

Accounts Receivable Reconciliation Worksheet

1. Prior Period Ending Aging	=	\$		
Current Period Ending Aging	=	\$		
		Net Change	\$	A*
2. Sales Journal Invoices	=	\$		
Sales Journal Payments	=	\$		
		Net Change	\$	B*
3. Total Change to AR and GL Distribution		Debits	\$	
		Credits	\$	
		Net Change	\$	C*

*Net change of A, B, and C should be equal