

Minutes of Meeting
Louisiana Cemetery Board
May 16, 2014

The regular meeting of the Louisiana Cemetery Board was held May 16, 2014, at 3519 12th Street, (Louisiana Motor Vehicle Commission Building) Metairie, Louisiana, pursuant to notice. Chairman Melancon called the meeting to order at 9:05 A.M.

Present were: Gerald W. Melancon, Chairman
Marilyn Leufroy, Vice-Chairman
Shelly M. Holloway, Secretary/Treasurer
F. Anton Wilbert, Board Member
Stacey L. Patin, Board Member
Richard C. Briede, Board Member
Louise F. Saenz, At-Large Board Member
Lucy L. McCann, Director
Anna H. Aucoin, Assistant to the Director
Sharon C. Mize, Special Counsel to the Board
Ryan M. Seidemann, Assistant Attorney General

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Gary A. Moore, Argent Trust, Shreveport, Louisiana; Debbie Holmes, Argent Trust, Ruston, Louisiana; Jimmy Patin, Greenwood Memorial Gardens, Pineville, Louisiana; and L. Paul Raymond, Acme Mausoleum, New Orleans, Louisiana.

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Public Comment

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Since copies of the Minutes of Meeting held November 8, 2013, had been previously mailed to each Board Member, the Chairman asked if there was any discussion and/or amendments. Mr. Wilbert made a motion to approve the Minutes of the November 8, 2013 meeting as presented. The motion was seconded by Ms. Leufroy and unanimously approved.

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Report of Officers

The Director reviewed the Statement of Operations January through December 2013; Cash & Investments as of December 31, 2013; the Statement of Operations January through April 2014; Cash & Investments as of April 30, 2014; and Budget vs. Actual January through April 2014. After review and discussion, Ms. Leufroy made a motion to

accept the financial statements as presented. The motion was seconded by Ms. Patin and unanimously approved.

The Director reviewed the 2014 Proposed Budget Amendments. After review and discussion, Ms. Leufroy made a motion to accept the 2014 Proposed Budget Amendments as presented. The motion was seconded by Mr. Briede and unanimously approved.

The Director advised, the Board received notification from its bank, Capital One, of changes to banking service charges which took effect May 1, 2014. Further, the Director advised she had requested and received a comparison quote from Chase Bank, which handles the state's funds. The Director reviewed the fee schedules from both banks and advised that if the Board moved its account it would have to apply for approval from the Louisiana Cash Management Review Board. After discussion, it was the Board's recommendation to leave the funds at Capital One and have the Director provide a report at the next meeting regarding fees charged over a period of time in order to make an appropriate comparison and decision.

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Report of Director

Garden of Memories of Alexandria, Inc. d/b/a Garden of Memories of Alexandria, Alexandria, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is incomplete and reviewed the outstanding documentation needed to complete the application.

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Christensen Properties, L.L.C. d/b/a DeQuincy Memorial Park, DeQuincy, LA – Pending Application for Certificate of Authority for a change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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Highland Cemeteries, Inc. d/b/a Highland Cemeteries, Mansfield, LA - Pending Application for Certificate of Authority for a change in ownership. The Director advised the Application for Certificate of Authority is incomplete and reviewed the outstanding documentation needed to complete the application.

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Roselawn Memorial Gardens, Inc. d/b/a Roselawn Memorial Gardens, Calhoun, LA – Pending Application for Certificate of Authority for a change in ownership. The Director

advised the Application for Certificate of Authority is incomplete and reviewed the outstanding documentation needed to complete the application.

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Bethel United Methodist Church, Incorporated d/b/a Bethel United Methodist Church Cemetery, Pride, LA – Pending Application for Certificate of Authority. The Director advised the Application for Certificate of Authority is incomplete and reviewed the outstanding documentation needed to complete the application.

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Congregation of St. Michael’s Roman Catholic Church, Kleinwood, Louisiana d/b/a St. Michael Church Cemetery, Bordelonville, LA – Pending Application for Certificate of Authority changing from an Exempt status to a Non-Exempt status. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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St. Matthews Benevolent Association, Inc. d/b/a St. Matthews Cemetery, New Iberia, LA – Pending Application for Certificate of Authority changing from an Exempt status to a Non-Exempt. The Director advised the Application for Certificate of Authority is incomplete and reviewed the outstanding documentation needed to complete the application.

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Serenity Memorial, Inc. d/b/a/ Serenity Memorial Park, Opelousas, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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S.E. Cemeteries of Louisiana, L.L.C. d/b/a Mount Olivet Cemetery, New Orleans, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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S.E. Cemeteries of Louisiana, L.L.C. d/b/a St. Bernard Memorial Gardens, Chalmette, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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S.E. Cemeteries of Louisiana, L.L.C. d/b/a Metairie Cemetery, New Orleans, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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S.E. Cemeteries of Louisiana, L.L.C. d/b/a St. Vincent de Paul Cemetery, New Orleans, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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Lake Lawn Park, L.L.C. d/b/a Lake Lawn Park, New Orleans, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is substantially complete and has been sent to legal counsel, Sharon C. Mize, for review and approval.

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Kramer Development Company, Inc. d/b/a Alexandria Memorial Gardens, Alexandria, LA – Pending Application for Certificate of Authority for the change in ownership. The Director advised the Application for Certificate of Authority is incomplete and reviewed the outstanding documentation needed to complete the application.

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Gethsemane Church of God in Christ d/b/a Gethsemane Gardens Cemetery, Lafayette, LA – Failure to renew 2014 Certificate of Authority. The Director advised that the 2014 Renewal Application and regulatory fees had recently been received and the 2014 Certificate of Authority has been issued.

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Highland Cemeteries, Inc. d/b/a Highland Cemeteries, Mansfield, LA – Failure to renew 2014 Certificate of Authority. The Director advised that she had an e-mail from the owner, Mr. Higdon, who indicated he was overnighting the required documentation.

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Highland Park Cemetery, Inc. d/b/a Highland Park Cemetery, Sicily Island, LA – Failure to renew 2014 Certificate of Authority. The Director advised the cemetery had submitted renewal fees but had failed to forward the 2014 Renewal Application for Certificate of

Authority. The 2014 Certificate of Authority cannot be issued until the renewal application is received to determine if the fees submitted are accurate.

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Myrtle Memorial Cemetery, Inc. d/b/a Myrtle Memorial Cemetery, Winnsboro, LA – Failure to renew 2014 Certificate of Authority. The Director advised the 2014 Renewal Application for Certificate of Authority and regulator fees had been recently received, but the 2014 Certificate of Authority has not been issued because the cemetery still owes some late fees.

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Congregation of St. Anthony of Padua Roman Catholic Church of St. Landry Parish d/b/a St. Paul Cemetery, Eunice, LA – Request of waiver of 2014 late fee. After review of the information presented, Mr. Briede made a motion to grant the waiver. The motion was seconded by Ms. Patin and unanimously approved.

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Woodlawn Park Holdings, Inc. d/b/a Woodlawn Park Memorial Cemetery & Mausoleum, Bridge City, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Funds.

The Director reviewed the violations summary of the February 17, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; failure to submit completion notification on preconstruction project within 30 days of completion of the mausoleum; failure to timely submit 2012 Annual Report of Cemetery Merchandise and Services; failure to timely submit 2012 Report of Perpetual Care, Endowed Care Trust Fund Form; cemetery's trust system (HMIS) is not calculating perpetual care on the undiscounted price(s) of interment spaces; trust system is trusting both at-need and pre-need merchandise and services; and cemetery is not allocating income within the merchandise trust fund.

The Director advised that a response to the On-site Examination was received from Woodlawn Park Memorial Cemetery & Mausoleum this week and is under review. The response included proposed changes to their contracts; the Pre-construction Sales Project Completion Notification; the 2012 Report of Perpetual Care Endowed Care Trust Fund Form; and a status report on the other outstanding items.

The Director advised they would follow-up with the cemetery on all of the outstanding issues and report at the next meeting.

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At this time, Ms. Leufroy made a motion to take the Agenda out of order and move to New Business. The motion was seconded by Ms. Patin and unanimously approved.

Mr. Wilbert made a motion to add the interviews of attorneys to replace retiring Special Counsel to the Board, Sharon, C. Mize, to the agenda under New Business since the interviews did not take place on May 15, 2014, due to time restraints. The motion was seconded by Mr. Briede and a roll call vote was taken: Chairman Melancon – yea; Ms. Leufroy – yea; Ms. Patin – yea; Mr. Wilbert – yea; Ms. Saenz – yea; Mr. Briede – yea; Ms. Holloway – yea.

New Business

Ms. Mize introduced Jerry W. Sullivan of Leefe, Gibbs, Sullivan & Dupre', LLC. Metairie, Louisiana, but did not remain in the meeting during the interview. Mr. Sullivan provided the Board with a firm resume which also included his biography. Mr. Sullivan advised the firm is "AV Preeminent" rated and outlined his primary fields of practice. Mr. Sullivan advised he represents the Louisiana State Board of Practical Nurse Examiners, and is familiar with, among other things, administrative law, examinations and audits, state billing, and the limitations of state budgets. Mr. Sullivan stated they had the experience to provide the services needed without a significant learning curve. Mr. Sullivan answered questions for the Board Members, Director, and Assistant Attorney General. The Board thanked Mr. Sullivan for his presentation.

Ms. Mize introduced April Watson of Sessions, Fishman, Nathan & Israel, L.L.C., New Orleans, Louisiana, but did not remain in the meeting during the interview. Ms. Watson provided the Board with her resume and outlined her primary fields of practice. Ms. Watson advised she represents the Louisiana Department of Revenue and works in commercial litigation handling, among other things, trusts and real estate issues, and she is familiar with basic business accounting. Ms. Watson advised the firm has many resources to draw from to provide the services needed by the Board. Ms. Watson answered questions for Board Members and the Director. The Board thanked Ms. Watson for her presentation.

After review of the resumes and discussion, Mr. Briede made a motion the Board hire Mr. Jerry W. Sullivan of Leefe, Gibbs, Sullivan & Dupre', LLC. to fill the position of Special Counsel to the Board. The motion was seconded by Ms. Patin and unanimously approved.

Theo Dendinger, Jr. Memorial Cemetery d/b/a Theo Dendinger, Jr. Memorial Cemetery, Madisonville, LA – Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the violations summary of the February 19, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules.

The Director advised that a revised contract has been submitted for review. The review of all contracts for compliance with Section 909 of the rules are pending due to clarification needed from the Board regarding the new rule, which is on the Agenda for discussion.

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Hickory Memorial Gardens, Inc. d/b/a Hickory Memorial Gardens, Pearl River, LA – Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the violations summary of the February 19, 2014 On-site Examination, which provided the following: cemetery authority's corporation is "Not In Good Standing for failure to file Annual Report" with Secretary of State's Office; cemetery contracts were not in compliance with Section 909 of the rules; and failure to adequately protect ownership records, and maps and plats from destruction by fire.

The Director advised the cemetery had submitted a response and all violations have been resolved with the exception of the revised contract which is still under review.

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Acadia Resthaven Cemetery of Crowley, L.L.C. d/b/a Acadia Resthaven Cemetery, Crowley, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Funds.

The Director reviewed the violations summary of the March 10, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; contracts were not sequentially numbered and entered into a sales journal; and cemetery is not depositing 10% of the fair market vault (undiscounted price) of interment spaces sold.

The Director advised the cemetery had submitted a response and all violations have been resolved with the exception of the revised contract which is still under review.

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Mimosa Pines Garden of Memories, Inc. d/b/a Mimosa Pines Garden of Memories South, Sulphur, LA - Report regarding On-site Examination of Perpetual Care and Merchandise Trust Funds.

The Director reviewed the violations summary of the March 11, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with La. R.S. 8:502; annual Report of Cemetery Merchandise and Services is incomplete for failure to provide Inventory Log; and failure to make required deposit to merchandise trust fund on contract #6971.

The Director advised the cemetery had submitted a response which is currently under review.

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Mimosa Pines Garden of Memories, Inc. d/b/a Mimosa Pines Garden of Memories North, Sulphur, LA - Report regarding On-site Examination of Perpetual Care and Merchandise Trust Funds.

The Director reviewed the violations summary of the March 11, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with La. R.S. 8:502.

The Director advised the cemetery had submitted a response which is currently under review.

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Lake Charles Cemetery Association, LTD d/b/a Orange Grove & Graceland Cemeteries, Lake Charles, LA - Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the violations summary of the March 12, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; contracts were not sequentially numbered and entered into a sales journal; and failure to make required deposits (\$260.00) to the trust fund and make deposits in a timely manner.

The Director advised the cemetery has not submitted a response regarding the outstanding violations and a second notice would be sent to the cemetery.

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Christensen Properties, L.L.C. d/b/a DeQuincy Memorial Park, DeQuincy, LA - Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the violations summary of the March 12, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; contracts were not sequentially numbered and entered into a sales journal, and do not reflect the proper name of the cemetery authority; failure to sign 2012 and 2013 Report of Trustee and Report of Cemetery Authority forms; failure to file 2010, 2011, and 2012 Report of Perpetual Care, Endowed Care Trust Fund Forms; failure to make perpetual care trust fund deposits timely; failure to complete Application for Certificate of Authority within 30 days after the purchase of the cemetery.

The Director advised the cemetery has provided the delinquent reports and is working on the other outstanding issues. Regarding the delinquent deposits, the Director reviewed

the amounts owed, recent deposits, and a request by DeQuincy Memorial Park for an additional thirty (30) days to satisfy the remaining balance owed of \$460.00 on sales through 2013.

After review and discussion, Ms. Patin made a motion that all perpetual care deposits, including those due on 2014 sales of interment spaces, must be current pursuant to law within thirty (30) days. The motion was seconded by Ms. Leufroy and unanimously approved.

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Westlake Memorial Park, Inc. d/b/a Westlake Memorial Park, Westlake, LA - Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the violations summary of the March 12, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; contracts were not sequentially numbered and entered into a sales journal; failure to provide a written contract for the sale of merchandise and services; failure to adequately protect ownership records and maps and plats from destruction by fire; failure to file Annual Report of Cemetery Merchandise and Services and complete Inventory Log; failure to maintain adequate vault storage to cover all contracts shown on the Inventory Log.

The Director advised the cemetery has not submitted a response regarding the outstanding violations.

After review and discussion, Ms. Holloway made a motion that Westlake Memorial Park must bring all violations current, pursuant to law, within ninety (90) days and in the interim provide written status reports every thirty (30) days. Further, if all violations are not current within ninety (90) days the owner, Mr. Richard Hebert, must attend the November 14, 2014 Board Meeting. The motion was seconded by Mr. Briede and unanimously approved.

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Honaker Funeral Homes & Cemeteries, Inc. d/b/a Forest Lawn Cemetery, Slidell, LA - Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director reviewed the violations summary of the March 21, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; contracts were not sequentially numbered and entered into a sales journal; failure to maintain a complete Inventory Log.

The Director advised the cemetery has not submitted a response regarding the outstanding violations.

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Kramer Development Company, Inc. d/b/a Alexandria Memorial Gardens, Woodworth, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director reviewed the violations summary of the March 31, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; failure to provide amended maps and plats for the re-subdivision of the Garden of Resurrection; mausoleum ceiling needs repairs and paint; failure to provide accurate Inventory Log; failure to provide evidence of insurance on all storage including bronze and granite; failure to maintain adequate storage to cover all merchandise contracts in storage and required to be on the Inventory Log; failure to issue conveyance/deed on contract #8536; failure to deposit required amount (70%) into merchandise trust fund; failure to trust contract #8502; and failure to submit Application for Certificate of Authority to reflect change in ownership.

The Director advised that the Application for Certificate of Authority has been received along with an amended contract. After discussion, Mr. Briede made a motion that Alexandria Memorial Gardens must bring all violations current, pursuant to law, within ninety (90) days and in the interim provide written status reports every thirty (30) days. Further, if all violations are not current within ninety (90) days the owner, Mr. Phillip Kramer, must attend the November 14, 2014 Board Meeting. The motion was seconded by Ms. Holloway and unanimously approved.

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Forest Lawn Memorial Association, Inc. d/b/a Forest Lawn Memorial Park and Mausoleum, Ball, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director reviewed the violations summary of the April 1, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; cemetery contracts were not in compliance with La. R.S. 8:502; maintenance issues with roads, drainage ditches; and mausoleums; failure to deposit 10% of the fair market value (undiscounted prices) of interment spaces; failure to require within the cemetery's rules and regulations, the requirement of memorial care; and failure to respond to consumer complaints.

The Director advised the cemetery had recently submitted a response which has not been reviewed.

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Greenwood Memorial Park, L.L.C. d/b/a Greenwood Memorial Park, Pineville, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director reviewed the violations summary of the April 2, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; maintenance issues regarding removal of tree stumps; failure to maintain a complete Inventory Log; failure to maintain adequate storage to cover all merchandise contracts required to be on the Inventory Log; failure to deposit 70% of “Wilbert Continental” vault, which was a trust code error in the trust system; and failure to deposit contracts #8349 and #8411.

Ms. Patin advised that she hand delivered a package today with supporting documentation indicating all violations and exceptions noted in the On-site Examination have been corrected.

Alexandria Garden of Memories, Inc. d/b/a Alexandria Garden of Memories, Alexandria, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director reviewed the violations summary of the April 3, 2014 On-site Examination, which provided the following: cemetery authority’s corporation is “Inactive – Action by Secretary of State”; cemetery contracts were not in compliance with Section 909 of the rules; failure to provide a written contract on the sale of all interment rights and cemetery related merchandise and services; failure to sequentially number contracts and enter same into a sales journal numerically; mausoleum crypt fronts need to be reattached and mausoleum needs to be painted; failure to timely file 2012 Annual Report of Cemetery Merchandise and Services; failure to timely file 2012 Annual Report of Perpetual Care, Endowed Care Trust Fund Form; failure to maintain adequate accounting records of installment payments made on the sale of interment rights and the proportionate amounts due to the perpetual care trust fund on each payment; failure to make timely deposits to the perpetual care trust fund; failure to keep a detailed record of the amount of money deposited into the merchandise trust fund and to allocate, not less than annually, to each separate account its share of total income earned; failure to maintain adequate accounting records of the installment payments made on the sale of cemetery related merchandise and services and the proportionate amounts due the merchandise trust fund on each payment; failure to make timely deposits to the merchandise trust fund; and failure to complete Application for Certificate of Authority within 30 days after the change in ownership or control of the cemetery.

There was a discussion regarding the continuing issues with Alexandria Garden of Memories. It was suggested that if the problems are not resolved prior to the next meeting, the Attorney General’s Office consider digitizing the cemetery records for preservation purposes.

After review and discussion, Mr. Wilbert made a motion that Alexandria Garden of Memories must bring all violations current, pursuant to law, within ninety (90) days and in the interim provide written status reports every thirty (30) days. Further, if all

violations are not current within ninety (90) days the owner, Mr. James Claiborne, and his office personnel must attend the November 14, 2014 Board Meeting. The motion was seconded by Ms. Leufroy and unanimously approved.

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The meeting was adjourned at 12:10 P.M. for lunch.

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Forest Lawn Memorial Cemetery, Inc. d/b/a Forest Lawn Memorial Cemetery, Leesville, LA – Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the violations summary of the April 4, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; failure to provide written contract on the sale of all interment rights and cemetery related merchandise services; and failure to sequentially number contracts and enter same into a sales journal numerically.

The Director advised the cemetery had recently submitted a response which has not been reviewed.

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Rose Lawn Development Association, Inc. d/b/a Roselawn Memorial Park, Baton Rouge, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director reviewed the violations summary of the April 21, 2014 On-site Examination, which provided the following: cemetery contracts were not in compliance with Section 909 of the rules; failure to provide written contract on the sale of all cemetery related merchandise services; failure to sequentially number contracts and enter same into a sales journal numerically; and maintenance issues regarding back wall of the old mausoleum and sidewalks in the rear of the old mausoleum.

The Director advised the cemetery has not submitted a response regarding the outstanding violations.

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The Director reviewed the Applications for Pre-Construction Sales Projects received since the last meeting.

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The Board requested the Director report at the next meeting all complaints which have not been responded to within thirty (30) days, as required under the new rules.

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Status Report regarding 2013 Request for Information on Exempt Certificate of Authority to determine if exemption previously granted should be continued.

The Director reported that 1103 Requests for Information were sent out. Responses have not been received from approximately 248 cemeteries. The second notice provided that that if a response was not received by September 30, 2013 the cemetery would be removed from our list of registered cemeteries. After discussion, the Board recommended that the cemeteries that have not responded should be removed from the Board's website, and to place a notice on the website that if the cemetery is not listed to contact the Board.

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Status Report regarding 2014 Legislative Session

The Director gave a status report regarding HB 448 and HB 771 which have passed both the House and Senate and amend the provisions of Title 8. The Director also advised that the SUNSET LAW (SB 288) which re-creates entities within the office of the governor through June 30, 2018, including the Louisiana Cemetery Board, had passed both the House and Senate. Additionally, the Director gave a report on HB 449 and HB 466 regarding proposed changes to Title 8; and other legislation affecting the Board.

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Discussion regarding LAC 46:XIII, Section 909.

The Director advised that clarification was needed regarding Rule 909 and whether or not the contract and conveyance or deed can be combined into one document when a cemetery does not sell any cemetery related merchandise or services. After discussion it was determined that a combined sales contract and conveyance is allowed on cash sales of interment spaces only, if the document language complies with the provisions of the law and Rule 909.

The Director also requested clarification regarding Rule 909 requirements to state the clear terms for cancellation of the agreement and the damages for cancellation if any. The Director asked if the rule addressing the cancellation by the cemetery or the consumer. There was a discussion regarding the three day cancellation period for sales made in someone home. After discussion, it was determined that the cancellation referred to by the rule is for non-payment by the consumer.

The Director requested clarification regarding Rule 909 requirement to provide the location of the interment space. The Director asked if the exact space had to be designated or could a cemetery sell a generic interment space in a particular garden and the exact space within that garden be assigned at the time of death. After discussion, it was determined the cemetery must assign a space at the time of sale and the exact location of the interment space must be listed on the contract.

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2015 Legislation regarding increase in fees prescribed by Title 8.

The Director reviewed areas of Title 8 relative to licensing and regulatory fees collected by the Board. There was a discussion regarding each of the fees collected by the Board versus the services provided by the Board, including the work involved with the registration of exempt cemeteries, and the review and reconciliation of trust fund reports. After discussion, Mr. Briede agreed to meet with the Director to review possible areas of the law which could be amended to generate additional revenue and report at the next meeting.

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The Director advised the following re-appointments had been received: Mr. Melancon, representing Public Service Commission District #2; Mr. Wilbert representing Public Service Commission District #3; and Ms. Saenz, At-Large.

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North American Death Care Regulators Association (DCRA) Conference – Arkansas. After discussion, Ms. Saenz made a motion to approve travel for the Director and the Assistant Attorney General, Ryan M. Seidemann, to attend the DCRA Conference. The motion was seconded by Ms. Patin and unanimously approved.

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Tri-State Cemetery Conference - July 27-30, 2014 – Biloxi, Mississippi. After discussion, Mr. Briede made a motion to approve travel for the Director to attend the Tri-State Cemetery Conference. The motion was seconded by Ms. Patin and unanimously approved.

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Contract for Special Counsel to the Board. Ms. Patin made a motion to approve a legal contract from June 1, 2014 through December 31, 2014 for the new Special Counsel to the Board, Jerry Sullivan. The motion was seconded by Ms. Leufroy and unanimously approved.

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Louisiana Department of Revenue – Louisiana Income Tax Refund Garnishment Program.

After review of the information provided by the Louisiana Department of Revenue and discussion, Ms. Saenz made a motion that the Board participate in the Louisiana Income Tax Garnishment Program and authorize the Director to complete the necessary paperwork. The motion was seconded by Mr. Briede and unanimously approved.

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Ratification of Certificates of Authority issued

The Chairman asked for a motion to ratify the licenses issued since the last Board Meeting. Ms. Holloway made a motion to ratify the 2013 Non-Exempt (New/Transfers) #13-521; 2014 Non-Exempt (Renewals) #14-001 - #14-516; 2014 Cemetery Sales Organizations (Renewals) #CSO-14-01 - #CSO-14-05 and #CMO-14-07; 2014 Cemetery Sales Organizations (New) #CSO-14-06; 2014 Cemetery Management Organizations (Renewals) #CMO-14-01 - #CMO-14-06; and Exempts (New) #1335E - #1342E. The motion was seconded by Ms. Leufroy and unanimously approved.

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On-site Examinations performed since last Board Meeting

The Director stated (19) Perpetual Care and (10) Merchandise examinations have been performed since the last Board Meeting.

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Old Business

Forest Park East Associates, Inc. d/b/a Forest Park Cemetery, Shreveport, LA & Forest Park West Associates, Inc. d/b/a Forest Park West Cemetery, Shreveport, LA – Status Report regarding Consent Agreement, maintenance issues.

The Director advised the perpetual care and merchandise trust fund deposits for these cemeteries appear current. Further, the Director reviewed the 4th quarter 2013 and 1st quarter 2014 maintenance reports received from Forest Park. After review and discussion the Board requested the Director to continue to monitor this matter, and report at the next meeting.

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Evangeline Memorial Park Incorporated d/b/a Evangeline Memorial Park, Ville Platte, LA – Status Report regarding Order issued in Administrative hearing #2010-001, and 2013 On-site Examination of Perpetual Care Trust Fund.

The Director reported Evangeline Memorial Park has provided numerous e-mails with photographs and other information this week, but the information has not been completely reviewed to determine what progress, if any, has been made on the delinquent vault and granite inventory. The Director indicated once the information is reviewed, she will provide Evangeline Memorial Park with a detailed list of the remaining outstanding issues.

The Board requested the Director to continue to monitor this matter, and report at the next meeting.

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Bellevue Memorial Park, Inc. d/b/a Bellevue Memorial Park, Opelousas, LA – Status Report regarding On-site Examination of Perpetual Care and Merchandise Trust Funds.

Bellevue Memorial Park, Inc. d/b/a Holy Sepulcher Mausoleum, Opelousas, LA – Status Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reviewed the response received from Bellevue Memorial Park addressing the outstanding issues relating to the On-site Examinations, a copy of which was before each Board Members. All of the outstanding items have been corrected with the exception of the storage issues. Regarding bronze storage, the cemetery is in the process of installing all previously stored bronze memorials.

Regarding vault storage, the cemetery has approximately (20) contracts in storage at the cemetery, which they would like to convert to trusting. After review of the information provided and the rules, Ms. Leufroy made a motion that pursuant to the rule, to convert the vault storage to trusting, the cemetery will have to trust 70% of the current price (\$600) or 125% of wholesale cost (\$420) whichever is greater for each vault. The motion was seconded by Ms. Patin and unanimously approved.

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Bellevue Memorial Park, Inc. d/b/a Bellevue Memorial Park, Opelousas, LA – Perpetual Care Trust Fund.

The Director gave a status report regarding the over distribution and invasion of principal within the perpetual care trust fund totaling \$19,705.30. The cemetery previously agreed to cease taking income distributions until the principal of the trust has been reimbursed. Based on information received, the Director reported the accumulated undistributed income within the trust is approximately \$15,148.30.

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Restlawn Park Cemetery, Inc. d/b/a Restlawn Park Cemetery, Avondale, LA – Status Report regarding On-site Examination of Perpetual Care and Merchandise Trust Fund.

The Director advised she talked with the owner, Larry Chedotal, Jr., this week and the Application for Certificate of Authority to reflect the change in stock ownership would be submitted in the near future, all other outstanding issues relating to the On-site Examination are substantially complete.

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Parklawn Memorial Management, LLC d/b/a Parklawn Memorial Gardens, Hammond, LA – Status Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director reported all outstanding issues relating the On-site Examination have been resolved.

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Pythian Cemetery Association d/b/a Pythian Cemetery, Bunkie, LA – Perpetual Care Trust Fund.

The Director advised all issues have been resolved, with the exception of the new trust agreement, which is in the process of being signed by the trustee, Capital One, N.A.

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Lawrence Serenity Sanctum, Inc. d/b/a Lawrence Serenity Sanctum, Natchitoches, LA – Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director advised, due to time restraints, she has not had the opportunity to follow-up with Lawrence Serenity Sanctum regarding the outstanding issues relating to their On-site Examination.

There was a discussion regarding obtaining copies of the cemetery records and copying them for historic purposes. After discussion, the Director advised they would follow-up with the cemetery on all of the outstanding issues and report at the next meeting.

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Fern Park Cemetery, Inc. d/b/a Fern Park Cemetery, Natchitoches, LA – Report regarding On-site Examination of Perpetual Care Trust Fund.

The Director advised that she talked with the owner of the cemetery, Mrs. Bailey, this week, and she is in the process of updating the interment records of the cemetery to comply with the provisions of Title 8.

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George Washington Carver Memorial Park, Inc. d/b/a George Washington Carver Memorial Park, Ruston, LA – Report regarding On-site Examination of Perpetual Care and Merchandise Trust Funds.

The Director advised, George Washington Carver Memorial Park has not responded to the outstanding issues relating to their On-site Examination and a second notice has been sent to the cemetery.

After review and discussion, Mr. Briede made a motion that George Washington Carver Memorial Park must bring all violations current, pursuant to law, within ninety (90) days and in the interim provide written status reports every thirty (30) days. Further, if all violations are not current within ninety (90) days the owner, Mr. James Thornburg, must attend the November 14, 2014 Board Meeting. The motion was seconded by Ms. Patin and unanimously approved.

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Azalea Rest, Inc. d/b/a Azalea Rest Cemetery, Zachary, LA – Perpetual Care Trust Fund.

The Director reported the Mr. and Mrs. Annison executed a new trust agreement and transferred their grandfathered perpetual care trust fund to an institutional trustee, Argent Trust. The Director advised she would work with Mr. and Mrs. Annison on a closing report for the grandfathered perpetual care trust.

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Discussion regarding possible casket sales by cemeteries.

After discussion, the Chairman advised he would contact the St. Board of Embalmers and Funeral Directors regarding this matter and report back to the Board.

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Executive Session

Ms. Leufroy made a motion to go into Executive Session to discuss litigation, and current investigations. The motion was seconded by Mr. Briede and a roll call vote was taken: Chairman Melancon – yea; Ms. Leufroy – yea; Ms. Patin – yea; Mr. Wilbert – yea; Ms. Saenz – yea; Mr. Briede – yea; Ms. Holloway – yea.

Ms. Holloway made a motion to come out of Executive Session. The motion was seconded by Mr. Briede and a roll call vote was taken: Chairman Melancon – yea; Ms. Leufroy – yea; Ms. Patin – yea; Mr. Wilbert – yea; Ms. Saenz – yea; Mr. Briede – yea; Ms. Holloway – yea.

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Ms. Leufroy made a motion to reopen New Business and Oak Lane Memorial Park, L.L.C. to the Agenda. The motion was seconded by Mr. Briede and a roll call vote was taken: Chairman Melancon – yea; Ms. Leufroy – yea; Ms. Patin – yea; Mr. Wilbert – yea; Ms. Saenz – yea; Mr. Briede – yea; Ms. Holloway – yea.

New Business

Oak Lane Memorial Park, L.L.C., Prairieville, LA.

Assistant Attorney General, Ryan Seidemann, advised the Board that based on the Board’s findings at the Administrative Hearing held May 15, 2014, and assuming there is no appeal and the appeal period has run, or in the event we prevail on an appeal, under Title 8 the cemetery is now situated for the Attorney General in his sole capacity and discretion to decide whether or not to institute a receivership. Based on the findings, it will be recommended to the Attorney General that a receivership be instituted.

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Since there was no further business, Ms. Saenz made a motion to adjourn at 4:05 P.M. The motion was seconded by Mr. Wilbert and unanimously approved.

Shelly M. Holloway, Secretary/Treasurer

Attested To:

Gerald W. Melancon, Chairman