

ACCOUNTS RECEIVABLE AND PAYABLE SUMMARY

Business Name: _____

A/R and A/P totals listed below must correspond to current financial statement dated _____

Aging	A/R Aging		A/P Aging	
	\$ Amount Outstanding	% of Total	\$ Amount Outstanding	% of Total
Current - 30 Days	\$	%	\$	%
31 - 60 Days	\$	%	\$	%
61 - 90 Days	\$	%	\$	%
Over 90 Days	\$	%	\$	%
Total	\$	100%	\$	100%
Number of accounts	#		#	

Account Name	A/R representing more than 20%	Balance
		\$
		\$
	A/R over 90 days	
	Collectability	
		\$
		\$
		\$
		\$
		\$
	A/P over 90 days	
	Reason	
		\$
		\$
		\$
		\$
		\$

Signature: _____ Date: _____