



Louisiana State Board of Embalmers and Funeral Directors

New Orleans, LA

Suite 1232, The Executive Towers
3500 N. Causeway Blvd
Metairie, LA 70002
504.838.5109
FAX: 504.838.5112

www.lsbefd.state.la.us
Toll free: 888.508.9083

Notice of Meeting Tuesday, June 13, 2023 9:00 AM Agenda - "Revised"

Meeting to be held at the address noted above; Zoom information below. Zoom attendance is reserved for CE and observation only at this time.

9:00 AM

Mission: The Louisiana State Board of Embalmers and Funeral Directors was formed in 1914 under legal citation R.S. 37:831 for the purpose of regulating funeral establishments, crematory authorities, embalmer and funeral directors, funeral directors and retort operators who are engaged in the care and disposition of the deceased in order to protect the public, safety, and welfare.

- ___ 1. Agenda - Call to order / opening remarks / Pledge of Allegiance
 - Roll call
 - Public Comment (limited time of 3 minutes)
- ___ 2. For review; relevant Legislative Bills update 2023 Regular Session; SB 187, HB 248 (ACT 20), SB 201, HB 577.
- ___ 3. AG Opinion 23-0040 Re coroner fees and permits
- ___ 4. Ryan Seidemann, AAG, re LA R.S. 37:853 - L.A.C. 46:XXXVII; 1109
- ___ 5. Nicholas Barber's request re adding an embalming room to a crematory
- ___ 6. Meetings of March and April, 2023, ratify motions with re to Ms. Michel, Executive Director;
 - a. April 4, 2023 for her management decisions of office operations and;
 - b. May 9, 2023 to offer confirmation and an expression of confidence in Ms. Michel for her time, leadership and supervision of the board's office.
- ___ 7. Executive Director's Report
 - a. Proposal for meeting schedule change to quarterly
 - b. Proposal for an office location change for reduction of lease
- ___ 8. Inspector's report - R. Demale Bowden, Jr.
- ___ 9. Minutes - review and approval for April 2023
- ___ 10. Financial report - budget P&L and projected FY 22.23
- ___ 11. Complaints - update and recommendations from the Complaint Review Committee
- ___ 12. Update re the Laws & Rules Committee Meeting from May 10, 2023
- ___ 13. Executive Session - for discussion of the following:
 - Board/staff matters and/or hearing deliberation and/or meeting-office business
- ___ 14. Conclusion - final statements and/or closing remarks - Next meeting's tentative date, August 8, 2023
 - Laws & Rules Committee meeting's tentative date, August 9, 2023 - discussion to possibly cancel for August

Please note that the board may experience technical issues with the virtual meetings. We are working to provide better broadcasting of the meetings.

LA Board of Embalmers & Funeral Directors scheduled Zoom meeting. Board Meeting Jun 13, 2023 09:00 AM Central Time (US and Canada)

Join Zoom Meeting: <https://us06web.zoom.us/j/88309301202?pwd=VGxhcU3WklsV29lYmcwSUE3S3hMQT09>

Meeting ID: 883 0930 1202 - Passcode: 324wG1*F

One tap mobile +13017158592,,88309301202#,,,,*52633224# US (Washington DC) +13052241968,,88309301202#,,,,*52633224# US +1 346 248 7799 US (Houston)

Meeting ID: 883 0930 1202 Passcode: 52633224 Find your local number: <https://us06web.zoom.us/j/88309301202?pwd=VGxhcU3WklsV29lYmcwSUE3S3hMQT09>



BOARD MEETING ATTENDANCE RECORD

- ☐ **Stephen Boudreaux**
- ☐ **Louis Charbonnet**
- ☐ **Willie Davis**
- ☐ **Shelton Dixon**
- ☐ **Juan Joseph**
- ☐ **Terry Luneau**
- ☐ **Rodney McFarland**
- ☐ **Gregory McKneely**
- ☐ **Maurice Southall**



SB 187 Engrossed DIGEST Kleinpeter
 2023 Regular Session

1. Prohibits the coroner from issuing a permit for cremation until his investigation is complete.
2. Requires the coroner, upon completion of his investigation, to release the body, and if the body cannot be released within 30 days of death, requires notification to notify the person or persons with the right to dispose of human remains the reasons for any delay in releasing of the body.

ACT No. 20

2023 Regular Session

HOUSE BILL NO. 248

BY REPRESENTATIVE MCMAHEN

1 AN ACT

2 To amend and reenact R.S. 8:1(7) and to enact R.S. 8:907, relative to pet remains; to
3 authorize the burial of cremated pet remains with human remains; to provide for
4 definitions; to provide for restrictions; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 8:1(7) is hereby amended and reenacted and R.S. 8:907 is hereby
7 enacted to read as follows:

8 §1. Definitions

9 As used in this Title, the following terms have the following meanings unless
10 the context clearly indicates otherwise:

11 * * *

12 (7) "Cemetery" means a place used or intended to be used for the interment
13 of the human dead, and, to the extent allowed in accordance with this Title, pet
14 remains. It includes a burial park, for earth interments; or a mausoleum, for vault or
15 crypt interments; or a columbarium, or scattering garden, for cinerary interments; or
16 a combination of one or more of these.

17 * * *

18 §907. Interment of pet remains

19 A. The interment of pet remains in a cemetery may be available to an owner
20 of a cemetery space and other persons having the right of interment in a cemetery
21 space only in those circumstances where all of the following occur:

1 (1) The cemetery space is in a cemetery or a specifically designated section
2 of a cemetery where no prior interments of human remains have been made and is
3 dedicated by the cemetery authority to be used for the interment of human remains
4 with cremated pet remains by an official act of dedication or an amendment to an
5 existing dedication filed in accordance with R.S. 8:304(B).

6 (2) The interment is incidental to the interment of human remains, whether
7 before, concurrent with, or after the interment of the pet remains.

8 (3) Written authorization for the interment of the cremated remains of a pet
9 has been given by the owner of the cemetery space or a person having the right of
10 interment in a cemetery space in accordance with the adopted rules and regulations
11 of the cemetery authority. The cemetery authority shall have no duty or
12 responsibility to determine the ownership of the pet remains or right of the person
13 authorizing the interment of pet remains to make the disposition thereof.

14 (4) The use of such cemetery spaces complies with the rules and regulations
15 adopted by the cemetery authority.

16 B. Pet remains disposed of in accordance with the provisions of this Section
17 shall be cremated, stored in a closed receptacle, and placed in a grave, vault, crypt,
18 or niche. The cemetery authority shall provide a list of approved charges for the
19 interment of such remains, and a cemetery authority may limit the types of pets and
20 the types of interments of pet remains allowed in a cemetery.

21 C. Nothing in this Section shall be construed as requiring a cemetery
22 authority to allow interment of pet remains in a cemetery not dedicated for such
23 purposes in accordance with this Section.

24 D. Cremated pet remains shall be considered personal property and, as such,
25 may be included in an interment subject to the terms of this Section and the rules and
26 regulations of a cemetery authority as permitted in this Title.

27 E. Nothing in this Section shall operate to cancel or modify preexisting
28 contracts related to cemeteries, interments, or dispositions.

1 F. In accordance with this Section, there shall be no liability for a cemetery
2 authority for permitting the interment of cremated pet remains or for not permitting
3 the interment of pet remains in a cemetery that has not been dedicated for the
4 purpose of interment of pet remains.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SB 201 Reengrossed

2023 Regular Session

Hewitt

Participation in Meetings of Public Bodies By a Member of the Public with a Disability

Proposed law requires each public body that has the capability to allow any member of the public with a disability recognized by the Americans with Disabilities Act (ADA) or his designated caregiver to participate in its meetings via teleconference or video conference to adopt rules, regulations, and procedures to regulate and facilitate participation via teleconference or video conference for any such person who prior to the meeting requests that accommodation.

Proposed law further requires each public body that does not have the capability to allow any member of the public with a disability recognized by the ADA or his designated caregiver to participate in its meetings via teleconference or video conference to adopt rules, regulations, and procedures to facilitate viable alternative methods for the person or his designated caregiver who so requests to participate in its meetings.

Proposed law does not apply during an executive session held in accordance with law, during any meeting that is sequestered in accordance with law, or any meeting of a parish board of election supervisors when performing certain duties provided by present law.

Participation in Meetings of Public Bodies By a Member of the Body with a Disability

Proposed law generally exempts a member of a public body who has a disability recognized by the ADA from any requirement that he be physically present in order to participate and vote in a meeting of the body.

Proposed law further requires each public body to adopt rules, regulations, and procedures to facilitate such a person's participation via electronic means.

Meetings of Certain Public Bodies Held via Electronic Means

Present law authorizes the State Bond Commission, pharmacy benefit manager monitoring advisory council, statewide advisory committees of the State Bd. of Medical Examiners, committees and subcommittees of the La. State Law Institute, and the La. Military Family Assistance Bd to conduct periodic meetings via electronic means provided certain present law requirements, including notice and agenda publication and mechanisms for public participation, are met.

Present law further authorizes the Gaming Control Bd. to conduct emergency meetings via video conference as determined to be necessary by the chairman.

Proposed law repeals present law and establishes comprehensive eligibility requirements for all public bodies that have powers, duties, or functions that are not limited to a particular political subdivision or region to hold meetings via electronic means. Proposed law prohibits disciplinary hearings or adjudications of licensing or regulatory public bodies and meetings of the legislature or any committee thereof, the State Bd. of Elementary and Secondary Education, the Bd. of Regents, the Bd. of Ethics, the Ethics Adjudicatory Bd., the State Civil Service Commission, the board of directors of the La. Citizens Property Insurance Corp., the Bd. of Commerce and Industry, the board of supervisors for the university systems, and any parish board of election supervisors from occurring via electronic means.

Proposed law defines "meeting via electronic means" as a meeting at which one or more members of a public body or members of the public participate via teleconference or video conference.

Proposed law authorizes public bodies to conduct meetings via electronic means. Further authorizes members of public bodies to attend and participate in a meeting via electronic means.

Proposed law provides notice requirements, including electronic posting of the meeting notice, agenda, and information regarding how members of the public may participate in the meeting and submit comments.

Proposed law requires the presiding officer to be present at the anchor location, which is the physical location from which the meeting originates or the participants are connected. Further requires that the anchor location be open to the public and that any member of the public body or the public shall be allowed to participate in-person at the anchor location.

Proposed law requires the public body to provide a mechanism to receive public comment electronically, acknowledge all public comments during the meeting, and maintain public comment in the meeting records.

Proposed law requires the presiding officer to ensure that each person participating in the meeting is properly identified, that all parts of the meeting, excluding any matter discussed in executive session, are clear and audible to all participants in the meeting, and that the voting decision of each participating member of the public body on each matter is clearly identified during each vote and recorded and included in the archive of the meeting.

Proposed law provides that if the public body is aware of a technical problem that causes the meeting to no longer be audible or visible to the public, the meeting shall be recessed until the problem is resolved. Requires that the meeting shall be adjourned if the problem is not resolved within one hour.

Proposed law requires the meeting be recorded and made available to the public on the public body's website for at least two years.

Proposed law provides that all members of the public body participating in a meeting held pursuant to proposed law, either at the anchor location or via electronic means, shall be counted for the purpose of establishing a quorum and may vote.

Proposed law requires each public body to adopt rules, regulations, and procedures to allow the public to participate in the meeting via electronic means.

Proposed law prohibits a public body from conducting all of its meetings during a calendar year via electronic means. Requires each public body to limit the number of successive meetings via electronic means to a reasonable number. However, proposed law allows any public body that is strictly advisory or that primarily focuses on issues dealing with disabilities or assisting military families to conduct successive meetings via electronic means without limitation.

Proposed law requires all public bodies that conduct meetings via electronic means to publish a schedule of their meetings indicating which upcoming meetings will be conducted via electronic means and which will be conducted only in person.

Proposed law prohibits a member of a public body who participates in a meeting via electronic means from receiving per diem for attendance at the meeting.

Review By the Legislative Auditor

Proposed law requires the legislative auditor to review the policies and practices of public bodies relative to the implementation of proposed law and to submit reports of findings and any recommendations to the House Committee on House and Governmental Affairs and the Senate Committee on Senate and Governmental Affairs.

(Amends R.S. 42:17.2; Adds R.S. 42:14(E) and 17.2.1; Repeals R.S. 24:202(G), R.S. 27:11(G)(2), R.S. 42:17.3 and 29, and R.S. 46:123(M))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Senate and Governmental Affairs to the original bill

1. Encourage local public bodies to adopt measures to allow for remote public participation.
2. Allow advisory councils to meet via electronic means without limitation.
3. Provide that an anchor location may be a location specifically equipped with technology necessary to meet via electronic means.
4. Allow a statewide body that meets at least three times per week and conducts over one hundred meetings per year to conduct successive meetings via electronic means in a calendar week.
5. Prohibit parish boards of election supervisors from meeting via electronic means.
6. Allow the Louisiana Military Family Assistance Board to conduct any meeting via electronic means.

Senate Floor Amendments to engrossed bill

1. Define advisory committee.
2. Allow advisory committees to meet via electronic means without limitation.
3. Except meetings sequestered for security purposes from being required to provide for remote participation via electronic means.
4. Specify that public bodies eligible to meet via electronic means will be reviewed by the legislative auditor for the first two years in which they are eligible and regularly thereafter.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the reengrossed bill:

1. Remove general provision requiring all statewide bodies and advisory councils to adopt provisions to allow the public to participate in meetings via electronic means.
2. Limit the requirement for public bodies to provide the ability for persons with an ADA disability to participate in meetings via electronic means to those public bodies with the capability to do so, add the ability of caregivers of such persons to so participate, and require public bodies without the capability to do so to develop viable alternatives for such participation.
3. Relative to provisions for certain public bodies to meet via electronic means, remove definitions for advisory councils and statewide body and provide instead that provisions apply to any public body which has powers, duties, or functions that are not limited to a particular political subdivision or region, add to the list of public bodies to which proposed law does not apply, and prohibit the use of meeting via electronic means for disciplinary hearings or adjudications.

4. Remove limit on the number of meetings and successive meetings via electronic means for certain public bodies and instead provide generally that no public body shall conduct all of its meeting during a calendar year via electronic means and shall limit the number of successive meetings via electronic means to a reasonable number, except that advisory public bodies and public bodies focused on dealing with disabilities or assisting military families may conduct successive meetings without limitation.
5. Change the voting provisions from a requirement for a roll call to requiring that the voting decision of each participating member on each matter be clearly identified and saved in the archive.
6. Relative to the requirement that a public body allow a member of the public body with an ADA disability participate in a meeting via electronic means, remove exemption for meetings which are sequestered.
7. Require the legislative auditor to review the policies and practices of public bodies relative to proposed law rather than only the provisions relative to specified public bodies meeting via electronic means.
8. Prohibit members of public bodies participating via electronic means from receiving per diem.

DIGEST

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HB 577 Original

2023 Regular Session

Illg

Abstract: Provides for convenience fees for use of electronic signatures.

Present law provides that the state may accept credit or debit cards for the payment of taxes, fees, licenses, fines, penalties, interest, etc. Provides for a convenience fee for the use of a card for payment. Provides for the convenience fee to be charged by a third-party solution and paid by the consumer, upon the consumer's approval.

Proposed law retains present law and adds convenience fees for the use of electronic signatures or authorizations to be charged by a third-party solution and paid by the consumer, upon the consumer's approval.

(Amends R.S. 49:316.1(A)(3))



Jeff Landry
Attorney General

State of Louisiana
DEPARTMENT OF JUSTICE
CIVIL DIVISION
P.O. BOX 94005
BATON ROUGE
70804-9005

June 5, 2023
OPINION 23-0040

Honorable Philip G. Padgett, M.D.
Coroner
West Baton Rouge Parish
1150 Northwest Dr.
P.O. Box 951
Port Allen, LA 70767-0951

13 CORONERS

La. R.S. 8:1
La. R.S. 13:5706

La. R.S. 9:1551
La. R.S. 13:5705

Only a coroner, deputy coroner, or assistant coroner may issue a permit for cremation after the necessary investigation. Finally, coroners do not have the authority to seek compensation from families or funeral homes for issuing a permit for cremation.

Dear Dr. Padgett:

Our office received your request for an opinion regarding the following questions:

- 1) Who has the legal authority within a coroner's office other than the coroner, deputy coroner, or assistant coroner to issue a permit for cremation?
- 2) Does the coroner have any authority to seek compensation from a family or a funeral home for issuing a permit to cremate, or is the cost to be paid by the parish responsible for covering all other costs related to the death?

If the cremation of a body is requested, a funeral director is required to notify the coroner who has jurisdiction in the death.¹ "If, after the necessary investigation, the coroner is satisfied that there are no suspicious circumstances surrounding the death, he shall issue a permit for cremation."² This office has previously concluded that statutory provisions that provide the coroner "shall" perform certain duties must be read *in pari materia* with the provisions of La. R.S. 13:5705, which authorizes a coroner to appoint deputy coroners and assistant coroners to perform the duties of the coroner.³ It is our opinion that coroners, deputy coroners, and assistant coroners are the only officials in the office of the coroner who are authorized by law to issue a permit for cremation.⁴

The reimbursement of costs regarding the disposition of human remains as related to coroners is set forth in La. R.S. 9:1551.⁵ Because cremation is a final disposition of human remains in Louisiana, La. R.S. 9:1551 is relevant to your inquiry.⁶ However, La. R.S. 9:1551 does not authorize the coroner to seek compensation for the issuance of a cremation permit.

¹ La. R.S. 13:5716(A).

² La. R.S. 13:5716(B).

³ La. Atty. Gen. Op. No. 96-307.

⁴ La. R.S. 13:5705.

⁵ La. Atty. Gen. Op. No. 13-0002.

⁶ La. R.S. 8:1(22).

In addition to La. R.S. 9:1551, La. R.S. 13:5706 sets forth authorized fees for coroner's services.⁷ A coroner shall receive fifty dollars for investigation, including issuing necessary papers and reports.⁸ A coroner's office is not entitled to receive fees for the services listed in La. R.S. 13:5706(A) other than through reimbursement permitted under the referenced statutory scheme.⁹ Nonetheless, it is our opinion that a permit for cremation constitutes necessary papers and reports, the associated fees are authorized under La. R.S. 13:5706, and the costs should be borne by the governing authority of the parish or municipality.¹⁰ A coroner is not authorized to pass these costs on to families and funeral homes.

In conclusion, no one other than a coroner, deputy coroner, or assistant coroner may issue a permit for cremation. A coroner does not have authority to seek compensation from families or funeral homes for issuing a permit to cremate.

We hope that this opinion has adequately addressed the questions you have submitted. If our office can be of any further assistance, please do not hesitate to contact us.

With best regards,

JEFF LANDRY
ATTORNEY GENERAL

BY:


Warren Bates Jr.
Assistant Attorney General

JL/WBB

⁷ La. Att. Gen. Op. Nos. 07-0240, 20-0079, 21-0131, and 22-0099.

⁸ La. R.S. 13:5706.

⁹ La. Att. Gen. Op. Nos. 95-38, 95-112, 04-0134, 07-0240, and 20-0079.

¹⁰ La. R.S. 13:5706.



State of Louisiana
Cemetery Response Task Force
P.O. Box 94005
Baton Rouge
70804-9005

Ryan M. Seidemann, J.D., Ph.D., R.P.A.
Chairman

May 22, 2023

Mr. Terry R. Luneau
Chairman, Regulation Drafting Committee
Louisiana State Board of Embalmers & Funeral Directors
3500 North Causeway Boulevard, Suite 1232
Metairie, LA 70002

Re: Regulation updates of L.A.C. 46:XXXVII.1109

Dear Mr. Luneau:

I am the chairman of the Louisiana Statewide Cemetery Response Task Force. We are the State entity charged with directing recovery and reburial operations in cemeteries in Louisiana following mass disasters. In the years that we have been operating, we have seen substantial noncompliance with L.A.C. 46:XXXVII.1109 (Identification on Caskets). Because this is a critical component of our post-disaster identification process, we request a formal meeting to discuss possible revisions to this regulation and to brainstorm for better ways to ensure compliance and enforcement of this provision. As we are entering a new hurricane season, it is prudent to meet as soon as our schedules permit. Can you please let me know, by e-mail to the address below, when your committee will next meet and whether we can be added to the agenda for an open discussion on this topic?

Should you have any questions or concerns, please do not hesitate to contact me at (225) 326-6056 or cemeterytaskforce@ag.louisiana.gov.

With best regards, I am,

Very truly yours,

LOUISIANA CEMETERY TASK FORCE

By: _____

Ryan M. Seidemann, Ph.D.
Chairman

RMS/cw

RS 37:853

§853. Identification of caskets; promulgation of rules

A. Funeral establishments operating in the state shall affix, on a permanent-type material, the following information on all caskets used by such establishment for burial:

- (1) The name of the deceased contained in the casket.
- (2) The date of death of the deceased.
- (3) The name of the funeral home.

B. The board shall promulgate rules and regulations in accordance with the Administrative Procedure Act in order to implement the provisions of this Section.

Acts 2006, No. 330, §1, eff. June 13, 2006.

Chapter 11. Funeral Establishments

§1101. Application

A. Application for a funeral establishment license at a new facility shall be made upon the form provided by the board, sworn to by applicant and accompanied by a fee as established by the board at least two weeks prior to the projected opening of the funeral establishment. Said establishment shall meet the requirements as defined in R.S. 37:842. When an existing licensed establishment is sold or transferred, or in excess of 50 percent of the stock in a corporation holding an establishment license is sold or transferred, the purchaser must pay a fee as established by the board for a new license. The seller and the purchaser are required to notify the board with full information as to the sale within 10 days. Failure by either party to provide the board with notice, as herein set out, will bring about the suspension and/or revocation of the license of either or both parties.

AUTHORITY NOTE: Adopted in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, amended October 1969, February 1973, amended and promulgated LR 4:227 (June 1978), amended LR 5:278 (September 1979), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 21:1237 (November 1995), LR 30:2824 (December 2004).

§1103. Fixed Place; Extension of Funeral Establishment

A. The funeral establishment license is effective for a fixed place or location located upon a contiguous parcel of land, and for a specific name. Whenever the location or name of the licensed establishment is changed, a new license shall be obtained and a fee in an amount as established by the board must be paid. All changes of name and/or location must be reported to the board's secretary and the application process must be completed prior to making any changes.

B. The board will recognize a fixed business office to maintain records at a location other than the fixed location of the funeral establishment which shall be considered as an extension of the funeral establishment, and the records maintained within this extension shall be subject to the inspection of the board. Application for said extension to the funeral establishment shall be made upon the form provided by the board and shall be accompanied by a fee as established by the board. Any changes in the location of this extension must be reported to the board immediately.

AUTHORITY NOTE: Adopted in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, amended 1970, amended and promulgated LR 4:227 (June 1978), amended LR 5:278 (September 1979), LR 11:687 (July 1985), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 21:1237 (November 1995), LR 30:2825 (December 2004).

§1105. Charge of Funeral Establishment

A. All funeral establishments shall have a licensed funeral director designated as the manager of the facility and in charge of the day to day operations of the funeral home. The manager shall be available to perform all of the routine functions of the licensed establishment as provided within the provisions of R.S. Title 37, Chapter 10, Section 831 et seq., within normal business hours. The manager shall personally carry out his responsibilities as defined within Paragraph 35 of Section 831 and/or as provided within the statute; and, to adequately serve the public, the manager shall reside within a 70 mile radius from the funeral establishment which the licensee is to manage.

AUTHORITY NOTE: Adopted in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, promulgated LR 4:227 (June 1978), amended LR 4:295 (August 1978), LR 5:278 (September 1979), LR 11:687 (July 1985), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 30:2825 (December 2004), LR 34:2401 (November 2008).

§1107. Inspection

A. Each funeral establishment shall be subject to inspection and shall comply with the following requirements.

1. Each establishment must have suitable and dignified quarters devoted to such activities incident or related to the care, the preparation, and arrangement for the burial, cremation, or other disposition of dead human bodies from which a funeral may be conducted.

2. It shall be the duty of the board or anyone designated by the board to inspect the establishment wherein licensed embalmers or funeral directors are practicing or propose to practice, to determine if proper and adequate facilities are provided.

B. Each establishment must meet all federal, state, and local requirements and must consist of and be inspected for an adequate facility containing:

1. display area for displaying funeral merchandise which shall consist of but not be limited to a minimum of six adult caskets of a variety of styles and quality;

PROFESSIONAL AND OCCUPATIONAL STANDARDS

2. an embalming room properly equipped and meeting all federal, state, and local regulations and shall meet the following requirements:

- a. floors of tile, cement, linoleum, or like composition, finished with a glazed surface or epoxy flooring;
- b. walls shall be finished with tile, or other material finished with enamel or other waterproof material;
- c. a sanitary embalming table of metal, glass, or porcelain top, with running water draining from the table into a drain connected with a sewer or other proper receptacle;
- d. hot and cold running water and a separate sink for disinfecting hands and instruments;
- e. a permanently installed backflow preventor for the hydro-aspirator;
- f. suitable sanitary plumbing which shall comply with the requirements of the Department of Health and Hospitals and Environmental Quality;
- g. only equipment and supplies necessary for the preparation or care of dead human bodies for disposal or transportation are to be kept in the preparation room. At no time shall it be used as a store room;
- h. the room shall be properly ventilated and climate controlled and comply with federal, state and local laws or ordinances, and/or regulations. It shall be so designed that no deleterious odors be permitted to enter into any other part of the establishment or adjoining premises;
- i. the embalming or preparation room shall be strictly private and no one shall be allowed therein while the body is being embalmed except the licensed embalmers and other authorized persons and officials in the discharge of their duties;
- j. there shall not be any direct connection between the preparation or embalming room with the living quarters of a funeral establishment or rooms where food is customarily prepared and served. Its doors shall be closed and locked, unless in an area secure from public access, at all times and all of its operable windows must be screened as a safeguard to the public health;
- k. each funeral establishment and each preparation or embalming room shall be maintained in a clean and sanitary condition at all times. All instruments and other appliances used in embalming dead human bodies shall be thoroughly cleansed immediately at the conclusion of each individual case;
- l. each funeral establishment must have available in the preparation room or embalming room a register book or log. The name of each body embalmed, place (if other than at establishment), the date and time that the embalming took place, the name and signature of the embalmer and his license number must be noted in said book. This must be available at all times in full view for our inspector;

3. an arrangement office which shall afford privacy to the family while making arrangements;
4. restrooms, separate for men and women;
5. parlors or chapel, to comfortably accommodate at least 30 seated persons;
6. a climate control system sufficient to provide comfort to the public;
7. a private area to shield removal of remains from service vehicle and a covered area when exiting the facility to protect the casketed remains until placed in the hearse;
8. furnishings, equipment, and other facilities that meet the standards of the board; and
9. sufficient signage to be visible from the street.

C.1. All establishments, except as herein below provided, shall have layout, embalming, display, personnel, and facilities as required by this Chapter for funeral establishments.

2. Exceptions

a. The following auxiliary or branch establishments shall be subject to inspection and exempt from the above requirement except for R.S. 1107(B)(4), (5), (6), (8) and (9):

- i. any establishment if it is within 40 miles radius of the main establishment and can be practically served by the licensed personnel of the main establishment;
- ii. if said auxiliary or branch establishment exceeds 40 miles radius and there exists a public need for said facilities. The nonexistence of any funeral establishment which serves the public need shall be presumptive evidence of "public need."

D. Each funeral establishment licensed by the board shall keep a set of books or records showing the name of each body prepared for burial, the name of the licensed embalmer who did the embalming, the dates connected with death and burial, and other necessary information required by law. If and when a "trade embalmer" or outside embalmer is called in or performs

embalming, it is required that a record of his services be kept showing his name and time when he was at the funeral establishment.

E. Any licensed funeral establishment in the state of Louisiana is hereby prohibited from sharing or permitting the use of said establishment, or from furnishing equipment for use therein, or from rendering personal service therein, or from, in any manner entering into any arrangement or agreement with any person, for and in the conduct of such business upon such premises, who is not himself maintaining a licensed funeral establishment.

F. No one licensed by this board shall be employed as a funeral director and/or embalmer by an unlicensed funeral establishment.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, amended November 1972, February 1973, amended and promulgated LR 4:227 (June 1978), amended LR 4:295 (August 1978), LR 4:356 (September 1978), LR 5:278 (September 1979), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 20:191 (February 1994), LR 20:1380 (December 1994), LR 30:2825 (December 2004), LR 42:405 (March 2016), amended by Department of Health, Board of Embalmers and Funeral Directors, LR 43:1537 (August 2017).

§1109. Identification on Caskets

A. In compliance with the directives and the mandates as set forth within R.S. 37:853, and considering that various casket manufacturers have thoroughly researched and developed a methodology to properly preserve and display information concerning the identification of the human remains contained within their casket, all licensed funeral directors and/or embalmers and all licensed funeral establishment shall, in order to assist in the identification of caskets and/or the identification of human remains, utilize the recommendations of the individual casket manufacturer whose casket is used as the container into which the human remains are placed, in preserving and displaying the mandated information regarding the name of the decedent, their date of death, and the funeral home involved in the service.

B. Should the casket manufacturer of the product used in the service not have a recommendation for a methodology to properly preserve and display the necessary information concerning the identification of human remains, then the licensed funeral directors and/or embalmers and licensed funeral establishments shall utilize any one of the products recommended by the casket manufacturers who have in fact researched and developed a proper system or methodology to properly preserve and display the mandated information concerning human remains, or alternative use a methodology submitted to and approved by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840 and R.S. 37:853.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 33:283 (February 2007).

§1111. Closure of a Funeral Establishment

A. Upon the closure of a funeral establishment the license shall be returned to the board within a period of 15 days; the phone shall be disconnected within 15 days; and, any and all signs designating the building as a funeral establishment shall be removed or fully covered within 15 days; however, should the facility be a branch establishment, once the phone has been disconnected, the phone number may be reconnected with the main establishment and answered under the main establishment firm name.

AUTHORITY NOTE: Adopted in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 34:2401 (November 2008).

§1113. Sign(s) on Vacant Lots

A. Within one year of the erection of a sign stating "Opening Soon", "Soon to Open", etc., there shall be ongoing construction or completion shall be anticipated within one year or the sign shall be removed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 34:2400 (November 2008).

Inquiry from Nicholas Barber:

As quoted from the email received from Mr. Barber;

...we are wondering what application we can fill out for a wholesale crematory facility with refrigeration and prep room for embalming / cremation wholesale funeral home to funeral home, as well as our own cypress cases in that part of the state?

As the law stands now can a wholesale crematory have refrigeration and hold bodies prior to cremation?

RS 37:831

CHAPTER 10. EMBALMING AND FUNERAL DIRECTORS PART I. GENERAL PROVISIONS

§831. Definitions

For purposes of this Chapter and implementation thereof, the following terms have the meaning as defined herein, unless the context clearly indicates otherwise:

(1) "Active licensee" means an individual that holds a funeral director or embalmer and funeral director license issued by the board and who has complied with all requirements of this Chapter.

(2) "Addiction" means the physiological or psychological dependency on drugs or alcohol.

(3) "Advertisement" means the publication, dissemination, circulation, or the placing before the public, or causing directly or indirectly to be made, published, disseminated, or placed before the public any announcement or statement in a newspaper, magazine, or other publication, or in the form of a book, notice, circular, pamphlet, letter, handbill, poster, bill, sign, placard, card, label, or tag, or over any radio station, television station, or both.

(4) "Approved continuing education program" means a continuing education program activity which is approved by the board.

(5) "Approved provider" means any continuing education provider approved by the board.

(6) "Association" means a partnership, a combination or group of individuals, or an unincorporated organization of persons having a common interest.

(7) "Authorizing agent" means a person legally entitled to authorize the cremation of human remains.

(8) "Board" means the Louisiana State Board of Embalmers and Funeral Directors.

(9) "Body parts" means human remains or limbs or other portions of the anatomy that are severed from the body during an accident; removed from a person for medical purposes during treatment, surgery, biopsy, autopsy, or medical research; or otherwise become unattached from the body. It also means human bodies or any portion of bodies that have been donated to science for medical, educational, or research purposes.

(10) "Branch establishment" means a licensed funeral establishment devoted to or used in the care of the body of a deceased person, or maintained or held out to the public, by advertising or otherwise, as the office or place for the practice of funeral directing. Ownership of the branch is identical to the ownership of the main funeral establishment controlling the branch, and such establishment can practically be served by the licensed personnel of the main establishment.

(11) "Burial" means the act or process of disposing of a human body by depositing it in the earth, at sea, or by any other accepted disposition.

(12) "Burial-transit permit" means the permit for disposition of a dead human body as required by state law.

(13) "Buyer" means the person entering into a preneed funeral contract with a licensed funeral establishment.

(14) "Capper", "steerer", or "runner" means a person who, for monetary benefits or other considerations, procures or attempts to procure business at the direction of, request of, or in cooperation with a licensee by means of deceit, trick, fraud, or misleading statements.

(15) "Care of the dead" means watchful observation of the deceased person and attention given to the survivors and friends.

(16) "Casket" means a rigid container which is designed for the encasement of human remains usually constructed of wood, metal, fiberglass, or other similar material and ornamented

and lined with fabric, which may or may not be combustible, for transportation, or for other disposition.

(17) "Certificate" means a license issued by the board.

(18) "Change of ownership" means a transfer of more than fifty percent of the stock or assets of a funeral establishment or crematory authority.

(19) "Closed container" means any container in which cremated human remains can be placed and closed in a manner so as to prevent leakage or spillage of remains or the entrance of foreign material.

(20) "Contagious disease" means a disease which is communicable by contact.

(21) "Continuing education" means that education which is obtained by a licensee through education processes in order to develop, maintain, improve, or expand skills and knowledge.

(22) "Corporation" means a body formed and authorized by law to act as a single person although constituted by one or more persons and legally endowed with various rights and duties.

(23) "Cremated human remains" means all the remains of the human body recovered after the completion of the cremation process, including processing, pulverization, or processing and pulverization which leaves only bone fragments reduced to unidentifiable dimensions and may possibly include the residue of any foreign material that was cremated with the human remains.

(24) "Cremation" means the technical process, using direct flame and heat, that reduces human remains to bone fragments through heat and evaporation. Cremation may also include the processing, pulverization, or the processing and pulverization of bone fragments.

(25) "Cremation container" means the container in which the human remains are transported to the crematory and placed in the cremation retort for cremation. A cremation container should substantially meet all of the following standards:

(a) Be composed of materials suitable for cremation.

(b) Provide a complete covering for the human remains.

(c) Be resistant to leakage or spillage.

(d) Be rigid enough for handling with ease.

(e) Provide protection to safeguard the health, safety, welfare, and personal integrity of crematory personnel.

~~(26) "Cremation retort" means the enclosed space within which the cremation process takes place.~~

(27) "Crematory" means the building or portion of a building that houses the cremation retort for the reduction of bodies of deceased persons to cremated human remains.

(28) "Crematory authority" means the legal entity which is licensed by the board to operate a crematory.

(29) "Crematory retort operator" means the individual who is authorized and licensed by the board to operate the retort and perform the cremation process.

(30) "Deceptive" means tending or having power to impose a false idea or belief or causing one to believe an untruth.

(31) "Dishonest conduct" means a standard of personal behavior by a funeral director, or embalmer, or both, characterized by a willful distortion of the truth in an attempt to deceive, cheat or defraud.

(32) "Disinterment" means the act or ceremony of extracting a dead human body from the earth or tomb.

(33) "Disposition" means the shipment, interment, burial, cremation, or anatomical donation of a dead human body or parts of a dead human body.

(34) "Embalmer" means a person who disinfects or preserves, or both, a dead human body or bodies, entirely or in part, by the use of chemical substances, fluids, or gases ordinarily used,

prepared, or intended for such purposes, either by outward application of such chemical substances, fluids, or gases on the body, or by the introduction of same into the body by vascular or hypodermic injection, or by direct application into the organs or cavities.

(35) "Embalmer and funeral director" means a person to whom a valid license has been issued by the board to perform the duties of embalming and funeral directing.

(36) "Embalming" means preparing, disinfecting, and preserving, either hypodermically, arterially, or by any other recognized means, the body of a deceased person for burial, cremation, or other disposition.

(37) "Financial institution" means a state or national bank, savings bank or savings association located in the state of Louisiana and whose deposits are insured by the Federal Deposit Insurance Corporation, including homesteads, building and loan associations and savings and loan associations.

(38) "Firm" means a business unit or enterprise or a partnership of two or more persons not recognized as a legal person distinct from the members composing it.

(39) "Formal hearing" means a hearing as provided for in R.S. 37:847.

(40) "Fraud" means the intentional distortion of the truth by a funeral director, or embalmer, or both, in order to induce another to part with something of value or to surrender to a legal right.

(41) "Funeral" means the observances held for a dead person usually before burial or cremation.

(42) "Funeral directing" means the operation of a funeral home, or, by way of illustration and not limitation, any service whatsoever connected with the management of funerals, or the supervision of hearses or funeral cars, the purchase of caskets or other funeral merchandise, and retail sale and display thereof, the cleaning or dressing of dead human bodies for burial, and the performance or supervision of any service or act connected with the management of funerals from time of death until the body or bodies are delivered to the cemetery, crematory, or other agent for the purpose of disposition.

(43) "Funeral director" means a person to whom a valid license has been issued by the board to perform the duties of funeral directing.

(44) "Funeral establishment" means any place or premises duly licensed by the board and devoted to or used in the care and preparation for disposition of the body of a deceased person or maintained or held out to the public by advertising or otherwise as the office or place for the practice of funeral directing.

(45) "Funeral goods and services" means any one or more of the following goods or services:

(a) Goods which are sold or offered for sale directly to the public for use in connection with funeral services.

(b) Any services which may be used to care for or prepare deceased human remains for burial, cremation, or other final disposition.

(c) The arranging, supervising, or conducting of the funeral ceremony or the final disposition of deceased human bodies.

(d) Funeral merchandise.

(46) "Funeral merchandise" means: caskets, rental caskets, rental casket inserts, alternative containers, combo/shipping caskets, and other receptacles, excluding urns, where human remains are directly placed for disposition.

(47) "Funeral recipient" means the individual for whom funeral goods and services are to be provided under the terms of a preneed funeral contract.

(48) "Funeral trust account" means an account established pursuant to R.S. 37:865(B)(1).

(49) "Gratuity" means an inducement given voluntarily or beyond obligation to gain business.

(50) "Guaranteed funeral goods and services" means funeral goods and services which a funeral establishment agrees to provide for a named funeral recipient upon death which are a specifically identified set of funeral goods and services designated as guaranteed and for which a funeral trust account has been established or a preneed insurance policy or annuity has been purchased or assigned to pay for those funeral goods and services, provided the buyer has fully funded a funeral trust account, or has fully paid for a preneed funeral policy or annuity, within a specified period of time after the preneed funeral contract is made and the funeral establishment has agreed to accept the funds available in the funeral trust account or preneed insurance policy or annuity during the term of the guarantee as payment in full for those funeral goods and services so that there will be no additional cost to the funeral recipient's family or his or her estate for those funeral goods and services.

(51) "Holding facility" means an area within or adjacent to the crematory designated for the short-term retention of human remains prior to cremation that shall fulfill all of the following requirements:

- (a) Comply with any applicable public health laws.
- (b) Preserve the dignity of the human remains.
- (c) Recognize the integrity, health, safety, and welfare of the crematory authority personnel operating the crematory.
- (d) Be secure from access by anyone other than authorized personnel.

(52) "Hour of continuing education" means a unit of measurement equivalent to an organized learning experience of fifty consecutive minutes.

(53) "Human remains" means the body of a deceased person, or part of a body or limb in any stage of decomposition that has been removed from a living or dead person.

(54) "Inactive licensee" means an individual that holds a funeral director or embalmer and funeral director license issued by the board not practicing in any capacity in this state and who has not met the requirements of R.S. 37:854.

(55) "Incompetency" means the lack of skills or qualities necessary to perform the duties of funeral director, or embalmer, or both.

(56) "Infectious disease" means a sickness or malady which is easily diffused, or spread, or communicated.

(57) "Informal meeting" means a fact gathering session of the board as provided for in R.S. 37:847.

(58) "Interment" means the act or ceremony of burying a dead human body.

(59) "Interment receptacle" means an enclosure in which a casket is placed.

(60) "Intern" means a person who is duly registered as such with the board while in the employ of a funeral establishment and who is engaged in learning the practice of funeral directing, or the practice of embalming, or both as the case may be, under the supervision of a funeral director or funeral director and embalmer duly licensed by the board and available on the same premises for consultation.

(61) "Joint venture" means a speculative business enterprise involving the united activity of two or more persons.

(62) "Legal custody" means the immediate care, charge, and control exercised by a person or an authority according to or within the law.

(63) "Malpractice" as used in this Chapter, means a negligence from professional duty or a failure to exercise an acceptable degree of skill or learning as a funeral director, or embalmer, or both that results in injury, loss, or damage.

(64) "Mandatory disclosure" means to divulge necessary, required information relating to services and merchandise offered by the funeral home establishment and pertaining to any other

conditions known at the time funeral arrangements are made.

(65) "Mislead" means to lead into a mistaken action or belief often by deliberate deceit.

(66) "Misrepresentation" means the act of giving a false, or misleading representation with an intent to deceive.

(67) "Next of kin" means one or more living persons in the nearest degree of relationship to another person.

(68) "Partnership" means a legal relationship existing between two or more persons contractually associated as joint principals in a business.

(69) "Prearrangement" means the non-binding gathering and exchange of information before the death of an individual that provides guidance for a funeral or final disposition of that individual and does not result in a preneed funeral contract.

(70) "Preneed funeral contract" means any written agreement between a buyer and a funeral establishment in which a funeral establishment agrees, prior to the death of a named funeral recipient, to furnish funeral goods and services for the funeral recipient upon death, and the buyer, pursuant to that agreement, transfers or tenders funds, or assigns an insurance policy or annuity to the funeral establishment for the purpose of paying all or part of the cost of those funeral goods and services at the time they are actually provided. The contract may be designated as revocable or irrevocable and may be guaranteed or non-guaranteed as to some or all of the funeral goods and services included therein.

(71) "Preneed insurance policy or annuity" means any policy or contract of insurance issued by an insurance company in accordance with Title 22 of the Louisiana Revised Statutes of 1950, and used to fund a preneed funeral contract.

(72) "Preparation" means the actions or processes necessary to make a dead body ready for disposition.

(73) "Processing" means the reduction of identifiable bone fragments after the completion of the cremation process to unidentifiable bone fragments by manual or mechanical means.

(74) "Program instructor" means an organization or person who conducts or presents continuing education to licensees.

(75) "Pulverization" means the reduction of identifiable bone fragments after the completion of the cremation and processing of granulated particles by manual or mechanical means.

(76) "Reburial" means to transfer or transport a body from one place to another for reinterment.

(77) "Refund designee" means the person designated in a preneed funeral contract by the buyer to receive any surplus of funds as provided in R.S. 37:865(G) and (I).

(78) "Removal" means to transfer or transport a body from one place to another for preparation for burial or reburial.

(79) "Sole proprietorship" means one who has the legal right or exclusive title to something.

(80) "Solicitation" means the act or practice of any licensee, or any agent, employee, or person acting on his behalf, approaching a person or a group of persons to make a request or plea, or to urge someone toward a particular cause as it may pertain to the care, custody, or disposition of a dead human body.

(81) Repealed by Acts 2014, No. 264, §2.

(82) "Temporary container" means a receptacle for cremated human remains usually made of cardboard, plastic, or similar material designed to hold the cremated human remains until an urn or other permanent container is acquired. "Temporary container" shall not mean a "temporary receiving vault" as defined in R.S. 8:1.

(83) "Temporary license" is a license issued for a period of not more than six months to an individual who has been licensed for a period of not less than one year and who has been active as

an embalmer and funeral director or funeral director in another state, province, or jurisdiction recognized by the board and who meets all of the requirements of this Part. The license entitles the holder to practice embalming and funeral directing or funeral directing in the state of Louisiana under the general supervision of a licensed establishment manager. The license shall become null and void if the license being endorsed is revoked, suspended, or lapsed.

(84) "Transfer" means to convey from one person, place, or situation to another.

(85) "Unethical or unprofessional conduct" as used in this Chapter means a standard of personal behavior by a funeral director, or embalmer, or both, or intern, or individual working under the authority of a temporary license not conforming to accepted, professional principles of the funeral service profession.

(86) "Untrustworthiness" means the quality or state of not being worthy of confidence.

(87) "Untruthful" means to be false, inaccurate, or dishonest.

(88) "Urn" means a receptacle designed to permanently encase cremated human remains.

Acts 1963, No. 12, §1; Acts 1966, No. 19, §1, eff. June 15, 1966 at 10:30 A.M.; Acts 1977, No. 283, §1; Acts 1983, No. 454, §1; Acts 1990, No. 415, §1, eff. Sept. 1, 1990; Acts 2003, No. 1243, §2; Acts 2008, No. 799, §1, eff. Jan. 1, 2009; Acts 2010, No. 373, §1; Acts 2012, No. 176, §1, eff. Jan. 1, 2013; Acts 2014, No. 264, §§1, 2; Acts 2015, No. 25, §1.

§842. Minimum qualifications for license

A. Qualifications for a funeral director license. Any applicant is qualified for a license as a funeral director if he meets all of the following requirements:

- (1) Is at least eighteen years of age.
- (2) Has obtained a high school diploma or its equivalent.
- (3) Is found by the board to be of good moral character and temperate habits.

(4) Has successfully completed a minimum of thirty semester hours in an accredited college or university as evidenced by a certified copy of the transcript of the college or university. The minimum subject hours shall include twenty-one semester hours of the basic freshman courses, which include but are not limited to the following: English, mathematics, bookkeeping, accounting, business mathematics, psychology, history, science, business administration, biology, economics, chemistry, and marketing or such other minimum hours as the law may provide. Remedial classes and courses such as music, the arts, physical education, and sports shall not be considered as accepted courses.

(5) Has served an internship in the state of Louisiana for a period of not less than nine months, or thirty-nine weeks, and not more than forty-eight months, or two hundred eight weeks, has actively assisted in at least thirty funerals, and has completed at least one thousand five hundred sixty contact hours during the internship period. A funeral director intern may receive credit for up to two-thirds of the internship requirement prior to the completion of thirty semester hours.

(6) Has paid the application fee required by R.S. 37:845.

(7) Passes satisfactorily an examination conducted by the board relative to the practice of the profession of funeral directing as defined in R.S. 37:831.

B. Qualifications for an embalmer and funeral director license. Any applicant is qualified for license as an embalmer and funeral director if he meets all of the following requirements:

(1) Meets the requirements set forth in Paragraphs (A)(1), (2), (3), and (6) of this Section for funeral directors.

(2) Has successfully completed a full course in the science of embalming and the profession of funeral directing at an accredited school recognized by the board.

(3) Passes satisfactorily an examination conducted by the board relative to the practice of the science of embalming and the profession of funeral directing as defined in R.S. 37:831.

(4) Has served an internship in the state of Louisiana for a period of not less than nine months, or thirty-nine weeks, and not more than forty-eight months, or two hundred eight weeks, actively assisted in at least thirty embalming operations and thirty funerals and completed at least one thousand five hundred sixty contact hours during the internship period. An embalmer and funeral director intern may receive credit for up to two-thirds of the internship requirement prior to graduating from an accredited school recognized by the board.

C. Licensure by endorsement. Any applicant is qualified for license as an embalmer and funeral director or funeral director by endorsement in this state if he meets all of the following requirements:

(1) Holds a license in good standing issued by another state, province, or jurisdiction recognized by the board that is substantially equivalent to the requirements of this state and who meets the requirements of this Chapter.

(2) Meets all of the requirements of Paragraphs (A)(1), (2), (3), and (6) of this Section for an embalmer and funeral director or funeral director license.

(3) Has worked for a period of not less than three months within the state of Louisiana under the authority of a temporary license.

D. Qualifications for an embalmer and funeral director temporary license. Any applicant is qualified for an embalmer and funeral director temporary license by endorsement in this state if he meets the requirements of Paragraphs (A)(1), (2), (3), and (6) of this Section and furnishes the board with all of the following:

(1) Proof that he holds a valid embalmer and funeral director license in good standing from another state, province, or jurisdiction recognized by the board. The board may waive this requirement in those cases where the recognized state, province, or jurisdiction does not license embalmers or funeral directors.

(2) Proof that he has graduated from an accredited program in mortuary science recognized by the board.

(3) Proof that he has passed a nationally recognized examination.

(4) Proof that he has practiced the science of embalming and the profession of funeral directing for a period of not less than one year during the prior three-year period.

(5) Proof in the form of a statement that all of the following are true:

(a) No proceeding has been instituted against the applicant for the cancellation, suspension, or revocation of the license in the state, province, or jurisdiction that issued the license.

(b) No prosecution is pending against the applicant in a state or federal court for an offense that, under the laws of this state, is a felony or is a misdemeanor related to the science of embalming or the profession of funeral directing.

(c) The qualifications made in the application for licensure in this state are correct.

E. Qualifications for a funeral director temporary license. Any applicant is qualified for a funeral director temporary license by endorsement in this state if he meets the requirements of Paragraphs (A)(1), (2), (3), and (6) of this Section and furnishes the board with all of the following:

(1) Proof that he holds a valid funeral director license in good standing from another state, province, or jurisdiction recognized by the board. The board may waive this requirement in those cases where the recognized state, province, or jurisdiction does not license funeral directors.

(2) Proof that he has passed a recognized examination.

(3) Proof that he has practiced the profession of funeral directing for a period of not less than one year during the prior three-year period.

(4) Proof in the form of a statement that all of the following are true:

(a) No proceeding has been instituted against the applicant for the cancellation, suspension, or revocation of the license in the state, province, or jurisdiction that issued the license.

(b) No prosecution is pending against the applicant in a state or federal court for an offense that, under the laws of this state, is a felony or is a misdemeanor related to the science of embalming or the profession of funeral directing.

(c) The qualifications made in the application for licensure in this state are correct.

F. Any establishment where the business of funeral directing or embalming as defined in R.S. 37:831 is conducted within this state shall be duly licensed. An establishment shall be qualified to be licensed to operate as such if it meets all of the following requirements:

(1) It is managed or is to be managed by a funeral director holding a valid license, other than a temporary license, from the state of Louisiana. The funeral director shall manage the establishment on a full-time basis and funeral directing shall be his principal occupation.

(2) Embalming is performed only by an embalmer and funeral director holding a valid license from the state of Louisiana or a registered intern under the supervision of a state-licensed embalmer and funeral director.

(3)(a) It is found, after proper investigation to meet the requirements established by the board with respect to all of the following:

(i) Licensed personnel, including those working under the authority of a temporary license.

(ii) Registered interns.

(iii) Embalming facilities for the sanitation, disinfection, and preparation of a human body.

(iv) Adequate buildings.

(v) Display rooms for displaying funeral merchandise consisting of, but not limited to a minimum of six adult caskets of a variety of styles and quality.

(vi) Other necessary facilities, furnishings, and equipment to adequately serve the public.

(b) The embalming facilities and display rooms described in this Paragraph are required in every funeral establishment that is not a branch establishment.

(4) Furnishes such further information as the board may require regarding its qualifications and operations.

(5) Makes payment to the board of the fee required by R.S. 37:845.

G. Licenses issued pursuant to Subsection F of this Section shall be for a specific name and location, and amended from time to time to show any change of name or location upon the payment of a charge equaling a license renewal fee.

H. Every license issued hereunder shall be signed by the president and secretary of the board, and bear the imprint of the board's seal. The board shall register each license holder as being duly licensed for the purpose covered by such license.

Acts 1958, No. 28, §1; Acts 1963, No. 12, §1; Acts 1966, No. 19, §1, eff. June 15, 1966 at 10:30 A.M.; Acts 1974, No. 3, §2; Acts 1977, No. 283, §2; Acts 1990, No. 415, §1, eff. Sept. 1, 1990; Acts 2010, No. 372, §1; Acts 2014, No. 264, §1; Acts 2015, No. 25, §1; Acts 2020, No. 329, §1, eff. June 12, 2020.

RS 37:848

§848. Unlawful practice

A. No person, not certified and registered under the provisions of this Chapter, shall embalm, or pretend to practice the science of embalming, or conduct the business of funeral directing; however, a licensed funeral director shall not be required to supervise the disinterment of a dead human body when disinterment and reburial is made in the same cemetery by its designated sexton who shall be responsible to supervise the disinterment and reburial.

B. Every member of a firm or corporation engaged in the practice of the science of embalming or the business of funeral directing, or both, and the manager of each place of business conducted by such firm or corporation, whose duties engage him directly in the care and preparation, or the supervision of the disposal, burial or disinterment of dead human bodies, shall possess a certificate issued under the provisions of this Chapter. No such firm or corporation shall permit an assistant who is not a certified embalmer under the provisions of this Chapter to care for or prepare for burial or transportation, the body of any person who has died of a communicable disease.

C. It shall be unlawful for anyone to engage in the business of funeral directing or embalming as defined in R.S. 37:831 unless such business is conducted by a duly licensed Louisiana funeral establishment.

D.(1) Only a licensed embalmer may embalm a dead human body.

(2) If the body is to be held by the funeral establishment longer than thirty hours after the time of death, it shall be embalmed or the body may be refrigerated continuously at a temperature not to exceed forty-five degrees Fahrenheit.

(3) If the body is not embalmed or refrigerated, it shall be buried, cremated, or otherwise disposed of within thirty hours after death or as soon as possible after its release by the proper authorities.

(4) If the condition of the body does not permit embalming by the introduction of chemical substances, fluids, or gas into the body by vascular or hypodermic injection or by direct application into the organs or cavities, it shall be embalmed by an outward application of such substances.

(5) Every dead human body shall be disposed of and prepared through a funeral establishment and under the supervision of a licensed funeral home or embalmer.

(6) Notwithstanding any provision of this Part to the contrary, a licensed hospital or medical school may hold a body for more than thirty hours without having the body embalmed and a licensed hospital, medical school, or the Bureau of Anatomical Services may dispose of any tissues or organs according to accepted procedures.

(7) Nothing in this Subsection shall be construed to require embalming if specific practices and beliefs of religious groups prohibit it.

E. The provisions of R.S. 37:848(D)(1) through (5) shall not apply to the Anatomical Board (R.S. 17:2271-2280).

F. The provisions of R.S. 37:848(D)(1) through (5) shall not apply to accredited schools of mortuary science or funeral service.

Acts 1966, No. 19, §1, eff. June 15, 1966 at 10:30 A.M.; Acts 1974, No. 3, §4; Acts 1983, No. 454, §1; Acts 1990, No. 415, §1, eff. Sept. 1, 1990; Acts 2004, No. 132, §1; Acts 2010, No. 372, §1.

RS 37:878

§878. Cremation containers

A. Human remains shall be delivered to a crematory in a cremation container, which may be a casket. Human remains shall not be removed from the cremation container, and the cremation container shall be cremated with the human remains.

B. No crematory authority shall require that human remains be placed in a casket before cremation or that such remains be cremated in a casket.

Acts 2003, No. 1243, §2.

RS 37:879

§879. Cremation procedures; pacemakers; cremation retorts; refusal to accept a cremation container; unauthorized persons in crematory; simultaneous cremation of the human remains of multiple persons; cremation residue; packaging and delivery of cremated human remains

A. If an authorizing agent informs the funeral director and the cremation authority on the cremation authorization form of the presence of a pacemaker or other hazardous implants in the human remains, then the funeral establishment and the funeral director shall also be responsible for ensuring that all necessary steps have been taken to remove the pacemaker or other hazardous implants before delivering the human remains to the crematory.

B. Cremation retorts in licensed crematories operating in this state shall be used exclusively for the cremation of human remains.

C. The human remains shall not be received by the crematory authority for cremation until all authorization documents as required by R.S. 37:877 to cremate have been received in writing from the authorizing agent.

D. A crematory authority shall not be required to accept for cremation a cremation container or a casket from which there is evidence of leakage of the body fluids from the human remains therein.

E. No unauthorized person, as determined by the crematory authority, shall be permitted in a crematory while any human remains are in the crematory awaiting cremation, being cremated, or being removed from the cremation retort. However, nothing in this Section shall preclude attendance at the cremation, if specific practices and beliefs of religious groups dictate participation in the cremation process.

F. The simultaneous cremation of the human remains of more than one adult person within the same cremation retort is prohibited.

G. The simultaneous cremation of the human remains of one adult and one or more children shall not be performed, unless the crematory authority has received specific written authorization from all authorizing agents for the human remains to be so cremated. For those cremations performed pursuant to a written authorization as authorized by this Subsection, the written authorization shall exempt the crematory authority from all liability for commingling of the cremated human remains during the cremation process.

H. Each crematory authority shall maintain proper identification of the remains.

I. Upon completion of the cremation, all of the recoverable residue of the cremation process shall be removed from the cremation retort. All residue of the cremation process shall then be separated from anything other than bone fragments, and such bone fragments shall then be processed to reduce them to unidentifiable particles. Anything other than the unidentifiable particles shall be removed from the cremated residuals and shall be properly disposed of by the crematory authority, unless otherwise directed by the authorizing agent.

J. Cremated human remains shall be packaged according to the following provisions of this Subsection:

(1) If proper authorization has been obtained from the authorizing agent, the properly identified cremated human remains shall be placed within the temporary container or urn ordered by the authorizing agent. The temporary container or urn contents shall be packaged in clean packing materials and shall not be contaminated with any other object, unless specific authorization has been received from the authorizing agent.

(2) When a temporary container is used to return the cremated human remains, the outside of the container shall be clearly identified with the name of the deceased person whose cremated human remains are contained therein, the name of the crematory authority, and an indication the

container is a temporary container.

(3) If the cremated human remains will not fit within the dimensions of a temporary container or urn, the remainder of the cremated human remains shall be returned to the authorizing agent or his representative in a separate container attached together with the first container or urn with both being marked as being together.

(4) If the cremated human remains are to be shipped, the temporary container or designated receptacle ordered by the authorizing agent shall be packed securely in a suitable, sturdy, and pressure resistant container which is not fragile and is secured properly. Cremated human remains shall be shipped by a shipper who agrees to ship cremated remains and only by a method which has an internal tracing system available and which provides a receipt signed by the person accepting delivery.

K. Cremated human remains shall be made available by the funeral establishment or the crematory authority to the person or legal entity specified on the cremation authorization form. A representative of the funeral establishment or crematory authority and the person or representative of the legal entity receiving the cremated human remains shall sign a receipt indicating the name of the deceased, the date, time, and place of the person's or representative's receipt of the cremated human remains, and any other information set out in the rules and regulations governing crematories to establish a chain of custody. A copy of the receipt shall be retained by the funeral establishment or crematory authority whose respective representative delivers the cremated human remains to the person or representative of the legal entity specified on the cremation authorization form. After this delivery, the cremated human remains may be transported in any manner in this state, with a copy of the burial-transit permit, and disposed of in accordance with the provisions of this Chapter.

Acts 2003, No. 1243, §2; Acts 2016, No. 143, §2, eff. May 19, 2016.

During the meetings of March and April, the board met in Executive Session.

Once ES had concluded, a motion was made at each meeting, openly, with regard to Ms. Michel and her management, leadership and administration of the board' office and the board wanted to express their confidence with her supervision of the day to day operations of the agency.

Since the acknowledgement was made with a motion and a roll call vote, there was not a motioned to add the subject to the agenda in order to motion and roll call vote.

This must be ratified at today's meeting with the item on the agenda to be re-introduced and voted upon.

After some previous discussions with a few board members, Ms. Michel reviewed some cost saving ideas for the board to review.

First: Meeting schedule proposal to quarterly

Currently meetings are scheduled 1 x per month with about 9-12 per year;

The reimbursements and per diem per meeting as of today's date: \$27,749.13

today's meeting total not included and estimated to be: \$33,749.00 (figured \$6000.00/June)

Quarterly meetings would be scheduled March, June, September and December

The reimbursements and per diem per meeting total/year would be approximately = \$13,499.00

$\$33,749.00 \div 10 = \$3,374.00 \times 4 = \$13,499.00 / \$33,749.00 - \$13,499.00 = \$20,250.00$

Saving estimate at approximately \$20,250.00

Special meetings can be arranged for certain circumstances such as formal hearings. Notification would be issued well in advance in time for attendance.

Planning for special meetings would be arranged accordingly with the time needed for notifications and the next scheduled meeting. A special meeting may be arranged in lieu of a regular scheduled meeting.

The board is required, by law, to hold at least one meeting per year. Currently, meetings are scheduled approximately once per month with 9-12 meetings per year.

Ms. Michel has been advising the board with regard to the upcoming lease expiration and the increase of same. Ms. Penouilh found a location for the board to review, however, due to the modest lease fee, she notified them that the location would not be available for very long and that the realtor was holding the property until a decision could be made by the board.

Second: Re-location proposal for lease fee reduction

Currently the lease is \$3300.00 = \$39,600.00 - lease sq ft of suite is 1653

Move proposal to Covington - \$1200.00 = \$14,400.00 - lease sq ft of office is 1000

$\$39,600.00 - \$14,400.00 = \$25,200.00$ savings

The office is an older historic house located in downtown Covington. The board would be the only tenants. There is a room upon entry that could handle board meetings, although on a smaller scale with the size of the room, but not a reduction in capacity.

There is free parking and close to the building.

The location is in the downtown Covington area, within walking distance to some restaurants. There are several hotels in the area. If the meetings require additional space, there are a few venues in town at a cost of \$400.00 per day (8-5) with free parking. This would be considered if a formal hearing is required but based upon 4 quarterly meetings.

The furniture from this suite would be reduced and surplus back to the State. We would keep only what we need. There is quite a bit of wasted space in this current suite.

Ms. Michel stated to the board members that, although the board is financially stable at this time, future savings for investments are not available.

Ms. Michel indicated that she has set another tentative time frame for her retirement and that the board needs to consider hiring an additional individual for the office. The individual would begin part-time then to full-time as training for office procedures, protocols, State programs, process and requirements are needed for a smooth transition. Once Ms. Michel has retired, then the office staff would be, once again, down to two.

Ms. Michel advised the board, yet again, that this is not a two-week notice position, and the board should not default on its requirements per the State. Without the proper training, the board would be deficient with its obligations.

License & Registry Update

Updated on 05/8/2023

Funeral Establishments - new issue

B.J. Ginn Funeral & Cremat	2999	Amite	Bobby Ginn, Jr. U-1710	New Establishment
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Establishment Ownership/Location/Name Change

Name	Lic #	Location	Manager - Lic.#
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Crematory Establishment - new / Ownership Change

Embalmer and Funeral Director License - new issue

Melanie James	E-2967
Peyton Young	E-2968
Amy Thompson	E-2969

Funeral Director License - new issue

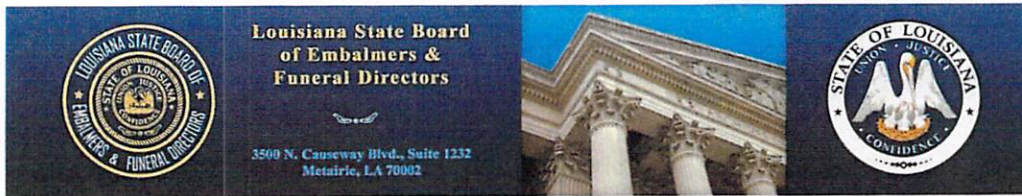
Jonathan Kent Colligan	U-1818	Glenda Cross	U-1821
Keionne Molizone	U-1819	Wendy Henry	U-1822
Leah Cross	U-1820	Eric Johnson	U-1823

Retort Operator License - new issue

Krysten Hebert	467
Nicholas LeBlanc	468

Internships Registered

Eleanor Kamrath	FD	0776	Greenoaks F.H., Baton Rouge
Duplain Rhodes, IV	FD	0777	D.W. Rhodes F.H., New Orleans
Melissa Duet	FD	0778	Thibodaux F.H., Thibodaux
Joanne Richard	EMB	0779	David F.H., Lafayette
Robin O'Neal	FD	0780	Washington's & Smith's Paradise, Shreveport
Brooklyn Venable	FD	0781	Jacob Schoen & Son F.H., New Orleans
Shena' Plant	FD	0782	Resting Place F.H., Baton Rouge
Alexander Elie	EFD	0783	Precious Memories F.H., Shreveport
Krysten Hebert	EFD	0784	Serenity F.H., Covington
Katherine Carey	FD	0785	Greenwood F.H., New Orleans
Andrew Brewster	FD	0786	Kilpatrick's Rose-neath F.H., Shreveport
Heidi Trahan	EFD	0787	St. Bernard Memorial F.H., Chalmette
Kaylee Norment	FD	0788	Fall Creek of Louisiana, Pineville



THE INSPECTOR'S REPORT

June 13, 2023

President Davis, Board Members, & Executive Director Michel:

I ask that you please excuse my absence today on today because I was selected to be an Item Writer again for the International Conference of Funeral Service and our Item Writing Workshop began today. I felt it necessary that I send my monthly board meeting inspector's report which is as follows:

Inspections

Inspections at this time have been in the Districts B, C, and D and date from May 5, 2023, to June 9, 2023, and consisted of the following: 43 total inspections, which include inspecting 28 main establishments, 12 branch/auxiliary establishments, and 3 crematories. The total number of inspections for the year, 233. NO new establishment inspections, NO new crematory inspections, and NO firm change of ownership inspections, have been performed during this period. It's my goal to finish up District B within the next few weeks.

Funeral Home Inspections

Funeral home inspections have noted issues with:

- The current 2023 funeral establishment license is NOT being displayed.
- Having a clear understanding of the ID Method – which must include the name of the deceased, date of death, and funeral home name.
- Casket prices in the display area/selection room, DO NOT MATCH the casket pricelist.
- Caskets in the display area/selection room ARE NOT on the casket pricelist.
- No not water in the embalming room
- Embalming Log
 - Missing the name and signature of the embalmer and their license number
 - Missing the date of embalming & place
 - Missing the time, the embalming procedure took place.
 - No Embalming Log Present
- No ventilation
- Embalming room not being locked.
- No mask or face shield to protect the eyes and face.
- No embalming table with running water draining from the table into a drain connected with a sewer or other receptacle.
- No covered area when exiting the facility to protect the casketed remains until placed in the hearse.
- Display area for displaying funeral merchandise consisting of LESS THAN 6 adult caskets of a variety of styles and quality.
- Incomplete casket price lists
- No being able to reach the establishment upon the time of an inspection

Crematory Inspections

Crematory inspections have noted issues with:

- The current 2023 crematory establishment license is NOT being displayed.
- If a temporary container is used, is it clearly marked with the Name of the deceased, Name of the Crematory Authority, and indicated as a Temporary Container

Issues around the state that have been consistent, since our last meeting are:

- Having a clear understanding of the ID Method and WHERE the ID Method should be placed.
- Casket prices in the display area/selection room, DO NOT MATCH the casket pricelist.
- No not water in the embalming room
- No ventilation

Board Car

The car is well, it's being maintained in tip-top condition as expected and the total mileage at the completion of this report was 27,516 miles.

Again, I offer my condolences to the family of licensee, Funeral Director Jerry Villemarette and the Hixson-Ductoe Funeral Home Management & Staff of Bunkie & Plaquemine. Mr. Villemarette passed away on Mother's Day, May 14, 2023.

This concludes my inspector's report.

In service to you the board, licensees, and interns of the Louisiana State Board of Embalmers & Funeral Directors.

R. DeMale Bowden, Jr. – Inspector

License#: E-2656

Retort Operator#: 431

Certified Funeral Service Practitioner Certified Cremation Services Provider

Accounting Summary

06/08/2023

Investments - Non-Operating

Bank Plus	\$ 159,297.03
Liberty Bank	\$ 54,106.52
Liberty Bank	\$ 63,405.85
Total Non-Operating	\$ 276,809.40

Operating Funds

Chase - MM	\$ 193,300.25
Chase check account	\$ 27,105.05
Total Operating	\$ 220,405.30
Total Combined = Inv + Op	\$ 497,214.70

October - December = operating funds received are renewals = establishments, embalmers & funeral directors

March - May = operating funds received are renewals = crematories & retort operators

3 x Certificates of Deposit for reserve investment account funds (non-operating funds)

Chase MM and Chase checking account are operating accounts.

Fees received during October through December and February through March are for operations.

Bank Plus and the two Liberty banks hold reserved funds placed in CDs. Interest from these accounts accumulate to the balance of these accounts and are not withdrawn.

The following page(s) of budget information is a projection based upon the operational income received solely from the Oct -Dec and Feb-Mar fees that are received.

The budget projections(s) fluctuate with each report and a final accounting cannot be determined until the fiscal year end.

The budget projection does not incorporate the funds reserved in the CDs.

The board does not receive any funding from the State of LA through appropriations, taxes, allocations, grants, etc.

The board operates completely by income received from license fees and registrations.

LA STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Budget vs. Actuals: Budget 23.24 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
3010 Fun Estab Annual Renewal		0.00	0.00	
3010 Fun Estab Annual Renewal		300,000.00	-300,000.00	
3020 Fun Estab New Certificates		7,500.00	-7,500.00	
3030 Ownership, Location, Name Chang		10,000.00	-10,000.00	
3040 Crematory Authority License		3,000.00	-3,000.00	
3045 Crematory Auth Annual Renewal		35,000.00	-35,000.00	
3050 Retort Operator License		8,000.00	-8,000.00	
3055 Retort Operator Annual Renewal		25,000.00	-25,000.00	
3060 Embalmer Annual Renewal		70,000.00	-70,000.00	
3070 Funeral Director Annual Renewal		38,000.00	-38,000.00	
3080 Emb/FunDir/ Temp License Fees		10,000.00	-10,000.00	
3100 Interest on Investments		1,500.00	-1,500.00	
3110 Fines		1,000.00	-1,000.00	
3120 Miscellaneous Income		3,000.00	-3,000.00	
3140 Duplicate Certificate Fee		1,000.00	-1,000.00	
3150 Internship Fee		10,000.00	-10,000.00	
3160 Temporary License fee		500.00	-500.00	
3170 F.D.License Reinstatemt		1,000.00	-1,000.00	
3180 Emb. License Reinstatement		1,000.00	-1,000.00	
Total Income	\$0.00	\$525,500.00	\$ -525,500.00	0.00%
GROSS PROFIT	\$0.00	\$525,500.00	\$ -525,500.00	0.00 %
Expenses				
4000 Compensation -				
4010 Per Diem		4,000.00	-4,000.00	
4040 Salaries		190,000.00	-190,000.00	
Total 4000 Compensation -		194,000.00	-194,000.00	
4050 Employee Benefits -				
4051 Employers Contrib Retire System		40,000.00	-40,000.00	
4054 Employment Security Tax		50.00	-50.00	
4060 Group Insurance -				
4061 GIP-Active employees		20,000.00	-20,000.00	
4064 GIP - Joe Lee Pea		273.24	-273.24	
4065 GIP - Stella L. Neal		190.08	-190.08	
4067 GIP - Dawn P. Scardino		6,500.00	-6,500.00	
4068 GIP- Millard J. Daigle		6,000.00	-6,000.00	
Total 4060 Group Insurance -		32,963.32	-32,963.32	
Total 4050 Employee Benefits -		73,013.32	-73,013.32	
4100 Travel -				
4110 Mileage Reimbursement		3,000.00	-3,000.00	
4130 Inspectors Travel Expense		30,000.00	-30,000.00	
4570 Board members meeting exp		2,500.00	-2,500.00	

LA STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Budget vs. Actuals: Budget 23.24 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 4100 Travel -		35,500.00	-35,500.00	
4200 Professional Fees				
4210 Legal Fees		70,000.00	-70,000.00	
4230 Audit		6,800.00	-6,800.00	
4240 Computer Consultant		10,000.00	-10,000.00	
Total 4200 Professional Fees		86,800.00	-86,800.00	
4300 Other Purchased Services -				
4310 Insurance		16,000.00	-16,000.00	
4340 Dues and Subscriptions		600.00	-600.00	
4360 Telephone & Telegraph		2,000.00	-2,000.00	
4390 Hearing Expense		100.00	-100.00	
Total 4300 Other Purchased Services -		18,700.00	-18,700.00	
4400 Rents -				
4410 Rent-Office & Parking		31,200.00	-31,200.00	
4420 Equipment Lease		5,000.00	-5,000.00	
Total 4400 Rents -		36,200.00	-36,200.00	
4500 Supplies & Maintenance -				
4510 Stationery, Supplies & Office		30,000.00	-30,000.00	
4511 Postage		3,000.00	-3,000.00	
4520 Xerox & Maint Office Equipment		500.00	-500.00	
4580 Miscellaneous Expense		2,100.00	-2,100.00	
Total 4500 Supplies & Maintenance -		35,600.00	-35,600.00	
Total Expenses	\$0.00	\$479,813.32	\$ -479,813.32	0.00%
NET OPERATING INCOME	\$0.00	\$45,686.68	\$ -45,686.68	0.00 %
NET INCOME	\$0.00	\$45,686.68	\$ -45,686.68	0.00 %