

WAC 246-454-020 Adoption and establishment of uniform system.

The department, pursuant to RCW 70.170.100, hereby adopts and establishes a uniform system of accounting, financial reporting, budgeting, and cost allocation for hospitals in Washington state, which system is described in the department's publication entitled *Washington State Department of Health Accounting and Reporting Manual for Hospitals*, third edition, which publication is hereby incorporated by this reference. The hospital shall utilize the manual for submitting information as may be required by the department, pertaining to the total financial needs of the hospital and the resources available or expected to become available to meet such needs.

[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.]

Reviser's note: Amendments to the *Washington State Hospital Commission's Accounting and Reporting Manual*, second edition, were filed by the Washington State Hospital Commission under Order and Resolution No. 84-01, filed June 8, 1984, (Statutory Authority: Chapter 70.39 RCW). The code reviser, under the authority of RCW 34.05.210(4), has deemed it unduly cumbersome to publish. Copies of the *Accounting and Reporting Manual*, second edition, may be obtained by writing to the Washington State Hospital Commission, Mailstop FJ-21, Olympia, WA 98504.

Reviser's note: Amendments to the commission's *Accounting and Reporting Manual*, second edition, were filed on August 29, 1984, by Order and Resolution No. 84-03 (Statutory Authority: RCW 70.39.180(1)). The specific portions of the manual amended are as follows:

The addition of "Appendix E Respiratory Therapy Services Uniform Reporting Service Code Listing";
Page 2420.2 (cont. 13) 7180 RESPIRATORY SERVICES;
Appendices Table of Contents.

Reviser's note: Amendments to the *Washington State Hospital Commission's Accounting and Reporting Manual*, second edition, were filed with the code reviser under Order and Resolution No. 84-08, filed December 7, 1984, (Statutory Authority: Chapter 70.39 RCW). The specific portions of the manual amended by this action are as follows:

- (1) Addition of Appendix G, HFMA Principles and Practices Board Statement 2, defining charity service as contrasted to bad debt; and
- (2) Revising the appendices table of contents to add Appendix G.

Reviser's note: Amendments to the *Washington State Hospital Commission's Accounting and Reporting Manual*, second edition, were filed with the code reviser under Order and Resolution No. 85-01, filed January 31, 1985, (Statutory Authority: Chapter 70.39 RCW). The specific portions of the manual amended by this action are as follows:

Accounting and reporting manual chapter 10000, entitled, "Reporting Requirements" sections:

- Section 10001 Year-end report
- Section 10010 Instructions
- Section 10101 Quarterly report
- Section 10110 Instructions
 - Form HOS-939 (1/85), Quarterly report (WSHC Q1)

Reviser's note: Amendments to the *Washington State Hospital Commission's Accounting and Reporting Manual*, second edition, were filed with the code reviser on July 29, 1985, under Order and Resolution No. 85-04 (Statutory Authority: RCW 70.39.180(1)), affecting System of Accounts, chapters 2000, 8000, and 10000. The specific pages of the manual amended are as follows:

- Page 2210.4
- 2220
- 2220.1
- 2410.4
- 2410.4 (cont. 1)
- 2410.4 (cont. 2)
- 2410.4 (cont. 3)
- 8020 (cont. 60)
- 10101
- 10110
- 10110 (cont. 1)
- 10110 (cont. 2)
- Quarterly Report Form
- SS-8 Forms

Reviser's note: Amendments to the *Washington State Hospital Commission's Accounting And Reporting Manual*, second edition, were filed with the code reviser on November 24, 1986, under Order and Resolution No. 86-05 (Statutory Authority: Chapter 70.39 RCW). The topics amended are as follows:

Quarterly Report

- volumes by payer source
- deductions from revenue related to charity care
- expense and revenue accounts
- budgeting forms and instructions for magnetic resonance imaging, air transportation, extracorporeal shock wave lithotripsy, and organ acquisition
- reporting forms, accounts, and instructions for deductions from revenue
- bad debt collection procedures
- amendment request procedures, forms and instructions

Appendices

- radiology relative value units
- standards for collection procedures
- magnetic resonance imaging relative value units
- nuclear medicine relative value units.