§ 132.00 Debt statements; agency preparing. a. The debt statement shall be prepared by the chief fiscal officer of the municipality, fire district or school district. If, however, a municipality, school district or fire district does not have a chief fiscal officer, then such statement shall be prepared by the finance board thereof.

b. Municipalities, school districts in cities and fire districts shall prepare debt statements pursuant to sections 135.00 and 136.00 of this chapter. School districts, other than school districts in cities, shall prepare debt statements pursuant to section 137.00 of this chapter. The provisions of sections 138.00 through 141.00, inclusive, of this chapter, shall apply to the debt statements prepared by municipalities, fire districts and school districts.

c. Each debt statement of a municipality, a school district in a city or a first district shall contain a schedule of the obligations authorized to be issued but which in fact have not been issued. Each debt statement of a school district, other than a school district in a city, shall contain a schedule of the bonds and bond anticipation notes authorized to be issued by resolution but which in fact have not been issued. Any such schedule shall be arranged so as to show the date of such authorizations, the type and amount of obligations remaining unissued and the object or purpose for which such obligations were authorized. The foregoing provisions of this paragraph c shall not apply to a city containing more than one county, and in any such city the debt statement shall contain a summary statement of the total amount of each type of obligation authorized to be issued but which in fact has not been issued.