

MINUTES

South Carolina Perpetual Care Cemetery Board
Board Meeting
10:00 a.m., May 11, 2005
Synergy Business Park
110 Centerview Drive, Kingstree Building, Room 111
Columbia, South Carolina

Mr. Russ, Chairman, called the meeting to order at 10:12 a.m.

Board members attending the meeting included: James W. Russ, of Conway; Russel Floyd, Jr., of Spartanburg; Andrew Cone, of Pickens and John E. Bartus, of Mauldin.

Board members granted an excused absence Thomas Johnson of Charleston; Roger Finch, of Honea Path; and Ray Visotski, of Aiken.

Staff members participating included: Wendi Elrod, Administrative Specialist; Randall L. Bryant, Assistant Deputy Director, Rion Alvey, Administrator; Rick Wilson, General Counsel; Larry Atkins, Office of Investigation and Enforcement and Doris Cubitt, Accountancy Board.

Members of the public participating included: Rick Riggins, of Lancaster Memorial Park in Lancaster.

Meeting Called to Order -

Mr. Russ announced that public notice of this meeting was properly posted at the S. C. Perpetual Care Cemetery Board office, Synergy Business Park, Kingstree Building, provided to all requesting persons, organizations, and news media in compliance with Section 30-4-80 of the South Carolina Freedom of Information Act. A quorum is present.

Pledge of Allegiance

All present recited the Pledge of Allegiance.

Chairman's Remarks - J. W. Russ

Mr. Russ welcomed Mr. Larry Atkins and Mr. Rick Riggins to the SC Perpetual Care Cemetery Board meeting.

Approval of February 16, 2005 Meeting Minutes

The changes are as follows:

Correction on the November 2004 meeting minutes

1. On "page 2", not page 3, number 2. License Approval for Forest Lawn Memory Gardens, first sentence.

a. Change numbers "1. thru 5." to "a. thru e." not "a. thru b."

Mr. Floyd made a motion for the minutes to be accepted, seconded by Mr. Cone and unanimously carried.

Assistant Deputy Director's Remarks, For Information - Randall L. Bryant

Mr. Bryant indicated that he would be standing in for Mr. Alvey, Administrator of the SC Perpetual Care Cemetery Board due to a pressing issue with the General Assembly. Mr. Alvey would be joining the meeting later.

Mr. Bryant introduced Mr. Larry Atkins to who is one of the leading team members with the Office of Investigation and Enforcement area. Mr. Atkins has had previous experience with auditing when he was with the Secretary of State Office and has offered his services to the SC Perpetual Care Cemetery Board. Ms. Doris Cubitt the Administrator of the Accountancy Board has also offered her service and knowledge as being the Administrator of the Accountancy Board and a Licensed Certified Public Accountant.

Mr. Atkins stated that when he was with the Secretary of State Office he was involved with the administering process for the auditing of escrow accounts. Mr. Atkins also stated that when he was an investigator with Consumer Affairs they used a similar report to go and inspect balance of expenditures on escrow accounts.

Mr. Cone inquired on how did Consumer Affairs do the inspecting. Mr. Atkins stated that they went out and looked at the escrow accounts and bank balances.

Discussion Items (No Votes Required)

Unfinished Business

1. Reports on Perpetual Care and Maintenance Trust amounts, Perpetual Care and Maintenance Trusts not in compliance, extensions
Effective March 31, 2006 all cemeteries will be required to have an audit.

Motion

Mr. Bartus made a motion for the Board to require cemeteries to have an examination and audit to be performed by a Certified Public Accountant, CPA, or Licensed Public Accountant, LPA, as provided in Section 40-8-100 and Section 40-8-110, seconded by Mr. Floyd and unanimously carried.

The Board stated that a Cease and Desist should be sent out to all cemeteries that have not renewed or turned in Trust Fund annual reports for their license.

2. Reports on all Cemeteries that have never completed Trust documents from the beginning, partially complied.

The cemeteries that have completed partial or no Trust Fund documents will be review at the next meeting.

New Business - Randall L. Bryant

1. Board to review Budget reports

The Board has reviewed the Budget report.

2. Engine Bill

The Bill has been presented to the Board for review. Mr. Bryant discussed some brief changes. At the next Board meeting Mr. Bryant will answer any questions that the Board has on the Engine Bill.

3. Re-registration Fee

Mr. Bryant discussed that the fee structure will change effective January 2006.

The fees will drop as follows:

Cemeteries that are currently paying \$850 will be dropped to \$500 annually

Cemeteries that are currently paying \$400 will be dropped to \$250 annually.

Motion

Mr. Floyd made a motion for the fees to be accepted, seconded by Mr. Bartus and unanimously carried.

4. Discuss how to review the Perpetual Care Trust Fund Annual Reports

Ms. Cubitt stated that there are three different types of Licensed Accountants in South Carolina.

Certified Public Accountants

Public Accountants

Accounting Practitioners

She offered her service to the Board for the Trust Funds to be reviewed along with the Financial Statements that the Accountancy Board annually reviews for each county.

Action Items (Vote Required)

Unfinished Business

1. Review Merchandise reporting form

a. Discuss design of instruction sheet

The Merchandise report will be reviewed at the next meeting along with a possible instruction sheet. Mr. Bartus appointed as committee member for the instruction sheet.

New Business - Randall L. Bryant

1. Southeastern Memorial Gardens sale

The sale of Southeastern Memorial Gardens was tabled for more information to be obtained. Review new information and schedule a conference call to resolve.

Mr. Cone was appointed as committee member to review the documents before final approval.

2. IRC

Mr. Kennedy stated that all cases have been reviewed. Mr. Floyd made a motion for the IRC committee's recommendations be accepted, seconded by Mr. Cone and unanimously carried.

Adjournment

There being no further business to be discussed at this time, Mr. Bartus made a motion that the meeting be adjourned. The motion was seconded by Mr. Cone and unanimously carried.

The May 11, 2005 meeting adjourned at 1:05 p.m.

The next meeting of the S.C. Perpetual Care Cemetery Board has been scheduled for August 24, 2005.