

WAC 388-835-0495 What is "minor equipment"? (1) Minor equipment includes items such as wastebaskets, bedpans, syringes, catheters, silverware, mops, and buckets.

(2) Minor equipment is generally characterized as:

(a) Not occupying a fixed location and is used by a variety of departments;

(b) Small in size and unit cost;

(c) Subject to inventory control;

(d) A fairly large number of items are in use; and

(e) Possessing a useful life of one to three years.

(3) If properly capitalized (see WAC 388-835-0230), minor equipment is depreciated. If not properly capitalized, minor equipment is expensed when acquired.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0495, filed 4/20/01, effective 5/21/01.]