

MINUTES OF MEETING
LOUISIANA CEMETERY BOARD

The Regular Meeting of the Louisiana Cemetery Board was held on November 22, 2024, at 3445 North Causeway Blvd., Suite 509, Metairie, Louisiana pursuant to Notice.

Chairman Melancon called the meeting to order at 9:00 a.m.

Present were:

Gerald W. Melancon, Chairman
Marilyn Leufroy, Vice Chairman
Michele M. (Shelly) Holloway, Secretary/Treasurer
Stacey Patin, Board Member
F. Anton Wilbert, Board Member
Sherri Peppo, Board Member
Jerry W. Sullivan, Director
Conlee S. Whitely, Special Counsel to the Board
Lucy M. McCann, Consultant to the Board
David Peterson, JD, Louisiana Department of Justice
Matthew Greene, JD, Louisiana Department of Justice
Caitlyn Arbo, Assistant Director

Also present at the meeting:

Jimmy Patin, Greenwood Memorial Park, Pineville, Louisiana
Debbie Holmes, Argent Trust, Ruston, Louisiana
James Claiborne, Garden of Memories of Alexandria, Alexandria, Louisiana
Alice Claiborne, Garden of Memories of Alexandria, Alexandria, Louisiana
Dalton Babineaux, Memorial Park of New Iberia, New Iberia, Louisiana
Esther Bateman, Service Corporation International
Melaine Massey, Roselawn Memorial Park, Calhoun, Louisiana
Richard Massey, Roselawn Memorial Park, Calhoun, Louisiana
Jeremy Micklin, Willa Gardens, Walker, Louisiana
Dylan Weather, Willa Gardens, Walker, Louisiana

Absent:

Carroll W. Suggs, At Large Board Member

Public Comment

None.

Approval of the Minutes

The minutes were reviewed by the Board and Ms. Peppo made a motion to approve the May 17, 2024 Board Meeting Minutes as presented. The motion was seconded by Ms. Leufroy and unanimously approved by the Board.

Thereafter and in light of the numerous attendees at the hearing, Ms. Leufroy moved that several items be taken out of order with regard to those issues in which members of the public were present so as to allow the board meeting to continue in the most expeditious manner possible. The motion was seconded by Mr. Wilbert and unanimously approved.

Topic # 8 Roselawn Memorial Gardens, Inc. d/b/a Roselawn Memorial Gardens – Calhoun, Louisiana

Docket No. 2024-006-I, Roselawn Memorial Gardens, Inc.

The first matter presented to the Board for its consideration out of order was set forth in **Topic #8** of the Agenda, more particularly Case No. 2024-006-I, Roselawn Memorial Gardens, Inc.

Melaine Massey and Richard Massey appeared on behalf of Roselawn Memorial Gardens, Inc. The matter arises following a preliminary review by the Investigative Committee in Case No. 2024-006-I. The facts presented for the Board's consideration as presented by Mrs. Taylor, Audit and Investigation, revealed that the cemetery had made no deposits in its perpetual care trust fund for the year 2023 or any of 2024, despite sales of cemetery plots, and had made no deposits in the Merchandise Trust to Argent Bank as Trustee for 2023 and 2024. The perpetual care deposits outstanding for 2023 were \$10,838.13, and \$7,542.46, for the period of 2024 through October, 2024. The outstanding merchandise trust deposits for 2023 was \$16,303.80, and \$1,072.53, for the period of 2024, through October, 2024. It is noted that the numbers for the 2024 deposits have not been verified.

After briefly hearing from the Respondent, namely Melanie Massey, the Board offered that a Consent Order would be permitted allowing all outstanding trust fund payments to be made over a period of twenty-four (24) months and that all deposits for 2024 that have not been made be made immediately. This was to be done through the additional deposits of ten (10%) percent, over and above the standard ten (10%) percent from the sale of all plots subject to perpetual care, into the Perpetual Care Trust from all sales until the trust funds are fully funded, but in no event more than twenty-four (24) months or no later than November 30, 2026. Payment of all Merchandise Trust funds are due over twenty-four (24) months and the Respondent is obligated to make all current deposits timely when due. Any payments from the merchandise trust will further offset deposits due. Finally, the Respondent is to send a monthly report on all deposit due to both the Perpetual Care Trust Fund and Merchandise Trust Fund. This was agreed upon by Ms. Massey on behalf of Roselawn and unanimously approved by the Board, subject to a written consent

agreement. The Board reserved the right to assess fines until the next board meeting in May of 2025.

Topic # 9 Docket No. 2024-005-I Faith Memorial Park Cemetery Association, Inc. d/b/a Faith Memorial Park Cemetery – Delhi, Louisiana Management, LLC,

The Board received notice from Mr. Pippin, President of Faith Memorial Park, that he had resigned his role with the cemetery authority as of October 31, 2024, and that he was unaware whether anyone else would be attending the Board Meeting.

After reviewing evidence that notice was received, Ms. Leufroy moved that the matter be set for a full hearing in May as to all outstanding matters with regard to the failure to maintain records in accordance with law. The motion was seconded by Mr. Wilbert and unanimously approved by the Board. The Chairman directed staff to issue subpoenas to Cox Funeral Home to secure any records regarding burials at the cemetery, as well as to provide notice to all Board Members of Faith Memorial Park Cemetery Association, Inc. immediately.

Topic # 10 Docket No. 2024-007-I Garden of Memories of Alexandria, Alexandria, Louisiana

This matter arises pursuant to Case No. 2024-007-I. James Claiborne and Alice Claiborne appeared on behalf of the Respondent, Garden of Memories of Alexandria.

The matter arises following a preliminary review by the Investigative Committee in Case No. 2024-007-I. The facts presented for the Board's consideration as presented by Mrs. Taylor, Audit and Investigation, revealed that the cemetery had failed to file Perpetual Care Trust reports for the periods ending December 31, 2021, December 31, 2022, and December 31, 2023, (until immediately prior to the Board meeting) and made no deposits in its perpetual care trust funds for the periods, despite sales of cemetery plots, which deposits if made, total \$9,115.00 for 2021, \$7919.000 for 2022, and \$6,955 for 2023, making a total outstanding of \$23,989.00. Further, the Respondent had failed to file annual Merchandise and Services Trust reports for the years ending December 31, 2021, December 31, 2022, and December 31, 2023, nor made any deposits to the Merchandise Trust held by Argent Bank as Trustee for 2023 and 2024. Thus, the Board is unable to reconcile the accounts and determine what amounts were outstanding to both the Perpetual Care Trust and the Merchandise and Services Trust. It is noted that the Respondent has been found to be in violation of these same requirements on three prior occasions in the past, which have resulted in the execution of previous Consent Agreements.

After briefly hearing from the Respondent, namely James Claiborne, the Board offered that a Consent Order would be permitted requiring that all reports outstanding be filed immediately, and allowing all outstanding trust fund payments to be made over a period of eighteen (18) months and that all deposits for 2024 that have not been made be made immediately. This is to be accomplished through the additional deposits of fifteen (15%) percent over and above the standard ten (10%)

present due from the sale of all plots subject to perpetual care, in the Perpetual Care Trust from all sales until the trust funds are fully funded, and that all funds that are due to Respondent from the Merchandise and Services Trust at any time prior the completion of the restoration of the Perpetual Care Trust, be transferred to the Perpetual Care Trust until the Perpetual Care Trust is fully funded. All payments due as a result of this Consent Agreement must be paid in full no later than eighteen (18) months or May 31, 2026. Further, the Respondent is obligated to make all current deposits timely when due. This was agreed upon by Mr. Claiborne on behalf of Respondent, and unanimously approved by the Board, subject to a written consent agreement. The Board reserved the right to assess fines until the next board meeting in May of 2025.

Topic # 11 Docket No. 2024-008-I Memorial Park Cemetery, Inc. d/b/a Memorial Park Cemetery – New Iberia, Louisiana

This matter arises out of Case No. 2024-008-I, wherein it was determined that the Respondent had failed to file annual Perpetual Care or Endowed Care Trust Fund reports for the periods ending December 31, 2021, December 31, 2022, and December 31, 2023. However, payments to the Trust funds as required were made. In light of the receipt of all reports and the payment of all payments due, it was moved by Mr. Wilbert and seconded by Ms. Leufroy that the matter be dismissed. After discussion, the Board voted unanimously to dismiss the matter.

Topic # 15 SCI Request for Withdrawal of Merchandise Funds incorrectly deposited in Trust

Service Corporation International (“SCI”) appeared through its Trust Officer, Esther Bateman, seeking a refund of overpayment to the Merchandise Trust. Ms. Bateman requested that the cemetery authorities be permitted to withdraw the following amounts from the Cemetery Merchandise and Services Trust from ClearPoint Federal Bank & Trust:

Cemetery	Bank Account	Total
Metairie Cemetery Association	42-063-01-4	\$129,121.10
St. Bernard Memorial Gardens	42-0266-01-7	\$ 11,402.11

Ms. Bateman indicated to the Board that the funds represent proceeds from the sale of mausoleum spaces or private mausoleums that were deposited in error into the cemetery Merchandise Trust account due to a computer system set-up error. Following Ms. Bateman’s explanation as to why the payments were incorrectly deposited, and pursuant to LAC 46:1705(D), Ms. Holloway moved that the request for the return of the overpayment in the Merchandise Trust be approved, which motion was seconded by Ms. Patin, and unanimously approved.

AND NOW, returning to the agenda in order as follows:

Reports of Officers

The Director reviewed the Statement of Operations for the year ending October 31, 2024, Statement of Operations from January through October 31, 2024, including cash and investments as of October 31, 2024, and Budget vs. Actual for January through October of 2024. After review and discussion, a motion was made by Ms. Leufroy to approve the Financial Statements as presented, including the 2024 Amended Budget. The motion was seconded by Ms. Peppo and unanimously approved.

The Director presented the proposed 2025 Budget for review by the Board. After discussion of the Budget and noting that no increase in fees would be necessary for the 2025 calendar year, especially in light of Exempt Renewals that would be received during the 2025 budget period, but that a fee increase would be necessary with Board approval beginning in 2026, to \$15.00 per interment, entombment, inurement, or scattering. After discussion regarding the need for a fee increase beginning in 2026, Ms. Leufroy moved to approve the 2025 Budget and proposed fee increase for 2026, which motion was seconded by Ms. Peppo, and unanimously approved by the Board.

Report of Director

The Director reported on matters being handled by staff and not requiring action of the Board at this time.

Approval of Application for Pre-Construction Sales Projects

The Director reviewed the Application for Pre-Construction Sales Projects received by the Board since the May 2024 Board Meeting. After review and discussion, Ms. Leufroy made a motion to approve the following Applications for Pre-Construction Sales Projects received by the Board since the last meeting, which motion was seconded by Mr. Wilbert and unanimously approved:

- a) 2024-099-A The Congregation of Saint Basil Roman Catholic Church d/b/a St. Basil Church Cemetery - Judice, Louisiana
- b) 2024-100-A Congregation St. John Berchmans Roman Catholic Church of the Parish of St. Landry d/b/a St. John Berchmans Cemetery - Cankton, Louisiana
- c) 2024-077- A St. John the Baptist Catholic Church, Edgard, Louisiana d/b/a St. John the Baptist Cemetery - Edgard, Louisiana
- d) 2024-076-A City of Morgan d/b/a Morgan City Cemetery-Morgan City, Louisiana
- e) 2024-055-A Church of Ascension of Our Lord d/b/a Ascension Catholic Cemetery - Donaldsonville, Louisiana
- f) 2024-121-A The Congregation of Saint Alphonsus Roman Catholic Church d/b/a St. Alphonsus Cemetery of Maurice, LA- Maurice, Louisiana

- g) 2024-122-A The Congregation of Our Lady of Perpetual Help, Roman Catholic Church d/b/a Leroy Catholic Cemetery-Maurice, Louisiana

Approval of Certificates of Authority for both Non-Exempt and Exempt Cemetery Authorities.

The Chairman asked for a motion to approve the issuance of the following licenses, which Applications have been completed since the last Board Meeting, to which Ms. Leufroy made a motion which was seconded by Mr. Wilbert and unanimously approved.

2024 Non-Exempt (New):

- a) 2022-083-A Saint Joseph Abbey and Seminary College d/b/a Our Lady Queen of Peace Cemetery - Covington, Louisiana
- b) 2023-023-A Congregation of Saint Edwards Roman Catholic Church of the Parish of Madison d/b/a St. Edward Catholic Mausoleum Eternal Hope Cemetery - Tallulah, Louisiana
- c) 2024-007-A Mount Olive Missionary Baptist Church of Batchelor, LA d/b/a Mount Olive Missionary Baptist Church of Batchelor, La - Batchelor, Louisiana
- d) 2024-038-A Forbing Union Cemetery Association d/b/a Forbing Union - Shreveport, Louisiana
- e) 2024-039-A Fellowship Missionary Baptist Church d/b/a Fellowship Missionary Baptist Church - Simsboro, Louisiana
- f) 2024-043-A Union Baptist Church of Brusly, La d/b/a Union Baptist Church Cemetery - Brusly, Louisiana
- g) 2024-047-A Mt. Zion Baptist Church of Lacour, Louisiana d/b/a Mt. Zion Baptist Church of Lacour, Louisiana - Lacour, Louisiana
- h) 2024-071-A Macedonia Baptist Church d/b/a Macedonia Baptist Church Cemetery - Franklin, Louisiana
- i) 2024-072-A City of West Monroe, Louisiana d/b/a Hasley Cemetery - West Monroe, Louisiana
- j) 2024-084-A Rest Place Memorial Garden, LLC d/b/a Rest Place Memorial Garden-Baton Rouge, Louisiana
- k) 2024-095-A Pride and Hope Ministry Family Support Services d/b/a Pride and Hope Ministry - Angie, Louisiana) 2024-120-A Willa Gardens Management, LLC d/b/a Willa Gardens Memorial Park – Walker, Louisiana

Exempts (New):

- a) 2024-052-A Ferriday Cemetery d/b/a Ferriday Cemetery - Ferriday, Louisiana
- b) 2024-056-A Acy's Creek Missionary Baptist Church d/b/a Acy's Creek Baptist Church Cemetery - Franklinton, Louisiana

- c) 2024-059-A Eddie Wayne Stewart d/b/a Stewart Cemetery- Holden, Louisiana
- d) 2024-063-A Brittany Maria Pias d/b/a Pias Family Cemetery - Evergreen, Louisiana
- e) 2024-065-A The Congregation of St. Joseph's Roman Catholic Cathedral, Thibodaux, Louisiana d/b/a St. Joseph's Roman Catholic Cathedral Cemetery - Thibodaux, Louisiana
- f) 2024-070-A Jimmy Louis Cloud d/b/a Cloud Family Cemetery - Oberlin, Louisiana
- g) 2024-073-A Theresa McGee d/b/a Aguillard/McGee - Oberlin, Louisiana
- h) 2024-079-A David Charles Jubin Sr and Rhonda Coats Jubin d/b/a Jubin Cemetery - Springfield, Louisiana
- i) 2024-089-A Calvary Baptist Church of Gardner d/b/a Calvary Baptist Church of Gardner Cemetery-Gardner, Louisiana
- j) 2024-091-A Crossway Family Worship Center d/b/a Crossway Cemetery - Jonesville, Louisiana
- k) 2024-092-A City of Crowley d/b/a South Crowley Cemetery - Crowley, Louisiana
- l) 2024-101-A Stephen and Alexis Darbonne (Le Bon Marais LLC) d/b/a Saint Francois du Marais - Beaux Bridge, Louisiana
- m) 2024-107-A Community of Jesus Crucified Priest, Brother, and Sister Servants d/b/a St. Jerome Mausoleum - St. Martinville, Louisiana
- n) 2024-112-A Sundra Steinhauer d/b/a North 40 Cemetery- Folsom, Louisiana
- o) 2024-108-A Carol J. Waggoner d/b/a God's Rest- Downs ville, Louisiana
- p) 2024-050-A First Baptist Church of Krotz Springs, Inc.
- q) 2024-093-A Patricia Ann Bell d/b/a The Bell Cemetery-Leesville, Louisiana
- r) 2024-119-A Jesse and Aziaa Schmidt d/b/a Schmidt Family Cemetery-Deridder, Louisiana
- s) 2024-111-A Cross of Christ Church d/b/a Cross of Christ Church-Chatham, Louisiana
- t) 2024-090-A Springhill C.M.E. Church d/b/a Springhill CME Church Memorial Garden Cemetery- Ringgold, Louisiana

Consideration of Amendment to Agenda for Consideration of Application Number 2024-123-A

Ms. Holloway moved to amend the agenda to include the consideration of an Exempt Application of a Family Burial Ground received late Application Number 2024-123-A, Casey Lane Fuller and Jessica Nichole Strother Fuller, d/b/a Kayson's Gardens-Glenmora, Louisiana. The Motion was seconded by Ms. Leufroy, which motion was unanimously approved by the Board. Thereafter the application for Exempt Application for Family Burial Ground, filed by Casey Lane Fuller and Jessica Nichole Strother Fuller, d/b/a Kayson's Gardens-Glenmora, Louisiana, was considered and a motion was made by Ms. Holloway to approve the application, seconded by Ms. Patin, and unanimously approved.

Consideration of Application to Convert to Total Return

On Topic #6, the Board reviewed the Applications for Approval of the Total Return Trust Method submitted by Gentilly Land Company, Inc., d/b/a Rest Haven Memorial Park, regarding the calculation and payment of trust funds payable annually to a cemetery:

After review of the application, and following Mr. Sullivan's review of the requirements of La. Rev. Stat. Ann. §8:454.1, Mr., Sullivan noted to the Board that all materials had been received and approved by staff subject to Board authorization. Ms. Patin moved to grant the application, which motion was seconded by Ms. Suggs and the motion was unanimously approved by the Board.

Reports of Committees

Administrative Committee

There were no reports from the Administrative Committee.

Examination & Inspection Committee

The Examination and Inspection Committee reviewed a total of 35 reports that represent a statistically significant sample size of the examinations performed and have approved the reports as presented. A motion was made by Ms. Peppo, and seconded by Ms. Patin to approve the committee report, which motion was unanimously approved.

Old Business

a) Statewide Cemetery Response Task Force Report – Hurricanes Laura, Delta, and Ida

Mr. Sullivan and Mr. Peterson provided an update as to the state of reinterments as a result of the catastrophic storms. There remain eighteen unidentified individuals from Jefferson Parish (Lafitte area) that need to be buried but there is no public or identified private cemetery to bury them in. Moreover, there are thirty-three individuals from Plaquemine Parish, Ironton Cemetery, that need to be reinterred. There are issues with four of those individuals, which are identified and which were originally to be moved to a different cemetery, but they have not been moved or reinterred to date. Thus, there remains twenty-nine who just need to be placed in the unidentified section of the Ironton Cemetery, but the work has not been completed to date.

New Business

a) Review of Proposed Amended Policies and Procedures – Section 2: Financial (Topic #12)

The Director noted that Section 2 of the Policies and Procedures needed to be amended to reflect the current counsel representing the board and to make amendments suggested by the auditors. After reviewing the proposed changes and discussion, Ms. Peppo moved to approve Amendment to Section 2 of the Policies and Procedures, which motion was seconded by Ms. Patin, and unanimously approved by the Board.

b) Review of Proposed Amended Policies and Procedures – Section 3 Personnel and Proposed Ethics Attestation (Topic #13)

The Director recommended that Section 3 of the Policies and Procedures be amended relative to Personnel and more particularly with regard to an Ethics Attestation that should be executed. After reviewing the proposed changes and discussion, Ms. Holloway moved to approve Amendment to Section 3 of the Policies and Procedures and to add an Ethics Attestation, which motion was seconded by Ms. Patin, and unanimously approved by the Board.

c) Review of Proposed Amended Policies and Procedures – Section 9: Disaster Preparedness (Topic #14)

The Director recommended further refinement of Section 9 of the Policies and Procedures relative to Disaster Preparedness and Data Recovery/Business Continuity and that the same be amended to reflect further recommendations from the Board's auditors. After reviewing the proposed changes and discussion, Mr. Wilbert moved to approve the Amendment to Section 9 of the Policies and Procedures, which motion was seconded by Ms. Holloway, and unanimously approved by the Board.

d) Discussion regarding LSA R.S. §§49:964(A) and 966(K)(2) relative to review a sufficient number of rules adopted by the Board so that all of the rules of the Board have been reviewed within a five-year period (Topic #16)

The Director reviewed with the Board the requirements set forth in Sections 49:964(A) and 966(K)(2) relative to review and revision of all rules of the Board within a five-year period. The Director indicated that the Executive Committee would meet in the coming year to begin the process of review and consideration of amendments.

e) Discussion regarding and Board review of all complaints received by the staff and the status of said complaints (Topic #17)

The Director reviewed a report of all complaints and investigations by the staff since the last Board meeting and noted that monthly reports has been and would continue to be provided to the Board to provide transparency of all actions by the staff.

f) 2025 LCB Meeting Dates

After some discussion, the November, 2025 dates selected are November 13 & 14, 2025. The members of the Board will review the dates for the May, 2025 meeting and make a determination at a later time.

g) Ethics Training

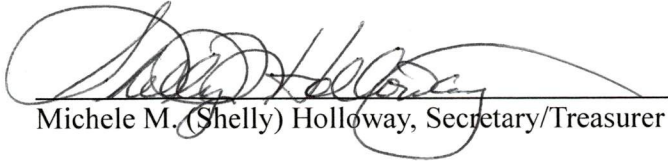
EXECUTIVE SESSION

A Motion was made by Ms. Holloway to enter into an Executive Session in order to review personnel performance and consider salary adjustments, as well as to reviewing pending litigation matters of note to the Board. The motion was seconded by Ms. Patin, and the Board unanimously entered Executive Session after a roll call vote.

Following Executive Session and Returning Therefrom

It was moved by Mr. Wilbert that the Board return from Executive Session and seconded by Ms. Holloway, which Motion was unanimously approved though a roll call vote by the Board. Thereafter, Ms. Peppo moved to grant Mr. Sullivan as Executive Director, a pay increase of six (6%) percent from his current salary and Ms. Arbo as Assistant Executive Director, a pay increase of four (4%) percent from her current salary, commencing the first pay period in January, 2025. The motion was seconded by Ms. Patin and unanimously approved by the Board.

Since there was no further business, Ms. Holloway made a motion to adjourn, seconded by Ms. Patin, and unanimously approved by the Board.


Michele M. (Shelly) Holloway, Secretary/Treasurer

Attested To:


Gerald W. Melancon, Chairman