

**WAC 388-96-580 Operating leases of office equipment.** (1) Rental costs of office equipment under arm's-length operating leases are allowable to the extent such costs are necessary, ordinary, and related to patient care.

(2) The department must pay office equipment rental costs in the indirect component rate allocation. Office equipment may include items typically used in administrative or clerical functions such as telephones, copy machines, desks and chairs, calculators and adding machines, file cabinets, typewriters, and computers.

[Statutory Authority: RCW 74.46.800, 74.46.561(1). WSR 17-22-037, § 388-96-580, filed 10/24/17, effective 11/24/17. Statutory Authority: RCW 74.46.800. WSR 98-20-023, § 388-96-580, filed 9/25/98, effective 10/1/98. Statutory Authority: RCW 74.46.800 and 74.09.120. WSR 93-19-074 (Order 3634), § 388-96-580, filed 9/14/93, effective 10/15/93. Statutory Authority: RCW 74.09.120, 74.46.840 and 74.46.800. WSR 85-17-052 (Order 2270), § 388-96-580, filed 8/19/85. Statutory Authority: RCW 74.09.120. WSR 84-24-050 (Order 2172), § 388-96-580, filed 12/4/84. Statutory Authority: RCW 74.46.800. WSR 84-12-039 (Order 2105), § 388-96-580, filed 5/30/84.]