

WAC 230-07-035 Defining "program service expenses." (1) "Program service expenses" means those expenses relating to providing care, support, or assistance to individuals, or sponsoring or conducting activities that directly relate to the licensee's stated purpose(s).

(2) We consider "program service expenses" services the licensee provided:

(a) Directly through programs to the public or the licensee's members; or

(b) Indirectly through:

(i) Contributions to individuals or to other service-providing organizations; or

(ii) Funding scholarships; or

(iii) Sponsoring activities directly related to any organizational purposes.

(3) We consider soliciting new members or volunteers, or announcements and publications intended to educate the public about specific services or programs to be program service expenses.

(4) Expenses allocated to more than one service must be divided out according to their function. Licensees must document the methods of allocation and make them available for our review.

[Statutory Authority: RCW 9.46.070. WSR 07-10-032 (Order 609), § 230-07-035, filed 4/24/07, effective 1/1/08.]