

**WAC 230-07-030 Defining "functional expenses."** "Functional expenses" means those expenses a charitable or nonprofit licensee incurs toward accomplishing its stated purpose(s). Functional expenses include both "program services" and "supporting services."

[Statutory Authority: RCW 9.46.070. WSR 07-10-032 (Order 609), § 230-07-030, filed 4/24/07, effective 1/1/08.]