

CLARK COUNTY SCHOOL DISTRICT REGULATION

PROPERTY INVENTORY

- I. As steward of all Clark County School District property, the Board of School Trustees recognizes the need for proper management of property and equipment inventory throughout the District.
 - A. The Board hereby designates the Chief Financial Officer to be responsible for the maintenance of adequate inventory records.
 - B. The Board hereby designates the Deputy Superintendent; the Chief of Facilities; the Director of Purchasing, Warehouse, Mail Services and Graphic Arts; and the Director of Food Service to be responsible for appropriate inventory control of their respective areas.
 - C. All property of the Clark County School District, including, but not limited to, supplies, parts, or equipment, is accountable as an inventory item of the school or department to which it has been assigned or allocated.
 - D. Fixed assets are defined as all equipment with a historical cost of \$5,000 or greater, and with a useful life of greater than one year (e.g., buildings, machinery, and vehicles). The treatment of fixed assets is guided by the Accounting departments Fixed Asset Policy and Procedure Manual.

Legal Reference:	NRS Chapter 354 Local Financial Administration
Review Responsibility:	Business and Finance Unit
Adopted:	[3610:12/11/80]
Pol. Gov. Review:	6/28/01
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