

**547—5.2(331) Report summary.** The summary of the annual financial report, as required by Iowa Code section 331.403, subsection 1, shall include for each major fund type:

1. The amounts of each class of expenditures, as defined in 541—subrule 4.1(1).
2. Property tax levies, credits to taxpayers, and net current and delinquent property tax collections.
3. The amounts from sources of revenue other than property taxation, as defined in 541—subrule 4.1(2).
4. Beginning and ending fund balances.
5. Other financing sources and uses.
6. Comparisons of the above amounts with budgeted amounts, as amended.