

M E M O R A N D U M

TO: W. PRUETT, CONTROLLER
FROM: D. KOWALSKI, ACCOUNTS RECEIVABLE
DATE: MARCH 7, 1994
RE: HENDERSON ACCOUNT RECONCILIATION

PER YOUR REQUEST OF FEBRUARY 28, I HAVE COMPLETED THE RECONCILIATION OF THE HENDERSON ACCOUNT (NO. 4471) FOR THE PERIOD ENDING DECEMBER 31, 1993. THE LEDGER BALANCE OF \$31,442.80 DOES NOT AGREE WITH THE STATEMENT BALANCE OF \$27,225.25, A DIFFERENCE OF \$4,217.55.

THE DIFFERENCE IS EXPLAINED AS FOLLOWS: (1) INVOICE 8812 DATED 11/19/93 IN THE AMOUNT OF \$2,960.00 WAS POSTED TWICE, ONCE IN NOVEMBER AND AGAIN IN JANUARY; (2) A CREDIT MEMO OF \$1,140.55 ISSUED 12/22/93 FOR RETURNED GOODS WAS NEVER ENTERED; (3) A CHECK FOR \$117.00 RECEIVED 12/30/93 WAS HELD IN THE DRAWER OVER THE HOLIDAY AND DEPOSITED 1/4/94.

CORRECTING ENTRIES HAVE BEEN PREPARED AND ARE ATTACHED FOR YOUR APPROVAL. I RECOMMEND WE CONFIRM THE ADJUSTED BALANCE OF \$27,342.25 WITH THE CUSTOMER IN WRITING BEFORE MONTH END, AND THAT DUPLICATE POSTING CONTROLS BE REVIEWED WITH THE NIGHT CLERK.

PLEASE ADVISE IF YOU WISH TO DISCUSS.

D.K.

ATTACHMENTS (3)