

**WAC 98-14-090 Records of prearrangement trust funds.** Any cemetery authority maintaining a prearrangement trust fund shall maintain a current accounting system in accordance with generally accepted accounting principles. The system shall track sales, receipts and disbursements and include the following:

(1) An individual contract or agreement with each individual establishing a prearrangement trust agreement.

(2) A record of payments received and the amount due or paid to the prearrangement trust fund.

(3) Reconciliation of payments to and from the fund.

(4) All supporting bank and investment statements.

All records required to be maintained pursuant to this rule and Title 68 RCW, whether maintained manually or by computer, shall:

- Be retained and available for inspection for a period of seven years.

- Be understandable to the cemetery board examiner or other persons reasonably having cause to access them.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. WSR 07-11-088, § 98-14-090, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105. WSR 89-08-043 (Order PM 830), § 98-14-090, filed 3/31/89. Statutory Authority: RCW 68.05.100. WSR 83-02-063 (Order 106), § 98-14-090, filed 1/5/83.]