

REPORTING

Note X – Concentration of Credit Risk

The (district) grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. No single patient comprises more than five percent of total receivables at year-end. [1]

The mix of patient receivables at December 31, 20_ was as follows:

Medicare	_____	%
Medicaid	_____	%
Self-Pay (and Private Insurance)	_____	%
Other Third Party Payors	_____	%

INSTRUCTIONS TO PREPARER

[1] Modify this statement accordingly.