

**WAC 246-454-001 Purpose.** This chapter is adopted by the Washington state department of health to implement the provisions of RCW 70.170.100 and 43.70.050 regarding the establishment of a uniform system of accounting, financial reporting, budgeting and cost allocation for hospitals in Washington state. This system shall be utilized by each hospital to record and report to the department its revenues, expenses, other income, other outlays, assets and liabilities, and units of service and to submit information, as may be required by the department, pertaining to the total financial needs of the hospital and the resources available or expected to become available to meet such needs.

[Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-001, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-001, filed 12/27/90, effective 1/31/91. Statutory Authority: Chapter 70.39 RCW. WSR 84-20-066 (Order 84-05, Resolution No. 84-05), § 261-20-010, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-010, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-010, filed 2/20/81.]