

**SAN JUAN ISLAND EMERGENCY MEDICAL SERVICES
INTER ISLAND MEDICAL CENTER
SAN JUAN COUNTY PUBLIC HOSPITAL DISTRICT NO. 1**

Administrative Directive-Policy

Capital and Small Attractive Assets

No. AD-37-11

Date Issued: June 21, 2006

Date Revised: December 21, 2011

Purpose: To assure the tracking of all non-disposable fixed assets of the EMS and INTER ISLAND MEDICAL CENTER according to the guidelines of the State of Washington.

Procedures: Any non-disposable equipment expected to last more than one year and costing \$5,000 or over will be classified and accounted for as a fixed depreciable asset.

Equipment costing under \$5,000 but of a desirable nature (small and attractive asset) will be tracked on a separate and non-depreciable listing.

All of the above types of assets will be assigned a company asset number, tagged, and accounted for as listed above.

Items previously listed under the \$5,000 threshold shall be removed from the appropriate depreciable asset tracking list and either "surplused" according to district policy or placed onto the small attractive asset listing. This reclassification shall be completed for year end 2011 financials.