

**384.22 Annual report.**

Not later than December 1 of each year, a city shall publish an annual report as provided in [section 362.3](#) containing a summary for the preceding fiscal year of all collections and receipts, all accounts due the city, and all expenditures, the current public debt of the city, and the legal debt limit of the city for the current fiscal year. The report shall be prepared on forms and pursuant to instructions prescribed by the auditor of state. A copy of this report must be filed with the auditor of state not later than December 1 of each year.

A city that fails to meet the filing deadline imposed by [this section](#) shall have withheld from payments to be made to the county which are allocated to the city pursuant to [section 425.1](#) an amount equal to five cents per capita until the annual report is filed with the auditor of state.

[S13, §741-c, 1056-a7, 1056-a9, 1056-a33; C24, 27, 31, 35, 39, §5677, 5679, 5680, 6581; C46, 50, §363.54, 363.56, 363.57, 416.109; C54, 58, 62, 66, 71, 73, §368A.9, 368A.11, 368A.12; C75, 77, 79, 81, §384.22]

97 Acts, ch 206, §21, 24; 2003 Acts, ch 178, §4

Referred to in [§384.9](#), [384.16](#)