

**WAC 388-835-0470 What requirements apply to capitalizing equipment, including furniture and furnishings?** A provider must capitalize equipment, including furniture and furnishings according to the following table:

<b>Equipment, including furniture and furnishings</b>	<b>Historical cost</b>	<b>Useful life</b>
For settlement purposes beginning January 1, 1881 and for rate setting purposes beginning July 1, 1982	At least \$500 per item	At least one year from date asset is put into service
For settlement purposes beginning January 1, 1990 and for rate setting purposes beginning July 1, 1990	At least \$1,000 per item	At least one year from date asset is put into service
For settlement purposes beginning January 1, 1996 and for rate setting purposes beginning July 1, 1996	At least \$500 per item	At least one year

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0470, filed 4/20/01, effective 5/21/01.]