

**547—5.3 (331) Report details.**

**5.3(1)** *Report of results of operations.* The report of the results of operations, as required by Iowa Code section 331.403, subsection 1, shall provide details for county revenues by fund and source, and details for county expenditures by fund and function.

**5.3(2)** *Report of financial condition.* The report of financial condition, as required by Iowa Code section 331.403, subsection 1, shall provide details for the assets, deferred outflows, liabilities, deferred inflows, and fund balances of the various county funds.

**5.3(3)** *Other details.* The committee may prescribe that additional information, including but not limited to details for county expenditures by department and object, shall be included in the report details.

**5.3(4)** *Reporting forms.* The committee through the director of the department of management shall prescribe the forms to be used for reporting annual financial report details.

[ARC 1372C, IAB 3/19/14, effective 4/23/14]