

FORM OF ORDER AND TRANSMITTAL BY BOARD, COMMISSION, OR COUNCIL

State of Washington

CEMETERY BOARD

(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. 106

(1) Be it resolved by the Washington State Cemetery Board

acting at Seattle, Washington

(place)

that it does adopt the annexed rules relating to:

- WAC 98-12-030 "GROSS SALES PRICE" DEFINED.
- WAC 98-12-040 RECORDS OF ENDOWMENT CARE FUNDS.
- WAC 98-14-080 DEVELOPMENT PLAN.
- WAC 98-14-090 RECORDS OF PREARRANGEMENT TRUST FUNDS.

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. WSR 82-23-049

filed with the code reviser on 11-15-82. These rules shall take effect:

thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).

at a later date, such date being _____.

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

We, _____, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is:

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.026¹ that "every agency shall incorporate the most specific, but in no case omit all, of the following language alternatives when adopting or amending rules" fill in statement (a), (b), or (c) as appropriate:

(a) This rule is promulgated pursuant to RCW 68.05.100 and is intended to administratively implement that statute.

(b) This rule is promulgated pursuant to RCW _____ which directs that the

(agency)

has authority to implement the provisions of

(name of act or RCW citation)

(c) This rule is promulgated under the general rule-making authority of the

(agency)

as authorized in RCW _____

(4) The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

(5) This order, after being first recorded in the order register of this governing body, is herewith transmitted to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

APPROVED AND ADOPTED DECEMBER 21, 19 82

JAN 5 1983

By [Signature]

B. David Daly

CHAIRMAN

Title

CODE REVISER'S OFFICE
WSR 83-02-063

NEW SECTION

WAC 98-12-030 "GROSS SALES PRICE" DEFINED. In determining "ten percent of the gross sales price" pursuant to RCW 68.40.010, gross sales price shall not include the endowment care fund portion. Endowment care shall be added to the gross sales price and separately identified as endowment care on any contract. For example: Grave gross sales price - \$100.00. Endowment care requirement - \$10.00. Total contract price - \$110.00.

NEW SECTION

WAC 98-12-040 RECORDS OF ENDOWMENT CARE FUNDS. Any cemetery authority maintaining an endowment care fund shall, at all times, maintain a current accounting system in accordance with generally accepted accounting standards and principles. The system shall include, but not be limited to, all the following:

(1) A general journal for journal entries: all original documents must be numbered with a reference number, check number, or contract number.

(2) An individual contract or agreement with each individual purchasing a right of interment with reference numbering.

(3) A sales register or journal showing the recording of all individual sales including date of sale, gross sales price of the interment right, consumer name, reference number to the original document, general ledger account number for postings, and amount payable to the endowment care fund.

(4) An individual account record which records the amount of the gross sales price of the right of interment, payments received and the amount due or paid to the endowment care fund.

(5) A check register or cash disbursements journal which shall show payments to the endowment care fund by date and amount, name and reference number, and check number. In addition, a file of cancelled checks and/or money order receipts shall be maintained.

(6) Schedules or documentation reconciling to and showing the detail of each payment to the endowment care fund including date of payment, individual customer name, account and reference number of original document.

(7) A cash receipts journal which shall show receipts from individual customers as well as receipts from the endowment care fund and their proper disbursements to the maintenance accounts.

(8) Records of maintenance expenses.

(9) Where the directors of the cemetery authority act as trustees for its endowment care fund, the records of the endowment care fund shall be kept as separate records (reconciled quarterly) and shall consist of, but not be limited to, the following:

(a) A general ledger with all accounts numbered.

(b) Minute book.

(c) A separate account designated as the endowment care fund account through which receipts to the fund, disbursements to the investments of the fund and disbursements to the cemetery authority are transmitted.

(d) A portfolio listing of all investments or cash holdings of the fund.

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 and shall be in such form as to be understandable to the cemetery board examiner or other persons reasonably having cause to access them.

NEW SECTION

WAC 98-14-080 DEVELOPMENT PLAN. Any cemetery authority selling undeveloped graves, unconstructed crypts or niches in accordance with chapter 68.46 RCW shall make available to the purchaser at the time the pre-arrangement contract is signed, a statement of estimated time schedule of the development or construction. Such schedules, or modifications of them, will also be submitted to the cemetery board annually with the financial reports required by RCW 68.46.090 and made available to holders of pre-arrangement contracts affected by such development or construction in the offices of the cemetery authority.

NEW SECTION

WAC 98-14-090 RECORDS OF PREARRANGEMENT TRUST FUNDS. Any cemetery authority maintaining a prearrangement trust fund shall, at all times, maintain a current accounting system in accordance with generally accepted accounting standards and principles. The system shall include, but not be limited to, all of the following:

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

(2) A sales register or journal showing the recording of all individual sales including date of sale, gross sales price, and detail of items sold.

(3) An individual account record which records the amount of the prearrangement agreement, all payments received, the amount due the prearrangement trust fund and the distribution of payments received to the prearrangement trust fund or the cemetery authority in accordance with the method then allowed by the cemetery authority's prearrangement license.

(4) A cash receipts journal which shall show each payment received from individual customers.

(5) Schedules or documentation reconciling to and showing detail of each payment to and withdrawal from the prearrangement trust fund including date of payment, individual customer name, and amounts.

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 and shall be in such form as to be understandable to the cemetery board examiner or other persons reasonably having cause to access them.