

# Affidavit of Publication

STATE OF NEVADA,  
County of Washoe—SS.

..... Mary Hefling .....

being duly sworn, deposes and says that he is the  
..... Record Clerk .....

of The SPARKS TRIBUNE, a weekly newspaper,  
published in Sparks, Washoe County, Nevada; that  
he has charge of and knows the advertising ap-  
pearing in said newspaper, and the.....

..... Notice of County Ordinance .....

..... Bill No. 736 .....

..... Ordinance No. 563 .....

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

..... March 30 ....., 19 83

and was published in each of the following issues  
thereafter: ..... April 6, 1983 .....

the date of the last publication being in the issue

of ..... April 6 ....., 1983.

..... *Mary Hefling* .....

Subscribed and sworn to before me this, the

..... 26th day of October ....., 1983.

..... *Loretta Dickerson* .....

Notary Public in and for the County of Washoe,  
State of Nevada.

My Commission expires: October 25, 1984

**NOTICE OF COUNTY ORDINANCE**  
NOTICE IS HEREBY GIVEN that Bill No. 736, Ordinance No. 563, entitled "An ordinance amending the Washoe County Code by revising the method for accounting and control of fixed assets owned by the County," was adopted on March 22, 1983, by Commissioners Williams, King, Lillard, McDowell, and Riffer.  
Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.  
Judi Bailey,  
County Clerk  
Publish March 30; April 6, 1983.

03-281



LORETTA DICKERSON  
Notary Public - State of Nevada  
Washoe County  
My Appointment Expires Oct. 25, 1984

SUMMARY: Amends Washoe County Code by revising provisions pertaining to fixed assets of the County.

BILL NO. 736

ORDINANCE NO. 563

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY REVISING THE METHOD FOR ACCOUNTING AND CONTROL OF FIXED ASSETS OWNED BY THE COUNTY.

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 \$200 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. Section 15.110 of the Washoe County Code is hereby amended to read as follows:

15.110 Purposes. The board of county commissioners declares that the purposes of the Property Control

Ordinance are to:

1. Maximize the usefulness of all fixed assets purchased or obtained by Washoe County.
2. Minimize the risk of loss from casualty, theft, misplacement or improper use.
3. Insure adherence to pertinent sections of NRS and to laws and regulations of local government.
4. Accumulate all desired data pertaining to fixed assets, to be used for insurance purposes.
5. Encourage the development and refinement of procedures for controlling and accounting for fixed assets in accordance with generally accepted accounting principles.

SECTION 3. Section 15.120 of the Washoe County Code is hereby amended to read as follows:

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 on June 30 of each 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 August 1 of each 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 a department must be taken upon a change in the responsible department head. A report on such inventory must be forwarded to the purchasing and contract administrator within 30 days after the new department head accepts responsibility for the department. The incoming and outgoing department head must each sign the report.
7. Fixed assets may be removed from the computer-oriented accounting system established by section 15.130 only after formal approval by the board of county commissioners.
8. The county comptroller has authority to establish control over inventories of consumable supplies.

SECTION 4. Section 15.130 of the Washoe County Code is hereby amended to read as follows:

15.130 Responsibilities: Department heads; county comptroller; purchasing and contract administrator; internal auditor; personnel director:

1. It is the duty of each department head to insure that his department is in full compliance with the Property Control Ordinance. Nothing in this ordinance relieves a department head from responsibility for controlling all assets in the department's custody, regardless of cost.

2. The county comptroller shall:

(a) Insure that documented procedures are in effect to implement the provisions of sections 15.110 and 15.120;

(b) Notify the county manager of any noncompliance with the Property Control Ordinance;

(c) Establish a general fixed asset account group in accordance with generally accepted accounting principles; and

(d) Maintain detailed depreciation schedules for all fixed assets accounted for within a proprietary fund.

3. The internal auditor shall make a yearly review of the implementation and effectiveness of the Property Control Ordinance and make a report covering the review to the board of county commissioners, through the county manager, within 6 months after the end of the fiscal year. Such review shall concentrate on the purposes of the Property Control Ordinance, as defined in section 15.110.

4. The purchasing and contract administrator shall maintain a computer-oriented system to account for property and issue reports. The system must include a means of labeling all fixed assets other than real property.

5. The personnel administrator shall notify the purchasing and contract administrator promptly whenever any change in department heads takes place.

Proposed on the 8th day of March, 1983.

Proposed by Commissioners Williams, King, Lillard, McDowell, Ritter.

Passed on the 22nd day of March, 1983.

Vote:

Ayes: Commissioners: Williams, King, Lillard, McDowell, Ritter

Nays: Commissioners: None

Absent: Commissioners: None

  
Chairman of the Board

ATTEST:

  
County Clerk

This Ordinance shall be in force and effect from and after  
the 6th day of April, 1983.