

# Louisiana State Board of Embalmers And Funeral Directors

Minutes of the Meeting for October 10, 2023

**Board Members present:**

Willie P. Davis, Jr., President  
Terry Luneau , Vice President  
Shelton Dixon, Secretary  
Stephen Boudreaux  
Juan Joseph  
Gregory McKneely  
Maurice Southall  
Louis Charbonnet  
Rodney McFarland

The meeting was called to order by the Board's President, Mr. Davis, at 10:00 AM, at the Board's office, located at 3500 N. Causeway Blvd. Ste. 1232, Metairie, Louisiana. Also, present was Kim W. Michel, Executive Director, Heidi L. Penouilh, Executive Assistant, R. Demale Bowden, Jr., Inspector, Christopher Lento, AAG General Counsel and Chanel R. Debose, Prosecuting Attorney.

Mr. Davis began the meeting with the mission statement that: 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.

There were no public comments made at today's meeting.

The following was presented.

Resolution

Whereas: Almighty God in His infinite wisdom and wise providence has called unto himself our beloved,

John William Pierce

FUNERAL DIRECTOR, U-1529, Monroe, Louisiana, who departed this life on August 12, 2023.

Whereas: John William Pierce, U-1529 received his funeral director license in two-thousand seven and has been actively practicing for the last sixteen years; and,

Whereas: John William Pierce, has always exemplified the attributes of high idealism by his courteous manner and personality and has made valuable contributions to the interest and welfare of the people of his community; and,

Whereas: John William Pierce has further extended his energy to our state by having served in various capacities within his community.



Therefore, be it resolved: that the Louisiana State Board of Embalmers and Funeral Directors extends to the family of the late John William Pierce, our deepest sympathy, and condolences for their great loss which we so keenly feel; and,

Be it further Resolved that this tribute to John William Pierce, be written into the minutes of the Louisiana State Board of Embalmers and Funeral Directors and suitable copies of this resolution be sent to the members of his family.

A Petition to Annul Judgement, In the Matter of Evans A. Ussin, was presented to the board for review and consideration.

Mr. Davis, President recommended that this matter be taken under advisement during Executive Session.

An admission and consent submitted by Alexandria Leger was presented to the board by Ms. Debose for review and consideration.

#### ADMISSION and CONSENT

This matter is set to come before the Board on the 10<sup>th</sup> day of October 2023 for a hearing. Before the Board appears:

**ALEXANDRIA LEGER, individually as a Crematory Retort Operator and as a former Crematory Retort Operator at Lafayette Crematory, Inc.**

who by her signature below, advised and confirmed to the Board that she, Alexandria Leger, is a licensed crematory retort operator, who is a licensee of the Louisiana State Board of Embalmers and Funeral Directors, and that she, Alexandria Leger, individually admit and consent that the following violations occurred:

On or around October 26, 2022, Alexandria Leger, crematory retort operator at Lafayette Crematory, Inc., was tasked with cremating the remains of the late Tyler Girard. At all times relevant to the instant matter, Alexandria Leger used her mobile phone to take a picture of the cremation paperwork used to identify the cremation of the late Tyler Girard. The picture of the cremation paperwork taken by Alexandria Leger was sent to Darien Leger in a private text message. Darien Leger was not authorized to receive the cremation paperwork of the late Tyler Girard. Darien Leger shared a copy of the picture that Alexandria Leger sent to him to other individuals.

Alexandria Leger, former crematory retort operator of the entity operating as Lafayette Crematory, Inc., admit and consent to violating the following statutes: LA R.S. 37:846 (A) (5) (Unprofessional and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA. R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A).

The named licensee is appearing before the Board at this time for the specific purpose of admitting to the above violations and accepting full responsibility as the former licensed crematory retort operator of the entity operating as Lafayette Crematory, Inc., Lafayette, Louisiana. The party mentioned herein make the following admissions:

Alexandria Leger was the licensed crematory retort operator (#398) of the entity operating as Lafayette Crematory, Inc. at the time of the incident and, as such, is subject to the jurisdiction of the Board;

That Alexandria Leger does hereby admit and consent that the following violations occurred:

1. Alexandria Leger, a former Crematory Retort Operator at Lafayette Crematory, Inc. has violated LA R.S. 37:846 (A) (5) (Unprofessional and Unethical Conduct) as it relates to LA R.S. 37:881 (A) for releasing and/or allowing the cremation paperwork of Tyler Girard to be released to an unauthorize



person, namely, Darien Leger, without the permission and approval of the authorizing agent and legal next of kin of the deceased.

2. Alexandria Leger, a former Crematory Retort Operator at Lafayette Crematory, Inc. has violated LA R.S. 37:846 (A) (6) (Untrustworthiness in the practice of Cremation) as it relates to LA R.S. 37:881 (A) for failing to exercise or grant the authorizing agent and/or the legal next of kin the quality and level of confidence that is expected and required by the crematory retort operator pursuant to cremation industry standards.

That the party to this Admission and Consent wish to admit her responsibility individually as the former licensed crematory retort operator of Lafayette Crematory Inc., Lafayette, Louisiana for violating the following provisions: LA R.S. 37:846 (A) (5) (Unprofessional and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA . R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A) as noted herein above and pursuant to these admissions, and to avoid the necessity of a personal appearance before the Board to attend a formal hearing, she does hereby consent to the use of these formal admissions;

The party to this Admission and Consent also hereby consents to the imposition of any reasonable sanctions, and penalties within the Board's discretion which may include: 1) Enjoining a person or establishment violating the provisions of this Chapter from practicing the science of embalming, conducting the business of funeral directing, operating a funeral establishment, engaging in the practice of cremation, or operating a crematory retort as may be the case, until such person complies with the requirements of this Chapter. The injunction, if granted, shall not be suspended by bond or appeal, and the person or establishment enjoined shall be cast for attorney fees and court costs pursuant to LA R.S. 37:849; and, 2) Subjecting a person or establishment to a fine of not less than \$500.00 nor more than \$2,500.00 for each offense plus costs of the court reporter and attorney for the board, or by imprisonment for not less than thirty days nor more than one-hundred eighty days for each offense, or both such fine and imprisonment, pursuant to LA R.S. 37:846; LA. R.S. 37:850; LA R.S. 37:881; LA R.S. 37:882; or Title 46, Chapter 23, under which the Board operates;

The party to this Admission and Consent further admit and consent to the jurisdiction of the Board over these matters and acknowledge the Board's power and authority to accept and enter into such decree. and she does further waive her appearance, and all requirements of notice; That with the signing of this Admission and Consent the party is to immediately Cease and Desist in any further actions which would represent further violation of LA. R.S. 37:846 (A) (5) (Unprofessional, and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA. R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A) as such would leave Alexandria Leger, Lafayette, Louisiana open to possible further sanctions by the Board.

Mr. Davis, President recommended that this matter be taken under advisement during Executive Session.

Once again, the matter regarding refrigeration units being installed in crematories was presented to the board.

Ms. Michel stated that this had been a topic of discussion during a few meetings in the past with regulations being provided for review. During the last meeting, it had been determined by the board that refrigeration was not allowed in "stand alone" crematories. This matter was also discussed during the Laws and Rules Committee meeting and subsequently determined to be a violation. Ms. Michel also advised the board that she was not aware that there were several crematories already that have refrigeration installed and that this was never



noted in an inspection report and that it was Mr. Bowden who provided a listing of crematories that have the refrigeration units installed. Due to several individuals who have inquired about this practice, Ms. Michel stated that she gave the information which had been determined by the board that refrigeration was not allowed. Once Ms. Michel consulted with general counsel, she felt that this matter should be reconsidered for discussion so that it can be resolved.

A motion was made by Mr. Southall, with a second by Mr. Dixon and unanimously passed that this matter be referred to the Laws and Rules Committee.

A subsequent motion was made by Mr. Southall, with a second by Mr. Dixon and unanimously passed by a roll call vote of all in favor, that “stand alone” crematories may be allowed to install refrigeration units.

In the Executive Director’s report, Ms. Michel stated that the lease committee, Mr. Charbonnet, Mr. McKneely, and Mr. Southall met with the building manager at the Executive Towers, the current suite of the board’s office, and that the lease has been re-negotiated. The office will remain at the current location for another five years with reduced rent which will be frozen for the duration of the five years to include a month with no fee upon renewal in February 2024. Ms Michel noted that she has signed the lease on behalf of the board and the process through State leasing has begun to finalize the new lease and terms.

Ms. Michel stated that she was relieved about the lease renewal as she had been touring properties with realtors to try to find a location to suit the needs of the board.

Ms. Michel provided the board with a calendar of scheduled meeting dates through the year 2026. Ms. Michel highlighted the dates of process for her retirement with her final day being April 13, 2026. Ms. Michel noted that a posting for an administrative assistant in the office as well as training for her replacement needs to be considered as well.

The license and registry are included in this report.

## License & Registry Update

Updated on 10/4/2023

### Funeral Establishments - new issue

Peaceful Rest Funeral Home	3000	New Establishment
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### Establishment Ownership/Location/Name Change

Name	Lic #	Location	Manager - Lic.#
-	-	-	-

### Crematory Establishment - new / Ownership Change

Heaven Bound Mortuary Services	60	New Crematory
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### Embalmer and Funeral Director License - new issue

Elizabeth Mattingly	E-2977	Donnie Rayford	E-2982
Hannah Glisson	E-2978	Katherine Miller	E-2983
Joshua Noel	E-2979	Heather Griffin	E-2984



Mary Cross	E-2980	Carlissia Newell	E-2985
Otho Brady, III	E-2981		

### **Funeral Director License - new issue**

Shantell Sylve	U-1829	Owen Ray, III	U-1834
Alisa Butler	U-1830	Chester Cormier, II	U-1835
Angela Jones	U-1831	Joe Ann Guillory	U-1836
Brey Miller	U-1832	James Welch	U-1837
Pauline Greene	U-1833		

### **Retort Operator License - new issue**

Taini L. Foulon	474	Michelle D'Aquin	477
Sarah Boolba	475	Chandler Randall	478
Hannah Glisson	476	Elizabeth S. Williams	479

### **Internships Registered**

Warren Banks	FD	0804	B.J. Ginn Funeral Home, Amite
Amanda Robeau	FD	0805	Treasures of Life F.H., Gramercy
Natasha Doyle	EMB/FD	0806	Hixson Brothers F.H., Alexandria
Ronnie Briggs, Jr.	FD	0807	Davis Mortuary, Gretna
Maddison Ducote	EMB/FD	0808	Falgout F.H., Raceland
Randal Gill	FD	0809	Seale F.H., Denham Springs
Andrea' Miller	FD	0810	Miller F.H., Monroe
Hanna Giandelone	EMB/FD	0811	Greenoaks F.H., Baton Rouge
Christopher Rodriguez	EMB/FD	0812	Rush Funeral Home, Oakdale
Joseph Lenard	FD	0813	Griffin F.H., West Monroe
Hannah Fruge	FD	0814	Johnson F.H., Lake Charles
LaDonna Evans-Sutton	FD	0815	B.J. Ginn F.H., Amite
Matthew Briggs	FD	0816	Cypress F.H., Maurice
Rachel Laciura	FD	0817	Lake Lawn Metairie F.H., New Orleans
Michelle D'Aquin	FD	0818	Garden of Memories, Metairie
Alexis Bernard	FD	0819	Combre F.H., Lake Charles
Cordarius Winzer	FD	0820	Memorial F.H., Homer
Walletha Richardson	FD	0821	Richardson F.H., Winnsboro
Sha'Diamon Richardson	FD	0822	Richardson F.H., Winnsboro
Alexandra Waguespack	FD	0823	Lake Lawn F.H., New Orleans
Gina Sarvela	EMB/FD	0824	Westside Leitz Eagan F.H., Marrero

Mr. McFarland requested that Ms. Michel provide in the license and registry report the addition of any closed funeral establishments.

Ms. Michel noted that that she would add that to the report.

A motion was made by Mr. Dixon, with a second by Mr. Charbonnet and unanimously passed to accept the Executive Director's report as well as the calendars and her notice of retirement.

President Davis, Board Members, & Executive Director Michel: My monthly board meeting

Inspector's report is as follows:



## Inspections

Inspections at this time have been in Districts B, C, and D and date from August 7, 2023, to October 6, 2023, and consisted of the following: **49** total inspections, which include inspecting **28** main establishments, **19** branch/auxiliary establishments, and **2** crematories. The total number of inspections for the year, **336**. **ONE** new crematory inspection, **THREE** new establishment inspections and **NO** firm change of ownership inspections have been performed during this period however, **ONE** new branch/auxiliary establishment inspection is pending.

### **Funeral home inspections have noted issues with:**

- The current 2023 funeral establishment license is **NOT** being displayed at the time of the inspection. *(Eight inspections)*
- Caskets Prices in the selection Room DO NOT MATCH the casket price list – *(Three inspections)*
- Establishment Closed – Signage remains up after 15 days of closure. – *(One Inspection)*
- Embalming Log
  - Not located in the embalming room. – *(One Inspection)*
  - Dates of Embalming is missing. – *(One Inspection)*
  - Time embalming procedure took place. – *(One Inspection)*
  - Name of the deceased is missing - *(One Inspection)*
- Advised of the ID Method for the casket being used for the decedent – *(Five Inspections)*
- Ventilation Problems – *(One Inspection)*
- No covered area when exiting the facility to protect the casketed remains until placed in the hearse – *(One Inspection)*
- No Face Shield – *(One Inspection)*
- Hot Water Issues – *(One Inspection)*
- Eyewash Station is not working – *(One Inspection)*

**Crematory inspections have noted NO ISSUES as of this inspector's report.**

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

- The current 2023 funeral establishment license is **NOT** displayed at the time of the inspection.
- Caskets Prices in the selection Room DO NOT MATCH the casket price list.
- Issues with firms understanding the ID Method for the casket being used for the decedent.

I would like to take this time to thank the establishments for correcting their issues after being inspected upon receiving their inspection report after my visits. Upon returning for another inspection, these items have been corrected.

## Representation

I, as well as other funeral directors and embalmers, represented the state of Louisiana at the annual Convention and Expo for the National Funeral Directors Association in Las Vegas, NV. Congratulations to Brandon G. Thompson Funeral Home on being the recipient of NFDA's 2023 Pursuit of Excellence Award.

## 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

**33,646** miles.

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

A motion was made by Mr. Dixon, with a second by Mr. Southall and unanimously passed to accept the Inspector's report as presented.

The minutes of the August 9, 2023, board meeting which was previously emailed to the members for review and approval.

A motion was made by Mr. Dixon, with a second by Mr. Luneau and unanimously passed to accept the minutes as presented.



The financial report as well as the budget for FY 21/22 and projected FY 22/23 was presented.

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	\$ 44,027.88
Chase check account	\$ 36,675.63
Total Operating	\$ 80,703.51

October – December; operating funds received are renewals for establishments, embalmers and funeral directors and funeral directors.

March – May; operating funds received are renewals for crematories and retort operators.

There are three Certificates of Deposit for reserve investment account funds (non-operating funds) with two Certificates of Deposit in Liberty and one Certificates of Deposit in Bank Plus.

The Chase MM and Chase checking accounts are the operational accounts with the deposit of the fees received during October through December and February and May as well as other license and registration fees collected during the fiscal year.

The budget presentation is a projection based upon the operational income received solely from the Oct-Dec and Feb-May fees that are received.

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

The budget does not incorporate the funds reserved in the certificates of deposit.

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

The board is self-funded and operates completely by income received from licenses and registrations.

A motion was made by Mr. Southall with a second by Mr. McKneely and unanimously passed to accept the report as presented.

Continued...

# LA STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

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

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
<b>Income</b>		
3010 Fun Estab Annual Renewal	8,400.00	300,000.00
3020 Fun Estab New Certificates	1,500.00	7,500.00
3030 Ownership, Location, Name Chang	1,200.00	10,000.00
3040 Crematory Authority License	1,500.00	3,000.00
3045 Crematory Auth Annual Renewal		35,000.00
3050 Retort Operator License	1,750.00	10,000.00
3055 Retort Operator Annual Renewal	160.00	25,000.00
3060 Embalmer Annual Renewal	4,240.00	75,000.00
3070 Funeral Director Annual Renewal	800.00	40,000.00
3080 Emb/FunDir/ Temp License Fees	6,500.00	20,000.00
3100 Interest on Investments		1,500.00
3110 Fines		1,000.00
3120 Miscellaneous Income	509.25	3,500.00
3140 Duplicate Certificate Fee		1,000.00
3150 Internship Fee	2,900.00	15,000.00
3160 Temporary License fee	100.00	500.00
3170 F.D.License Reinstatemt		1,000.00
3180 Emb. License Reinstatement		1,000.00
<b>Total Income</b>	<b>\$29,559.25</b>	<b>\$550,000.00</b>
<b>GROSS PROFIT</b>	<b>\$29,559.25</b>	<b>\$550,000.00</b>
<b>Expenses</b>		
4000 Compensation -		
4010 Per Diem	300.00	5,000.00
4040 Salaries		0.00
<b>Total 4000 Compensation -</b>	<b>300.00</b>	<b>5,000.00</b>
4020 Compensation -		
Salaries - Office	58,178.40	185,000.00
<b>Total 4020 Compensation -</b>	<b>58,178.40</b>	<b>185,000.00</b>
4050 Employee Benefits -		
4051 Employers Contrib Retire System	20,666.96	40,000.00
4054 Employment Security Tax		50.00
4060 Group Insurance -		
4061 GIP-Active employees	7,747.92	20,000.00
4064 GIP - Joe Lee Pea	136.16	273.24
4065 GIP - Stella L. Neal	94.72	190.08
4067 GIP - Dawn P. Scardino	2,803.44	8,500.00
4068 GIP- Millard J. Daigle	1,250.00	6,000.00
<b>Total 4060 Group Insurance -</b>	<b>12,032.24</b>	<b>34,963.32</b>
<b>Total 4050 Employee Benefits -</b>	<b>32,699.20</b>	<b>75,013.32</b>
4100 Travel -		
4110 Mileage Reimbursement	1,088.82	12,000.00



# LA STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

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

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
4130 Inspectors Travel Expense	1,545.28	32,000.00
4570 Board members meeting exp	251.00	4,000.00
<b>Total 4100 Travel -</b>	<b>2,885.10</b>	<b>48,000.00</b>
4200 Professional Fees		
4210 Legal Fees	25,908.75	100,000.00
4230 Audit	6,470.00	6,750.00
4240 Computer Consultant	1,610.00	12,000.00
<b>Total 4200 Professional Fees</b>	<b>33,988.75</b>	<b>118,750.00</b>
4300 Other Purchased Services -		
4310 Insurance	15,372.48	17,000.00
4340 Dues and Subscriptions		600.00
4360 Telephone & Telegraph	713.99	5,300.00
4390 Hearing Expense		100.00
<b>Total 4300 Other Purchased Services -</b>	<b>16,086.47</b>	<b>23,000.00</b>
4400 Rents -		
4410 Rent-Office & Parking	6,074.60	35,000.00
4420 Equipment Lease		5,600.00
<b>Total 4400 Rents -</b>	<b>6,074.60</b>	<b>40,600.00</b>
4500 Supplies & Maintenance -	408.00	
4510 Stationery, Supplies & Office	1,848.18	30,000.00
4511 Postage	72.52	4,000.00
4520 Xerox & Maint Office Equipment		700.00
4580 Miscellaneous Expense		2,500.00
<b>Total 4500 Supplies &amp; Maintenance -</b>	<b>2,328.70</b>	<b>37,200.00</b>
Payroll Expenses		
Taxes	78.83	
<b>Total Payroll Expenses</b>	<b>78.83</b>	
Uncategorized Expense	303.62	
<b>Total Expenses</b>	<b>\$152,923.67</b>	<b>\$532,563.32</b>
<b>NET OPERATING INCOME</b>	<b>\$ -123,364.42</b>	<b>\$17,436.68</b>
<b>NET INCOME</b>	<b>\$ -123,364.42</b>	<b>\$17,436.68</b>



**Louisiana State Board of Embalmers and Funeral Directors**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2023**

<b>Cash Flows From Operating Activities</b>	
Receipts from licenses, permits, and fees	\$ 548,421
Payments to employees for services	(363,512)
Payments to suppliers for goods and services	(243,736)
Net cash used in operating activities	<u>(58,827)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Payments for leasing of capital assets	(32,071)
Purchases of property and equipment	(18,119)
Net cash used in capital and related financing activities	<u>(50,190)</u>
<b>Cash Flows From Investing Activities</b>	
Purchases of certificates of deposit	83,785
Interest income	516
Net cash provided by investing activities	<u>84,301</u>
<b>Change in cash and cash equivalents</b>	(24,716)
Cash and cash equivalents, beginning of year	<u>196,472</u>
Cash and cash equivalents, end of year	<u>\$ 171,756</u>
<b>Reconciliation of operating loss to net cash used in operating activities:</b>	
Operating loss	\$ (110,767)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation and amortization	35,361
Decrease (increase) in:	
Deferred outflows related to OPEB plan	(36,983)
Deferred outflows related to pension plan	(58,296)
Increase (decrease) in:	
Accounts payable and other accruals	(3,236)
Accrued compensated absences	(4,223)
Pension liability	176,007
Other post-employment benefits obligation	(74,853)
Deferred inflows related to OPEB plan	120,061
Deferred inflows related to pension plan	(101,898)
Net cash used in operating activities	<u>\$ (58,827)</u>

*The accompanying notes are an integral part of the financial statements.*



**Louisiana State Board of Embalmers and Funeral Directors**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2022**

<b>Cash Flows From Operating Activities</b>	
Receipts from licenses, permits, and fees	\$ 579,164
Payments to employees for services	(286,395)
Payments to suppliers for goods and services	(296,056)
Net cash used in operating activities	<u>(3,287)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Payments for leasing of capital assets	(31,980)
Net cash used in capital and related financing activities	<u>(31,980)</u>
<b>Cash Flows From Investing Activities</b>	
Purchases of certificates of deposit	(167)
Interest income	167
Net cash provided by investing activities	<u>-</u>
<b>Change in cash and cash equivalents</b>	<b>(35,267)</b>
Cash and cash equivalents, beginning of year	231,739
<b>Cash and cash equivalents, end of year</b>	<b>\$ <u>196,472</u></b>
<b>Reconciliation of operating loss to net cash used in operating activities:</b>	
Operating loss	\$ (19,487)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation and amortization	35,450
Decrease (increase) in:	
Accounts receivable	9,113
Deferred outflows related to OPEB plan	(39,850)
Deferred outflows related to pension plan	85,541
Increase (decrease) in:	
Accounts payable and other accruals	(16,136)
Accrued compensated absences	(5,516)
Pension liability	(208,710)
Other post-employment benefits obligation	78,101
Deferred inflows related to OPEB plan	(17,375)
Deferred inflows related to pension plan	95,582
Net cash provided by operating activities	<u>\$ (3,287)</u>

*The accompanying notes are an integral part of the financial statements.*



**Louisiana State Board of Embalmers and Funeral Directors**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2021**

<b>Cash Flows From Operating Activities</b>	
Receipts from licenses, permits, and fees	\$ 511,299
Payments to employees for services	(283,817)
Payments to suppliers for goods and services	(217,985)
Net cash provided by operating activities	<u>9,497</u>
<b>Cash Flows From Investing Activities</b>	
Purchases of certificates of deposit	(5,167)
Interest income	5,167
Net cash provided by investing activities	<u>-</u>
<b>Change in cash and cash equivalents</b>	9,497
Cash and cash equivalents, beginning of year	<u>222,242</u>
Cash and cash equivalents, end of year	<u>\$ 231,739</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	\$ 102,446
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	3,411
Decrease (increase) in:	
Accounts receivable	(9,113)
Prepaid expenses	(6,000)
Deferred outflows related to OPEB plan	(12,654)
Deferred outflows related to pension plan	(65,921)
Increase (decrease) in:	
Accounts payable and other accruals	17,155
Accrued compensated absences	2,805
Pension liability	88,822
Other post-employment benefits obligation	35,842
Deferred inflows related to OPEB plan	(22,080)
Deferred inflows related to pension plan	(125,216)
Net cash provided by operating activities	<u>\$ 9,497</u>

*See accompanying notes to financial statements.*

The Complaint Review Committee's report was presented to the Board by Ms. Debose.

Ms. Debose reiterated that the complaints are presented anonymously in numerical format to the Board with the Complaint Review Committee's decision based upon the information presented at the time of review. The numbered complaints presented in an open meeting remain anonymous while a complaint is pending further investigation and/or until such time as the complaint file has been closed.

A motion was made by Mr. Luneau, with a second by Mr. Southall and unanimously passed that complaint report be accepted as presented.

Mr. Luneau advised the board that the Laws and Rules Committee, along with select members from the LFDMA and the LFDA, met on August 9, 2023, to continue the work on the rules for the board. The committee is preparing changes to the rules with language and practices. The Laws & Rules Committee is planning to meet tomorrow, October 11, 2023, to begin at 10:00 AM.

**Minutes of the Laws and Rules Committee Meeting for August 9, 2023**

**Committee Members present:**

**Terry Luneau, President**

The meeting was called to order by the Committee's President, Mr. Luneau, at 10:00 AM, at the Board's office, located at 3500 N. Causeway Blvd. Ste. 1232, Metairie, Louisiana.

Present from the board's office were Kim W. Michel, Executive Director, and R. DeMale Bowden, Inspector.

Present on behalf of the LFDMA were Patrice Crain, and Evelyn Syrie.

Present on behalf of the LFDA were Louis Muhleisen, Foster Guillory, Boyd Mothe, Jr., and M. Mulhearn.

**PUBLIC COMMENTS:**

There were no public comments made at today's meeting.

The committee began with a continuation of discussing the regulations from the last meeting with a review of Mr. Bowden's notes and observations as inspector.

Title 46:

1107. I, 7 a. private

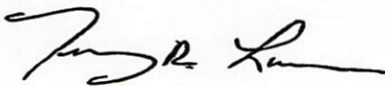
b. covered

1901 A. Repeal

A discussion ensued regarding refrigeration in crematories that are not a part of a funeral establishment and based upon the regulations, refrigeration is referenced to funeral establishments only.

The next scheduled meeting of the board will be on Wednesday, October 11, 2023.

There being no further business, the meeting was concluded.



Terry Luneau, President, Laws and Rules Committee

A motion was made by Mr. Charbonnet, with a second by Mr. Dixon and unanimously passed to accept the report/minutes as presented.



A motion was made by Mr. Boudreaux, with a second by Mr. McFarland and unanimously passed that the board move into Executive Session at 11:05 AM.

A motion was made by Mr. McFarland, with a second by Mr. Boudreaux and unanimously passed that the board move out of Executive Session at 12:10 PM for discussion of the following.

Discussion with regard to the  
Admission and Consent in the Matter of Alexandria Leger;  
The Petition to Annul Judgement in the Matter of Evans A Ussin;  
Review and possible approval for acceptance of an individual's background with charges of a criminal/felony/misdemeanor history.

A motion was made by Mr. McFarland with a second by Mr. Dixon and passed by a roll call vote with Mr. Luneau, Mr. Charbonnet, Mr. Southall, Mr. Dixon, Mr. McFarland, Mr. Joseph and Mr. McKneely voting in favor of Alexandria Leger being fined the sum of one-thousand (\$1,000.00) dollars, five-hundred (\$500.00) dollars for each offense and that the entire one-thousand (\$1,000.00) dollar fine is suspended and that Alexandria Leger cannot renew her crematory retort operator's license for two years. The two-year period is effective from October 10, 2023 to October 10, 2025; Alexandria Leger is to pay the sum of one-thousand, four-hundred, seventy (\$1,470.00) dollars for the attorney's fees incurred by the Board.

For the record, Mr. Boudreaux recused himself from any participation and voting on the matter.

#### **FINDINGS OF FACT and DECISIONS of the BOARD**

This matter came before the Louisiana State Board of Embalmers and Funeral Directors on October 10, 2023 for a ruling on an Admission and Consent submitted by the party.

Present:

**CHANEL R. DEBOSE**, Prosecuting Attorney, for and on behalf of the Louisiana State Board of Embalmers and Funeral Directors;

**CHRISTOPHER LENTO**, General Counsel, for and on behalf of the Louisiana State Board of Embalmers and Funeral Directors;

and

**ALEXANDRIA LEGER**, Former Crematory Retort Operator for the entity operating as Lafayette Crematory, Inc.

After considering the law, the evidence, the entire record of these proceedings, and the Admission and Consent submitted by the party for a ruling on the Admission and Consent, ALEXANDRIA LEGER, who appeared before the Board to be a part of the proceedings held on October 10, 2023, the Louisiana Board of Embalmers and Funeral Directors rules as follows:

#### **FINDINGS OF FACT**

That ALEXANDRIA LEGER is the former licensed crematory operator of Lafayette Crematory, Inc. (#398); therefore, she is subject to the jurisdiction of this Board: that evidence contained within the record of these proceedings, and the Admission and Consent signed by the party, reflect that ALEXANDRIA LEGER is guilty of violating the following provisions: LA. R.S. 37:846 (A) (5) (Unprofessional, and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA. R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A).

#### **CONCLUSIONS**

As to **Alexandria Leger**, the Board members found that Alexandria Leger violated the following provisions: LA. R.S. 37:846 (A) (5) (Unprofessional, and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA.



R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A) as evidenced by documentation appearing in the file and the Admission and Consent signed by Alexandria Leger admitting to the following:

1. Alexandria Leger, a former Crematory Retort Operator at Lafayette Crematory, Inc. has violated LA R.S. 37:846 (A) (5) (Unprofessional and Unethical Conduct) as it relates to LA R.S. 37:881 (A) for releasing and/or allowing the cremation paperwork of Tyler Girard to be released to an unauthorized person, namely, Darien Leger, without the permission and approval of the authorizing agent and legal next of kin of the deceased.
2. Alexandria Leger, a former Crematory Retort Operator at Lafayette Crematory, Inc. has violated LA R.S. 37:846 (A) (6) (Untrustworthiness in the practice of Cremation) as it relates to LA R.S. 37:881 (A) for failing to exercise or grant the authorizing agent and/or the legal next of kin the quality and level of confidence that is expected and required by the crematory retort operator pursuant to cremation industry standards.

#### **DECISION OF THE BOARD**

Accordingly, for the reasons as stated and noted herein above;

**IT IS ORDERED BY THE BOARD** that Alexandria Leger is hereby found guilty of violating the following provisions: LA. R.S. 37:846 (A) (5) (Unprofessional, and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA. R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A).

**IT IS FURTHER ORDERED BY THE BOARD** that pursuant to LA. R.S. 37:850 (A), the penalty statute applicable to these violations, whoever violates the provisions of this Part shall be fined not less than five hundred dollars, nor more than two-thousand, five-hundred dollars for each offense plus costs of the court reporter and attorney for the board, or by imprisonment for not less than thirty days nor more than one-hundred eighty days for each offense, or both such fine and imprisonment; pursuant to LA R.S. 37:850 (B), if a firm or association violates the provision of this part, all members of the firm or association who knowingly violate said provisions shall be subject to the penalty; and if a corporation violates said provisions, the members of the board of directors and the officers of the corporation who knowingly violate said provisions shall be subject to the penalty. Alexandria Leger is fined the sum of one-thousand (\$1,000.00) dollars, five-hundred (\$500.00) dollars for each offense for the above cited violations of LA. R.S. 37:846 (A) (5) (Unprofessional, and Unethical Conduct) as it relates to LA R.S. 37:881 (A); and LA. R.S. 37:846 (A) (6) (Untrustworthiness in the practice of cremation) as it relates to LA R.S. 37:881 (A). The entire one-thousand (\$1,000.00) dollar fine is suspended.

**IT IS FURTHER ORDERED BY THE BOARD** that Alexandria Leger cannot renew her crematory retort operator's license for two years. The two-year period is effective from October 10, 2023, the day the Board rendered the decision, to October 10, 2025.

**IT IS FURTHER ORDERED BY THE BOARD** that Alexandria Leger is to pay the sum of one-thousand, four-hundred, seventy (\$1,470.00) dollars for the attorney's fees incurred by the Board for the handling of this matter from the date the matter was accepted by the Board through October 10, 2023, the date the Admission and Consent was accepted by the Board Members.

**IT IS FURTHER ORDERED BY THE BOARD** that the total assessed cost to Alexandria Leger is two-thousand, four-hundred, seventy (\$2,470.00) dollars of which one-thousand (1,000.00) dollars is suspended, leaving a sum of one-thousand, four-hundred, seventy (\$1,470.00) dollars in fees owed to the Board for the above cited violations. The above assessed attorney's fees are to be paid by Alexandria Leger within thirty (30) days of receipt of this decision.



**IT IS FURTHER ORDERED BY THE BOARD** that should the costs not be received by the Board within thirty (30) days of the notification of costs due, then Alexandria Leger, shall be subpoenaed to appear before the Board to show cause why she should not face further sanctions from the Board in this matter.

With regard to the Petition to Annul Judgement in the Matter of Evans A. Ussin;

A motion was made by Mr. Dixon, with a second by Mr. Charbonnet and unanimously passed by a roll call vote of all in favor to deny the Petition to Annul Judgement in the Matter of Evans A. Ussin.

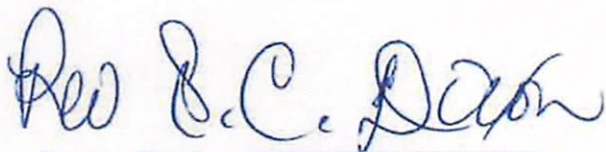
**NEW BUSINESS**

The next scheduled meeting of the board will be on Tuesday, December 5, 2023, at 10:00 AM and the Laws and Rules Committee will meet on Wednesday, December 6, 2023, at 10:00 AM

Mr. Charbonnet stated that he wanted to thank Ms. Michel for her efforts in working with various realtors regarding the suite and possible move which ultimately resulted in the current location to be re-negotiated with better terms and fees for the next five years.

Ms. Michel acknowledged the recognition and added that it was a relief to not have to prepare for re location.

There being no further business, the meeting was concluded.



A handwritten signature in blue ink that reads "Rev. S.R. Dixon".

Rev. S.R. Dixon, Secretary



A handwritten signature in black ink that reads "Willie P. Davis, Jr.".

Willie P. Davis, Jr., President

