

**21 NCAC 07D .0107      EXCESS FUNDS**

If a cemetery collects Care and Maintenance Trust Funds in excess of the mandatory trust fund amount, the excess must be deposited into the trust fund by the last day of the following month. Excess funds may not be withdrawn from the trust fund or used to offset past or future deposits.

*History Note:      Authority G.S. 65-49; 65-64;  
                         Eff. May 3, 1993;  
                         Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 18,  
                         2018.*