

Customer Account # 349008
PO # / ID # 3503

-
- Washoe County Clerk
- PO Box 11130
- Reno, NV 89520
- Attn: Pauline Reese

Legal Ad Cost 25.00
Extra Proof _____
Notary Fee 2.00
TOTAL 27.00

STATE OF NEVADA
COUNTY OF WASHOE

ss. Lisa A. Wakayama

being first duly sworn, deposes and says:
That as the legal clerk of the RENO GAZETTE-
JOURNAL, a daily newspaper published in Reno,
Washoe County, State of Nevada, that the notice:
of County Ordinance - #879

of which a copy is hereto attached, has been
published in each regular and entire issue of said
newspaper on the following dates to wit:
Sept 24, & Oct 1, 1993

Signed Lisa A. Wakayama

Subscribed and sworn to before me this
1 day of Oct, 1993

Debra J. Dicianno
Notary Public

PROOF OF PUBLICATION

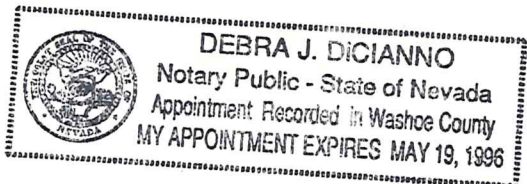
NOTICE OF COUNTY ORDINANCE
NO. 879

NOTICE IS HEREBY GIVEN that
Ordinance No. 879, Bill No. 1054,
entitled,

AN ORDINANCE AMENDING THE
WASHOE COUNTY CODE BY REVIS-
ING PROVISIONS REGARDING THE
INVENTORY OF FIXED ASSETS,
was adopted on September 14, 1993,
by Commissioners Larry Beck, Steve
Bradhurst, Gene McDowell, and Jim
Shaw, with Dianne Cornwall absent,
and will become effective on October 2,
1993.

Typewritten copies of the ordinance are
available for inspection by all interested
persons at the office of the County
Clerk at the County Courthouse,
Virginia and Court Streets, Reno,
Nevada.

Judi Bailey, County Clerk
No. 3503 Sept 24; Oct 1, 1993



SUMMARY: Amends Washoe County Code by revising provisions relating to accounting and control of fixed assets.

BILL NO. 1054

ORDINANCE NO. 879

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY REVISING PROVISIONS REGARDING THE INVENTORY OF FIXED ASSETS.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 15.100 of the Washoe County Code is hereby amended to read as follows:

15.100 Definitions. As used in the Property Control Ordinance:

1. "Consumable supplies" means tangible personal property which has a useful life of less than 1 year or a unit cost of less than \$200, but does not include property determined to be a high loss item.

2. "Fixed assets" means tangible real or personal property which has a useful life of 1 year or more and a unit cost of \$800 or more, and includes all property determined to be a high loss item. Examples of real property are land, buildings, improvements to land, buildings or leaseholds, and buildings or improvements under construction. Examples of personal property are furniture and movable equipment.

3. "General fixed assets" means all fixed assets which are not accounted for within a proprietary fund.

4. "Generally accepted accounting principles" means the specific accounting principles designated as generally accepted by the American Institute of Certified Public Accountants.

5. "High loss items" means property which is designated by the purchasing and contract administrator as being subject to a high incidence of loss.

6. "Proprietary funds" means enterprise funds and internal service funds, and trust funds in which expenses, net income or capital maintenance are measured.

SECTION 2.

15.120 Policies.

1. An annual inventory must be taken by each department of all fixed assets (other than real property) which are in the department's possession in that calendar year. The inventory must be completed and a certificate signed by the responsible department head must be submitted to the purchasing and contract administrator before the start of the next calendar year.

2. The comptroller shall annually account for all fixed assets not included within the inventories required by each department.

3. Every addition to the fixed asset inventory must be recorded and labeled as soon as is practicable after being placed into service.

4. Any transfers of a fixed asset from one department to another must be documented by the responsible department heads or their designees and reported promptly to the purchasing and contract administrator.

5. Any fixed asset which no longer is useful to a department must be transferred to the surplus property division of the purchasing department. Authorization of the purchasing and contract administrator must be obtained before the sale or other disposition of surplus personal property.

6. An inventory of all fixed assets within the department must be taken upon a change in the responsible department head. Such inventory must be forwarded to the purchasing and contract administrator after the new department head accepts responsibility for the department.

7. Fixed assets may be deleted from a department's inventory only after a memorandum to the purchasing and contract administrator or designated employee. The memorandum must be from the department head or a designated employee. The asset may then be deleted from the active file and moved to the inactive history file of the computer-oriented system.

8. The county comptroller has authority to establish control over inventories of consumable supplies.

Proposed on the 17th day of August, 1993.
 Proposed by Commissioners Cornwall.
 Passed on the 14th day of September, 1993.

Vote:

Ayes: Commissioners: Larry Beck, Steve Bradhurst,
 Gene McCowell, Jim Shaw.

Nays: Commissioners: None.

Absent: Commissioners: Dianne Cornwall


 Chairman of the Board

ATTEST: CLERK


 County Clerk

CHIEF DEPUTY

This ordinance shall be in force and effect from and after the
1st day of October, 1993.