

**MINUTES**  
South Carolina Perpetual Care Cemetery Board  
Board Meeting  
**10:00 a.m., November 17, 2005**  
Synergy Business Park  
110 Centerview Drive, Kingstree Building, Room 111  
Columbia, South Carolina

Mr. Russ, Chairman, called the meeting to order at 10:14 a.m.

Board members attending the meeting included: J. W. Russ, of Conway; W. Russel Floyd, Jr., of Spartanburg; Roger Finch, of Honea Path; and Ray Visotski, of Aiken; Andrew Cone, of Pickens and John E. Bartus, of Mauldin.

Board member granted an excused absence Thomas Johnson of Charleston

Staff members participating included: Wendi Elrod, Administrative Specialist; Randall L. Bryant, Assistant Deputy Director, Barbara Foster, Assistance Supervisor; Sharon Dantzler, General Counsel and Doris Cubitt, Administer for the Accountancy Board.

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

**Meeting Called to Order** – 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.

**Approval of August 24, 2005 Meeting Minutes**

The changes are as follows:

1. *On page 2, number 1, under New Business – Robert King, Merrill Lynch on line 4, “want” needs to be replaced with “won’t”.*
2. *Same page also on line 4, Jerry’s last name needs to be added, it should be “Jerry Stevens”.*
3. *Page 2 in the second paragraph, also number 1, should reflect Ms. Cubitt’s first name, so the name should read as “Ms. Doris Cubitt”.*
4. *also on that line, “in” should be deleted, so it should read, “which holds the funds needs to be able to keep a paper trail for each Cemetery that is in the fund.”*
5. *The same page, number 4, under Documents to be submitted by cemeteries that are being sold on line 2, “past” should be deleted, to read as “documents to be submitted based on cemeteries that have been sold.*
6. *Same page, under Unfinished Business, number 1 IRC on line 4, “maintains” should be replace with “maintenance”.*
7. *Under the same section the “Motion” should be deleted.*
8. *On page 3, number 4, under Discussion Items – Unfinished Business add to the end “Ms. Elrod should provide a detailed report with the year the cemetery was established, acreage of the cemetery and the number of interments for the past five (5) years.*
9. *Still page 3, under Public Comments add Mr. Brooks first name and where he is from, to read as “Mr. David Brooks, of Cheraw,”*

10. And on the same section at the end add "If he will provide the names in the form of a complaint the staff will investigate.

**Motion**

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

**Chairman's Remarks – J. W. Russ**

Mr. Russ wanted to recognize Mr. Visotski for serving on the Cemetery Board for the past three (3) years. Mr. Russ indicated that Mr. Visotski's term ends January 1, 2006 and since he no longer owns a Perpetual Care Cemetery his term could not be extended. Mr. Russ presented Mr. Visotski with a plaque for recognition for his service.

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

Mr. Bryant stated that Mr. Bill Whitby has retired and Mr. Raymond Lee will be assuming his duties.

Mr. Bryant informed the Board that it has come to our attention that Mike W. Graham & Associates, LLC has had financial problems in other states with their cemeteries. Mr. Bryant indicated that at this point there have been no violations of the practice act in this state. He has consulted with LLR's legal counsel for further assistance in this matter. The Board gave Mr. Bryant the authority to proceed with the inquiries on these cemeteries.

**Action Items (Vote Required)**

**New Business - J. W. Russ**

1. Elections

***Election of Officers***

***Chairman***

Mr. Russ opened the floor for nominations for chairman.

Mr. Floyd nominated Mr. Russ as chairman. Mr. Finch seconded the nomination.

**Motion**

Mr. Bartus moved that the nomination be closed for chairman; Mr. Floyd seconded the motion. Mr. Russ elected by acclamation.

**Vice Chairman**

Mr. Russ opened the floor for nominations for vice chairman.

Mr. Cone nominated Mr. Floyd for vice chairman, seconded by Mr. Finch.

**Motion**

Mr. Finch moved that the nomination be closed for vice chairman; Mr. Bartus seconded the motion. Mr. Floyd elected by acclamation.

2. Board meeting dates 2006

The 2006 Board meeting dates were reviewed.

The Board scheduled the following dates for meetings in 2006:

February 15, 2006

Room 108

May 18, 2006	Room 108
August 16, 2006	Room 111
November 9, 2006	Room 108

The above meetings will begin at 10:00 a.m.

**Motion**

*Mr. Bartus moved that the dates be accepted, seconded by Mr. Visotski. The motion carried unanimously.*

3. Twin Cities – cemetery sale

*Mr. Visotski inquired who would be running the cemetery. Mr. Russ indicated that it would be Mr. Sonny Claridy and his son who will be running the cemetery.*

**Motion**

*Mr. Floyd made a motion that the issue be tabled until the next board meeting when Mr. Claridy can be present, seconded by Mr. Visotski and unanimously carried.*

4. Review Pre-Construction sales procedure, discussion of changes in reporting if needed

*Mr. Bryant stated that maybe we should add Pre-construction sales to the inspection form and add a self-inspection form to be mailed with renewals.*

*Ms. Dantzler indicated that the Board couldn't ask for pre-construction information. Under Section 40-8-130, the Board can ask for cost, when did the sales start, when was construction started, has the money been touched prior to the date of construction start date.*

*Ms. Dantzler proposed to the board the wording to have the construction added to the inspection form.*

*Number 12 on the inspection form should read as "Construction – Engaged in pre-construction sales program." And "Date of 1<sup>st</sup> sale"*

**Motion**

*Mr. Visotski moved that we add to the inspection form a check off for the inspector to check the pre-construction sales. Seconded by Mr. Floyd and the motion carried unanimously.*

5. Discussion of Annual Trust Fund reporting form, and defining what the Board requires

*Ms. Cubitt informed the board that differences between the reviews that CPA's conduct.*

- a. *Compilation-is taking the information provided and formatting it in the current way.*
- b. *Review-a review of the paperwork provided and prepared.*
- c. *Audit-the books are reviewed thoroughly and prepared.*

*Ms. Cubitt stated that neither a review nor an audit is 100 percent.*

*Mr. Bartus inquired that maybe the cemetery should have an audit completed when the cemetery has their tax report prepared. Ms. Cubitt indicated that all people that prepare tax returns are not licensed CPA's.*

*Ms. Cubitt stated maybe each Cemetery should do a compilation annually and have LLR have a trained staff member review each compilation. Ms. Cubitt advised the Board that the law Section 40-8-100 (a) should be changed to reflect compilations are acceptable.*

**Motion**

*Mr. Floyd moved that compilations be accepted. Seconded by Mr. Bartus and the motion carried unanimously.*

*The Board approved to have Ms. Cubitt to review the Perpetual Care Trust Fund form to advise on how to get the form to balance.*

**Motion**

*Mr. Bartus moved to give authority to Ms. Doris Cubitt to account for all transactions in the trust fund the Perpetual Care Trust Fund form. And the authority to the staff if any questions arise on the Perpetual Care Trust Fund the staff can ask for an audit. Seconded by Mr. Cone and the motion carried unanimously.*

**Unfinished Business**

1. Rosemont Cemetery

*The Board stated that if they don't want to be considered a Perpetual Care Cemetery, they can't use Perpetual Care or Endowment Care. The board tabled the request until they are present.*

2. Southeastern Cemetery's Audit

*The Board denied the audit of Southeastern Cemetery due to they did not provide what the Board asked for. The Board requested an audit of the Perpetual Care fund and the Merchandise fund. Southeastern provided an audit of the cemetery business.*

3. Review Merchandise reporting form

a. Discuss design of instruction sheet

*The Board has given the changes and final approval to Ms. Doris Cubitt for the Merchandise reporting form.*

**Motion**

*Mr. Bartus moved to give final approval to Ms. Cubitt. Seconded by Mr. Floyd and the motion carried unanimously.*

4. Engine Bill approval

*Mr. Russ stated that he is uncomfortable that the Governor can dismiss a Board Member if he sees fit. Ms. Dantzler stated that is not what the Bill means; the meaning is if the Governor must replace a Board member he has the authority to do so.*

**Motion**

*Mr. Visotski moved to accept the Engine Bill. Seconded by Mr. Cone and the motion carried unanimously.*

**Discussion Items (No Votes Required)**

**Unfinished Business**

1. Report on Trust Funds not in compliance

*Mr. Bryant informed the Board that the Cemetery staff has been in contact with all cemeteries that have not submitted their Perpetual Care Trust Fund Annual reports.*

2. Budget Reports

*The Board was presented with the Budget Reports. The Chairman requested that the Budget Reports be presented at each Board meeting.*

3. Review of Trust Funds reports

*The Board decided that due to the staff changing the forms and discussion of having a trained LLR employee review the reports that there is no need for the Board to review the forms at the present time.*

**Recess**

The Board recessed at 12:14 p.m. and returned to public session at 1:13 p.m.

**Public Comments (No Votes May Be Taken)**

There were no public comments made during the November 17, 2005 meeting.

**Adjournment**

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

The November 17, 2005 meeting adjourned at 1:35 p.m.

The next meeting of the S.C. Perpetual Care Cemetery Board has been scheduled for February 15, 2006.