70	5,491.24	5.43
Supplemntl Backorders						
Customer Backorders	85	28.91	133	15.85	47,033.82	46.51
Outstanding Forced Orders						

Grand Total

	NBR OF PARTS	PERCENT	PARTS PIECES	PERCENT	PARTS COST	PERCENT	TRANS COUNT
Gross Sales	3,017	4.64	30,867		944,486.44		15,872
Regular	3,017	100.00	30,867	100.00	944,486.44	100.00	15,872
No History							
Drop Ship							
Wholesale							
Wholesale No History							
Wholesale Drop Ship							
Warranty							
Warranty No History							
Warranty Drop Ship							
Lost Sales							
Return Sales	462	0.71	1,898		88,201.65		910
Regular	462	100.00	1,898	100.00	88,201.65	100.00	910
No History							
Defective							
Wholesale							
Wholesale No History							
Wholesale Defective							
Warranty							
Warranty No History							
Warranty Defective							
Receipts	2,277	3.50	23,165		850,857.59		3,473
Stockorders	1,184	51.99	19,050	82.23	507,356.57	59.62	1,901
Supplemental Orders							
Customer Orders	1,242	54.54	3,003	12.96	338,976.37	39.83	1,550
Emergency Purchases							
Other Receipts	22	0.96	1,112	4.80	4,524.65	0.53	22
Overages							
Net Adjustments	767	1.18	5,523		13,246.20		1,587
Plus	461	60.10	3,189	57.74	23,749.67		955
Minus	306	39.89	2,334	42.25	-10,503.47		632
Factory Returns	152	0.23	306		-40,735.95		152
Net Appreciation	2,739	4.21	9,651	15.43	23,243.36		97,413
Positive	2,481	90.58	9,046	93.73	27,354.94		58,771
Negative	258	9.41	605	6.26	-4,111.58		38,642
Parts Updated With Cost	7	0.01					7
Parts With Comments	7						
Misc & Sublet Items							
Gross Sales							
Lost Sales							
Return Sales							
Parts Not On File, But Sold							
Gross Sales			41		5,260.55		29
Lost Sales							
Return Sales			1		35.00		1

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