

**218.48 Annual reports.**

The superintendent of each institution or the superintendent's designee shall make an annual report to the director and include in the report a detailed and accurate inventory of the stock and supplies on hand, and their amount and value, under the following headings:

1. Livestock.
2. Farm produce on hand.
3. Vehicles.
4. Agricultural implements.
5. Machinery.
6. Mechanical fixtures.
7. Real estate.
8. Furniture.
9. Bedding in residents' department.
10. State property in superintendent's department.
11. Clothing.
12. Dry goods.
13. Provisions and groceries.
14. Drugs and medicine.
15. Fuel.
16. Library.
17. All other state property under appropriate headings to be determined by the director.

[S13, §2705-b, 2727-a32; C24, 27, 31, 35, 39, §3331; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §218.48]

[2000 Acts, ch 1112, §18](#); [2017 Acts, ch 29, §52](#); [2023 Acts, ch 19, §387](#)