

NEVADA STATE JOURNAL

PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

SUSAN KLEBENOW

being first duly sworn, deposes and says: That she is the legal clerk of THE NEVADA STATE JOURNAL, a daily newspaper published at Reno, in Washoe County, in the State of Nevada.

That the notice on county ordinance 386

of which a copy is hereto attached, was first published in said newspaper in its issue dated the

14th day of June, 1974 and June 21

the full period of 2 days, the last publication thereof being in the issue dated the 21st day of June, 1974

Signed Susan Klebenow

Subscribed and sworn to before me this

21st day of June, 1974

Hugh E. Robinson
Notary Public.

HUGH E. ROBINSON
Notary Public — State of Nevada
Washoe County
My Commission Expires Dec. 1, 1976

NOTICE OF COUNTY ORDINANCE
Notice is hereby given that Bill No. 386, Ordinance No. 231, entitled "An Ordinance establishing purposes and policies to be followed in the accounting and controlling of fixed assets; defining fixed assets; establishing responsibilities of county officers and employees; and providing other matters properly relating thereto," was adopted on June 5, 1974, by Commissioners Rusk, Nelson, Pagni, Scott and Grow all voting aye.
Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
M. K. BROWN, County Clerk
June 14-21
334900-386

SUMMARY: Establishes procedures for the accounting and control of fixed assets within the County of Washoe through use of a property control system.

Bill No. 386

Ordinance No. 231

AN ORDINANCE ESTABLISHING PURPOSES AND POLICIES TO BE FOLLOWED IN THE ACCOUNTING AND CONTROLLING OF FIXED ASSETS; DEFINING FIXED ASSETS; ESTABLISHING RESPONSIBILITIES OF COUNTY OFFICERS AND EMPLOYEES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

Section 1. Short title. This ordinance, enacted pursuant to the authority contained in NRS 354.625, shall be known as the Property Control Ordinance.

Sec. 2. Definitions. As used in this ordinance:

1. "Equipment" includes all nonconsumable supplies and equipment individually costing \$50 or more, assets purchased in quantity where the total cost exceeds \$200 even though the individual items cost less than \$50, and specific items designated by management as high loss items even if the unit cost is less than \$50.

2. "Fixed assets" includes land, land improvements (such as but not limited to parking lots, fountains, tennis courts), buildings, building improvements and equipment.

Sec. 3. Purposes. The Board of County Commissioners declares that the purposes of this ordinance are to:

1. Maximize the usefulness of all fixed asset items purchased or obtained by Washoe County.

2. Minimize the risk of loss, either from theft, misplacement or improper use of the items.

3. Insure adherence to pertinent sections of Nevada statutes and to applicable regulations issued by the Nevada Tax Commission.

4. Accumulate all desired data about Washoe County's fixed assets which could be useful for insurance purposes.

5. Encourage the development and refinement of procedures involving the accounting for fixed assets, with the ultimate objective of meeting the recommendations of the National Committee on Governmental Accounting as embodied in "Governmental Accounting, Auditing and Financial Reporting."

Sec. 4. Policies.

1. All fixed assets owned or controlled by the County of Washoe shall be inventoried and labeled by September 30, 1974.

2. A yearly inventory shall be taken of all such assets, to be completed and a signed certificate forwarded to the County Comptroller prior to March 31 of each year.

3. All additions shall be recorded and labeled before being placed into service in the county.

4. All transfers of fixed assets from one department to another shall be supported by documents detailing such transfers.

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5. All property which no longer has usefulness to the department shall be sold or otherwise disposed of only after receipt of authorization from the County Manager.

6. An inventory shall be taken of all such fixed assets whenever there is a change in responsible department heads; and a report on such inventory shall be forwarded to the County Comptroller within 30 days after the new department head accepts responsibility for the department.

Sec. 5. Responsibilities: Department heads; County Comptroller; Management Analyst; Management Information Services.

1. It is the mandatory duty of each department head to insure that his department is in full compliance with this ordinance.

2. The County Comptroller shall:

(a) Insure that documented procedures are in effect to implement the purposes and provisions of sections 3 and 4 of this ordinance;

(b) Notify the County Manager of any noncompliance with the ordinance; and

(c) Establish a fixed asset group of accounts to account for such assets.

3. The Management Analyst shall make a yearly review of the implementation and effectiveness of this ordinance, and make a report covering the review to the Board of County Commissioners, through the County Manager, prior to June 30 of each year. Such review shall concentrate on the purposes of this ordinance, as defined in section 3, to insure that Washoe County is receiving maximum benefit from the dollars expended for fixed assets.

4. Management Information Services shall maintain a computer-oriented system, with full documentation, to handle the detailed fixed asset records, and issue reports as required.

Sec. 6. Effective date. This ordinance shall be in full force and effect from and after its passage, approval and publication pursuant to NRS 244.100.

Proposed on the 28th day of May, 1974.
Proposed by Commissioners Rusk, Nelson, Pagni, Scott and Grow,
Passed on the 5th day of June, 1974.

Vote:

Ayes: Commissioners: Rusk, Nelson, Pagni, Scott and Grow,

Nays: Commissioners: None.

Absent: Commissioners: None.



Chairman of the Board

ATTEST: H.K. BROWN, CLERK,

By Alex Cohn, Chief Deputy
County Clerk

This Ordinance shall be in force and effect from and after the 21st day of June, 1974, except as otherwise specifically provided herein.

ORDINANCE NO. 231

Amended by Ordinance No. 377, Bill No. 546, Item No. 78-845