

Chapter 246-454 WAC
HOSPITALS—FINANCIAL REPORTING

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WAC

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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

246-454-020 Adoption and establishment of uniform system. [Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-020, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-020, 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), § 261-20-030, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-030, filed 2/28/83; WSR 81-06-016 and 81-06-017 (Order 81-01, Resolution No. R-81-01 and Order 81-02, Resolution No. R-81-02), § 261-20-030, filed 2/20/81.] Repealed by WSR 25-07-051, filed 3/12/25, effective 4/12/25. Statutory Authority: RCW 43.70.052 and 2021 c 162.

246-454-030 Submission of budget. [Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-030, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-030, filed 12/27/90, effective 1/31/91. Statutory Authority: RCW 70.39.180. WSR 86-11-041 (Order 86-01, Resolution No. 86-01), § 261-20-040, filed 5/16/86. Statutory Authority: Chapter 70.39 RCW. WSR 84-20-066 (Order 84-05, Resolution No. 84-05), § 261-20-040, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-040, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-040, filed 2/20/81.] Repealed by WSR 19-01-108, filed 12/18/18, effective 1/18/19. Statutory Authority: RCW 43.70.040 and 43.70.052.

246-454-040 Budget amendment submittals authorized—Time limitations—Presumption. [Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-040, filed 12/27/90, effective 1/31/91. Statutory Authority: RCW 70.39.180. WSR 86-13-052 (Order 86-02, Resolution No. 86-02), § 261-20-045, filed 6/13/86. Statutory Authority: Chapter 70.39 RCW. WSR 84-20-066 (Order 84-05, Resolution No. 84-05), § 261-20-045, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-045, filed 2/28/83.] Repealed by WSR 94-12-089, filed 6/1/94, effective 7/2/94. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW.

246-454-060 Inspection of hospitals' books and records. [Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-060, 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), § 261-20-054, filed 10/1/84.] Repealed by WSR 94-12-089, filed 6/1/94, effective 7/2/94. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW.

246-454-090 Modifications of uniform system. [Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-090, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-090, filed 12/27/90, effective 1/31/91. Statutory Authority: Chapter 70.39 RCW. WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-070, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-070, filed 2/20/81.] Repealed by WSR 25-07-051, filed 3/12/25, effective 4/12/25. Statutory Authority: RCW 43.70.052 and 2021 c 162.

246-454-100 Modifications of uniform system applicable to only "basic service" hospitals. [Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-100, 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), § 261-20-074, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-074, filed 2/28/83.] Repealed by WSR 94-12-089, filed 6/1/94, effective 7/2/94. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW.

246-454-110 Uniformly applicable interpretive rulings and minor manual modifications. [Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-110, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-110, filed 12/27/90, effective 1/31/91. Statutory Authority: Chapter 70.39 RCW. WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-080, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-080, filed 2/20/81.] Repealed by WSR 25-07-051, filed 3/12/25, effective 4/12/25. Statutory Authority: RCW 43.70.052 and 2021 c 162.

246-454-120 Penalties for violation. [Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-120, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-120, filed 12/27/90, effective 1/31/91. Statutory Authority: RCW 70.39.180. WSR 86-11-041 (Order 86-01, Resolution No. 86-01), § 261-20-090, filed 5/16/86. Statutory Authority: Chapter 70.39 RCW. WSR 85-04-026 (Order 85-01, Resolution No. 85-01), § 261-20-090, filed 1/31/85; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-090, filed 2/28/83.] Repealed by WSR 25-07-051, filed 3/12/25, effective 4/12/25. Statutory Authority: RCW 43.70.052 and 2021 c 162.

WAC 246-454-001 Purpose. This chapter is adopted by the Washington state department of health pursuant to RCW 43.70.052 and 43.70.053 relating to uniform reporting of data elements identifying

each hospital's revenues, expenses, contractual allowances, charity care, bad debt, other income, total units of inpatient and outpatient services, and other financial and employee compensation information.

[Statutory Authority: RCW 43.70.052 and 2021 c 162. WSR 25-07-051, s 246-454-001, filed 3/12/25, effective 4/12/25. 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.]

WAC 246-454-010 Definitions. The definitions in this section apply throughout the chapter unless the context clearly requires otherwise.

(1) "Department" means the Washington state department of health created by chapter 43.70 RCW.

(2) "Hospital" means any health care institution which is required to qualify for a license under chapter 70.41 RCW; or as a behavioral health hospital under chapter 71.12 RCW.

[Statutory Authority: RCW 43.70.052 and 2021 c 162. WSR 25-07-051, s 246-454-010, filed 3/12/25, effective 4/12/25. Statutory Authority: RCW 43.70.040 and 43.70.052. WSR 19-01-108, § 246-454-010, filed 12/18/18, effective 1/18/19. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-010, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-010, 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), § 261-20-020, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-020, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-020, filed 2/20/81.]

WAC 246-454-050 Submission of year-end report. (1) Each hospital annually shall file its year-end report with the department within 120 days after the close of its fiscal year in the form and manner specified by the department. The 120-day period may be extended up to and including an additional 60 days upon submission of adequate justification to the department. If more than one hospital is operated by the reporting organization, the information required by this section shall be reported for each hospital separately.

(2) Information submitted pursuant to this section shall be certified by the hospital's administrative and financial officers, that such reports, to the best of their knowledge and belief, have been prepared in accordance with the form and manner specified by the department, and fairly state the financial position of the hospital as of the specified date. The department also may require attestation as to such statements from responsible officials of the hospital so designated by the governing body, if any, of the hospital.

[Statutory Authority: RCW 43.70.052 and 2021 c 162. WSR 25-07-051, s 246-454-050, filed 3/12/25, effective 4/12/25. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-050, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-050, 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), § 261-20-050, filed 10/1/84; WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-050, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-050, filed 2/20/81.]

WAC 246-454-070 Submission of quarterly reports. Each hospital shall submit a quarterly summary utilization and financial report within 45 days after the end of each calendar quarter. The quarterly report shall contain that information specified by the department and shall be submitted in the form and manner specified by the department.

[Statutory Authority: RCW 43.70.052 and 2021 c 162. WSR 25-07-051, s 246-454-070, filed 3/12/25, effective 4/12/25. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-070, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-070, filed 12/27/90, effective 1/31/91. Statutory Authority: Chapter 70.39 RCW. WSR 85-04-026 (Order 85-01, Resolution No. 85-01), § 261-20-057, filed 1/31/85.]

WAC 246-454-080 Alternative system of financial reporting. Upon receipt of a request in detail to the satisfaction of the department, the department in its discretion may approve an alternative system for reporting of information under WAC 246-454-050 or 246-454-070 by a hospital for such period(s) or portion thereof as the department shall specify, if:

(1) The hospital charges no fee to users of its services, presents no billing, either direct or indirect, to users of its services, and presents no billing and accepts no payment for services from private or public insurers.

(2) The hospital is significantly different from other hospitals in one or more of the following respects: Size; financial structure; methods of payment for services; or scope, type, and method of providing services.

(3) The hospital has other pertinent distinguishing characteristics.

(4) Such alternative system will avoid otherwise unduly burdensome costs in meeting the requirements specified by the department.

[Statutory Authority: RCW 43.70.052 and 2021 c 162. WSR 25-07-051, s 246-454-080, filed 3/12/25, effective 4/12/25. Statutory Authority: Chapters 43.070 [43.70] and 70.170 RCW. WSR 94-12-089, § 246-454-080, filed 6/1/94, effective 7/2/94. Statutory Authority: RCW 43.70.040. WSR 91-02-049 (Order 121), recodified as § 246-454-080, filed 12/27/90, effective 1/31/91. Statutory Authority: Chapter 70.39 RCW. WSR 83-06-036 (Order 83-02, Resolution No. 83-02), § 261-20-060, filed 2/28/83; WSR 81-06-016 (Order 81-01, Resolution No. R-81-01), § 261-20-060, filed 2/20/81.]