

**347.12 Revenue collected — accounting practices.**

1. Before the fifteenth day of each month, the county treasurer shall give notice to the chairperson of the board of hospital trustees or the chairperson's designee of the amount of revenue collected for each fund of the hospital to the first day of that month and the county treasurer shall pay the taxes to the treasurer of the hospital as provided in [section 331.552, subsection 29](#).

2. *a.* The hospital administrator, or the administrator's designee, shall ensure that all accounts, funds, reports, and financial statements of the county hospital conform to generally accepted accounting principles as established by the governmental accounting standards board.

*b.* The hospital administrator, or the administrator's designee, shall file a financial report with the board of hospital trustees on or before the date of each regularly scheduled board meeting for the period of time since the board's previous regularly scheduled meeting.

[S13, §409-d; C24, 27, 31, 35, 39, §5358; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §347.12]

[84 Acts, ch 1003, §6](#); [92 Acts, ch 1024, §2](#); [99 Acts, ch 36, §4](#); [2009 Acts, ch 110, §10](#)

Referred to in [§37.9](#)