

**312.14 Cities to submit report.**

Cities in the state which receive allotments of funds from road use tax funds shall prepare and deliver on or before December 1 each year to the department an annual report showing all street receipts and expenditures for the city for the previous fiscal year. The report shall include a detailed cost accounting of all instances of the use of day labor or public or private contracts for construction, reconstruction, or improvement projects on the municipal street system during the previous fiscal year, in the manner prescribed by rule of the department under [section 314.1A](#). The report shall also include the costs of purchasing, leasing, or renting construction or maintenance equipment and an accounting of the use of such equipment for construction, reconstruction, or improvement projects on the municipal street system during the previous fiscal year.

[C62, 66, 71, 73, 75, 77, 79, 81, §312.14]

[90 Acts, ch 1121, §2](#); [2001 Acts, ch 32, §5, 14](#); [2021 Acts, ch 42, §1](#)

Referred to in [§312.11](#), [312.15](#), [314.1A](#)