

efforts to prevent the violation of this rule upon its grounds. [Statutory Authority: RCW 67.16.020 and 67.16.040. 81-09-075 (Order 81-03), § 260-70-140, filed 4/22/81; Order 74.1, § 260-70-140, filed 5/22/74, effective 7/1/74.]

WAC 260-70-200 Bandages. Only bandages authorized or approved by the paddock judge may be used on a horse during a race. All other bandages or leg coverings shall be removed fifteen minutes prior to post time, or upon request by the paddock judge or commission veterinarian. [Statutory Authority: RCW 67.16.020 and 67.16.040. 82-09-016 (Order 82-03), § 260-70-200, filed 4/9/82. Statutory Authority: RCW 67.16.020. 78-06-001 (Order 78-1), § 260-70-200, filed 5/4/78; Order 74.1, § 260-70-200, filed 5/22/74, effective 7/1/74.]

WAC 260-70-290 Reporting to receiving barn. The stewards may, prior to a trifecta race, request a horse to report to the receiving barn at a designated time, at which time the horse is subject to inspection by the state veterinarian. The trainer shall be responsible for the horse reporting to the receiving barn on time. [Statutory Authority: RCW 67.16.020 and 67.16.040. 82-09-016 (Order 82-03), § 260-70-290, filed 4/9/82.]

WAC 260-70-300 Exclusion from receiving barn. The commission veterinarian, or his representative shall exclude from the receiving barn all horses not participating in a race or being schooled to race and all persons who are not required for attendance on such horses. No person shall inspect any horse in the receiving barn which is not owned, trained or cared for by him. [Statutory Authority: RCW 67.16.020 and 67.16.040. 82-09-016 (Order 82-03), § 260-70-300, filed 4/9/82.]

Chapter 260-88 WAC

APPEAL TO THE COMMISSION

WAC

260-88-010 Appeal to the commission.

WAC 260-88-010 Appeal to the commission. (1) Any person against whom a ruling is made by the stewards may appeal the ruling to the commission.

(2) Such an appeal must be made in writing at the office of the commission within five days of the date of the stewards' ruling.

(3) The appeal shall be signed by the person making it and must set forth the alleged errors in the stewards' ruling.

(4) Any person bringing an appeal will be heard in person or by counsel. A person bringing an appeal may submit his case entirely in writing.

(5) All communications to the commission with respect to an appeal must be in writing, and all papers filed with the commission shall be the property of the commission.

(6) An appeal from a decision of a racing official to the commission shall not affect such decision until the

appeal has been acted upon by the commission, unless otherwise ordered by the commission or by a court of competent jurisdiction. Upon a showing of good cause, the commission may stay the effect of any ruling of the stewards pending commission review of the ruling. The granting of such a stay shall carry no presumption as to the validity of the stewards' ruling. The commission may lift such a stay pending appeal if appropriate. [Statutory Authority: RCW 67.16.020 and 67.16.040. 82-09-016 (Order 82-03), § 260-88-010, filed 4/9/82; Rules of racing, § 383, filed 4/21/61.]

Chapter 260-997 WAC

INDEX TO TITLE 260 WAC (HORSE RACING COMMISSION)

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

260-997 Commission's index to Title 260 WAC. [Rules of racing, Index, filed 1/21/64.] Repealed by 82-09-016 (Order 82-03), filed 4/19/82. Statutory Authority: RCW 67.16.020 and 67.16.040.

Title 261 WAC

WASHINGTON STATE HOSPITAL COMMISSION

Chapters

- 261-20** Regulations relating to, and establishment of, a uniform system of accounting and financial reporting.
- 261-30** Budgeting--Cost allocation--Prospective rate setting.

Chapter 261-20 WAC

REGULATIONS RELATING TO, AND ESTABLISHMENT OF, A UNIFORM SYSTEM OF ACCOUNTING AND FINANCIAL REPORTING

WAC

- 261-20-010 Purpose.
- 261-20-020 Definitions.
- 261-20-030 Adoption and establishment of uniform system of accounts.
- 261-20-040 Adoption and establishment of a uniform system for the reporting of information.
- 261-20-050 Certification and attestation of reports.
- 261-20-060 Alternative system of financial reporting.
- 261-20-065 Compliance with WAC 261-10-060 and 261-10-070.
- 261-20-070 Uniformly applicable interpretive rulings.
- 261-20-080 Criminal provisions.

WAC 261-20-010 Purpose. This chapter is adopted by the Washington state hospital commission pursuant to RCW 70.39.180 to implement the provisions of RCW 70.39.100 and 70.39.110 regarding the establishment of a uniform system of accounting and financial reporting

by which hospitals shall record and report their revenues, expenses, other income, other outlays, assets and liabilities, and units of service. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-010, filed 2/20/81.]

WAC 261-20-020 Definitions. As used in this chapter, unless the context requires otherwise.

(1) "Washington state hospital commission" and "commission" each shall mean the Washington state hospital commission created by chapter 70.39 RCW.

(2) "Hospital" shall mean any health care institution which is required to qualify for a license under RCW 70.41.020(2); or as a psychiatric hospital under chapter 71.12 RCW, but shall not include any health care institution conducted for those who rely primarily upon treatment by prayer or spiritual means in accordance with the creed or tenets of any church or denomination.

(3) "System of accounts" shall mean the list of accounts, code numbers, definitions, units of measure, and principles and concepts included in the commission's publication entitled Accounting and Reporting Manual for Hospitals. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-020, filed 2/20/81.]

WAC 261-20-030 Adoption and establishment of uniform system of accounts. The commission pursuant to RCW 70.39.100, hereby adopts and establishes a uniform system of accounts for accounting and reporting to the commission by all hospitals, such system being described in the commission's publication Accounting and Reporting Manual for Hospitals, which publication is hereby incorporated by this reference as though set forth in full and at length. From and after October 1, 1974, each hospital shall utilize the established system of accounts for accounting and reporting to the commission for the hospital's fiscal years that begin on or after October 1, 1974. The system of accounts also shall be utilized by each hospital for filing information, as may be required by the commission, pertaining to the total financial needs of the hospital and the resources available or expected to become available to meet such needs. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 and 81-06-017 (Order 81-01, Resolution R-81-01 and Order 81-02, Resolution R-81-02), § 261-20-030, filed 2/20/81.]

Reviser's note: The "Washington State Hospital Commission Accounting and Reporting Manual" was duly filed by the Washington State Hospital Commission in accordance with the provisions of the Administrative Procedure Act by Em. Order 74-06, filed 10/1/74 and Perm. Order 74-07, filed 10/1/74. The manual includes some 400 pages of codes, charts and appendices. The Reviser has deemed it inexpedient to convert this accounting manual to the prescribed form and style of WAC and therefore exclude them from publication. Copies may be obtained from the Washington State Hospital Commission, 120 East Union, Olympia, Wa. 98504.

Amendments to the Washington State Hospital Commission Accounting and Reporting Manual were filed by the Washington State Hospital Commission on August 22, 1975, by Permanent Order 75-03. These amendments are likewise excluded from publication in the Code.

The specific portions of the manual amended by Order 75-03 are as follows:

Page 2420.2 (Cont. 5)	#7070 LABORATORY
Page 2420.2 (Cont. 9)	#7140 RADIOLOGY-DIAGNOSTIC
Page 2420.2 (Cont. 10)	#7150 RADIOLOGY-THERAPEUTIC
Page 2420.2 (Cont. 11)	#7160 NUCLEAR MEDICINE
Page 2420.2 (Cont. 15)	#7200 PHYSICAL THERAPY
Page 2420.5 (Cont. 1)	#8320 DIETARY
Page 2420.5 (Cont. 2)	#8330 CAFETERIA

Amendments to the commission's Accounting and Reporting Manual for Hospitals were filed by Order 79-02 and Resolution 79-03, filed 6/19/79. See also, chapter 261-40 WAC. The specific amendments and additions are listed by page number and subject as follows:

Modifying the following pages-

Page 2210.2	Ancillary Service Revenue
Page 2210.3	Ancillary Service Revenue
Page 2220.2	Ancillary Service Revenue
Page 2220.3	Ancillary Service Expense
Page 2220.7	Administrative Services
Page 2420.2 (Cont. 5)	#7070 LABORATORY
Page 2420.2 (Cont. 6)	#7080 PULMONARY FUNCTION (Combined with #7180 RESPIRATORY THERAPY)
Page 2420.2 (Cont. 8)	#7110 ELECTRODIAGNOSIS
Page 2420.2 (Cont. 9)	#7140 RADIOLOGY - DIAGNOSTIC
Page 2420.2 (Cont. 16)	#7211 OCCUPATIONAL THERAPY
Page 2420.7 (Cont. 9)	#8710 HEALTH CARE REVIEW
Page 5110 (Cont. 2)	TABLE OF STANDARD UNITS OF MEASURE
Page 5110 (Cont. 3)	TABLE OF STANDARD UNITS OF MEASURE (Cont.)
Page 5110 (Cont. 4)	TABLE OF STANDARD UNITS OF MEASURE (Cont.)

APPENDICES TABLE OF CONTENTS

Adding the following:

Page 2420.2 (Cont. 16-1)	#7212 SPEECH PATHOLOGY
Page 2420.2 (Cont. 16-2)	#7213 RECREATIONAL THERAPY
Page 2420.2 (Cont. 16-3)	#7214 ELECTROMYOGRAPHY
Pages F-1 through F-7	OCCUPATIONAL THERAPY RELATIVE VALUE UNITS

Copies of the adopted changes may be obtained from the commission's office at 206 Evergreen Plaza Building, 711 South Capitol Way, Olympia, Washington 98504.

The following amendments which modify the Uniform System of Accounts, were filed by the Washington State Hospital Commission, Order 81-02, Resolution R-81-02, filed February 20, 1981.

Modifying the following pages:

Page 1123	DEPRECIATION POLICIES
Pages 1181 and 1182	FINANCIAL ARRANGEMENTS
Page 2401.4 (Cont. 2)	#5910 UNCOMPENSATED CARE - HILL-BURTON ASSISTED HOSPITALS
Page 2420.2	#7010 LABOR AND DELIVERY SERVICES
Page 2420.2 (Cont. 5)	#7070 LABORATORY
Page 2420.2 (Cont. 8)	#7110 ELECTRODIAGNOSIS
Page 2420.2 (Cont. 15)	#7200 PHYSICAL THERAPY
Page 2420.8 (Cont. 2)	#8830 INSURANCE-HOSPITAL AND PROFESSIONAL MALPRACTICE
Page 2420.8 (Cont. 3)	#8840 INSURANCE-OTHER

Adding the following pages:

Page 2420.1 (Cont. 4-1)	#6150 ALCOHOLISM TREATMENT CENTER
Page 2420.2 (Cont. 8-1)	#7130 CT SCANNING SERVICES
Page 2420.7 (Cont. 1-1)	#8613 PLANNING
Pages C-1 through C-8	APPENDIX C PHYSICAL THERAPY RELATIVE VALUES

Deleting the following pages:

Page 2410.4 (Cont. 3)	
Pages C-1 through C-5	APPENDIX C PHYSICAL THERAPY RELATIVE VALUES.

WAC 261-20-040 Adoption and establishment of a uniform system for the reporting of information. From and after September 30, 1974, each hospital annually shall file with the commission within one hundred twenty days after the close of its fiscal year in the form and manner prescribed by the commission:

(1) A balance sheet detailing the assets, liabilities, and net worth of the hospital;

(2) A statement of income and expenses;

(3) A statement of changes in fund balances;

(4) A statement of detailed operating expenses by department;

(5) A statement of detailed revenues by department; and

(6) Such other reports of costs incurred in rendering services as the commission may prescribe: *Provided, however,* The one hundred twenty day period may be extended up to and including an additional sixty days upon submission to the commission, of what it, in its discretion, may consider good and sufficient reasons. Where more than one hospital is operated by the reporting organization, the information required by this section shall be reported for each hospital separately. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-040, filed 2/20/81.]

WAC 261-20-050 Certification and attestation of reports. All financial reports filed with the commission pursuant to WAC 261-20-040 or 261-20-060 shall be certified by the hospital's certified or licensed public accountant, or under oath 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 prescribed system of accounting and reporting, and fairly state the financial position of the hospital as of the specified date; the commission also may require attestation as to such statements from responsible officials of the hospital so designated by the governing board, if any, of the hospital. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-050, filed 2/20/81.]

WAC 261-20-060 Alternative system of financial reporting. Upon receipt of a request in detail to the satisfaction of the commission, the commission shall consider, and in its discretion may approve by resolution an alternative system for reporting of information by a hospital for such period(s) or portion thereof as the commission shall specify, for one or more of the following reasons:

(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 of the uniform system of information reporting established by the commission. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-060, filed 2/20/81.]

WAC 261-20-065 Compliance with WAC 261-10-060 and 261-10-070. Compliance with WAC 261-20-040 or 261-20-060, and 261-20-050 shall be deemed compliance with WAC 261-10-060 and 261-10-070. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-065, filed 2/20/81.]

WAC 261-20-070 Uniformly applicable interpretive rulings. The executive director of the commission is authorized to make uniformly applicable interpretive rulings with respect to the assignment of specific items to specific accounts and with respect to the interpretation of the commission's publication Accounting and Reporting Manual for Hospitals when such rulings appear necessary to assure uniformity of accounting procedures or to facilitate fair, accurate, and efficient reporting of hospital financial data. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-070, filed 2/20/81.]

WAC 261-20-080 Criminal provisions. RCW 70.39.200 provides that every person who shall violate or knowingly aid and abet the violation of chapter 70.39 RCW or any valid orders, rules, or regulations thereunder, or who fails to perform shall be guilty of a misdemeanor. Following official notice to the accused by the commission of the existence of an alleged violation, each day upon which a violation occurs shall constitute a separate violation. Any person violating the provisions of chapter 70.39 RCW may be enjoined from continuing such violation. [Statutory Authority: Chapter 70.39 RCW. 81-06-016 (Order 81-01, Resolution R-81-01), § 261-20-080, filed 2/20/81.]

Chapter 261-30 WAC

BUDGETING—COST ALLOCATION— PROSPECTIVE RATE SETTING

Reviser's note: The "Washington State Hospital Commission Proposed Budgeting and Prospective Rate Setting Manual, dated October 10, 1974," and "Proposed Budgeting and Prospective Rate Setting Forms and Instructions Manual, dated October 11, 1974," was duly filed by the Washington State Hospital Commission in accordance with the provisions of the Administrative Procedure Act by Permanent Order 75-02, filed May 23, 1975. These manuals include some 800 total pages of codes, charts and appendices. The Code Reviser has deemed it inexpedient to convert them to the prescribed form and style of WAC and, therefore, exclude them from publication. Copies may be obtained from the Washington State Hospital Commission, 206 Evergreen Plaza Building, 711 South Capital Way, Olympia, WA 98504.