

D. 7. 148 - sub for U. 7. 273 - UG p 9892 - 3. 306 1

January 31, 1961.
Passed on File.

Senate File 148

By RIGLER, WILEY, SHOEMAN, HOXIE,
MOORE, BUTLER and PUTNEY.

Passed Senate, Date 3-8-61 Passed House, Date 3-30-61
Vote: Ayes 42 Nays 5 Vote: Ayes 87 Nays 14
Approved 4-4-61

A BILL FOR

An Act to amend chapter three hundred forty-seven (347), Code 1958, and chapter two hundred sixty-two (262) and chapter two hundred eighty-four (284), Acts of the 58th General Assembly, relating to county hospitals.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section three hundred forty-seven point two
2 (347.2), Code 1958, is hereby amended by inserting after the
3 word, "cast" in line six (6) the words, "for governor".

1 Sec. 2. Section three hundred forty-seven point five (347.5).
2 Code 1958, is hereby amended by striking in line thirteen (13)
3 the word, "five" and inserting in lieu thereof the word, "ten".

1 Sec. 3. Section three hundred forty-seven point seven (347.7),
2 Code 1958, is hereby amended by striking the words, "one mill"
3 in line four (4) thereof and inserting in lieu thereof the words,
4 "two (2) mills"; further amend section three hundred forty-seven
5 point seven (347.7), Code 1958, as the same has been amended by
6 chapter two hundred sixty-three (263), Acts of the 58th General
7 Assembly, by striking from lines four (4), five (5) and six (6)
8 of said section the following: "; and may levy one (1) additional
9 mill in counties of seventeen thousand (17,000) population or
10 less".

1 Sec. 4. Section three hundred forty-seven point nine (347.9),
2 Code 1958, is hereby amended by striking the word, "general" in
3 line ten (10) thereof and inserting in lieu thereof the word,

4 "primary".

5 Said section is further amended by adding the following
6 paragraph:

7 "The election of hospital trustees shall take place at the
8 same time as the primary election on ballots specially prepared
9 for that purpose by the county auditor, which ballot shall not
10 reflect a nominee's political affiliation. Nominations shall
11 be made by the filing with the county auditor nomination papers,
12 which the county auditor shall furnish, signed by qualified
13 electors of the county equal in number to one per cent (1%) of
14 the vote cast for governor by both political parties in the last
15 previous general election which nomination papers shall be filed
16 at least fifty-five (55) days prior to the day fixed for holding
17 the primary election. The form of said nomination papers shall
18 be the same as set out in section forty-three point fourteen
19 (43.14), Code 1958, except that there shall be no reference to
20 party affiliation nor shall there be reference to party affiliation
21 in the affidavits required by sections forty-three point seventeen
22 (43.17) and forty-three point eighteen (43.18). A plurality
23 shall be sufficient to elect hospital trustees, it being the
24 intent that there be no primary election."

1 Sec. 5. Section three hundred forty-seven point thirteen
2 (347.13), Code 1958, is hereby amended by adding thereto the
3 following new subsection:

4 "There shall be published quarterly in each of the official
5 newspapers of the county as selected by the board of supervisors
6 pursuant to section three hundred forty-nine point one (349.1)
7 the schedule of bills allowed and there shall be published
8 annually in such newspapers the schedule of salaries paid by

9 job classification and category, but not listing names of
10 individual employees.”

1 Sec. 6. Section three hundred forty-seven point fourteen
2 (347.14), Code 1958, is hereby amended by adding the following
3 new subsection thereto:

4 “Operate a nursing home in conjunction with the hospital.”

1 Sec. 7. Chapter three hundred forty-seven (347), Code 1958,
2 is hereby amended by adding the following new section thereto:

3 “In any county where there is a county hospital in existence,
4 a nursing home may be established to be operated in conjunction
5 therewith, and all of the provisions of this chapter and all of
6 the proceedings authorized thereby relating to hospital buildings
7 and additions thereto, shall apply to erecting, equipping and
8 procuring sites for nursing homes and additions thereto, as well
9 as for improvements, maintenance and replacements of such nursing
10 homes.”

1 Sec. 8. Section seven (7) of chapter two hundred sixty-two
2 (262), Acts of the 58th General Assembly, is hereby amended by
3 adding the following thereto:

4 “In no event shall any such contract provide that the hospital
5 receive less than its cost of rendering such care to the recipient
6 thereof as such cost may be determined by sound hospital accounting
7 principles.”

1 Sec. 9. Section eight (8) of chapter two hundred sixty-two
2 (262) and section two (2) of chapter two hundred eighty-four
3 (284), Acts of the 58th General Assembly, are hereby amended
4 by inserting after the word, “purpose” in line ten (10) of each
5 of said sections, the following: “, said proposition shall be
6 placed upon the ballot by the board of supervisors when the said

7 board of supervisors is requested by a petition therefor signed
 8 by qualified electors of the county equal in number to five per
 9 cent (5%) of the votes cast for governor at the last general
 10 election; said proposition may be submitted at the next general
 11 election or at a special election called therefor"; and by
 12 adding at the end of each of said sections the following:

13 "For the purpose of computing whether or not said proposition
 14 is carried, the votes of the residents of the town or city in
 15 which said hospital is located shall be counted both for the
 16 purpose of ascertaining whether or not the proposition is carried
 17 within the city or town and also for the purpose of ascertaining
 18 whether or not the proposition is carried within the county.

19 "In enacting this section it is the intent of the general
 20 assembly that this is an exercise by the state through its
 21 legislature of its right to take full control of the public
 22 property of municipalities and place it under more direct state
 23 supervision and any interpretation of this provision should
 24 take said right of the state into consideration."

SENATE FILE 148

1 Amend Senate File 148, section 9, line 18, by inserting a quotation
 2 mark after the period. Further amend Section 9 by striking all of
 3 lines 19 through 24.

Filed and adopted
 March 8, 1961.

By NOLAN.

SENATE FILE 148

1 Amend Senate File 148 as follows:
 2 1. By striking all of Section 4 and inserting in lieu thereof
 3 the following:
 4 "Sec. 4. Section three hundred forty-seven point nine
 5 (347.9), Code 1958, is hereby amended by striking all of said
 6 section after the period (.) in line nine (9), and inserting in
 7 lieu thereof the following:
 8 'Such trustees shall be appointed for a term of six (6)
 9 years, in such a manner that the terms are staggered. No trustee
 10 shall be a physician or licensed practitioner.'"
 11 2. Strike all of Sec. 5.
 12 3. Renumber the remaining sections.

Filed
 February 15, 1961.

By GILMOUR.

Withdrawn
 3-8-61

SENATE FILE 148

Withdrawn
3/7

1 Amend Senate File 148 by striking section 4 and
2 inserting in lieu thereof the following:
3 "Sec. 4. The election of hospital trustees shall take place
4 at the general election on ballots which shall not reflect a
5 nominee's political affiliation. Nomination shall be made by
6 petition in accordance with chapter forty-five (45) of the Code.
7 The petition form shall be furnished by the county auditor,
8 signed by qualified electors of the county equal in number to one
9 percent of the vote cast for governor by both political parties
10 in the last previous general election, which nomination petition
11 shall be filed at least fifty-five days with the county auditor
12 prior to the date of said general election. A plurality shall be
13 sufficient to elect hospital trustees, it being the intent that
14 there be no primary election.
15 "If any of the provisions of this Act shall be in conflict
16 with any of the laws of this state, then the provisions of this
17 Act shall prevail."

Filed
February 16, 1961.

By O'MALLEY.

SENATE FILE 148

1 Amend Senate File 148 as follows:
2 1. By striking all of Section 4 and inserting in lieu
3 thereof the following:
4 "Sec. 4. Section three hundred forty-seven point nine
5 (347.9), Code 1958, is hereby amended by striking all of said
6 section after the period (.) in line nine (9), and inserting
7 in lieu thereof the following:
8 'Such trustees shall be appointed for a term of six (6)
9 years, in such a manner that the terms are staggered. No
10 trustee shall be a physician or licensed practitioner.'"

adopted
3/7

Reconsidered
Lost
3-8-61

Filed
February 17, 1961.

By GILMOUR.

SENATE FILE 148

Withdrawn
3/7

1 Amend the O'Malley amendment to Senate File 148 filed
2 and found on page 321 of the Senate Journal by striking from
3 line 6 the words "of the Code" and inserting in lieu thereof
4 the following: ", Code 1958".

Filed
February 21, 1961.

By O'MALLEY.

SENATE FILE 148

1 Amend Senate File 148 by striking section 4 and inserting
2 in lieu thereof the following:
3 "Sec. 4. The election of hospital trustees shall take
4 place at the general election on ballots which shall not reflect
5 a nominee's political affiliation. Nomination shall be made by
6 petition in accordance with chapter forty-five (45), Code 1958.
7 The petition form shall be furnished by the county auditor,
8 signed by qualified electors of the county equal in number to
9 one percent of the vote cast for governor by both political
10 parties in the last previous general election, which nomination
11 petition shall be filed at least fifty-five days with the
12 county auditor prior to the date of said general election. A
13 plurality shall be sufficient to elect hospital trustees, it
14 being the intent that there be no primary election.
15 "If any of the provisions of this Act shall be in conflict
16 with any of the laws of this state, then the provisions of
17 this Act shall prevail."

Filed and adopted
March 8, 1961.

By O'MALLEY.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry system to ensure that the books are balanced.

Next, the document covers the process of reconciling bank statements. It explains that this is a crucial step in verifying the accuracy of the cash account. The process involves comparing the bank's records with the company's records and identifying any discrepancies. Common reasons for discrepancies include bank charges, interest, and timing differences. The document provides a step-by-step guide to performing a bank reconciliation and offers tips for avoiding errors.

The third section of the document discusses the preparation of financial statements. It explains that these statements provide a snapshot of the company's financial position at a specific point in time. The primary financial statements are the balance sheet, the income statement, and the cash flow statement. The document provides a detailed explanation of how to prepare each of these statements and how they are related to each other. It also discusses the importance of providing clear and concise disclosures to accompany these statements.

Finally, the document discusses the importance of internal controls. It explains that internal controls are designed to prevent and detect errors and fraud. The document provides a list of common internal control procedures and offers advice on how to design and implement an effective system of internal controls. It emphasizes that internal controls are essential for ensuring the accuracy and reliability of the financial statements.