

## INVENTORY

Real property of the school district shall be inventoried annually under the supervision of the board secretary/business manager. It shall be the responsibility of the board secretary/business manager to ensure accurate records for the school district's real property.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 729.22-.25; 298A (2005).

Cross Reference: 701.3 Financial Records  
709 Insurance Program  
901 Public Examination of School District Records

**Adopted:** 04/22/1996

**Reviewed:** 05/15/2000; 04/28/2003; 01/09/2006

**Revised:** 06/12/2000; 05/12/2003; 02/13/2006