Mercy Hospital has the following balances on December 31, 2024, before any adjustment: Accounts Receivable = \$70,000; Allowance for Uncollectible Accounts = \$1,400 (positive, credit balance). Mercy estimates uncollectible accounts based on an aging of accounts receivable as shown below.

Age Group	Amount Receivable	Estimated Percent Uncollectible
Not yet due	\$ 50,000	154
0 - 30 days past due	11,000	204
31 - 90 days past due	0,000	453
More than 90 days past due	1,000	854
Total	\$ 70,000	

Required:

- 1-a. Estimate the amount of uncollectible receivables for the year ended.
- 1-b. Determine the amount at which Bad Debt Expense is reported in the income statement and the Allowance for Uncollectible Accounts is reported in the balance sheet.
- 2. Calculate net accounts receivable reported in the balance sheet.

Complete this question t	by entering you	ur answers in	the tabs below.
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Reg 1A

Seq 18.

Reg 2

Estimate the amount of uncollectible receivables for the year ended.

Age Group	Estimated Amount Uncollectible
Not yet due	
0 - 30 days past due	
31 × 90 days past due	
More than 90 days past due	
Total .	

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Patrick R. Delaney, O. Ray Whittington

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