

An aging analysis of Wildhorse Company's accounts receivable at December 31, 2020 and 2021, showed the following:

Number of Days Outstanding	Estimated % Uncollectible	Accounts Receivable	
		2021	2020
0–30 days	3%	\$126,000	\$155,000
31–60 days	5%	31,500	77,500
61–90 days	12%	63,000	46,500
Over 90 days	30%	94,500	31,000
Total		<u>\$315,000</u>	<u>\$310,000</u>

Additional information:

1. At December 31, 2020, the unadjusted balance in Allowance for Doubtful Accounts was a credit of \$5,900.
2. In 2021, \$23,900 of accounts was written off as uncollectible and \$2,300 of accounts previously written off was collected.

Prepare an aging schedule to calculate the estimated uncollectible accounts at December 31, 2020, and at December 31, 2021.