

**135.74 Annual reports by hospitals, health care facilities.**

1. Each hospital and each health care facility shall annually, after the close of its fiscal year, file all of the following with the department:

a. A balance sheet detailing the assets, liabilities and net worth of the hospital or health care facility.

b. A statement of its income and expenses.

c. Such other reports of the costs incurred in rendering services as the department may prescribe.

2. Where more than one licensed hospital or health care facility is operated by the reporting organization, the information required by [this section](#) shall be reported separately for each licensed hospital or health care facility. The department shall require preparation of specified financial reports by a certified public accountant, and may require attestation of responsible officials of the reporting hospital or health care facility that the reports submitted are to the best of their knowledge and belief prepared in accordance with the prescribed methods of reporting. The department shall have the right to inspect the books, audits and records of any hospital or health care facility as reasonably necessary to verify reports submitted pursuant to [this subchapter](#).

3. In obtaining the reports required by [this section](#), the department and other state agencies shall coordinate their reporting requirements.

4. All reports filed under [this section](#), except privileged medical information, shall be open to public inspection.

[C79, 81, §135.75]

[2013 Acts, ch 30, §28](#); [2019 Acts, ch 24, §104](#); [2023 Acts, ch 19, §1443, 1608](#)

[C2024, §10A.725](#)

[2025 Acts, ch 120, §40, 61](#)

[C2026, §135.74](#)

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Subsection 2 amended