

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.](#)