

Where do you find more information about Endowed Care Cemeteries?

Are you wondering
whether or not your
cemetery is endowed care or
non-endowed care?

Do you want to learn
more about a cemetery's
statutory guidelines?

Do you want to file
an inquiry or complaint?

For more information, contact:
Missouri Office of Endowed Care Cemeteries
P. O. Box 1335
Jefferson City, MO 65102
(573) 751-0849
WEBSITE:www.ecodev.state.mo.us/pr/

Violation of Sections 214.320, 214.330, 214.335, 214.340, 214.360 or 214.385 shall be a class D felony. Violations of any other provision of Section 214.270 or 214.410 shall be a class A misdemeanor.

MISSOURI OFFICE OF ENDOWED CARE CEMETERIES
P.O. Box 1335
JEFFERSON CITY, MISSOURI 65102

CONSUMER GUIDE

to Endowed Care Cemeteries



MISSOURI OFFICE OF ENDOWED CARE CEMETERIES
Division of Professional Registration
P.O. Box 1335
Jefferson City, Missouri 65102



Regulatory Functions

The Office:

- establishes the Rules for the qualifications and expectations of endowed care cemeteries;
- develops and enforces standards for endowed care cemeteries;
- establishes fees to cover the cost of administering the Endowed Care Cemetery Act;
- investigates complaints and;
- disciplines cemeteries found in violation of standards, Cemetery Rules, or the Endowed Care Cemetery Act.

What is an Endowed Care Cemetery?

Endowed Care Cemeteries:

- have filed an application for a license with the Office of Endowed Care Cemeteries;

- have an established endowed care trust fund or a segregated bank account;
- make minimum deposits into the trust fund at least semi-annually;
- maintain a fully staffed office in the county which the cemetery is located, or have an authorized agent residing in the county;
- have a sign on the premises to indicate the name, address, and telephone number of the authorized agent of the cemetery;
- file an annual report with the Office of Endowed Care Cemeteries disclosing required trust information;
- make books and records available for periodic audits by the Division of Professional Registration.

What are the Trust Requirements?

Formal Trust Fund Established:

- trustee must be a state or federally chartered financial institution authorized to exercise trust powers in Missouri;
- required deposits are to be made at least semiannually into the trust;

- the principal must remain intact with the trustee;
- income from the trust may be distributed to the cemetery for maintenance and upkeep of the cemetery grounds; and
- check with your tax advisor regarding information on trust calendar and fiscal year requirements.

Segregated Bank Account Established:

- requires the signature of the cemetery owner and either the administrator of the Office of Endowed Care Cemeteries, or a licensed attorney with escrow powers in this state for any distribution from the trust fund;
- account shall be insured by the FDIC or comparable deposit insurance and held in the state or federally chartered financial institution authorized to do business in Missouri and located in this state;
- the principal must remain intact; and
- income may be distributed to cemetery for maintenance and upkeep of the cemetery grounds.



What are the Reporting Requirements

All licensed endowed care cemeteries must file annually with the Office of Endowed Care Cemeteries a report disclosing trust fund information. This report must include the following:

- name and address of the trustee of the endowed care fund;
- ending balance of previous year's report;
- total earnings since previous report;
- total distribution to the cemetery operator since the previous report;
- current balance;
- a statement of all assets;
- total expenses, excluding distributions to cemetery operator, since previous report;
- a statement of the cemetery's total acreage and of its developed acreage.

The annual reports are to be filed with the Office of Endowed Care Cemeteries within ninety days of the trust's fiscal year end, and a copy is to be maintained in the cemetery office for at least seven years.

What is a Non-Endowed Care Cemetery?

Non-Endowed Care Cemeteries:

- have filed an application for a license with the Office of Endowed Care Cemeteries;
- do not follow any of the requirements for an endowed care cemetery;
- must post a sign on the premises indicating the cemetery is non-endowed; and
- must have printed or stamped on all correspondence, statements, advertising, material, deeds, contracts, etc. that the cemetery is nonendowed.