

AR Aging & DSO Tracker

Accounts Receivable Collections & Provisioning Executive Summary

ACCOUNTS RECEIVABLE AGING LEDGER

Customer Name	Invoice #	Amount (\$)	Days Past Due	Aging Category	Bad Debt Reserve (\$)
Acme Global Corp	INV-1001	\$45,000	15 Days	1-30 Days (3%)	\$1,350
Apex Systems Inc	INV-1002	\$28,000	42 Days	31-60 Days (10%)	\$2,800
Nexus Logistics	INV-1003	\$62,000	5 Days	Current (1%)	\$620
Starlight Retail	INV-1004	\$15,000	78 Days	61-90 Days (25%)	\$3,750
Vanguard Tech	INV-1005	\$14,055	105 Days	90+ Days (50%)	\$7,028
TOTAL AR	5 Invoices	\$164,055	DSO: 49.9 Days	Total Allowance:	\$15,548