

**347B.3 Annual published report.**

The board of supervisors, prior to September 1 of each year, shall publish in the official papers of the county as part of its proceedings, a financial statement of the receipts of the county care facility, or county farm, itemizing them and stating their source, which report shall also set forth the total expenditures and the value of the property on hand on July 1 of the year for which the report is made and a comparison with the inventory of the previous year. The inventory need not specifically account by item for individual items of personal property valued at less than one hundred dollars.

[C24, 27, 31, 35, §5340; C39, §**3828.117**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §253.3; [81 Acts, ch 117, §1042](#)]

[89 Acts, ch 214, §1](#)

C93, §347B.3