§ 138.00. Debt statement to show net indebtedness. The debt statement of a municipality, school district in a city or fire district shall include a statement of the total net indebtedness of such municipality, school district or fire district. Such total net indebtedness shall be computed by subtracting from gross indebtedness the total of the items which may be deducted therefrom pursuant to section 136.00 of this chapter.