

WAC 388-835-0410 Can a provider offset miscellaneous revenues against allowable costs? (1) A provider must reduce allowable costs whenever the item, service, or activity covered by the costs generate revenue or financial benefits (e.g., purchase discounts or rebates) other than through the provider's normal billing for ICF/ID services.

(2) A provider must not deduct unrestricted grants, gifts, endowments, and interest earned from them from the allowable costs of a nonprofit facility.

(3) When goods or services are sold, the reduction in allowable costs must be the actual cost of the item, service, or activity. If actual cost cannot be accurately determined, the reduction must be the full amount of the revenue received. When financial benefits such as purchase discounts or rebates are received, the reduction must be the amount of the discount or rebate.

[Statutory Authority: RCW 71A.12.030 and 44.04.280. WSR 15-09-069, § 388-835-0410, filed 4/15/15, effective 5/16/15. Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0410, filed 4/20/01, effective 5/21/01.]