

Section 11-3-21**Statement of financial status - Required.**

As soon as practical after closing the fiscal year, but no later than December 31 of each year, the county commission shall have published in a newspaper of general circulation in the county a statement of the county's financial status for the 12-month period ending on September 30 of that year, which statement shall include at a minimum all of the following:

- (1) An itemized report of the county's receipts by source and disbursements by functions or purposes or both.
- (2) The outstanding indebtedness of the county of any kind or character.
- (3) The schedule by years for retiring indebtedness, separating funded indebtedness from unfunded indebtedness.
- (4) The resources available to pay unfunded indebtedness.

(Code 1876, §750; Code 1886, §830; Code 1896, §962; Code 1907, §3317; Acts 1919, No. 330, p. 451; Code 1923, §6766; Acts 1927, No. 592, p. 691; Acts 1935, No. 524, p. 1111; Acts 1936-37, Ex. Sess., No. 216, p. 258; Code 1940, T. 12, §22; Act 2007-488, p. 1037, §1.)