

**WAC 388-835-0425 Are start-up costs allowable costs?** DSHS allows all necessary and ordinary start-up costs in the administration and operations rate component. Start-up costs must be amortized over at least sixty consecutive months beginning with the month the first resident is admitted for care.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0425, filed 4/20/01, effective 5/21/01.]