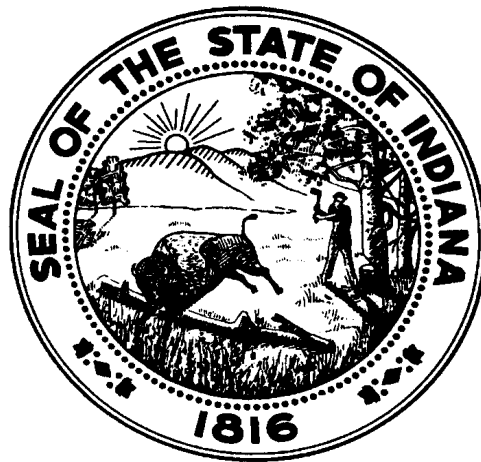


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL FOR COUNTY AND CITY HOSPITALS**



STATE BOARD OF ACCOUNTS
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FOREWORD

This manual is for use primarily by hospital treasurers, controllers, and management. It is designed to assist the hospital in the proper accounting and recording of its financial activity.

We urge each treasurer or controller to carefully study the manual and refer to it when questions arise.

We will make every effort, as changes develop or new problems arise, to keep the manual current by issuing revisions and supplemental material. When received, you should replace the 2002 Hospital Manual with the new 2003 Manual. The manual is issued for the use of the hospital and shall be preserved for future reference as property of the hospital.

We hope you will find this manual to be helpful and we invite all interested persons to offer suggestions for its improvement.

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