

**WAC 388-96-554 Equipment.** (1) The contractor must expense the following equipment costs to indirect care:

(a) Expenditures for equipment with a historical cost of seven hundred fifty dollars or less per unit and a useful life of one year or less from the date of purchase; and

(b) Expenditures for and costs of repairs necessary to maintain the useful life of equipment including furniture and furnishings and real property items, components, or improvements that cost less than seven hundred fifty dollars.

(2) Subsection (1) of this section does not apply if:

(a) The equipment was acquired in a group purchase where the total cost exceeded seven hundred fifty dollars; or

(b) The equipment was part of the initial equipment or stock of the nursing home.

[Statutory Authority: RCW 74.46.800, 74.46.561(1). WSR 17-22-037, § 388-96-554, filed 10/24/17, effective 11/24/17. Statutory Authority: RCW 74.46.310, [74.46.]320 and [74.46.]330. WSR 97-17-040, § 388-96-554, filed 8/14/97, effective 9/14/97. Statutory Authority: RCW 74.09.120. WSR 83-19-047 (Order 2025), § 388-96-554, filed 9/16/83; WSR 83-05-007 (Order 1944), § 388-96-554, filed 2/4/83.]