STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 3: Approval of Minutes

Approval of the following minutes requested. Attachment: Draft Minutes

a. August 4, 2021

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MINUTES

Tuesday, August 24, 2021, at 9:00 a.m. Video Conference and Teleconference

1. Call to order, roll call, establish quorum.

The meeting was called to order at 10:00 am and a guorum was established.

Board Members Present

Dr. Randy Sharp, Chairman Brian Rebman, Secretary Lorretta Guazzini, Treasurer Bart Burton Christopher Naylor Adam Garcia Gerald Hitchcock

Board Staff Present

Jennifer Kandt, Executive Director Marie Paakkari, Administrative Assistant Dr. Wayne Fazzino, Investigator/Inspector

Board Counsel Present

Henna Rasul, Senior Deputy Attorney General

2. Public comment

Note: No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

There was no public comment.

- 3. Discussion, recommendation, and possible action regarding review and approval of minutes of meetings (For possible action)
 - a. May 5, 2021

MOTION: GERALD HITCHCOCK MOVED TO APPROVE THE MAY 5, 2021, MINUTES. LORRETTA GUAZZINI SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

4. Discussion, recommendation, and possible action regarding Hearing to determine if HITES FUNERAL HOME AND CREMATORY, EST51, CRE104 AND CRE17 violated terms of consent decree dated February 5, 2020, regarding Case Nos. FB19-07 and FB19-10 (For possible action)

The Board had extensive discussions to determine whether Hites Funeral Home and Crematory violated the terms of the consent decree dated February 5, 2020, regarding Case Nos. FB19-07 and FB19-10. The Board concluded that Hites Funeral Home EST51 and Hites Crematories CRE17 and CRE104 did violate the terms of the consent decree dated February 5, 2020, and therefore agreed to suspend the locations permits/licenses for a period of six (6) months.

It was recommended that effective immediately, Hites Funeral Home and Crematories would be prohibited from taking any new cases into their care and within three days Hites Funeral Home and Crematories shall provide to the Board an inventory of decedents in their care, with an indication as to whether they have a signed and paid contract. They would then have 30 days to handle disposition for the decedents in which

they have signed and paid contracts. If they are unable to handle disposition within 30 days on those paid contracts, those cases should be transferred to another mortuary and the payments returned to the families.

Hites Funeral Home would need to transfer decedents without paid contracts to other mortuaries. If a sale of Hites Funeral Home and Crematories occurs and the new entity can obtain licensure within 30 days, transfer to the new entity would be accepted.

Hites Funeral Home and Crematories will make a reasonable effort to release any cremated remains in their possession within 30 days and provide to the Board an inventory of remaining cremated remains and a notice of the location where the remaining cremated remains will be stored. Contact number for a responsible party for the release of those cremated remains after the closing of the location shall be provided to the Board.

Within 30 days Hites Funeral Home and Crematories shall notify any holders of any prepaid funeral contracts of their rights to transfer to another funeral establishment or how to receive a refund. If a sale of the establishment occurs within 30 days, notice of rights to transfer shall not be required.

Please see official hearing transcript for detailed comments during the hearing.

MOTION: ADAM GARCIA MOVED TO DETERMINE THAT HITES FUNERAL HOME AND CREMATORY, EST51, CRE17 AND CRE104 VIOLATED THE TERMS OF THE CONSENT DECREE DATED FEBRUARY 5, 2020, REGARDING CASE NOS. FB19-07 AND FB19-10. LORRETTA GUAZZINI SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

MOTION: ADAM GARCIA MOVED TO INSTITUTE THE SIX-MONTH SUSPENSION EFFECTIVE IMMEDIATELY FOR HITES FUNERAL HOME AND CREMATORY, EST51, CRE17 AND CRE104 PURSUANT TO THE TERMS OF THE CONSENT DECREE DATED FEBRUARY 5, 2020, REGARDING CASE NOS. FB19-07 AND FB19-10. LORRETTA GUAZZINI SECONDED THE MOTION. RANDY SHARP, BART BURTON, CHRISTOPHER NAYLOR, ADAM GARCIA, LORRETTA GUAZZINI, AND BRIAN REBMAN VOTED IN FAVOR. GERALD HITCHCOCK OPPOSED THE MOTION. MOTION WAS CARRIED.

Mr. Hitchcock was questioned as to why he opposed the motion, and he stated that he was not in favor of a suspension but would support additional probation or monitoring.

MOTION: ADAM GARCIA MOVED TO ACCEPT THE RECOMMENDATIONS AS PROPOSED REGARDING THE SIX-MONTH SUSPENSION FOR HITES FUNERAL HOME AND CREMATORY, EST51, CRE17 AND CRE104 ACCORDING TO THE TERMS OF THE CONSENT DECREE DATED FEBRUARY 5, 2020, REGARDING CASE NOS. FB19-07 AND FB19-10. CHRISTOPHER NAYLOR SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 5. Discussion, recommendation, and possible action regarding consent decree for case number FB20-09 (For possible action)
 - a. Sunrise Cremation & Burial DC88L and Edward R. Rodriguez FD892

Henna Rasul, Senior Deputy Attorney General, any questions outside of this document are not going to be addressed because this is a settlement and therefore the language that the parties have agreed to.

Bart Burton stated that he works for the same company as the second funeral home in this consent decree and they did not have anything to pertaining to this matter and he wanted to know if it would be better if he were to recuse on this matter.

Henna Rasul stated that simply stating that fact on the record is fine and if he believes that he could be unbiased in his vote then he can participate in the vote.

Bart Burton stated that he felt that he could be unbiased.

Henna Rasul stated after the motion that this document is now made public.

Jennifer Kandt stated that this document is required to be placed on the Board website within twenty-four hours.

MOTION: CHRISTOPHER NAYLOR MOVED TO ACCEPT THE CONSENT DECREE REGARDING CASE NUMBER FB20-09 AS WRITTEN. BART BURTON SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 6. Discussion, recommendation, and possible action regarding consent decree for case numbers FB21-01, FB21-02 and FB21-03 (For possible action)
 - a. Simple Cremation DC85L and Ryan Bowen FD810

Brian Rebman questioned if the complaints originated from different families or from Davis Funeral Home.

Jennifer Kandt stated that the complaints originated from Davis Funeral Home.

Jennifer Kandt stated that there were three cases, and they were during the height of the pandemic and there were definitely some delays. She stated that a funeral home is responsible for storage, care, and transportation of bodies. If you cannot provide that for a family in a timely manner, then you should not be taking that case. Once a family comes and signs a transfer, an effort to pick up that individual must be made within forty-eight hours. There was some push back regarding this matter because the claims are that it is very hard to schedule a pick-up with Davis Funeral Home. The agreed upon time was forty-eight hours, she believes that it should actually be twenty-four hours, but because some of the difficulties they claim that they have regarding scheduling, forty-eight hours was agreed upon.

Brian Rebman asked how the weekend would apply.

Jennifer Kandt stated that there would be no change regarding the weekend.

MOTION: BRIAN REBMAN MOVED TO ACCEPT THE CONSENT DECREE REGARDING CASE NUMBERS FB21-01, FB21-02 AND FB21-03 AS WRITTEN. BART BURTON SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

Henna Rasul stated that this consent decree is now public as well.

- 7. Discussion, recommendation, and possible action regarding consent decree for case number FB21-05 (For possible action)
 - a. McDermott's Funeral and Cremation Service EST110, CRE103 and Christopher M. Grant FD920

Brian Rebman stated that he does not see anything that addresses something being done for the family in response to this complaint. He wanted to know if there is anything going to be done on behalf of the family.

Jennifer Kandt stated that if Mr. Rebman is referring to a civil case, the family can pursue a matter civilly if they were harmed. The Board is looking at the licensee and what they need to do to improve their process and improve anything that could prevent this from happening in the future. Sometimes families will use the consent decree in their civil cases. Even if the funeral home is fined, the fine does not go to the family or even to the Board, it goes to the State Treasurer's Office.

MOTION: BRIAN REBMAN MOVED TO ACCEPT THE CONSENT DECREE REGARDING CASE NUMBER FB21-05 AS WRITTEN. CHRISTOPHER NAYLOR SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

Henna Rasul stated that this consent decree is now public.

Henna Rasul stated that she received a chat notification directly to her through the Zoom meeting and she wanted to make it is part of the public record which stated "Hi, I am a member of the public and when you say that the consent decrees are now public, where on the website are they posted?" from Clara Bates.

Jennifer Kandt stated the consent decrees will be posted on our website at www.funeral.nv.gov, under the complaint section and they are required to be posted within twenty-four hours, however we do rely on State IT staff to make that happen for the Board. Typically, we would wait until the Board Chair signs all of the consent decrees and then post them to the website. However, based on how the open meeting law is

written, if the Board Chair is not going to be able to sign the day of the meeting, they will have to be posted and then re-posted once the Board Chair signs them.

- 8. Discussion, recommendation, and possible action regarding consent decree for case number FB21-06 (For possible action)
 - a. McDermott's Funeral and Cremation Service EST110, CRE103 and Christopher M. Grant FD920

Jennifer Kandt stated that this consent decree is the same issue as the prior three cases that were combined referencing the same complainant.

Adam García asked if it was correct that they failed to pick up the decedent for twenty-five days.

Jennifer Kandt stated the decedent was originally at Davis Funeral Home, the family engaged McDermott's during the height of the pandemic. The funeral home-made arguments about insurance transfer and certain paperwork not being completed, but the arguments are not necessarily relevant. What the Board is trying to say, is that this should not be happening. If a funeral home engages with a family, it doesn't matter if they have been paid, if they sign a release, they should be picking up the body as there is an expectation, that they will be using that funeral home. Another funeral home should not be storing the body while the other funeral home plans for services and completes paperwork.

MOTION: GERALD HITCHCOCK MOVED TO ACCEPT THE CONSENT DECREE REGARDING CASE NUMBER FB21-06 AS WRITTEN. ADAM GARCIA SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 9. Discussion, recommendation, and possible action regarding funeral establishment permit application(s) (For possible action)
 - Andre's Serenity Family Mortuary and Crematory, 3435 West Cheyenne, Suite 105, North Las Vegas, NV 89032 with Candy Grey FD828 as managing funeral director / Temporary Approval on July 14, 2021

Bart Burton stated that Hites Funeral Home was contracted to do the cremations for Andre's Serenity Family Mortuary and Crematory.

Jennifer Kandt stated that Hites does cremations and storage for other funeral homes, and they will all have to engage other parties for those services.

Bart Burton stated is that the Board should know which locations they utilize.

Jennifer Kandt stated that she would call the funeral homes and make sure that they have engaged another party to handle storage and cremation. She said she will have to make sure that they have updated their forms as well because it is a requirement the forms notify the consumer where bodies will be stored or cremated.

Gerald Hitchcock stated that was a concern or his as well. He said he also has questions regarding what Wayne looks at in these industrial areas and how bodies are brought into the buildings.

Jennifer Kandt stated most of these locations do not bring bodies into the building, as they use other facilities for storage of remains. She said that there are not requirements pertaining to how the bodies are brought into the facility, the requirement pertains to having a preparation room.

Gerald Hitchcock stated that this has been one of his pet peeves over the years. If the Board is approving a funeral establishment that is needs an embalming, shouldn't the location show how a body could get into the facility.

Jennifer Kandt asked if he wanted to see photos of the back of the buildings.

Gerald Hitchcock stated he would like to see how bodies would get into these buildings. The back of the building and also, he said he has seen over the years that there were facilities where the embalming room had all the requirements, but it was a closet, and you could not get a body into the room. He said that if the

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requirement is to have a preparation room, then we should look at how bodies get in, and if not, then maybe we should overlook the requirement to have the preparation room.

Henna Rasul stated that the Board is not allowed to mandate things unless it is authorized by law.

Jennifer Kandt stated that we look at the plain letter of the law which states that if you are going to be licensed as a funeral establishment, you must have a preparation room with sanitary flooring, drainage and ventilation. You must have access to the equipment and supplies necessary to perform embalming. The Board has interpreted that to mean if you use another location, you have access. She said that there are many funeral homes that have multiple locations and only use one location for storage. The preparation rooms that are required, meet the qualifications, but often get used for other purposes. She said that there is no requirement that she is aware of in the law which requires a separate entrance into the preparation room or the building in general. She said that some of these locations which do not utilize their preparation rooms, do utilize a chapel for viewings and she does not know whether they would bring the body in through the front or back of the building. She said that she does not think that the Board could mandate how the bodies are brought in without it being in statute or regulation.

Gerald Hitchcock stated there is an n/a on the inspection report for "are human remains are stored at this location," and asked if there shouldn't be something to state where the bodies are stored.

Jennifer Kandt stated that it is on page four of the inspection report. It states the location will use Giddens and Hites for storage and embalming until they have their own refrigeration unit.

Gerald Hitchcock stated that he did see that but asked if human remains were going to be stored at this location.

Jennifer Kandt stated that the reference to "n/a" was not applicable at this time because they are going to use Giddens and Hites for storage at this time and then they are going to get their own units in the future, so it was explained in the comments.

Andre Crocket representing Andre's Serenity Family Mortuary and Crematory stated that were using Giddens for storage and they were using Hites for the cremation. He said that they should have refrigeration by the end of the weekend

Gerald Hitchcock asked how the bodies would get into the facility.

Andre Crocket stated that they would bring their bodies in through the back of the facility. There are two garage doors in the back, and they back the van into the garage, close the garage, remove the decedent from the van and the preparation room is right off the garage and the cooler is in the garage.

Gerald Hitchcock suggested that in the future that when Wayne does the inspections that there is a picture of the back entrance of the facilities.

MOTION: GERALD HITCHCOCK MOVED TO APPROVE ANDRE'S SERENITY FAMILY MORTUARY AND CREMATORY, 3435 WEST CHEYENNE, SUITE 105, NORTH LAS VEGAS, NV 89032 WITH CANDY GREY FD828 AS MANAGING FUNERAL DIRECTOR. BART BURTON SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

 Inspired Life Memorials and Cremations, 311 N. Buffalo Drive, Suite B, Las Vegas, NV 89145 with Toney Jevon Banks FD960 as managing funeral director / Temporary approval on June 29, 2021

Jennifer Kandt stated that this is another location that planned to store and cremate at Hites Funeral Home. They are aware of the possibility of what was going to happen today. We will follow up with all of these locations and make sure that they have a plan in place and that we become aware of where they now store and cremate.

Gerald Hitchcock asked if there was anyone present at this meeting to represent Inspired Life Memorials.

Jevon Banks, representing Inspired Life Memorials and Cremations stated that he was present.

Gerald Hitchcock asked how they will bring in remains to the facility.

Jevon Banks stated that they do not intend to store bodies at the facility, but the facility does have double doors that they can go in and out of in the back area.

Brian Rebman stated that Ms. Kandt indicated that you were aware that there was a potential problem with Hites Funeral Home and asked if they had a plan in place.

Jevon Banks stated that they are working on contracting with another party.

Brian Rebman asked whether they had been working with families under the temporary permit.

Jennifer Kandt stated yes, a temporary permit/license allows the facility to temporarily operate until formal Board approval.

Brian Rebman asked if they currently had any bodies being stored at Hites at the moment.

Jevon Banks stated he believes they did and that they are making efforts to transfer and work with another vendor to get those decedents out of Hites.

Brian Rebman asked if they had decedents in any other mortuaries at this time.

Jevon Banks said they did not.

Gerald Hitchcock asked if there was a time frame that we need to have from them to locate storage.

Henna Rasul stated that no because it was not in statute.

Jennifer Kandt stated that Hites has thirty-days to transfer. If they are not able to work something out within thirty-days, Hites will have to make the transfers.

MOTION: DR. RANDY SHARP MOVED TO APPROVE INSPIRED LIFE MEMORIALS AND CREMATIONS, 311 N. BUFFALO DRIVE, SUITE B, LAS VEGAS, NV 89145 WITH TONEY JEVON BANKS FD960 AS MANAGING FUNERAL DIRECTOR. ADAM GARCIA SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

c. La Paloma Funeral Services, LLC, 2551 S. Fort Apache, Las Vegas, NV 89117 with Lori Siuba FD976 as managing funeral director

Gerald Hitchcock stated that when he looks at the pictures from the inspection report, he does not see all of the required items as the preparation room appears empty.

Bart Burton stated that the report indicates they are going to utilize their Stephanie Street location for embalming.

Gerald Hitchcock said that one of the requirements is to have all of the equipment and supplies for embalming.

David Squires, Esq. legal counsel for La Paloma Funeral Services stated that Lori Siuba, managing funeral director was also with him. Mr. Squires stated that this is their second location and that their location on Stephanie Street has all of the necessary equipment and supplies. He said that laws are satisfied with the new location, and they are not going to do any storage or embalming at this location only at the Stephanie Street location.

Jennifer Kandt reiterated that the requirement under the current law is that they must have a preparation room with sanitary flooring, ventilation, drainage, and access to equipment and supplies necessary for embalming. She said that the Board has interpreted access to equipment and supplies to include other tocations.

Gerald Hitchcock stated the instruments do not have to be located at that location.

Jennifer Kandt stated correct. She said that most funeral homes centralize their storage and embalming.

MOTION: GERALD HITCHCOCK MOVED TO APPROVE LA PALOMA FUNERAL SERVICES, LLC, 2551 S. FORT APACHE, LAS VEGAS, NV 89122 WITH LORI SIUBA FD976 AS MANAGING FUNERAL DIRECTOR. CHRISTOPHER NAYLOR SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 10. Discussion, recommendation, and possible action regarding funeral establishment permit and crematory license applications for Kraft-Sussman Funeral and Cremation Services and Aquamation of Southern Nevada New Ownership (For possible action)
 - Kraft-Sussman Funeral and Cremation Services, 3975 South Durango Drive, Suite 104, Las Vegas, NV 89147 with Laura Ann Sussman FD679 as managing funeral director (New Ownership)
 - b. Aquamation of Southern Nevada, 3975 South Durango Drive, Suite 108, Las Vegas, NV 89147 (New Ownership)

MOTION: GERALD HITCHCOCK MOVED TO APPROVE KRAFT-SUSSMAN FUNERAL AND CREMATION SERVICES, 3975 SOUTH DURANGO DRIVE, SUITE 104, LAS VEGAS, NV 89147 WITH LAURA ANN SUSSMAN FD679 AS MANAGING FUNERAL DIRECTOR AND AQUAMATION OF SOUTHERN NEVADA, 3975 SOUTH DURANGO DRIVE, SUITE 108, LAS VEGAS, NV 89147. DR. RANDY SHARP SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 11. Discussion, recommendation, and possible action regarding direct cremation facility permit application(s) (For possible action)
 - a. Perfect Cremations, 1961 Whitney Mesa Drive, Henderson, NV 89014 with Stacy Cotty FD875 as managing funeral director / Temporary Approval on June 1, 2021; Note: Request for new managing funeral director received June 4, 2021, for Larnique Mickens FD949 Temporary approval of new managing funeral director on June 8, 2021

Jennifer Kandt stated that the recommendation is to deny the application. The inspection was conducted, and a temporary permit was issued. She said that since that date, there have been lawsuits filed in District Court regarding an ownership dispute. The individual that the Board conducted that background check on and verified as the only member of the limited liability company is now prohibited from the location due to this dispute in District Court. She recommended that the temporary approval expire today, and that formal Board approval be denied. If the same owner does end up reapplying after the dispute, she recommends that the Board transfer the application fee.

Brian Rebman asked if there are any issues with cases remaining at their facility.

Jennifer Kandt stated that there were issues with those cases. She said that unfortunately, Henderson Police Department had to be involved.

Brian Rebman asked if Wayne was going to go back out to confirm that there are no cases at the facility.

Jennifer Kandt stated that there is still the crematory which is licensed and ownership under dispute. There could still be bodies stored at the crematory. She said that she will contact vital records to let them know that Perfect Cremations can no longer process death certificates and then they will be unable to sell services.

MOTION: BART BURTON MOVED THAT THE TEMPORARY APPROVAL EXPIRE AS OF THE DATE OF THIS MEETING AND FORMAL APPROVAL BE DENIED FOR PERFECT CREMATIONS, 1961 WHITNEY MESA DRIVE, HENDERSON, NV 89014 WITH STACY COTTY FD875 AS MANAGING FUNERAL DIRECTOR. DR. RANDY SHARP SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 12. Discussion, recommendation, and possible action regarding managing funeral director requests (For possible action)
 - a. Phillip Mayfield FD887 Neptune Society-Reno DC81L

MOTION: DR. RANDY SHARP MOVED TO APPROVE PHILLIP MAYFIELD FD887 AS MANAGING FUNERAL DIRECTOR FOR NEPTUNE SOCIETY-RENO DC91L. CHRISTOPHER NAYLOR SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

b. Larnique Mickens FD949 - Perfect Cremations DC96L

Jennifer Kandt stated that because of the location denial, it is recommended that temporary approval expire as of the date of this Board meeting and that formal Board approval be denied. For the record, this is not because of any wrongdoing, it is due to an ownership dispute.

MOTION: BART BURTON MOVED THAT THE TEMPORARY APPROVAL EXPIRE AS OF THE DATE OF THIS MEETING AND FORMAL APPROVAL BE DENIED. BRIAN REBMAN SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

c. Angela Mercer FD869 – Lee Funeral Home EST2

MOTION: GERALD HITCHCOCK MOVED TO APPROVE ANGELA MERCER FD869 AS MANAGING FUNERAL DIRECTOR FOR LEE FUNERAL HOME EST2. DR. RANDY SHARP SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

- 13. Discussion, recommendation, and possible action regarding continuing education provider requests (For possible action)
 - a. Matt Smith Professional Embalmers, Inc. requesting 10 CEU's for course titled: Music City Embalming & Funeral Conference

Gerald Hitchcock stated that Matt Smith is an excellent trade embalmer, one of the best and moved to approve Matt Smith's application for continuing education.

Dr. Randy Sharp asked if this program was recognized by any national association like The Conference?

Jennifer Kandt stated that the Academy of Professional Service Practice is the entity that we will automatically accept continuing education approval.

Gerald Hitchcock stated that it is his understanding that Matt Smith has done programs for the NFDA, and Golden Rule Innovations and it is his understanding that this is a new program. Mr. Hitchcock said that he was an outstanding trainer, and he has taken several courses through the NFDA or continuing education workshops where he has been the provider and they have been excellent.

Dr. Randy Sharp stated that it looks worthwhile and helpful to the industry.

MOTION: GERALD HITCHCOCK MOVED TO APPROVE MATT SMITH PROFESSIONAL EMBALMERS, INC. REQUESTING 10 CEU'S FOR COURSE TITLED: MUSIC CITY EMBALMING & FUNERAL CONFERENCE. DR. RANDY SHARP SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

 Nevada Donor Network requesting 4 CEU's for course titled: Nevada Donor Network's 2021 Funeral Home Symposium

Dr. Randy Sharp stated as a public member, this course looks very thorough.

MOTION: DR. RANDY SHARP MOVED TO APPROVE NEVADA DONOR NETWORK REQUESTING 4 CEU'S FOR COURSE TITLED: NEVADA DONOR NETWORK'S 2021 FUNERAL HOME SYMPOSIUM. BART BURTON SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

14. Discussion, recommendation, and possible action regarding annual performance review of executive director and salary review (For possible action)

Dr. Randy Sharp thanked the Board members for taking the time to fill out their reviews for Ms. Kandt. As stated, these reviews are public record, and everyone will be able to review them. The intent of these reviews is for the Board Members to review Jennifer's performance over the last year. He said most of the

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reviews scored Jennifer as fours which is the highest. Dr. Sharp stated that he called Gerald Hitchcock separately because he wanted him to explain and perhaps Christopher Naylor as well, just some areas that Jennifer could improve in with their scores of threes and twos.

Gerald Hitchcock stated that when he does reviews, as he is on several boards, he looks at this where a scoring of one being inadequate, two being acceptable/normal, three being above average and four would be beyond perfection. His scores were mostly all threes which is very adequate and very seldom would he ever give a four. Her initiative he rated a four, the number two, productivity he looked at being the pandemic and how difficult it was, it was just an average performance as he did not feel you could do much more than what Jennifer did through productivity. Regarding punctuality and communication, the reason why he scored the twos is because he heard from some of the other funeral directors regarding those items. He feels that the scores are all average and there is nothing wrong with the communication. Some of the complaints that he heard was some difficulty getting back which she might have been out of the office, and they thought it might have taken a bit longer to communicate, which is the reason why he gave the twos. He feels that they are fine scores, threes would have been above average. The twos played into what we had in the pandemic, and he thought she did well, and we all suffered during this pandemic. He does not feel that his scores are out of place. He feels that he is not someone that would give complete fours to anyone. He believes that there is always room for improvement that is why the threes are above average and the twos are average.

Dr. Randy Sharp stated that since the Board tends to work with Jennifer closely, that these reviews are for the Board Members to evaluate her performance and not necessarily asking the industry what they think of her.

Gerald Hitchcock stated that he disagreed with that. He thinks that part of the job as a Board Member is to listen to the practicing funeral directors and arrangers and people that are in the industry and when we hear comments about something, that reflects on what we do. As a Board member, he has no problems, without that, he would have probably given Jennifer all threes which is above average. And he believes that she does above average, and the initiative deserved a four. He thinks that she has a good initiative but the two with the productivity goes directly to the pandemic and if we did not have a pandemic, he would not have scored that. He just thinks that being out of the office and dealing with things, she deserved that. But he does think that part of what the Board does, and he hears constantly from industry members suggestions that he could use as support. He said that part of what the Board is doing here is not only to serve the public, but we are also here to serve the industry.

Henna Rasul stated that the Board is not an association and is not here to serve the industry. She said the Board's function is only to protect the public and that is it.

Gerald Hitchcock stated that he appreciates that, and he thinks that in protecting the public, we must listen to the industry. He knows the Board is not an association, but he thinks that part of their job is to have open ears both from the public and the industry.

Henna Rasul stated that could become an ethical issue and you must be careful with that because you don't want to come off as speaking on behalf of the Board.

Gerald Hitchcock stated that he understands that he is not speaking on behalf of anything, he cannot stop anyone from the public from calling him, and when people call him, he doesn't make any comments to them, he lets them comment to him.

Henna Rasul stated that the best practice is to refer them to the Executive Director.

Gerald Hitchcock stated that anything regarding that he would tell them don't call me, call them.

Adam Garcia stated that he whole-heartedly and very respectfully disagrees with Mr. Hitchcock's review. He said that on every level that he has dealt with the Executive Director he has found her to be professional. Her demeanor is excellent. She is responsive. She is consistent. She is dependable. She is accurate, and her strengths are just exceptional. She projects self-confidence and is authority based. He stated that he has 160 employees who work for him, and he would love to have the caliber of employee that Director Kandt provides. He would never ask her, but he believes that she shares his passion for the protection of the citizens that we serve in Nevada. Being one of two who are not in the industry, the protection, the shepherding that we provide to these people who have just lost a loved one, Mr. Garcia believes that

Jennifer projects that in everything that she does. He gave her fours across the board, and he will stick with that as he believes that was the only appropriate rating that would be adequate for the kind of job that she does.

Dr. Randy Sharp stated that he agreed with Mr. Garcia. Perhaps he is coming at it with a little different viewpoint, but in corporate, we use these review forms as areas for improvement if they are not meeting or exceeding and that is why he asked the questions. Dr. Sharp asked Christopher Naylor if he would explain any areas since he marked several threes and a couple excellent. He asked if he had any suggestions for Jennifer to improve.

Christopher Naylor stated that he looks at it the same way as Gerald as far as the scoring. He hates the scoring system when there is only an even number and it's a low even number 1-4. He stated that he wishes it was different. He would like a numbering system 1-5 so that 3 is the median point and 4 and 5 are above the median point. He looks at it the same, he sees 3 to be above average, you're not just doing your job, but going a step beyond and doing your job very well and a little bit above what is expected of you. He looks at 4 as being constantly above what is expected of you and that is the scoring when he scores his own staff. He thinks that Jennifer is doing a wonderful job and thanks her for everything that she does. There is no negative reflection in his review.He did not put any 2's or 1's. He does believe that she is above what is expected of her and in those areas of job knowledge and dependability, in his opinion, she exceeds what is expected of her.

Dr. Randy Sharp stated the second part is the request for salary range adjustment for the Executive Director position. He stated that he recalls that this was discussed previously to try to align the Funeral and Cemetery Services Board Executive Director's salary with other state-wide and even national salary ranges.

Jennifer Kandt stated that she included in the Board packet a couple of things regarding salary to adjust the range, not that she is asking for that amount. It is for the Board to have this range available when some day she is not at this position anymore, the Board can be competitive with the salary of other boards and other executive director positions. She stated that the last salary, wage, and benefit schedule from the audit by the Governor's office is included. She also printed from the latest pay bill from last session, any position that was noted as an executive director position and what that pay was. She believes that the Board would be more competitive to adjust the range. She also stated to the Board that her son has two years of high school left and she does not intend to be at the Board longer than that. Jennifer expressed emotion in telling the Board that she would be leaving in two years and stated that the Board will have to start looking for a replacement in about a year and a half.

Dr. Randy Sharp stated that he appreciated Jennifer make the Funeral Executive Director position competitive as it was discussed in the past, and it is not a self-serving motive.

Gerald Hitchcock stated that he was just reviewing the Board booklet that was given to him when he became a Board member. He stated that the range at that time was \$59,000 to \$88,900 and asked if there was an adjustment made after that.

Jennifer Kandt stated that was the last range that was approved, and she is higher than that based on COLA adjustments after she reached the lop of the range.

Gerald Hitchcock asked if the Board had ever adjusted the executive director, investigator or staff's wage ranges since the employee handbook was done.

Jennifer Kandt stated that the range for the administrative assistant was adjusted once.

Gerald Hitchcock asked if there had been an adjustment prior to the Board agreeing to \$59,000 to \$88,000.

Jennifer Kandt stated that there has not been an adjustment prior to that.

Bart Burton moved to increase the salary range for the Executive Director position to a range of \$85,000 to \$135,000. Dr. Randy Sharp seconded the motion

Brian Rebman seconded the motion, and the motion was carried unanimously.

Jennifer Kandt stated that the Board still needed to address her salary increase request.

Jennifer Kandt stated that will be the range now, and once she leaves the Board and they go to hire a new person they could be hired between \$85,000 and \$135,000 at the Board's discretion. Jennifer stated that she is currently at \$97,000 which is based on being at the top of the range of \$88,000 plus various COLA allowances since then. The Board now needs to decide whether she should be given any increase this year or not.

Bart Burton asked if this would be in addition to the 3% COLA being requested.

Jennifer Kandt stated correct.

Bart Burton asked if she was getting the 3% COLA already.

Jennifer Kandt stated that the Board has not voted on that yet. If the Board votes on that then she would get a 3% COLA.

Bart Burton asked if this raise request would be in addition to the 3% COLA.

Jennifer Kandt stated correct.

Dr. Randy Sharp thanked Jennifer for clarifying.

Gerald Hitchcock stated that Ms. Kandt is currently at \$97,000.

Jennifer Kandt stated correct.

Dr. Randy Sharp stated that something that should be considered is that the Funeral Board Executive Director does not get the State PERS.

Jennifer Kandt stated that the Board could join PERS but haven't because then that would be a problem for Wayne. Ms. Kandt stated that she would rather keep Wayne with the Board. There are other Boards that do not participate in PERS as well. This has been discussed previously and it is potentially something that the State could make the Board join in the future, but at this point, there are still several Boards that do not participate in PERS. The Board contributes instead to deferred compensation plan.

Gerald Hitchcock asked what was 3% of \$97,000.

Christopher Naylor stated it approximately \$2,900.

Brian Rebman stated that his opinion is that Jennifer does an amazing job and is on top of things and should be compensated accordingly. Mr. Rebman asked if the Board is looking at the State as a whole with budget and monies or just the Funeral Board budget.

Jennifer Kandt stated that things at the Funeral Board are quite different over the last couple years than they are at other Boards. We didn't shut down and we had to continue licensing, testing and participating in emergency management meetings. The Board is exempt from the State personnel system and budgeting procedures.

Jennifer Kandt stated COLAs were addressed by the State, but that she is asking that the Board approve COLA's instead of taking them from State personnel since they are exempt. She said there were changes affecting the classified employees and if they joined the State bargaining agreement they would get one level of a cost-of-living adjustment and if they do not join the bargaining system then they would get another level. They have also included bonuses for certain individuals. The Board is not asking for any type of bonuses, because the State has made it a little more complicated with their COLA system, we are asking that the Board vote on the COLA's as opposed to tying it to the State.

Brien Rebman stated that it is his opinion that Ms. Kandt deserves an increase, and he believes that she does an outstanding job with all the pandemic and everything that has been happening. Ms. Kandt has been taking care of business the way that it should be done. He knows the respect that Ms. Kandt has from The Conference, at the National level, in the industry and with other Boards she exudes a great deal of respect and does an outstanding job. If Ms. Kandt is leaving in two years and we will want to be able to

attract someone of Ms. Kandt's quality and we are going to need to have a competitive salary. While he is usually resistant to Governments having huge expenses, he believes that Ms. Kandt is qualified and has done an exceptional job and would like to reward her with an increase. In two years, we are going to need a significant salary to attract someone of Ms. Kandt's quality to replace her.

Christopher Naylor stated he did not believe there was a cost-of-living for the State employees this year and he believes that it is scheduled for next year. Sometimes the annual cost-of-living increase will allow them 1.5% for State employees when it is approved by the State Legislature and sometimes, they approve a 3% over two-year period. Other years they have done a 2% each year. He believes the whole time he has been with the State he has only seen a 3% once or twice. It does not always happen especially if there are financial struggles within the State there is no cost-of-living for the State employees.

Dr. Randy Sharp thanked Brian Rebman, Christopher Naylor and Gerald Hitchcock for their input. He would like to propose that the Board approve a 3% wage increase for Ms. Kandt now and then assuming the Board passes the 3% COLA, which would give her about a 6% increase, and he believes that is reasonable.

Adam Garcia stated that he proposes a motion that the Board does exactly what Dr. Sharp has suggested, providing the Executive Director with a 3% increase.

MOTION: BART BURTON MOVED TO APPROVE THE INCREASE TO THE SALARY RANGE FOR THE EXECUTIVE DIRECTOR POSITION TO \$85,000 TO \$135,000. BRIAN REBMAN SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

MOTION: ADAM GARCIA MOVED TO APPROVE A 3% WAGE INCREASE FOR THE EXECUTIVE DIRECTOR. BART BURTON SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

Dr. Randy Sharp thank Ms. Kandt for her all of her efforts and her exemplary work ethic and her exemplary job that she does for the State and for the people.

15. Discussion, recommendation, and possible action regarding change of personnel policies to require COLA adjustments to be approved by the Board and request for COLA adjustment for FY2022 (For possible action)

Jennifer Kandt stated that the request is to allow the Board to have the authority to vote on any COLA increase. The second part is a request for a 3% COLA adjustment for FY2022 and that would apply to all of our employees.

Dr. Randy Sharp stated that was more than reasonable. Dr. Sharp moved that the cost-of-living adjustments be approved by the Funeral and Cemetery Services Board for future adjustments and that the personnel policy manual be amended.

MOTION: DR. RANDY SHARP MOVED THAT THE COST-OF-LIVING ADJUSTMENTS BE APPROVED BY THE FUNERAL AND CEMETERY SERVICES BOARD FOR FUTURE COLA ADJUSTMENTS AND THE PERSONNEL POLICY MANUAL BE AMENDED ACCORDINGLY. BART BURTON SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

Dr. Randy Sharp stated that he believed that 3% was reasonable and especially when the Boards and the State could afford the increase. In this economic environment, for example at his place of employment, they are getting 3% increases as they are able and that is somewhat standard in his opinion.

MOTION: ADAM GARCIA MOVED TO APPROVE A 3% COLA INCREASE FOR ALL STAFF. GERALD HITCHCOCK SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

16. Discussion, recommendation, and possible action regarding approval of FY2022 budget (For possible action)

Jennifer Kandt presented a proposed budget for FY2022 the salary amounts listed will be adjusted based on what was just voted on for the COLA and the Executive Director salary increase. There are not a lot of changes to the budget year-to-year. The regulatory fees have been adjusted to be inline with what was received in the year prior and that is what has brought up the revenue.

Dr. Randy Sharp asked if the licensing software search was still being researched.

Jennifer Kandt stated that on two separate occasions she engaged companies regarding licensing software, and in both instances, it has been quite disappointing. She stated that she still puts money into the budget for it every year even though we have not utilized that yet. When we find a licensing software company that we feel is suited for our Board needs, we will come to the Board with a proposal and proceed from there. It has been a waste of countless hours of our time trying to build these systems that over promise and has not worked out.

Gerald Hitchcock stated that on the budget on travel, \$20,000 on travel is that mainly for Ms. Kandt and Mr. Fazzino for travel to down south.

Jennifer Kandt stated that would be for travel for Wayne and herself to go to Vegas and there is also travel when Board members would like to attend either FARB, the Federation of Association of Regulatory Boards or The Conference meetings and the Board will cover the travel expenses for any Board members who would like to attend.

Gerald Hitchcock stated that the majority of that \$20,000 does cover herself and Wayne.

Jennifer Kandt stated that a large portion is for her and Wayne for travel to Las Vegas

Gerald Hitchcock stated that maybe in the future if it is required, the way our State is set up, that maybe having a second inspector in the south would be best.

Brian Rebman stated that the travel budget would be cheaper then hiring another inspector/investigator. He believes that it would be better to have him travel rather than to hire a second inspector/investigator.

Jennifer Kandt stated that it maintains more consistency as well.

MOTION: BRIAN REBMAN MOVED TO ACCEPT THE BUDGET AS PRESENTED WITH THE ADJUSTMENTS THAT HAVE BEEN PRESENTED. CHRISTOPHER NAYLOR SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

17. Financial Reports

- a. Regulatory Fee Collection
- b. Financial Reports

Jennifer Kandt overviewed the presented reports.

18. Overview of current complaint status

Jennifer Kandt stated that Wayne has been very busy with complaints and explained that the Board was handling more complaints this year than in the past.

19. Report from Executive Director, Jennifer Kandt

There were no questions regarding what was presented on the Executive Director report.

20. Appreciation of vacating Board member and Board member comments

Jennifer Kandt stated that when she first started this position, Bart Burton was put in charge of picking her up at the airport and driving her around to show her what he referred to as "this crazy industry." She relayed a story of her first day where Bart asked her what she knew of the industry, and she told him that she had never even seen a dead body. She said within minutes traffic slowed as a pedestrian had been hit and was dead in the road. He commented that they now had that checked off the list, so let's keep moving. Her first opinions of Bart were that he was just a little off, and he would then become such a good friend and someone that she could rely on. He was always there to take her calls and listen to her cry and offer encouraging words. She said that one of her first cases when she took the position was against one of the Palm Mortuary locations and she was worried about it upsetting the people Bart worked for. She said that Bart reminded her that it was not her job to worry about upsetting anyone. Her job was to do the right thing.

She said she took that to heart, and she hopes that she has always done that. Ms. Kandt expressed how much Bart meant to her and stated that she found him to be a genuinely good person.

Ms. Kandt stated that her understanding was that Bart was termed out due to legislative changes, so he would not be coming back. She also thanked Lorretta Guazzini who is also not going to reapply. Ms. Kandt thanked Lorretta and discussed how inspirational it was that Lorretta started a funeral home, cemetery, and crematory quite late in life. Ms. Kandt stated that the Board was also going to be losing Chris Naylor. She said that she appreciated everything that he has done for the Board. She said he is always so pleasant to deal with and she has appreciated his perspective in so many ways. She said she has enjoyed traveling to various meetings with him.

Ms. Kandt said she believed that Gerald was termed out but was waiting to hear back from the Governor's office.

Gerald Hitchcock stated that he has not heard back from the Governor's office and that he believes that he has fulfilled his appointment.

Jennifer Kandt stated that she believed that he had served twelve years prior. She stated that the Governor's office is now stating that they only start counting the years after the 2017 effective date and if that is the case, Bart is not going anywhere. We will keep the Board Informed and it might be possible that the entire Board is eligible for reappointment.

Christopher Naylor stated that it has been a pleasure working with all of the Board. The person he is recommending taking his place, if he is appointed to the Board, is very excited to be on the Board. He stated that being on the Board has helped him with his career to pick the brains of some of the industry individuals like Brian and Bart. He also thanked Jennifer, Marie and Wayne for all of their support.

Dr. Randy Sharp stated when coming onto this Board and not knowing much about the industry, Chris, Lorretta, Bart and the other Board members have allowed him to grow in knowledge in how the industry works and what is appropriate and not. He stated that he appreciated them for their time and effort they have put into the Board.

Brian Rebman stated that Bart Burton was a mentor to him when he first came into the industry thirty years ago and he said that he was unique. He has the respect of everyone in the industry and he appreciates the fact that Bart told Jennifer when she was concerned about Bart's people, and he told her "it doesn't matter, that he wants it done right." He said he believes that is why everyone respects and appreciates Bart so much because he does make sure things are done correctly and he has been a voice in many different areas. He stated that for himself, Bart has had a huge influence on his career, and he appreciates him. He also stated that he greatly admired Lorretta and commented on how scary it is to be in business for yourself and to put yourself out there. He wished everyone the best.

Bart Burton stated that he appreciated all the kind things that everyone has said, and it was a pleasure working with everyone. He stated that he did remember Jennifer's first day, with the dead body in the street and saying to her "lets get moving." He stated that he has really enjoyed his time and interaction and working with such great people.

Jennifer Kandt stated that she will be in contact with the Governor's office depending on what they have decided in terms of who is eligible to reapply. For those that ultimately must leave, we provide them with a plaque. We would hope to do that in a live setting, but that is not possible now.

21. Discussion, recommendation, and possible action regarding adding Board member to checking account (For possible action)

Jennifer Kandt stated that since we will be losing Lorretta soon, that she would like to add Randy Sharp to the checking account as he is close, and it avoids needing to send checks back and forth.

MOTION: BART BURTON MOVED TO APPROVE DR. RANDY SHARP TO SIGN CHECKS AND OTHER RELATED DOCUMENTS. BRIAN REBMAN SECONDED THE MOTION AND THE MOTION WAS CARRIED UNANIMOUSLY.

22. Discussion regarding future agenda items and future meeting dates Wednesday, November 17, 2021, at 10:00 am

23. Public comment

Note: No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

Christopher Grant with McDermott's Funeral and Cremation Service stated he would like public comment section before all the financial items so if there were public that would like to say something they don't have to sit through items before making a comment. He also commented that he felt the other funeral homes using Hites for storage and cremation are equally responsible for what has gone on. He said that for these new locations to just say we are not going to use Hites now, we are going somewhere else and not being responsible for keeping up on who they are doing business with seems a little out of bounds for him. He stated that he has had issues with these "store front places" that really just meet with families, but the removals and storage is handled by someone else and a lot of times the families have no idea that this is happening. They have looked at the review for this place and this place has a good review and a nice office, but they have no idea that the handling of their loved one is being done somewhere off premises at a location they know nothing about.

Jennifer Kandt stated that state regulation requires that the funeral homes advise the consumer where the bodies will be stored or cremated.

Christopher Grant stated that usually by that time, the body has been picked up and stored and the family hasn't yet reviewed the forms. He stated that with regard to the consent decrees, he would like to see, but it is probably more of a legislative issue, if the unprofessional conduct portion in some way be either separated out as a separate line item. Right now, as you read through these documents and they become public record, there is a lot of things that fall under what you can be penalized for, and it almost seems like unprofessional conduct which could mean that you did not return a family members call in a timely manner to something more grievous with what was dealt with today. He believes that should have levels, not to equate to murder, but for example, murder1, murder2, manslaughter etc. and/or be separated out. Because on the consent decree and the way that paperwork is shown, it means that professional conduct could mean fraud, taking advantage of the family, and it could mean a lot of things, but by putting it in a document, anyone who is a layperson could take it to mean that they did all of those things. It seems like it could be more of an interpretation issued and he would like that to be a way to clarify that or make that a stand-alone item and not have it all lumped together where if you didn't return calls in a timely manner that is unprofessional conduct, but also if you don't have bodies in a properly refrigerated storage facility, that is the same terminology. He believes that it should not be all one blanket statement.

Jennifer Kandt stated that it is already broken out. Ms. Kandt suggested that maybe sometime herself and Mr. Grant could sit down and go over the State laws because they do break up unprofessional conduct into eighteen different categories and if the main one is violation of any State law, then we have to go back and reference what State law was violated.

Christopher Grant stated that he is talking about how things are worded in the consent decree. He also stated regarding the consent decrees, if there was some way to have the person agreeing to the consent decree provide a written statement to the public record at that time along with the consent decree wording, he believes that would be appreciated. He knows that if people make a comment on his website, on Google or Yelp, he can comment on it or respond to it. Once these consent decrees are published in public record, he does not believe that there is any response from the funeral home or the person that agreed to that consent decree.

Brian Rebman asked a question regarding Hites, if they will still be able to do cremations for other mortuaries or the crematory cannot be used for six months on their premises unless they are sold.

Jennifer Kandt stated that they have thirty days to handle cremations that they already have contracts for, or they we need to sell to be able to have someone else use the facility.

Brian Schneider, Esq. representing Marlon Williams stated that the Board heard a matter earlier regarding Perfect Cremations. He said that Ms. Kandt has been a terrific representative of the Board and has

maintained the Boards neutrality and has kept her eyes on what needs to be done. He stated that he is here to do two things, one, he wanted to correct a small matter to state that his client Marlon Williams, is in a dispute regarding ownership, but he is not barred from the facility. It is a rather strange Order, and he is sure that the Board counsel has reviewed it, but just to clarify, he is not barred from that location, it is a joint ownership that was never working out. The other matter he would like to add is this matter deals with people that are not going to be constrained by a letter. they are not going to be constrained by the Board levying fines and even gross fines. He stated he does not mean that grossly, they are large fines because their conduct is deserving of such fines, and he would urge that the Board may need to take additional action to ensure that your sanctions actually bite and have the effect that they do. He appreciates the Board's deliberations today and he has listened to the meeting, and he especially appreciate the Board's Executive Director and her actions. But it is out of control because the people that are involved cannot be controlled in a normal manner.

Jennifer Kandt stated that Mr. Schneider is referencing something that may be presented to the Board in the future.

Henna Rasul state that this matter was still confidential.

24. Adjournment

The meeting was adjourned at 1:01 pm.

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

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AGENDA ITEM 4: Review and Approval of FY2020 and FY2021 Financial Audit Prepared by Christiansen Accounting Network

Attachments:

- FY2020 and FY2021 Financial Audit Documents



December 1, 2021

To the Board and Management Nevada State Board of Funeral & Cemetery Services Reno, Nevada

I have audited the financial statements of Nevada State Board of Funeral & Cemetery Services as of and for the years ended June 30, 2020, and 2019, and have issued my report thereon dated December 1, 2021. Professional standards require that I advise you of the following matters relating to my audit.

My Responsibility in Relation to the Financial Statement Audit Under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in my engagement letter and our contract signed October 21, 2021, my responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. My audit of the financial statements does not relieve you or management of your respective responsibilities.

My responsibility, as prescribed by professional standards, is to plan and perform my audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit, procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of my audit, I considered the internal control of Nevada State Board of Funeral & Cemetery Service solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

I am also responsible for communicating significant matters related to the audit that are, in my professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, I am not required to design procedures for the purpose of identifying other matters to communicate to you.

I have provided my Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 1, 2021.

Planned Scope and Timing of the Audit

I conducted my audit consistent with the planned scope and timing I previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

I, my firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Nevada State Board of Funeral & Cemetery Service is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021 and 2020. No matters have come to my attention that would require me, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are liabilities, deferred outflows of resources, and deferred inflows of resources associated with other postemployment benefits (OPEB).

Management's estimate of the net OPEB liability, deferred outflows of resources and deferred inflows of resources is based on an actuarial valuation. The actuarial valuation is calculated based on the employee information submitted by the Board to the Public Employees' Benefits Program Board of the State of Nevada (PEBP). I evaluated the key factors and assumptions used to develop the estimate of the OPEB liability and determined that they, are reasonable in relation to the basic financial statements taken as a whole and therefore have placed reliance on the work performed by the actuary.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Nevada State Board of Funeral & Cemetery Services' financial statements relate to other postemployment benefits.

Significant Difficulties Encountered during the Audit

I encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that I believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Other than the adjustments to convert fund financial statements to government-wide financial statements, there were no uncorrected misstatements or material adjustments noted.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Nevada State Board of Funeral & Cemetery Services' financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

I have requested certain written representations from management which are included in the management representation letter dated December 1, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to my knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

Christian Accounty Network

In the normal course of my professional association with Nevada State Board of Funeral & Cemetery Services, I generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to my retention as Nevada State Board of Funeral & Cemetery Services' auditors.

This report is intended solely for the information and use of the Board and management of Nevada State Board of Funeral & Cemetery Services and is not intended to be and should not be used by anyone other than these specified parties.

Reno, Nevada

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June 30, 2021 and 2020
Nevada State Board of Funeral & Cemetery
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Independent Auditor's Report

To the Members Nevada State Board of Funeral & Cemetery Services Reno, Nevada

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major fund of Nevada State Board of Funeral & Cemetery Services (Board) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Nevada State Board of Funeral & Cemetery Services, as of June 30, 2021 and 2020, and the changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management discussion and analysis, budgetary comparison information, schedule of changes in other postemployment benefits (OPEB) liability, and schedule of contributions on pages 3-6, and 20-23, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

Christian Accounting Network

In accordance with *Government Auditing Standards*, I have also issued my report dated December 1, 2021, on my consideration of the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting and compliance.

Reno, Nevada December 1, 2021 Our discussion and analysis of the Nevada State Board of Funeral & Cemetery Services (Board) financial condition and activities for the fiscal years ended June 30, 2021 and 2020 is presented in conjunction with the audited financial statements.

Financial Highlights

- In accordance with Nevada SB286, effective January 1, 2016, the Board changed from an annual licensing period to a two-year licensing period ending December 31, of odd numbered years.
 Renewal fees remained the same, but are allocated over a longer period.
- In November, 2019, the Board approved the reduction of testing authorization fees from \$100 to \$50.
- The funeral industry has been significantly impacted by the COVID-19 pandemic that was declared
 in March 2020. The Board has modified operations as necessary to maintain oversight of funeral
 homes and licensees during the times of mandated stay at home orders and restrictions on travel
 and public gatherings. Revenue from regulatory fees has increased along with death rates and
 licensing fees remain fairly consistent. Overview of Annual Financial Report

The Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic audited financial statements and required supplementary information. The MD&A represents the Board members' and management's examination and analysis of the Board's financial condition and performance. Summary financial statement data, key financial and operational indicators used in the Board's budget and other management tools were used for this analysis.

The Board uses the modified accrual basis of accounting for internal financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as they apply to governmental units. The financial statements include a Statement of Net Position and Governmental Fund Balance Sheet, a Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance and Notes to the Financial Statements.

The Governmental Fund Balance Sheet and the Statement of Net Position present the financial position of the Board on both the modified accrual basis under the general fund and the full accrual basis as net position. This statement provides information on the Board's assets and liabilities with the difference reported as net position. Over time, increases and decreases in net position are one indicator of whether the financial position of the Board is improving or deteriorating.

The Governmental Fund Balance Sheet and the Statement of Net Position provide information about the nature and amount of resources and obligations at year end. The Governmental Fund Revenue,

Expenditures and Changes in Fund Balance and the Statement of Activities present the results of the activities over the course of the fiscal year and information as to how the fund balance and net position changed during the year. The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net position under the full accrual method are

recorded as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. This statement also provides certain information about the Board's recovery of its costs.

The notes to financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any. The financial statements were prepared from the detailed books and records of the Board. The financial statements were audited during the independent external audit process.

Financial Analysis

The basic financial statements, as well as the required supplementary information, the Statement of Revenue and Expenditures – Budget and Actual and Schedule of Changes in Other Postemployment Benefit (OPEB) Liability and Related Ratios, serve as the key financial data for the Board members' and management's monitoring and planning. Comments regarding budget-to-actual variances and year-to-year variances are included in the following Results of Operations by the name of the statement or account.

		2021		2020	2019
ASSETS	1				 -
Cash	\$	359,957	\$	312,266	\$ 296,545
Other current assets		31,456		36,461	34,817
Capital assets, net		5,191		4,846	 5,937
		396,604		353,573	337,299
DEFERRED OUTFLOWS OF RESOURCES		81,803		95,666	20,236
	\$	478,407	\$	449,239	\$ 357,535
LIABILITIES					
Current liabilities Long-term liabilities	\$	62,204	\$	89,285	\$ 52,922
Due within one year		4,945		2,962	6,194
Due in more than one year		159,712	20 3	139,322	25,808
		226,861		231,569	84,924
DEFERRED INFLOWS OF RESOURCES		9,991		7,746	1,382
NET POSITION					
Net invested in capital assets		5,191		4,846	5,937
Unrestricted		236,364	_	205,078	 265,292
	5	241,555	40 B	209,924	 271,229
	\$	478,407	\$	449,239	\$ 357,535

Statement of Net Position

The Board's net position remains strong at year-end with adequate liquid assets to fulfill its responsibilities. The Board members and management believe the current financial condition and staff capabilities are sufficient to meet anticipated operating expenses and operational objectives.

		2021		2020	2019
REVENUE					
Nevada regulatory fees	¹ \$	313,650	\$	255,600	\$ 243,480
Renewal and licensing fees		72,752		76,285	70,508
Fines and miscellaneous fees		9,150		3,868	5,085
Total revenue		395,552		335,753	319,073
EXPENDITURES					
Personnel services		280,830		289,003	227,015
Travel		6,883		16,632	34,680
Attorney General - legal fees		9,231		14,987	27,268
Contractual services		8,818		9,253	10,960
Office lease		18,792		18,201	17,675
Other operating costs		39,367		48,982	34,106
Total expenditures		363,921	-	397,058	 351,704
CHANGE IN NET POSITION	\$	31,631	\$	(61,305)	\$ (32,631)

Statement of Activities

Revenue: The program revenue received by the Board is generated through the registration, renewal and licensure of funeral homes, cemeteries, crematories, and individuals. The fluctuations in program revenue are due primarily to increased regulatory fees.

Expenses: Operating expenses increased in fiscal year 2020 due to the recognition of post-employment benefit costs required by accounting standards, legal fees, and the biennial audit. Fiscal year 2021 were less due primarily to reductions in travel due to COVID-19 restrictions, legal expenses, and the audit.

General Fund Budgetary Highlights

Total revenue received was significantly more than budget in 2021 because of the increase in regulatory fees, which are based on the number of death certificates issued. Total revenue for the 2020 fiscal year was within \$6,500 of budget.

Total expenses were less than the budgeted amounts in fiscal year 2021 because of lower travel and meeting costs. For fiscal year 2020, total expenses were more than the budgeted amounts because of higher personnel costs.

Economic Factors and Next Year's Budget

The Board is charged with, and given statutory authority, to provide public protection through the licensure and regulation of funeral and cemetery service providers. The Board provides direction of staff actions toward its mission of public protection through licensure and disciplinary measures.

Staff continues seeking areas in which operating expenses can be reduced without jeopardizing the high level of customer service the licensees and public expect.

It is projected that expenses will increase within the operating software category based on additional components and configurations being added to the Board's licensing software and continued website enhancements. These additions to the software will enable Board staff to track the licensing requirements more efficiently.

Through the Board members' and management's review of the annual budget and monthly income and expense statements, it is expected that these tools will continue to provide the Board with sufficient long and short-term planning information.

				2021				
	Gen		Adjustments			Statement		
	_	Fund	(Note 8		of Ne	t Position	
Assets								
Cash	\$	359,957	\$		2	\$	359,957	
Accounts receivable		25,090			#		25,090	
Prepaid expenses		4,866			4		4,866	
Security deposit		1,500			•		1,500	
Capital assets, net of accumulated depreciation	'			5,	191		5,191	
Total assets	_	391,413	-	5,	191		396,604	
Deferred Outflows of Resources								
Deferred outflows related to OPEB		m m		81,8	303		81,803	
Total assets and deferred								
outflows of resources	\$	391,413		86,9	994		478,407	
	ATT NAME OF THE PARTY OF THE PA				70			
Liabilities								
Accounts payable	\$	6,369					6,369	
Accrued payroll		12,873			*		12,873	
Licensing fees received in advance Long-term liabilities		42,962			-		42,962	
Due within one year:								
Compensated absences payable Due in more than one year:				4,9	945		4,945	
Compensated absences payable				19,0	032		19,032	
Net OPEB liabilities		*	-	140,0	086	, i	140,680	
Total liabilities		62,204		164,6	657		226,861	
Deferred Inflows of Resources								
Deferred inflows related to OPEB		4.4		9.0	991		9,991	
•	-		70	5,0	331	**	3,331	
Total liabilities and deferred		62.204		174	240		226 050	
inflows of resources		62,204	3	174,6	048	-	236,852	
Fund Balance/Net Position Fund balance								
Nonspendable		4,866		(4,8	366)		127	
Unassigned		324,343		(324,3		2	a	
Total fund balance		329,209	3,—————	(329,2	209)		17	
Total liabilities and fund balance	\$	391,413						
Not position								
Net position Net investment in capital assets				E 1	01		E 101	
Unrestricted					191		5,191	
Onrestricted			<u> </u>	236,3	004		236,364	
Total net position			\$	241,5	555	\$	241,555	

		2020			
•	General	Adjustments	Statement		
Aggeta	Fund	(Note 8)	of Net Position		
Assets Cash	312,266	\$	\$ 312,266		
Accounts receivable	30,230	*	30,230		
Prepaid expenses	4,731	9):	4,731		
Security deposit	1,500	(#)	1,500		
Capital assets, net of accumulated depreciation	? ≡ 0	4,846	4,846		
Total assets	348,727	4,846	353,573		
Deferred Outflows of Resources					
Deferred outflows related to OPEB		95,666	95,666		
Total assets and deferred					
outflows of resources	348,727	100,512	449,239		
Liabilities					
Accounts payable	919	48	919		
Accrued payroll	12,677	29	12,677		
Licensing fees received in advance Long-term liabilities	75,689	2 9	75,689		
Due within one year: Compensated absences payable Due in more than one year:	*	2,962	2,962		
Compensated absences payable		11,811	11,811		
Net OPEB liabilities		127,511	127,511		
Total liabilities	89,285	142,284	231,569		
Deferred Inflows of Resources Deferred inflows related to OPEB	-	7,746	7,746_		
Total liabilities and deferred					
inflows of resources	89,285	150,030	239,315		
Fund Balance / Net Position Fund balance					
Nonspendable	4,731	(4,731)	8		
Unassigned	254,711	(254,711)	 		
Total fund balance	259,442	(259,442)	<u> </u>		
Total liabilities and fund balance	\$ 348,727				
Net position					
Net investment in capital assets		4,846	4,846		
Unrestricted		205,078	205,078		
		3	***************************************		
Total net position		\$ 209,924	\$ 209,924		

			2021		
	General Fund		ustments Note 8)		tement of
Expenditures/Expenses			-		
Board expenditures	325,785	\$	38,136	\$	363,921
Program Revenue					
Nevada regulatory fees	313,650				313,650
Renewal and licensing fees	72,752,				72,752
Fines and administrative fees	3,900				3,900
Other income	5,250				5,250
Total program revenue	395,552				395,552
Excess of Revenue over (Under) Expenditures	69,767		(69,767)		
Change in Net Position			31,631		31,631
Fund Balance/Net Position, Beginning of Year	259,442		(49,518)		209,924
Fund Balance/Net Position, End of Year	\$ 329,209	\$	(87,654)	\$	241,555
	r		2020		
	General	CHANGE TO THE CONTRACT OF THE		Sta	tement of
	Fund		Note 8)	A	ctivities
Expenditures/Expenses					
Board expenditures	354,751	\$	42,307	\$	397,058
Program Revenue					
Nevada regulatory fees	255,600				255,600
Renewal and licensing fees	76,285				76,285
Fines and administrative fees	70,203		7.		
Other income	450				
	450 3,418				450 3,418
Total program revenue					450
Total program revenue Excess of Revenue over (Under) Expenditures	3,418		18,998		450 3,418
	3,418		18,998 (61,305)		450 3,418
Excess of Revenue over (Under) Expenditures	3,418				450 3,418 335,753

Note 1 - Reporting Entity and Summary of Significant Accounting Policies

The Nevada State Board of Funeral & Cemetery Services (Board) is regulated by Nevada Revised Statutes (NRS) 642, which also specify the authorized activities of the Board. The general fund is used to account for the proceeds of licensing and examination fees and other revenues that are legally restricted to expenditures for specified purposes.

The financial statements of the Board have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant policies.

Reporting Entity

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A, inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the general-purpose financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASB codification Section 2100, *Defining the Financial Reporting Entity*.

Basis of Presentation

The Board is defined as a single-program special-purpose entity under GASB Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB 34 financial statements, as amended by GASB 63, under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net position and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

Fund Accounting

Under Chapter 628.140 of the Nevada Revised Statutes, the general fund of the Board is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures to be used solely for the Board's benefit. According to statute, any money deposited to Nevada State Board of Funeral & Cemetery Services does not revert to the State of Nevada's general fund. The net assets of the general fund are restricted solely to be used by the Board to meet its obligation of licensing and regulating the practice of public accounting in the state of Nevada.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or within 60 days after year-end to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures relating to compensated absences are recorded only when payment is due.

The Board has only governmental fund types.

Budget Data

The Board prepares an annual budget. The budget is prepared on a basis similar to generally accepted accounting principles under the modified accrual basis of accounting. All annual appropriations lapse at fiscal year-end.

Cash and Cash Equivalents

Cash includes a checking account at a commercial bank. By provision of statutes, the Board is authorized to deposit all money in banks or savings and loan associations located in the state of Nevada and must be subject to withdrawal on demand. The Board participates in the State of Nevada collateralization program to assure that funds deposited are protected.

Accounts Receivable

For the governmental fund financial statements, the accounts receivable represent regulatory fees collected within 60 days subsequent to year end that are an available resource for the current year.

For the government-wide financial statements the accounts receivable represents regulatory fees due as of year-end. All amounts are considered collectible by management.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment are reported in the net asset column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$500 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over 3 to 20 years.

Under the modified accrual basis of accounting, acquisitions are considered expenditures in the year purchased.

Compensated Absences

It is the Board's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated vacation or sick leave on the general fund balance sheet as no amounts were due and payable at year end. Accumulated unused vacation and sick leave earned as of June 30, 2021 and 2020, is reflected in the statement of net position.

Licensing Fees Received in Advance

The Board's licensing period encompasses a two-year period based on calendar years. Accordingly, the current licensing period will end on December 31, 2021. Licensing fees received in advance represents revenue from the annual renewals of licenses for funeral directors, embalmers, funeral arrangers, funeral establishments, cemeteries and crematories, and is recognized ratably over the renewal period.

Licensing fees received in advance consists of the unearned portion of annual license renewal fees collected prior to June 30, 2021 and 2020 that are applicable through December 31, 2021.

Deferred Outflows and Inflows of Resources

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and proportionate share of contributions as well as contributions made after the measurement period for other postemployment benefits qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on other postemployment benefits qualify for reporting in this category.

Fund Equity and Net Position

In the governmental fund financial statement, fund balances are classified as follows:

- Nonspendable represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The Board includes fund balances that have been prepaid for expenses in this category.
- Restricted represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The Board has no restricted fund balances.
- Committed -- represents amounts which can be used only for specific purposes determined by the members of the governing Board's formal action through a resolution or action. The Board has no committed funds.
- Assigned represents amounts that are intended by the Board for specific purposes but do not require action by the governing Board. The Board has no assigned funds.
- Unassigned represents all amounts not included in nonspendable classifications.

The Board's policy is to first apply expenditures against restricted or nonspendable fund balances. In instances where an unrestricted fund balance type could be used, it is the Board's policy to first apply expenditures against committed fund balances, if present. On an annual basis, when applicable, assigned fund balances are determined based upon available resources.

In the government-wide financial statements, net position is classified as follows:

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and any related debt.
- Restricted net position consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position net position that is neither classified as "invested in capital assets" nor as "restricted."

The Board's policy is to first apply expenditures to restricted net position when an expenditure is incurred for which both restricted

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, related deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) and additions to/deductions from PEBP's fiduciary net position have been determined on the same basis as they are reported by PEBP. For this purpose, PEBP recognizes benefit payments when due and payable in accordance with the benefit terms. PEBP's cash and cash equivalents consist of short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near to materiality that they present insignificant risk of changes in value due to charging interest rates.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Subsequent events have been evaluated through December 1, 2021, which is the date the financial statements were available to be issued. The Board continues to monitor the effects of the COVID-19 pandemic on its operations. However, the full impact of the pandemic related circumstances on the Board's operations and financial position are not known and cannot be determined.

Note 2 - Capital Assets

The Board has custodial responsibility to the State of Nevada for furniture, fixtures and equipment acquired with resources of the Board. The capital asset activity during the years is as follows:

	2021								
	В	alance	CONTRACT CON				В	alance	
	June	e 30, 2020	Add	litions	Dele	tions	June	30, 2021	
Capital assets not being depreciated									
None	\$	-	\$	•	\$	-	\$	-	
Capital assets being depreciated									
Office quipment and furniture		17,823		2,811		:*		20,634	
Less accumulated depreciation		(40.077)		(0.400)				(1E 442)	
Office equipment and furniture		(12,977)		2,466)	C management	0,00		(15,443)	
Total capital assets, net	\$	4,846	\$	345	\$	(e)	\$	5,191	
,	process.		-	-			0.11		
				20:	20				
	_	Balance					Balance		
							_		
		e 30, 2019	Add	litions	Dele	tions	_	30, 2020	
Capital assets not being depreciated	1	e 30, 2019		litions		tions	June		
Capital assets not being depreciated None		e 30, 2019	Add \$	litions	Dele \$	tions	_		
None	1	e 30, 2019		litions		tions	June		
	1	e 30, 2019		litions 942		tions	June		
None Capital assets being depreciated	1	*		î•o		tions	June	30, 2020	
None Capital assets being depreciated Office quipment and furniture Less accumulated depreciation	\$	16,881	\$	942		tions	June	17,823	
None Capital assets being depreciated Office quipment and furniture	\$	*	\$	î•o		tions	June	30, 2020	
None Capital assets being depreciated Office quipment and furniture Less accumulated depreciation	\$	16,881	\$	942		tions -	June	17,823	

Note 3 - Long-term Obligations Activity

Following is a summary of the change in long-term obligations, other than the net pension and other postemployment benefits liabilities:

Compensated	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Current Portion
absences	\$ 14,773	\$ 12,005	\$ (2,801)	\$ 23,977	\$ 4,945
Compensated	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Current Portion
absences	\$ 11,389	\$ 11,911	\$ (8,527)	\$ 14,773	\$ 2,962

Note 4 - Operating Lease

The Board currently leases office space in Reno, Nevada under an agreement effective through January 31, 2025. The current monthly lease payments are \$1,589, with scheduled annual increases. Following is a summary of the remaining minimum payments:

Years Ending June 30,		
2022		\$ 19,303
2023	18	19,877
2024		20,475
2025		12,152
		\$ 71,807

Note 5 - Retirement Benefits

Beginning July 1, 2016, the Board implemented a defined contribution retirement plan in which it contributes 14.5% of eligible employees' salary. For the years ended June 30, 2021 and 2020, contributions to the plan totaled \$25,768 and \$23,379, respectively.

Note 6 - Other Postemployment Retirement Benefits (OPEB)

Plan Description

Employees of the Board are provided with OPEB through the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) - a cost-sharing multiplè employer defined benefit OPEB plan administered by the 'Public Employees' Benefits Program Board (PEBP Board) which was created in 1983 by the Nevada Legislature to administer group health, life and disability insurance for covered employees, both active and retired, of the State, and certain other participating public employers within the State of Nevada. PEBP does not provide for refunds of employee contributions. The Self Insurance Trust Fund issues a publicly available financial report that can be obtained at https://pebp.state.nv.us/. The Board is reporting plan information consistently with the PEBP's accounting methods and assumptions as disclosed in the annual report. No information has come to my attention that indicates significant changes to the plan's disclosures.

The Board joined the PEBP in May 2018 and, therefore, plan information is only disclosed beginning with the fiscal year ended June 30, 2019 based upon a measurement date of June 30, 2018.

Benefits Provided

PEBP provides medical, dental, vision, mental health and substance abuse and also offers fully insured HMO products. Long-term disability and life insurance benefits are fully insured by outside carriers.

Contributions

Per NRS 287 contribution requirements of the participating entities and covered employees are established and may be amended by the PEBP Board. The Boards' contractually required contribution for the years

ended June 30, 2021 and 2020 totaled \$3,928 and \$4,102, respectively. These contributions were actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021 and 2020, the Board reported a liability of \$140,680 and \$127,511, respectively, for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020 and 2019, respectively,, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Board's proportion of the net OPEB liability was based on a projection of the Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating state agencies, actuarially determined. At June 30, 2021 and 2020, the Board's proportion was 0.0094% and 0.0091%, respectively.

For the years ended June 30, 2021 and 2020, the Board recognized OPEB expense of \$29,277 and \$37,832, respectively.

At June 30, 2021and 2020, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	June	30, 20	0, 2021		
	Deferred	De	ferred		
	Outflows of	Infl	ows of		
	Resources	Res	ources_		
Change of assumptions	\$ 11,263	, \$	2,846		
Change in proportions	66,612		2		
Net difference between projected and actual					
earnings on OPEB plan investments	*		7,115		
Asset experience			30		
Board contributions subsequent to the measurement date	3,928	-	<u> </u>		
Total	\$ 81,803	\$	9,991		
	June	30, 20	20		
	Deferred	De	ferred		
	Outflows of	Infl	ows of		
	Resources	Res	ources		
Change of assumptions	\$ 2,747	\$	5,446		
Change in proportions	88,817				
Net difference between projected and actual					
earnings on OPEB plan investments	~		2,278		
Asset experience			22		
Board contributions subsequent to the measurement date	4,102	-			
Total	\$ 95,666	\$	7,746		
	PRINCE NO. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10				

Deferred outflows of resources related to OPEB resulting from Employer contributions subsequent to the measurement date in the amount of \$3,928 and \$4,102 for 2021 and 2020, respectively, will be recognized as a reduction of the net OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30,	
2022	\$ 21,037
2023	22,761
2024	23,298
2025	788
	\$ 67,884

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	June 30, 2021
Inflation rate	2.50%
Salary increases	0.50% productivity pay increase, 2.91% average promotional and merit salary increase
Investment rate of return	2.21%
Healthcare cost trend rates	6.25 initial, 4.50% ultimate
	June 30, 2020
Inflation rate	2.50%
Salary increases	0.50% productivity pay increase, 2.91% average
	promotional and merit salary increase
Investment rate of return	promotional and merit salary increase 3.51%

Healthy mortality rates were based on PUB-2010 Public Retirement Plans General Mortality Table weighted by Headcount, projected by MP-2019 for civilians. Disabled mortality rates were based on the PUB-2010 Public Retirement Plans Safety Disabled Mortality Table weighted by Headcount, projected by MP-2019 for civilians.

The actuarial assumptions used in the June 30, 2020 valuation were based upon certain demographic and other actuarial assumptions as recommended by the actuary, in conjunction with the State and guidance from the Governmental Accounting Standards Board statement.

Discount Rate

The discount rate basis is required to be consistent with a 20-Year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate. The discount rates used to measure the total OPEB liability at June 30, 2021 and June 30, 2020 were 2.21% and 3.51%, respectively.

Sensitivity of the OPEB Liabilities to Changes in the Discount Rate

The following presents the net OPEB liability of the plan, as well as the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the discount rate used:

	1% Decrease (1.21%)	Current Rate (2.21%)	1% Increase (3.21%)
June 30, 2021 net OPEB liability	\$ 157,428	\$ 140,680	\$ 126,529
	1% Decrease (2.51%)	Current Rate (3.51%)	1% Increase (4.51%)
June 30, 2020 net OPEB liability	\$ 131,583	\$ 140,680	\$ 151,571

Sensitivity of the OPEB Liabilities to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the plan, as well as what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase		
2021 Net OPEB liability	\$ 19,227	\$ 2,013	\$ 22,249		
2020 net OPEB liability	\$ 118,302	\$ 127,511	\$ 138,449		

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued audited annual financial statements of the State of Nevada State Retirees' Health and Welfare Benefits Fund, Public Employees' Benefits Program financial report.

Note 7 - Compliance with Nevada Revised Statutes and Nevada Administrative Code

The Board conformed to all significant statutory constraints on its financial administration during the fiscal years.

Note 8 - Conversion to Government-Wide Financial Statements

Adjustments on the face of the financial statements were made to the fund balance sheets and statements of revenue, expenditures, and changes in fund balances in order to reconcile the fund financial statements to the government-wide statements of net position and activities. The adjustments include the following:

A t -	2021	2020
Assets		
Capitalization of fixed assets, net of accumulated depreciation	\$ 5,191	\$ 4,846
Deferred Outflows of Resources - OPEB	\$ 81,803	\$ 95,666
Liabilities		
Compensated absences	\$ (23,977)) \$ (14,773)
Net OPEB liability	(140,680)	
	(, , , , , , , , , , , , , , , , , , , ,
Deferred Inflows of Resources - OPEB	\$ (9,991)	\$ (7,746)
Expenditures/Expenses		
Board expenditures		
Compensated absences	\$ 9,204	\$ 3,384
OPEB expenses	29,277	37,832
Capitalized equipment and furnishings	(2,812)	(942)
Depreciation expense	2,467	2,033
ř.	\$ 38,136	\$ 42,307

Required Supplementary Information
June 30, 2021 and 2019
Nevada State Board of Funeral & Cemetery
Services

				2021				
			Actua	al Amounts	Va	Variance -		
	Ori	ginal and	Bu	ıdgetary	Favorable			
		al Budget	Basis		(Unfavorable)			
Revenue			-	-	-			
Nevada regulatory fees	\$	258,000	\$	313,650	\$	55,650		
Renewal and licensing fees								
Facilities permit renewals		14,927		9,800		(5,127)		
Individual renewals		40,073		31,908		(8,165)		
Examinations	4	4,000		4,225		225		
Initial licensing and approval fees		47,375		26,819		(20,556)		
Fines and administrative fees		75 0		3,900		3,150		
Other income		4,000		5,250		1,250		
		3.00-00-1	,	****				
Total revenue		369,125		395,552		26,427		
Expenditures								
Personnel services								
Executive Director		97,113		97,113		-		
Investigator		29,070		29,594		(524)		
Administration		54,828		55,040		(212)		
Payroll taxes		13,847		13,589		258		
Employee benefits		50,246		47,013		3,233		
Travel		20,000		6,883		13,117		
Operating								
Attorney General - legal fees		14,000		9,231		4,769		
Audit		220		100		¥*		
Background investigation Bank		1,000		1,796		(796)		
fees		4,500		2,840		1,660		
Board member compensation		1,500				1,500		
Conference/training registration		1,500		**		1,500		
Contractual services		7,450		8,818		(1,368)		
Equipment and furnishings		5,000		2,812		2,188		
Insurance		2,000		1,704		296		
Licensing software subscription		7,400		-		7,400		
Meeting expenses		2,000		2,199		(199)		
Miscellaneous expenses Office		300		2,100		300		
lease		18,516		18,792		(276)		
Office supplies		5,000		8,622		(3,622)		
Postage		4,000		2,448		1,552		
Printing and copying Technical		2,000		9,433		= (7,433)		
support and website Telephone		2,000		2,332		(332)		
and utilities		5,900		5,526		374		
		77	1					
Total expenditures	-	349,170	-	325,785	2)	23,385		
Excess of Revenue over Expenses	\$	19,955	\$	69,767	\$	49,812		

				2020			
		**	Actu	al Amounts	Variance -		
	Ori	ginal and		udgetary	Favorable		
		al Budget	Basis		(Unfavorable		
Revenue				-			
Nevada regulatory fees	\$	258,000	\$	255,600	\$	(2,400)	
Renewal and licensing fees							
Facilities permit renewals		15,180		10,250		(4,930)	
Individual renewals		31,820		26,316		(5,504)	
Examinations		6,000		4,525		(1,475)	
Initial licensing and approval fees		25,375		35, 194		9,819	
Fines and administrative fees		750		450		(300)	
Other income		5,000	5	3,418		(1,582)	
Total revenue		342,125) <u></u>	335,753	-	(6,372)	
Expenditures							
Personnel services							
Executive Director		94,284		97,113		(2,829)	
Investigator		28,000		31,638		(3,638)	
Administration		42,000		53,438		(11,438)	
Payroll taxes		12,567		13,707		(1,140)	
Employee benefits		47,821		51,891		(4,070)	
Travel		29,000		16,632		12,368	
Operating							
Attorney General - legal fees		15,000		14,987		13	
Audit		10,000		10,000		3,90	
Background investigation		1,000		1,117		(117)	
Bank fees		2,300		4,440		(2,140)	
Board member compensation		1,500		1,500		-	
Conference/training registration		2,500		1,470		1,030	
Contractual services		7,450		9,253		(1,803)	
Equipment and furnishings		1,000		942		58	
Insurance		2,400		2,021		379	
Licensing software subscription		7,400		-		7,400	
Meeting expenses		1,000		3,906		(2,906)	
Miscellaneous expenses		500		3,812		(3,312)	
Office lease		18,246		18,201		45	
Office supplies		5,000		4,465		535	
Postage		1,800		2,229		(429)	
Printing and copying		3,800		3,650		150	
Technical support and website		1,400		2,236		(836)	
Telephone and utilities	_	5,700		6,103		(403)	
Total expenditures		341,668		354,751	S t.	(13,083)	
Excess of Revenue over Expenses	\$	457	\$	(18,998)	\$	(19,455)	

	_	2021	 2020	_	2019	_	2018
Proportion of the net OPEB liability		0.0094%	0.0091%		0.0016%		0.0000%
Proportionate share of the net OPEB liability	\$	140,680	\$ 127,511	\$	20,613	\$	
Covered payroll	\$	152,153	\$ 150,551	\$	20,706	\$	
Proportionate share of the net OPEB liability as percentage of covered payroll	а	92.46%	84.70%		99.55%		0.00%
Plan fiduciary net position as a percentage of th total OPEB liability	е	77.04%	76.46%		75.24%		74.40%

^{*}GASB Statement No. 75 requires ten years of information to be presented in these tables. However, until a full 10-year tend is compiled, the Board will present information for those years for which information is available.

	2021		2020		2019		_	2018
Contractually required contributions Contractually required contribution	\$	3,928 (3,928)	\$	4,102 (4,102)	\$	3,746 (3,746)	\$	617 (617)
Contribution deficiency (excess)	\$	-	\$	120	\$		\$	*
Board's covered payroll	\$	152,153	\$	150,551	\$	135,751	\$	20,706
Contributions as a percentage of covered payroll		2.58%	×	2.72%		2.76%		2.98%

^{*}GASB Statement No. 75 requires ten years of information to be presented in these tables. However, until a full 10-year tend is compiled, the Board will present information for those years for which information is available.



Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with Government Auditing Standards

To the Members Nevada State Board of Funeral & Cemetery Services Reno, Nevada

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Nevada State Board of Funeral & Cemetery Services (Board), as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Nevada State Board of Funeral & Cemetery Services' basic financial statements, and have issued my report thereon dated December 1, 2021.

internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Nevada State Board of Funeral & Cemetery Services' internal control. Accordingly, I do not express an opinion on the effectiveness of the Boards' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audits I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nevada State Board of Funeral & Cemetery Services financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Reno, Nevada

December 1, 2021

Christian Accounting Network

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 5: Hearing on Complaint and Notice of Hearing In the Matter of Clark County Funeral Services, Funeral Services Establishment Permit No. EST106 - Case Number FB21-17

Attachments:

- Complaint and Second Notice of Hearing
- Complaint and Notice of Hearing

Additional exhibits will be presented at the hearing.

1 BEFORE THE STATE OF NEVADA 2 FUNERAL AND CEMETERY SERVICES BOARD 3 IN THE MATTER OF Case No. FB21-17 4 CLARK COUNTY FUNERAL SERVICES 5 COMPLAINT AND SECOND Funeral Services Establishment Permit NOTICE OF HEARING 6 No. EST106 7 Respondent. The STATE OF NEVADA, FUNERAL AND CEMETERY SERVICES BOARD 8 (BOARD) by and through its counsel AARON D. FORD, Attorney General of the State of 9 Nevada, and HENNA RASUL, Senior Deputy Attorney General, hereby makes the 10 following complaint and requests that Respondent's license to operate a funeral 11 establishment in the State of Nevada be disciplined by this Board. 12 IT IS HEREBY alleged and charged as follows: 13 CLARK COUNTY FUNERAL SERVICES (RESPONDENT) was a funeral 14 establishment in the State of Nevada at all times relevant to this Complaint. 15 A Complaint was initiated by the BOARD on or about August 13, 2021. 2. 16 The allegations delineated in the Complainant are as follows: 17 RESPONDENT was issued a temporary funeral establishment permit a. 18 on July 13, 2016, to operate at 2041 W. Bonanza Rd., Las Vegas, Nevada with Ms. Kenshia 19 McKinzie listed as the sole applicant and sole member of Clark County Funeral Services 20 LLC. 21 b. 22 Formal BOARD approval was granted for the funeral establishment permit on September 20, 2016. 23 24 On or about July 6, 2021, the BOARD received an order related to Case No. A-21-831467 issued by Eighth Judicial District Court Judge Mark Denton. 25 261. The order states that Ms. McKinzie sold RESPONDENT to Mr. Marlon Carter (aka Truman Brown aka Truman Carter) on March 4, 2021 and has since 27 been allowing him to operate the facility. 28

- 2. Ms. McKinzie did not notify the BOARD of this sale and allowed Mr. Carter to operate the business under the existing permit.
- 3. The aforementioned order gave control to Mr. Carter, who is neither licensed with the BOARD nor has ever applied to the BOARD as a new owner of RESPONDENT.
- d. A subsequent court hearing on August 10, 2021, clarified that the BOARD may pursue all administrative actions regarding this matter.
- 4. That the foregoing facts constitute grounds for initiating disciplinary action pursuant to NRS 642.5175(2).

COUNT I

(UNPROFESSIONAL CONDUCT)

- 5. The allegations contained in paragraphs 1 through 4 are hereby incorporated as if fully set forth herein.
- 6. NRS 642.5174(1) states that unprofessional conduct includes misrepresentation or fraud in the operation of a funeral establishment, direct cremation facility, cemetery or crematory, or the practice of a funeral director or funeral arranger.
- 7. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

COUNT II

(UNPROFESSIONAL CONDUCT)

- 8. The allegations contained in paragraphs 1 through 7 are hereby incorporated as if fully set forth herein.
- This conduct violated NRS 642.5174(7), which states that unprofessional conduct includes aiding and abetting an unlicensed person to practice funeral directing, funeral arranging or embalming.
- 10. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

COUNT III

(UNPROFESSIONAL CONDUCT)

- 11. The allegations contained in paragraphs 1 through 10 are hereby incorporated as if fully set forth herein.
- 12. This conduct violated NRS 642.5174(11), which states that unprofessional conduct includes violation of any provision of this chapter, any regulation adopted pursuant thereto or any order of the Board.
- 13. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

COUNT IV

(UNPROFESSIONAL CONDUCT)

- 14. The allegations contained in paragraphs 1 through 13 are hereby incorporated as if fully set forth herein.
- 15. This conduct violated NRS 642.5174(18), which states that unprofessional conduct includes unethical practices contrary to the public interest as determined by the Board.
- 16. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

COUNT V

(UNPROFESSIONAL CONDUCT)

- 17. The allegations contained in paragraphs 1 through 16 are hereby incorporated as if fully set forth herein.
- 18. This conduct violated NRS 642.363, which states that the owner of a funeral establishment shall not operate or allow another person to operate the establishment unless the owner has been issued a permit by the Board to operate the funeral establishment.
- 19. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

DISCIPLINE AUTHORIZED

Pursuant to NRS 642.5175, upon proof by preponderance of the evidence that an applicant or licensee has engaged in activity which is grounds for disciplinary action as described in NRS 642.5175 and NAC 642.170, the BOARD may, pursuant to NRS 642.5176: refuse to renew the license, permit or certificate; revoke the license, permit or certificate; suspend the license, permit or certificate for a definite period or until further order of the Board; impose a fine of not more than \$5,000 for each act that constitutes a ground for disciplinary action; place the person on probation for a definite period subject to any reasonable conditions imposed by the Board; administer a public reprimand; or impose any combination of disciplinary actions set forth in the above, inclusive.

If discipline is imposed, the BOARD may order that costs of this proceeding, including attorney's fees and costs, be awarded to the BOARD pursuant to NRS 622.400. Therefore, the undersigned requests that the BOARD impose such discipline as it determines is appropriate under the circumstances and to award the BOARD its costs and attorney's fees for this proceeding.

PLEASE TAKE NOTICE that a disciplinary hearing has been set to consider this Administrative Complaint against the above-named Respondent in accordance with Chapter 233B, Chapter 241, Chapter 622A, Chapter 622, and Chapter 642 of the Nevada Revised Statutes and Chapter 642 of the Nevada Administrative Code.

THE HEARING WILL TAKE PLACE at the Board Meeting, commencing at 9:00 a.m. PST, on December 14th, of 2021, via Zoom at https://zoom.us, Meeting ID: 2539775871, Password: 668556.

STACKED CALENDAR: This hearing is one of several matters scheduled at the same time as part of a regular meeting of the Board. Thus, this hearing may be called at any time after the meeting is called to order. It is Respondent's responsibility to be present when this matter is called. If Respondent is not present when this matter is called, a default may be entered against Respondent and the Board may decide the case as if all allegations in the complaint were true.

PURSUANT TO NRS 622A.320, Respondent may, but is not required to, file an answer to this Complaint with the Board.

PURSUANT TO NRS 622A.330, Respondent may seek limited discovery from the Board.

RESPONDENT'S RIGHTS AT THE HEARING: Except as mentioned below, the hearing is an open meeting under Nevada's Open Meeting Law and may be attended by the public. After the evidence and arguments, the Board may conduct a closed meeting to discuss Respondent's alleged misconduct or professional competence. A verbatim record will be made by a certified court reporter. Respondent is entitled to a copy of the transcript of the open and closed portions of the meeting, although Respondent must pay for the transcription.

Respondent is specifically informed that she has the right to appear and be heard in her defense, either personally or through her counsel of choice. At the hearing, the undersigned has the burden of proving the allegations in the complaint and will call witnesses and present evidence against Respondent. Respondent has the right to respond and to present relevant evidence and argument on all issues involved. Respondent has the right to call and examine witnesses, introduce exhibits, and cross-examine opposing witnesses on any matter relevant to the issues involved.

Respondent has the right to request that the Board issue subpoenas to compel witnesses to testify and/or evidence to be offered on Respondent's behalf. In making this request, Respondent may be required to demonstrate the relevance of the witnesses' testimony and/or evidence. Other important rights Respondent has are listed in NRS Chapter 233B, NRS 241, NRS Chapter 622, NRS Chapter 622A, NRS Chapter 642 and NAC Chapter 642.

The purpose of the hearing is to determine if Respondent has been engaged in activity that is grounds for disciplinary action pursuant to NRS 642.5175(2).

Pursuant to NRS 233B.121(5), informal disposition of this case may be made by stipulation, agreed settlement, consent order, or default. Any attempt to negotiate this

case should be made through Henna Rasul, Senior Deputy Attorney General, whose contact information appears below.

Pursuant to NRS 241.033(2)(b) and NRS 241.034, the Board may, without further notice, take administrative action against Respondent's funeral establishment permit within the State of Nevada if the Board determines that such administrative action is warranted after considering Respondent's character, alleged misconduct, professional competence, or physical or mental health.

DATED this 26th day of October, 2021.

AARON D. FORD Attorney General

By: /s/ Henna Rasul
HENNA RASUL
Senior Deputy Attorney General
Nevada Bar No. 7492
100 North Carson Street
Carson City, Nevada 89701-4717
Telephone: (775) 684-1100
Facsimile: (775) 684-1108
Email: hrasul@ag.nv.gov

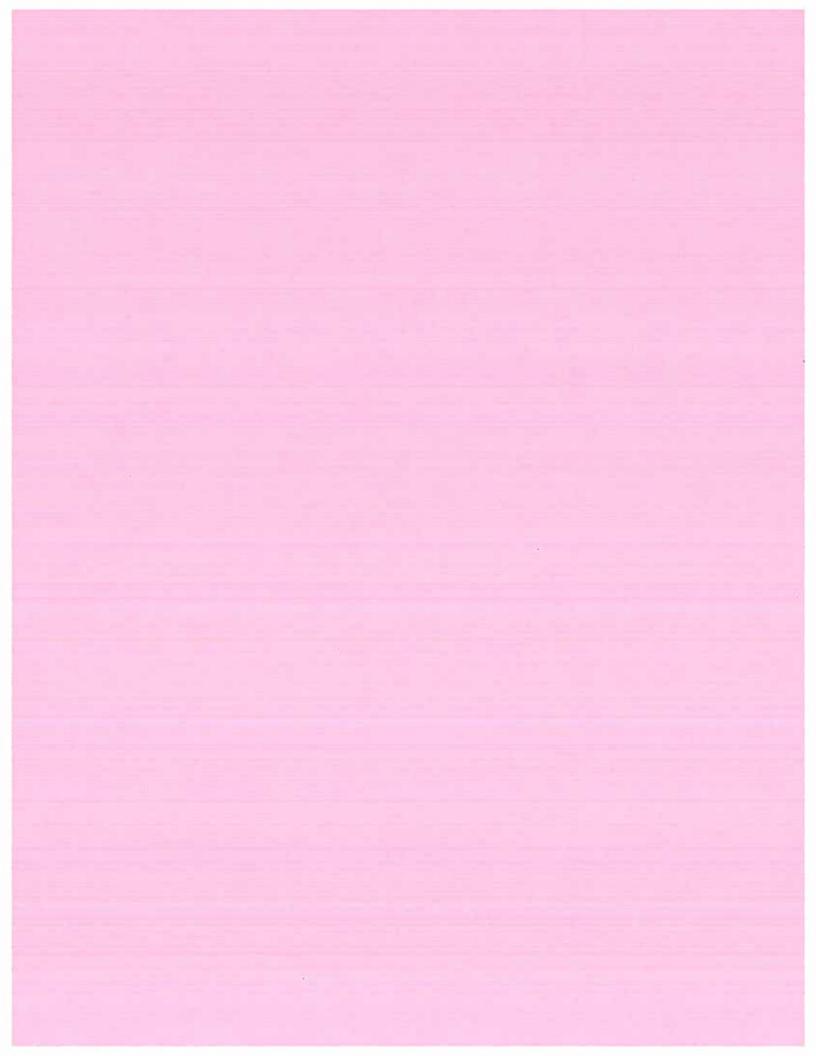
Attorneys for Petitioner State of Nevada, Funeral and Cemetery Services Board

CERTIFICATE OF SERVICE 1 I certify that I am an employee of the State of Nevada, Office of the Attorney General, 2 and that on this 26th day of October, 2021, I served a true and correct copy of the foregoing 3 COMPLAINT AND SECOND NOTICE OF HEARING, via regular and Certified U.S. 4 Mail, Return Receipt Requested, to the following: 5 Kenshia McKinzie, Managing Member 6 Clark County Funeral Services LLC 700 Pyramid Drive 7 Las Vegas, NV 89107 * Certified Mail No.: 7019 0140 0001 1419 1988 8 9 Kenshia McKinzie, Managing Member Clark County Funeral Services LLC c/o Clark County Funeral Services 10 2041 W. Bonanza Road Las Vegas, NV 89106 11 * Certified Mail No.: 7019 0140 0001 1419 1995 12 Courtesy copy sent via electronic mail to: 13 Jennifer Kandt, Executive Director, 14 State of Nevada Funeral and Cemetery Services Board nvfuneralboard@fb.nv.gov 15 16 17 /s/ C. Salerno C. Salerno, An employee of the Office of the Attorney General 18 19 20 21 22 23 24 25

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BEFORE THE STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Case No. FB21-17

IN THE MATTER OF

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COMPLAINT AND NOTICE OF **HEARING**

CLARK COUNTY FUNERAL SERVICES Funeral Services Establishment Permit No. EST106

Respondent.

The STATE OF NEVADA, FUNERAL AND CEMETERY SERVICES BOARD (BOARD) by and through its counsel AARON D. FORD, Attorney General of the State of Nevada, and HENNA RASUL, Senior Deputy Attorney General, hereby makes the following complaint and requests that Respondent's license to operate a funeral establishment in the State of Nevada be disciplined by this Board.

IT IS HEREBY alleged and charged as follows:

- 1. CLARK COUNTY FUNERAL SERVICES (RESPONDENT) was a funeral establishment in the State of Nevada at all times relevant to this Complaint.
 - A Complaint was initiated by the BOARD on or about August 13, 2021.
 - The allegations delineated in the Complainant are as follows:
- RESPONDENT was issued a temporary funeral establishment permit a. on July 13, 2016, to operate at 2041 W. Bonanza Rd., Las Vegas, Nevada with Ms. Kenshia McKinzie listed as the sole applicant and sole member of Clark County Funeral Services LLC.
- b. Formal BOARD approval was granted for the funeral establishment permit on September 20, 2016.
- On or about July 6, 2021, the BOARD received an order related to Case No. A-21-831467 issued by Eighth Judicial District Court Judge Mark Denton.
- The order states that Ms. McKinzie sold RESPONDENT to Mr. 1. Marlon Carter (aka Truman Brown aka Truman Carter) on March 4, 2021 and has since been allowing him to operate the facility.

includes

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642.5175(2) for unprofessional conduct.

COUNT III

(UNPROFESSIONAL CONDUCT)

- 11. The allegations contained in paragraphs 1 through 10 are hereby incorporated as if fully set forth herein.
- 12. This conduct violated NRS 642.5174(11), which states that unprofessional conduct includes violation of any provision of this chapter, any regulation adopted pursuant thereto or any order of the Board.
- 13. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

COUNT IV

(UNPROFESSIONAL CONDUCT)

- 14. The allegations contained in paragraphs 1 through 13 are hereby incorporated as if fully set forth herein.
- 15. This conduct violated NRS 642.5174(18), which states that unprofessional conduct includes unethical practices contrary to the public interest as determined by the Board.
- 16. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

COUNT V

(UNPROFESSIONAL CONDUCT)

- 17. The allegations contained in paragraphs 1 through 16 are hereby incorporated as if fully set forth herein.
- 18. This conduct violated NRS 642.363, which states that the owner of a funeral establishment shall not operate or allow another person to operate the establishment unless the owner has been issued a permit by the Board to operate the funeral establishment.
- 19. Therefore, RESPONDENT is subject to discipline pursuant to NRS 642.5175(2) for unprofessional conduct.

DISCIPLINE AUTHORIZED

Pursuant to NRS 642.5175, upon proof by preponderance of the evidence that an applicant or licensee has engaged in activity which is grounds for disciplinary action as described in NRS 642.5175 and NAC 642.170, the BOARD may, pursuant to NRS 642.5176: refuse to renew the license, permit or certificate; revoke the license, permit or certificate; suspend the license, permit or certificate for a definite period or until further order of the Board; impose a fine of not more than \$5,000 for each act that constitutes a ground for disciplinary action; place the person on probation for a definite period subject to any reasonable conditions imposed by the Board; administer a public reprimand; or impose any combination of disciplinary actions set forth in the above, inclusive.

If discipline is imposed, the BOARD may order that costs of this proceeding, including attorney's fees and costs, be awarded to the BOARD pursuant to NRS 622.400. Therefore, the undersigned requests that the BOARD impose such discipline as it determines is appropriate under the circumstances and to award the BOARD its costs and attorney's fees for this proceeding.

PLEASE TAKE NOTICE that a disciplinary hearing has been set to consider this Administrative Complaint against the above-named Respondent in accordance with Chapter 233B, Chapter 241, Chapter 622A, Chapter 622, and Chapter 642 of the Nevada Revised Statutes and Chapter 642 of the Nevada Administrative Code.

THE HEARING WILL TAKE PLACE at the Board Meeting, commencing at 9:00 a.m. PST, on November 17, of 2021, via Zoom at https://zoom.us, Meeting ID: 2539775871, Password: 668556.

STACKED CALENDAR: This hearing is one of several matters scheduled at the same time as part of a regular meeting of the Board. Thus, this hearing may be called at any time after the meeting is called to order. It is Respondent's responsibility to be present when this matter is called. If Respondent is not present when this matter is called, a default may be entered against Respondent and the Board may decide the case as if all allegations in the complaint were true.

PURSUANT TO NRS 622A.320, Respondent may, but is not required to. file an answer to this Complaint with the Board.

PURSUANT TO NRS 622A.330, Respondent may seek limited discovery from the Board.

RESPONDENT'S RIGHTS AT THE HEARING: Except as mentioned below, the hearing is an open meeting under Nevada's Open Meeting Law and may be attended by the public. After the evidence and arguments, the Board may conduct a closed meeting to discuss Respondent's alleged misconduct or professional competence. A verbatim record will be made by a certified court reporter. Respondent is entitled to a copy of the transcript of the open and closed portions of the meeting, although Respondent must pay for the transcription.

Respondent is specifically informed that she has the right to appear and be heard in her defense, either personally or through her counsel of choice. At the hearing, the undersigned has the burden of proving the allegations in the complaint and will call witnesses and present evidence against Respondent. Respondent has the right to respond and to present relevant evidence and argument on all issues involved. Respondent has the right to call and examine witnesses, introduce exhibits, and cross-examine opposing witnesses on any matter relevant to the issues involved.

Respondent has the right to request that the Board issue subpoenas to compel witnesses to testify and/or evidence to be offered on Respondent's behalf. In making this request, Respondent may be required to demonstrate the relevance of the witnesses' testimony and/or evidence. Other important rights Respondent has are listed in NRS Chapter 233B, NRS 241, NRS Chapter 622, NRS Chapter 622A, NRS Chapter 642 and NAC Chapter 642.

The purpose of the hearing is to determine if Respondent has been engaged in activity that is grounds for disciplinary action pursuant to NRS 642.5175(2).

Pursuant to NRS 233B.121(5), informal disposition of this case may be made by stipulation, agreed settlement, consent order, or default. Any attempt to negotiate this

case should be made through Henna Rasul, Senior Deputy Attorney General, whose contact information appears below.

Pursuant to NRS 241.033(2)(b) and NRS 241.034, the Board may, without further notice, take administrative action against Respondent's funeral establishment permit within the State of Nevada if the Board determines that such administrative action is warranted after considering Respondent's character, alleged misconduct, professional competence, or physical or mental health.

DATED this 13th day of October, 2021.

AARON D. FORD Attorney General

By: /s/ Henna Rasul HENNA RASUL

Senior Deputy Attorney General Nevada Bar No. 7492 100 North Carson Street Carson City, Nevada 89701-4717 Telephone: (775) 684-1100

Telephone: (775) 684-1100 Facsimile: (775) 684-1108 Email: <u>hrasul@ag.nv.gov</u>

Attorneys for Petitioner State of Nevada, Funeral and Cometery Services Board

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CERTIFICATE OF SERVICE

I certify that I am an employee of the State of Nevada, Office of the Attorney General, and that on this 13th day of October, 2021, I served a true and correct copy of the foregoing COMPLAINT AND NOTICE OF HEARING, via regular and Certified U.S. Mail, Return

Receipt Requested, to the following:

Craig A. Mueller, Esq. Mueller & Associates 808 S. 7th Street Las Vegas, NV 89101 * Certified Mail No.: 7019 0140 0001 1419 1957

Kenshia McKinzie, Managing Member Clark County Funeral Services LLC 700 Pyramid Drive Las Vegas, NV 89107 * Certified Mail No.: 7019 0140 0001 1419 1933

Kenshia McKinzie, Managing Member Clark County Funeral Services LLC c/o Clark County Funeral Services 2041 W. Bonanza Road Las Vegas, NV 89106 * Certified Mail No.: 7019 0140 0001 1419 1940

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Courtesy copy sent via electronic mail to:

Jennifer Kandt, Executive Director, State of Nevada Funeral and Cemetery Services Board nvfuneralboard@fb.nv.gov

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/s/ C. Selerno

C. Salerno, An employee of the Office of the Attorney General

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

GENDA ITEM 6: Consont Doorgo for Casa Number EP21 40

Consent Decree for Case Number FB21-40
decree under seal and to be opened at the advice of counsel during the

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 7: Approval of Funeral Establishment Permit Applications

Attachments:	
See attached	applications.

a. Las Vegas Cremations, 6000 S. Eastern Avenue, Suite 2A, Las Vegas, NV 89119 with Michael Roberts FD968 as managing funeral director; temporary approval was granted on October 1, 2021

TABLE OF THE PROPERTY OF THE P

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist – Funeral Establishment Permit

Applicant Name:

Las Vegas Cremations (EST132)

Location:

6000 South Eastern Avenue, Suite 2A, Las Vegas, 89119

NRS	Qualification	Yes	No
642.365(2)(a)	Applicant is of good moral character	X	
642.365(2)(b)	At least 18 years of age	X	
642.365(3)	The funeral establishment for which the applicant is requesting the permit is constructed, equipped, and maintained in the manner described in NRS 642.016.	x	
642.365(4)	Application fee	X	

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All principals passed background investigation.

Inspection was conducted on September 9, 2021, and a temporary permit was issued on October 1 2021. Recommend approval.

APPROVE:	OF BOARD MEM	Continue pending additional information: •
Comments:	DENT. O	Continue pending additional information.

Redacted



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AUG 2 3 2021

Funeral Establishment Permit Application

Elicibii	ty and information	M. Vissole Debute	as la la cola responsa s		Anne de de la company			
Any ind application docume	ividual or entity wishing to obtion and submit all required docuntation, a background check wird during a public meeting.	umentation with a	\$375.00 application fe	ee. Once the Boa	ard receives all required			
Require	d Documents							
Ø	Completed Application: Applic	ations are require	ed to be completed in fo	ull and must be sig	gned and notarized.			
NZA	<u>Criminal History Form:</u> This document must be completed by anyone subject to disclosure requirements if there are any criminal events to report. Form may be found on the Board website or mailed upon request.							
	Business Entity: List of Princip	als. This form mu	ust be completed for an	y corporations, LI	LC's or partnerships.			
Ø	Nevada Business License: A and must include a current cop			evada business li	censing requirements			
Ø	Zoning: A copy of the Zoning I	Permit issued by t	the City or County mus	t be attached to the	nis application.			
Ø	DBA – Fictitious Name Filing: their fictitious name filing.	Applicants are rec	quired to comply with N	IRS 602,010 and	must submit a copy of			
Ø	Fee: A non-refundable payment forms of payment include, check Services Board."							
Applica	nt Details							
	nder which the location will cond egas Cremations	duct business			n futer di			
	address of proposed location: South Eastern Avenue	, Suite 2A						
City:		State		Zip Code:				
Las V		NV		89119	15,61			
Phone N 702-7	736-6200		E-mail Address: psmith@legac	yfuneralgrou	p.com			
4500	nformation							
	of Location: Cy Funeral Holdings of	F Novada III	C					
Legal	by I differ at 1 foldings of		1,000,00000		an and in a			
Type of	Ownership:		pprietorship Liability Company (LLC	_	orporation ortnership			
Managir	ng Funeral Director Information	on -	To the state of th					
	Funeral Director who will mana Roberts	age this location			FD License #: FD 968			

STATE OF NEVADA FUNERAL AND (Funeral Establishment Permit Ap		BOARD	Page 2 of 5		
Location Inspection					
Anticipated date location will be	ready for inspection:	9/01/2021			
Applicant Preferred Mailing Ad Enter the preferred mailing address permit is issued (e.g. renewal notice	of the applicant that the	Board should use for ro	utine correspondence and notices, after the		
Mailing Address: (All Board corre 6000 South Eastern Av	•	•			
^{City:} Las Vegas	State NV	WOILES.	Zip Code: 89119		
Preferred Phone Number: 702-736-6200	1	Preferred E-mail / psmith@lega	Address: acyfuneralgroup.com		
Applicant Information – Natura Complete this section if applicant is a Full Legal Name:		t incorporated.			
Mailing Address		+			
City:	State:		Zip Code		
Phane Number:		E-mail Address:			
Social Security Number:		Date of Birth.	Sex Male Female		
itizenship US Citizen Authorist all prior names used by applicant	orized to Work in the US	Place of Birth			
Applicant Information — Limite Complete this section if applicant is a	Limited Liability Comp	any, Corporation, or Part			
Under the laws of which state wa Nevada	is the applicant organ	1200 ?			
In which state is the applicant cu Nevada	rrently domiciled?				
Date applicant was organized (e. December 15, 2009	g. date articles of inco	orporation filed)			
Have you attached the List of Pri	incipals?		✓ Yes □ No		
Contact Information Concernin Enter the name and contact informat		pard should contact conc	eming this application.		
Name: Michael L. Soper					
Address: 3103 Sackett Street					
City Houston	State Texas		Zip Code 77098		
Phone Number		E-mail Address	1		
713-529-5770		drew@legacyfuneralgroup.com			

Legal Information and Criminal History For the purpose of these next sections, the phrase "person subject to disclosure requirements" should include the following persons. 1. If the applicant is a natural person, only the natural person making the application; 2. If the applicant is a corporation, all officers and directors of that corporation; 3. If the applicant is a limited liability company, all managers and members of the limited liability contains.		nderstood	to refer	to and
Has any person subject to disclosure requirements had any legal action taken against any professional license held for any reason?		Yes	Ø	No
Are there any pending legal actions, complaints, investigations or hearings concerning any person subject to disclosure requirements in process?		Yes	Ø	No
Has any person subject to disclosure requirements ever had a professional license, certification or registration denied, restricted, suspended, or revoked?		Yes	Ø	No
Has any person subject to disclosure requirements ever relinquished responsibilities, resigned a position or been fired while a complaint was pending?		Yes	Ø	No
(If you answer "YES" to any of the above questions, a Legal Reporting Form must be completed. Form can be found on Board website or mailed upon request.)				
Has any person subject to disclosure requirements ever been convicted of, or pled guilty or nolo contendere to, a violation of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or mailed upon request.)		Yes	A	No
General Questions	. 16.1	I SHOW	March.	123
NRS 642.016 defines a funeral establishment as a place of business conducted at a specific street address or location devoted to the care and preparation for burial or transportation of dead human bodies, consisting of a preparation room equipped with a sanitary floor, necessary drainage and ventilation, having access to necessary instruments and supplies for the preparation and embalming of dead human bodies for burial or transportation and having a display room containing an inventory of funeral caskets. (Partial caskets, photographs or internet displays may fulfill the inventory requirement.) Does this establishment meet this definition?	Ø	Yes		No
Do you understand that pursuant to NRS 642.465, this permit, issued, must be conspicuously displayed in the establishment?	⋈	Yes		No
Do you understand that pursuant to NRS 642.110, 642.280, and 642.460 all funeral directors, embalmers and apprentice embalmers employed at the establishment must conspicuously display their licenses at the establishment?	Ø	Yes		No
Do you understand that pursuant to NRS 642.0696, the Board shall collect a \$10 egulatory fee for each written and signed agreement for funeral services in the State?	Ø	Yes		No
n accordance with NRS 642.435, do you understand that an inspection must be conducted prior to issuing and renewing a permit?	Ø	Yes		No
Nevada Business License Information Name on State Business License Legacy Funeral Holdings of Nevada, LLC				- 1

Other Licensure Information Does the applicant now hold, or has the applicant ever in the past held a license, permit, or certificate in the State of Nevada or any other state or jurisdiction as a funeral establishment, direct cremation facility, cemetery, or crematory? If yes, please list all licenses below: State/Jurisdiction License Type License # Date of Issue Certification and Signature All applications shall be signed by the applicant. Signatures shall be as follows: 1) If the applicant is a natural person, the application shall be signed by that person. 2) If the applicant is a partnership, the application shall be signed by that person. 3) If the applicant is a partnership, the application shall be signed by a partner who has authority to sign on behalf of the partnership. 4) If the applicant is a lamined idability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company. I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that all a my responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided, the permit may be revoked. 1 agree to allow the Nevada Funeral and Cemetery Services Board ("Board") to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information submitted, including this application, may be deemed and public record with the exception of any information submitted, including this application, may be deemed and public record with the exception of any information they may have concerning applicant. 1	STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Page 4 of 5										
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If the applicant is a natural person, the application shall be signed by that person. If the applicant is a corporation, the application shall be signed by the corporation's president. If the applicant is a limited liability company, the application shall be signed by a partner who has authority to sign on behalf of the partnership. If the applicant is a limited liability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company. I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that if any responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided, the permit may be revoked. I agree to allow the Nevada Funeral and Cemetery Services Board ("Board") to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information deemed confidential by statute or regulation. I authorize any court, law enforcement agency, or licensing authority to release or make available to the Nevada Funeral and Cemetery Services Board any and all information they may have concerning applicant. I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have applied. I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have applied. I declare that I will comply with all requirements and cemetery. I have been decreased and the permit Mailed: I comm. Explicacion is a native permit Mailed: I comm. Explicacion is a native permit Mailed:	Certification and Signature	ATM IN	Margaret Diff	MARKET STATE	A Francis		SK-W	(L1,205	19.24		
Signature of Applicant and/or Authorized Agent Date Michael L. Soper LLC Manager Title SARAH HARDING Notary Public, State of Texas Comm. Expires 07-31-2022 Notary ID 131664796 For Board Use Only: Date For Board Use Only: Chairman Rev.: Chairman Rev.: Chairman Rev.: Board Approved: Board Approved: Board Mtg: Board Mtg: Date According to the control of the control	 If the applicant is a natural person, the application shall be signed by that person. If the applicant is a corporation, the application shall be signed by the corporation's president. If the applicant is a partnership, the application shall be signed by a partner who has authority to sign on behalf of the partnership. If the applicant is a limited liability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company. I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that if any responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided, the permit may be revoked. I agree to allow the Nevada Funeral and Cemetery Services Board ("Board") to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information deemed confidential by statute or regulation. I authorize any court, law enforcement agency, or licensing authority to release or make available to the Nevada Funeral and Cemetery Services Board any and all information they may have concerning applicant. I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have 										
Michael L. Soper Print Name Title SARAH HARDING Notary Public, State of Texas Comm. Expires 07-31-2022 Notary ID 131664796 For Board Use Only: Date Received: 8 3 1 Fee Paid: \$375 Ref. No.: Expires Of Texas Comm. Expires 07-31-2022 Notary ID 131664796 For Board Use Only: Date Received: 8 3 1 Fee Paid: \$375 Ref. No.: Date Received: 8 3 1 Chairman Rev.: 10 1 1 Permit/Lic No: 51 3 2 Temp Approval: 13 1 Temp Permit Mailed: Board Mtg: 12 14 21 Board Approved: Board Denied: Board Mtg: 12 14 21	h	Pag	e de la companya della companya della companya de la companya della companya dell								
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		21		d:			-				
	☐ Board Approved: ☐ Formal Approval:			lad.	1		-	12/10	1/21		

Other Licensure Information

State/Jurisdiction	License Type	License #	Date of Issue
Nevada	Funeral Establishment Permit	EST26	01/01/2020
Nevada	Funeral Establishment Permit	EST103	11/05/2020
Nevada	Funeral Establishment Permit	EST28	01/01/2020
Nevada	Cemetery Certificate of Authority	CEM70	01/01/2020
Nevada	Crematory License	CRE8	01/01/2020



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Business Entity – List of Principals

This form is used in conjunction with various application forms and must be completed if the applicant is a corporation, limited liability company or partnership. **Business Information** Name under which the location will conduct business: Las Vegas Cremations Owner: Legacy Funeral Holdings of Nevada, LLC Type of Ownership: ☐ Corporation ☑ Limited Liability Company (LLC) □ Partnership **Identification of Principals** Identify below all persons involved in the entity subject to disclosure requirements (e.g. all officers and directors of a corporation, all managers and members of a limited liability company, and all partners of a partnership). (1) Full Legal Name: Title: Michael L. Soper LLC Manager Mailing Address Citv State: Zip Code: 3103 Sackett Street Houston TX 77098 Phone Number E-mail Address soper@legacyfuneralgroup.com 713-529-5770 Social Security Number. Date of Birth This person is (check all that are applicable) LLC Member Partner Comorate Officer LLC Manager Corporate Director ☐ Stockholder controlling more than 10% of the voting stock Legal Information and Criminal History Has this principal had any legal action taken against any professional license held for Yes No any reason? Are there any pending legal actions, complaints, investigations or hearings concerning V Yes No this principal in process? Has this principal ever had a professional license, certification or registration denied, Yes No restricted, suspended, or revoked? Has this principal ever refinquished responsibilities, resigned a position or been fired Yes Z No while a complaint was pending? (If you answer "YES" to any of the above questions, a Legal Reporting Form must be completed. Form can be found on Board website or mailed upon request.) Has this principal ever been convicted of, or pled quilty or nolo contendere to, a violation Yes No

of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or

mailed upon request.)

	NEVADA FUNERAL AND CEMETERY SERVICES BOAF	RD			Pag	ge 2 of 5
Business	Entity – List of Principals					
Child S	support Information - Please Check ONE appropria	ate answer. An answer is I	nandat	ory.	7 1 Bit	
Z	I am not subject to a court order for the support of	a child.				
	I am subject to a court order for the support of one in compliance with a plan approved by the district repayment of the amount owed pursuant to the ord	t attorney or other public ag				
	I am subject to a court order for the support of one plan approved by the district attorney or other publi owed pursuant to the order.					
Signate	ure of Principal (1):	For	D	ate 8	-20 -2	021
(2) Full	Legal Name:		Title:			
Mailing A	Address	ity		State	Zip Co	de
Phone N	lumber. E.	-mail Address				
Social S	ecurity Number.		Date of	Birth:		
This per	son is (check all that are applicable)			-		
	☐ Corporate Officer ☐ LLC Me	ember [] Partne	r		ì
	Corporate Director	anager C		older contr	_	
Legal II	nformation and Criminal History			White I v		1,5
any rea	77010			Yes		No
	re any pending legal actions, complaints, investigation cipal in process?	ons or hearings concerning		Yes		No
	s principal ever had a professional license, certification ed, suspended, or revoked?	on or registration denied,		Yes		No
Has this principal ever relinquished responsibilities, resigned a position or been fired while a complaint was pending?				Yes		No
	answer " YES " to any of the above questions, a Lega ted. Form can be found on Board website or mailed					
of ANY country	s principal ever been convicted of, or pled guilty or not federal or state statute, city or county ordinance, or a ? (Exclude minor traffic violations.) (If you answer "I had History Form must be completed. Form can be four upon request.)	any law of a foreign YES" to this question, a		Yes		No
Child S	upport Information - Please Check ONE appropria	ate answer. An answer is r	nandato	ory.		The District
	I am not subject to a court order for the support of	a child.				
	I am subject to a court order for the support of one in compliance with a plan approved by the district repayment of the amount owed pursuant to the ord	t attorney or other public a				
	I am subject to a court order for the support of one plan approved by the district attorney or other public owed pursuant to the order.					
Signati	are of Principal (2):		D	ate		

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

LEGACY FUNERAL HOLDINGS OF NEVADA, LLC

Nevada Business Identification # NV20091602103 Expiration Date: 12/31/2021

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.



Certificate Number: B202108181921111

You may verify this certificate online at http://www.nvsos.gov

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 08/18/2021.

Borbara K. Cegerste

BARBARA K. CEGAVSKE Secretary of State





Funeral Establishment Inspection Checklist

AUTHORITY

In accordance with NRS 642.067, NRS 642.365 and NRS 642.435, the Nevada Board of Funeral and Cemetery services has authority to inspect any premises where funeral directing is conducted or embalming practiced, and is required to make unannounced inspections of each establishment issued a permit by the Board.

GENERAL INFORMATION

Name under which the location conducts business:

Permit #:

Physical address:

Mailing address:

Phone number:

Owner of location:

Type of ownership:

Name of funeral director approved to manage this

establishment:

Does the establishment have an on-site crematory?

Where are bodies from location cremated?

Photo of Outside of Building:

Las Vegas Cremations

Pending

6000 S. Eastern Avenue, Ste. 2A

6000 S. Eastern Avenue, Ste. 2A

702-736-6200

Legacy Funeral Holdings of Nevada, LLC

LLC

Michael David Roberts II

No

Davis



Photo of Signage



Funeral Establishment Inspection Checklist

Photo of Lobby



LICENSES

CLIVOLO	
Establishment permit with name of owner displayed conspicuously? (NRS 642.465)	N/A
Funeral directors' licenses displayed conspicuously? (NRS 642.460)	Yes
Funeral arrangers' licenses displayed conspicuously? (NRS 642.460)	Yes
Are all individuals meeting with families to make arrangements properly licensed? (NRS 642.361)	N/A
Does the location employ or contract with a licensed embalmer? (NAC 642.161)	Yes
Embalmers' licenses displayed conspicuously? (NRS 642.110)	N/A
Apprentice embalmer certificates of registration displayed conspicuously? (NRS 642.280)	N/A
Does the establishment sell, solicit, negotiate or is party to any pre-need contract or provide pre-need services?	Yes
Is a valid pre-need license available? (NRS 689)	Yes
Notes	Location will contract with Davis for Embalming, Storage and Cremations.



Funeral Establishment Inspection Checklist

Photo of Displayed Licenses



New Photo New Photo New Photo

LIST NAMES AND LICENSE NUMBERS OF ALL LICENSEES:

Name

License Number

Name

License Number

Michael David Roberts II

FD968

Lauren Ashley Guido

FA185

PREPARATION ROOM

Does the establishment have a preparation room? (NRS 642.016)	Yes
Is there proper signage and locking doors to prevent unauthorized persons from entering preparation room? (NRS 642.560)	Yes
Is the floor sanitary? (NRS 642.016)	Yes
Is there necessary drainage? (NRS 642.016)	Yes
Is there proper ventilation in working order? (NRS 642.016)	Yes
Are fumes and odors prevented from entering other parts of the building? (NRS 642.016)	Yes
Does the location properly store and dispose of hazardous waste? (NRS 444.490)	N/A
Is this preparation room utilized by the establishment? If not, where are bodies prepared/embalmed?	No
Davis	
Is embalming performed at this location?	No
If not, where are bodies embalmed?	Davis

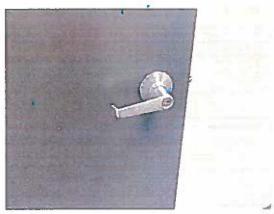


Funeral Establishment Inspection Checklist

Notes Preparation Room Signage

Preparation Room Locking Doors:



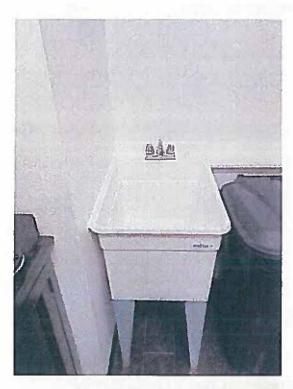




Funeral Establishment Inspection Checklist

Preparation Room Drainage:

Preparation Room Ventilation:







Funeral Establishment Inspection Checklist

Preparation Room Overview Photo:



Hazardous Waste Container Photo:

HUMAN RÉMAINS

Are human remains stored at this location? Where are bodies from this location stored? Notes

Bodies will never be present at this location. Photo of Outside of Refrigeration
Photo of Inside of Refrigeration
Photo of Temperature Gauge
Additional Holding Areas
Additional Photo

No Davis

GENERAL ESTABLISHMENT MANAGEMENT

Is the approved managing funeral director on-site for inspection? (Not required) How often is the approved managing funeral director on-site to manage establishment? Is the managing funeral director available to staff for supervision? (NRS 642.345)

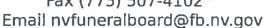
Yes

3 days per week for several hours

Yes



FUNERAL AND CEMETERY SERVICES BOARD 3740 Lakeside Drive, Suite 201, Reno, Nevada, 89509 Phone (775) 825-5535 Fax (775) 507-4102



Funeral Establishment Inspection Checklist

Does the managing funeral director live within 120 miles of the location? (NAC 642.116)	Yes	
Does the managing funeral director manage more than	No	
3 locations? (NAC 642.116)	in the little	
If the managing funeral director manages more than one location are they within 120 miles of each other?	N/A	
(NAC 642.116)		
Does it appear that the location is being maintained in a	Yes	
professional and sanitary manner? (NAC 642.158)		
Does the location have a blood borne pathogen	Yes	
exposure control plan and do they update the plan annually? (29 CFR 1910.1030)		
Have all employees with potential exposure been provided blood borne pathogen training annually? (29	Yes	
CFR 1910.1030)		
Have all employees with potential exposure been	Yes	
offered a hepatitis B vaccination? (29 CFR 1910.1030) Notes		
No hadies present. No expectes to BBD but central plan	still in place and on	anlovens have reseived

No bodies present. No exposure to BBP, but control plan still in place and employees have received

Photo of blood borne pathogen exposure control plan



ESTABLISHMENT FORMS AND RECORDS

Is the establishment maintaining records for at least 7 years? (NAC 451.200)	N/A
Are completed statements of funeral goods and services signed by the licensee who made the arrangements? (NAC 642.152)	N/A
Do completed statements of funeral goods and services contain the license number of the individual who made	N/A
the arrangements? (NAC 642.152) Are embalming reports being completed for each decedent after embalming? (NAC 642.168)	N/A



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Funeral Establishment Inspection Checklist

Do the embalming reports include the time period	N/A
between death and embalming? (NAC 642.168)	
Do the embalming reports include the procedures used	N/A
to embalm the remains? (NAC 642.168)	
Do the embalming reports include the signature of the	N/A
embalmer or apprentice embalmer who embalmed the	
remains? (NAC 642.168)	
If remains are not stored or cremated at this location, do	Yes
the forms advise consumer of the location where the	
remains will be stored or cremated? (NAC 642.154)	
Do records generally appear to be in good order?	N/A
Notes	
New location.	

CASKET INVENTORY

Does the establishment have a display room containing	Yes
an inventory of funeral caskets?	
(NRS 642.016, NAC 642.030) Internet or catalogue	
display fulfills this requirement.	
Do the prices of displayed caskets conform to the casket	Yes
price list? (16 CFR 453.2(a)(b))	
Notes:	
Use internet for photos. No physical display of caskets.	
Photo of casket display room or catalogue	

CASKET PRICE LIST

Does the establishment provide a casket price list? (NRS 642.019, 16 CFR 453.2(b)(2))	Yes	
(If prices of all caskets are listed on the GPL, this item is not required)		
Does the casket price list contain the name of the funeral establishment and a caption describing the list	Yes	¥.
as a "casket price list"?		
NRS 642.019, 16 CFR 453.2(b)(2)(ii)		
Does the casket price list contain the retail prices of all caskets and alternative containers offered which do not require special ordering, enough information to identify each, and the effective date for the price list? (NRS 642.019, 16 CFR 453.2(b)(2)(i))	Yes	
Notes		

GENERAL PRICE LIST (GPL)





Funeral Establishment Inspection Checklist

		Above-	
Does establishment have a supply of the GPL readily available?	Yes		
NRS 642.019, 16 CFR 453.3(b)(4)(i)(A)			
Has the establishment kept a copy of the GPL, CPL,	N/A		
OBCPL and SFGSS for one year after the date of their			
last distribution to customers?			
NRS 642.019, 16 CFR 453.6			
Does the GPL contain the name, address, and phone	Yes		
number of the establishment?			
NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(1)			
Does the GPL contain the caption "General Price List"?	Yes		
NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(2)	103		
Does the GPL list the effective date?	Yes		
	163		
NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(3)	Voe		
Does the GPL include the retail prices for all items listed	Yes		
below?			
NRS 642.019, 16 CFR 453.2 (b)(4)(ii)			
Check all included items below:			
Forwarding remains to another funeral home	V		
Receiving remains from another funeral home	M		
Price range for direct cremations	V		
Separate price for direct cremations; purchaser provides	V		
container	(AT)		
Separate prices for each direct cremation offered	 		
including an alternative container	(•)		
	1. 1		
Price range for immediate burials	Y		
Separate price for immediate burial where purchaser provides the casket	M		
Separate price for each immediate burial offered	M		
including a casket or alternative container			
Price range for caskets or individual prices for caskets	V		
Funeral director and staff services fees	V		
Transfer of remains to the funeral home	V	•	
Embalming	8		
Other preparation of the body	V		
Use of facilities and staff for viewing	M		
Use of facilities and staff for memorial service	V		
Use of equipment and staff for graveside service	VI		
Hearse	1		
Limousine			
Price range for outer burial containers or the prices of			
individual outer burial containers	1 1		
Notes			
No limousine and no OBC offered.			

GENERAL PRICE LIST DISCLOSURES



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Funeral Establishment Inspection Checklist

Is the following disclosure included in immediate conjunction with the price shown for embalming? NRS 642.019, 16 CFR 453.3(2)(ii)

"[Except in certain special cases], embalming is not required by law. Embalming may be necessary, however, if you select certain funeral arrangements, such as a funeral with viewing. If you do not want embalming, you usually have the right to choose an arrangement that does not require you to pay for it, such as direct cremation or immediate burial." Is the following disclosure included in immediate conjunction with the price range shown for direct cremations?

NRS 642.019, 16 CFR 453.3(b)(2)

"If you want to arrange a direct cremation, you can use an alternative container. Alternative containers encase the body and can be made of materials like fiber board or composition materials (with or without an outside covering). The containers we provide are (specify containers)."

If the prices of outer burial containers are listed on the general price list, is the following disclosure included in immediate conjunction with those prices? NRS 642.019, 16 CFR 453.3(c)(2)

"[In most areas of the country], [S]tate or local law does not require that you buy a container to surround the casket in the grave. However, many cemeteries require that you have such a container so that the grave will not sink in. Either a grave liner or a burial vault will satisfy these requirements."

Is the following disclosure included immediately above the prices contained in the GPL? NRS 642.019, 16 CFR 453.4(b)(2)(a)

"The goods and services shown below are those we can provide to our customers. You may choose only the items you desire. However, any funeral arrangements you select will include a charge for our basic services and overhead. If legal or other requirements mean you must buy any items you did not specifically ask for, we will explain the reason in writing on the statement we provide describing the funeral goods and services you selected."

Yes

Yes

N/A

Yes

Submitted by Jennifer Kandt at 09/30/2021 22:00 UTC Captured at 09/30/2021 22 00 UTC Submission ID. CD5D4A5D-0990 4A14-AF48 DCDD3735904F





Funeral Establishment Inspection Checklist

If the establishment lists a separate basic services fee that is non-declinable, is the following disclosure included together with that price?

NRS 642.019 16 CFR 453.2(4)(iii)(C)(1)

"This fee for our basic services fond everbeed will be

"This fee for our basic services [and overhead] will be added to the total cost of the funeral arrangements you select. (This fee is already included in our charges for direct cremations, immediate burials, and forwarding or receiving remains."

If the funeral establishment only states the range of prices for the caskets on the GPL, is the following disclosure included with the price range?

NRS 642.019, 16 CFR 453.2(4)(iii)(A)(1)

"A complete price list will be provided at the funeral

"A complete price list will be provided at the funeral home"
Notes

Yes

No

ITEMIZED STATEMENT OF FUNERAL GOODS AND SERVICES

Does the establishment provide an itemized written statement for retention to the purchaser at the conclusion of discussion of arrangements which contains the funeral goods and funeral services selected and the prices to be paid for each item? NRS 642.019, 16 CFR 453.2(b)(5)
Does the statement specifically itemize cash advance

Does the statement specifically itemize cash advance items to the extent known? NRS 642.019, 16 CFR 453.2(b)(5)

Does the statement contain the total cost of the goods and services selected? NRS 642.019, 16 CFR 453.2(b)(5) Does the statement of funeral goods and services identify and briefly describe in writing any legal, cemeterly, or crematory requirement which the funeral provider represents to persons as compelling the purchase of funeral goods and services for the funeral which that person is arranging? NRS 642.019, 16 CFR 453.3(d)(2) Notes

Yes

Yes

Yes

Yes

STATEMENT OF FUNERAL GOODS AND SERVICES DISCLOSURE

Is the following disclosure included in immediate conjunction with the list of itemized cash advances? NRS 642.019, 16 CFR 453.3(f)(2) "We charge you for our service in obtaining: (specify cash advance items)."

Yes



Funeral Establishment Inspection Checklist

Is the following disclosure included in the statement of funeral goods and services selected? NRS 642.019, 16 CFR 453.4(a)(2)(i)(A) "Charges are only for those items that you selected or that are required. If we are required by law or by a cemetery or crematory to use any items, we will explain the reasons in writing below." Is the following disclosure included in the statement of funeral goods and services selected? NRS 642.019, 16 CFR 453.5(b)

"If you selected a funeral that may require embalming, such as a funeral with viewing, you may have to pay for embalming. You do not have to pay for embalming you did not approve if you selected arrangements such as a direct cremation or immediate burial. If we charged for embalming, we will explain why below." Notes:

Yes

Yes

OUTER BURIAL CONTAINER PRICE LIST

Does the establishment provide an outer burial No container price list? NRS 642.019, 16 CFR 453.2(b)(3) (If prices of all outer burial containers are listed on the GPL, this item is not required) Does the outer burial container price list contain the name of the funeral establishment and a caption describing the list as a "outer burial container price

N/A

list"? NRS 642.019, 16 CFR 453.2(b)(3)(ii) Does the outer burial container price list contain the retail prices of all outer burial containers offered which do not require special ordering, enough information to identify each, and the effective date for the price list? NRS 642.019, 16 CFR 453.2(b)(3)(I) Notes

N/A

CREMATION AUTHORIZATION FORM (NRS 451.660)

This may be reviewed as part of establishment inspection and/or crematory inspection Review written authorization form to ensure that it contains the following information:

Does the form identify the deceased person? (NRS

Yes

451.660)

Does it contain a statement of whether death occurred from communicable or otherwise dangerous disease?

Yes

(NRS 451.660)





Funeral Establishment Inspection Checklist

Funeral Establishment Inspection Checklist			
Does it list the name and address of agent? (NRS 451.660)	Yes		
Does it list agent's relationship to decedent? (NRS 451.660)	Yes		
Does it contain representation that agent is not aware of any objection to cremation by any person who has a right to control the disposition of remains? (NRS 451.660)	Yes		
Does it list the name of person authorized to claim cremated remains or the name of the cemetery or person to whom the remains are to be sent? (NRS 451.660) Notes	Yes		
ADVERTISING			
Does establishment advertise? Notes:		ner location that t advertising th	
New Photo New Photo			
BODY DONATION INFORMATION			
Does the establishment work with any whole body donor organizations? Notes	No		
UNCLAIMED VETERANS			
Has the location reviewed all stored cremated remains to determine whether they are in possession of any veterans? NRS 642.0197	N/A		
Has the location reported all unclaimed remains of any veterans to the Department of Veterans Services within 1 year? This includes families who have never returned to claim the cremated remains. NRS 642.0197 Notes	N/A		*
REGULATORY FEES			
Is the location in compliance with submission of regulatory fees pursuant to NRS 642,0696?	N/A		-
Do the fees submitted generally correspond to the number of burial permits or death records obtained through the Office of Vital Records? NRS 642.0696 In not, request information on how those fees are reported.	N/A		



Funeral Establishment Inspection Checklist

Notes

INSPECTION INFORMATION

Date of Inspection: Time of Inspection: Type of Inspection: Name of Inspector: Signature of Inspector: 09/09/2021 11:22 Initial

Jennifer Kandt

Philip Smith

Name of Establishment Representative at Time of

nspection:

Name of Crematory Representative at Time of Inspection

(If different from Establishment)

The Funeral and Cemetery Services Board will review all violations found and issue you a formal letter after review.

Signature of Establishment or Crematory Representative at Time of Inspection:

Does it appear that any items may need to be reported to local or state health authorities, OSHA, or the Federal Trade Commission?
Additional Photos
Additional Photo3

No

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 8: Approval of Crematory License Applications

Attachments:	
Attachments: See attached applications.	

a. Mountain View Mortuary, 425 Stoker Avenue, Reno, NV 89503

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist - Crematory License

Applicant Name:

Mountain View Mortuary

Location:

425 Stoker Avenue, Reno, Nevada 89503

NRS	Qualification	Yes	No
NAC 642.085	Applicant is of good moral character.	X	
NRS 451.635(2)(a)	Crematory is in an area zoned for mixed, commercial or industrial use.		×
NRS 451.635(2)(b)	Crematory is at least 1,500 feet from the boundary line of any parcel zoned for residential use.	X	
NRS 451.635(3)	Completed Application	X	
NRS 451.635(5)(a)	The location has been inspected and it appears that the proposed operation will meet the requirements of NRS 451.600 to 451.715, inclusive.	×	
NRS.451.635(2)	Proof that all persons who will physically operate crematory equipment have completed a crematory certification program approved by the Board.	x	
NRS 451.635(5)(b)	Application fee	×	

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All principals passed background investigation.

Inspection was conducted on October 15, 2021. Temporary approval granted on November 3, 2021. Recommend approval.

Zoning was reviewed by the Board previously and involves relocation of the equipment on the same parcel, and under control of Commemorative Services of Nevada, Inc.

APPROVE: Comments:		DENY: O	Continue pending additional information: O	
--------------------	--	---------	--	--

CREUZ



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

RECEIVED

MAY 0 5 2021

Crematory License Application

Eligibili	ity and Information		The second secon						
applicat documa	lividual or entity seeking to obtain tion and submit all required docu entation, a background check will ard during a public meeting.	mentation with a	\$375.00 application fee	. Once the B	loard receives all needed				
Require	ed Documents								
	Completed Application: Applic	ations are require	ed to be completed in fu	III and must b	e signed.				
	<u>Criminal History Form:</u> This of there are any criminal events to								
	Business Entity: List of Principa	als: This form mu	ust be completed for an	y corporation	s, LLC's or partnerships.				
	Nevada Business License: Apand must include a current cop			evada busine	ss licensing requirements				
	Zoning: A copy of the Zoning Permit issued by the City or County must be attached to this application.								
	DBA – Fictitious Name Filing: their fictitious name filing.	Applicants are re	quired to comply with N	RS 602.010 a	and must submit a copy of				
	Fee: A non-refundable payment forms of payment include, check Services Board."								
	int Details								
Name u	inder which the location will cond	duct business:							
	tain View Mortuary al address of proposed location:								
City:	Stoker Ave	State:	***************************************	Zip Code					
Renc		Nevac	la	89503					
	Number: 788-2199		E-mail Address. pnoellmvm-1gmail.com						
Owner	nformation "								
	r of Location.								
1	emorative Services of N	evada Inc.							
	The same of the same of								
	(Oambia.	Sole Pro	oprietorship	V	Corporation				
Type of	Ownership:	Limited	Liability Company (LLC		Partnership				
Locatio	on Inspection								
			1						
Acticipat	ed date location will be ready for	inspection:	May, Jane 2021						

Crematory License Application				
Applicant Preferred Mailing Enter the preferred mailing addre- permit is issued (e.g. renewal notice	ss of the epplicant that the l	Board should use for rou	tine correspor	ndence and notices, after the
Mailing Address: (All Board or	orrespondence will be se	nt to this address.)	****	
P.O. Box 5158				
City	State:		Zip Cod	le:
Reno	Ne va da		8951	10
Preferred Phone Number:		Preferred E-mail A	\ddress:	
775-788-2199		pnoellmym 3gu	mail.com	
Applicant Information – Nati Complete this section if applicant		incomposed		
Full Legal Name:	a a sue proprietor and not	arcorporeteu.		
Mailing Address				
City:	State:	78.5	Zip Cod	le;
			-	
hone Number		E-mail Address.		
		E-mail Address. Date of Birth.		Sex
Social Security Number:	uthorized to Work in the US	Date of Birth:		Sex
Phone Number: Social Security Number: Ezenship: US Citizen August Applicant Information — Lim	ited Li ability Company	Date of Birth: Place of Birth:		☐ Male ☐ Female
Social Security Number: Ezenship: US Citizen Australia	i led Li doi ity Company is a Limited Liability Compa	Place of Birth: (LLC), Corporation on Particular, Corporation, or Particular		☐ Male ☐ Female
Social Security Number: tizenship: US Citizen August all prior names used by applicant Information — Limicomplete this section if applicant	i led Li doi ity Company is a Limited Liability Compa	Place of Birth: (LLC), Corporation on Particular, Corporation, or Particular		☐ Male ☐ Female
Social Security Number: It zenship: US Citizen Applicant Information - Lim Complete this section if applicant Under the laws of which state	i ted Li doi ity Company is a Limited Liability Compo was the applicant organi	Place of Birth: (LLC), Corporation on Particular, Corporation, or Particular		☐ Male ☐ Female
Social Security Number: Eizenship: US Citizen Assertion - Assertion of Applicant Information - Limporte this section if applicant Under the laws of which state Ne yada in which state is the applicant Sevada	i ted Li abi ity Company is a Limited Liability Company was the applicant organicurrently domiciled?	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular 2 and 2 and 3		☐ Male ☐ Female
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Social Security Number: Ezenship: US Citizen Australia prior names used by applicant applicant Information – Limporte this section if applicant Under the laws of which state Nevada in which state is the applicant Sevada Date applicant was organized 10/10/1992-01/25/2000	i ted Li doi ity Company is a Limited Liability Company was the applicant organicurrently domiciled? (e.g. date articles of incompany)	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular 2 and 2 and 3		☐ Male ☐ Female
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izenship: US Citizen And Contact Information Concentration and contact information Concentration and contact information Concentration and contact information Concentration Concentrati	i ted Li soi ity Company is a Limited Liability Company was the applicant organicurrently domicited? (e.g. date articles of incompany) Principals?	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular Proporation (iled):	nership.	☐ Male ☐ Female
izenship: US Citizen And An Indian An Indian	i ted Li soi ity Company is a Limited Liability Company was the applicant organicurrently domicited? (e.g. date articles of incompany) Principals?	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular Proporation (iled):	nership.	☐ Male ☐ Female
Social Security Number: Ezenship: US Citizen: Assertion and Applicant Information — Limit Complete this section if applicant Inder the laws of which state Nevada The which state is the applicant in Which state is the applicant in Which state is the applicant in Weight and its exact in the properties of the contact information Concentrate the name and contact information. Page 1. No. e 11	i ted Li soi ity Company is a Limited Liability Company was the applicant organicurrently domicited? (e.g. date articles of incompany) Principals?	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular Proporation (iled):	nership.	☐ Male ☐ Female
Social Security Number: Ezenship: US Citizen: Assertion and Applicant Information — Limit Complete this section if applicant Inder the laws of which state. Nevada In which state is the applicant. Nevada Date applicant was organized. 10/10/1992—01/25/2000 Have you attached the List of Contact Information Concentrate the name and contact information. Page 1 No.e.11 Address 425 Stoker Ave	i ted Li soi ity Company is a Limited Liability Company was the applicant organicurrently domicited? (e.g. date articles of incompany) Principals?	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular Proporation (iled):	nership.	☐ Male ☐ Female
Social Security Number: Ezenship: US Citzen: Assault prior names used by applicant policinate this section if applicant Inder the laws of which state. Nevada The which state is the applicant was organized. Nevada Date applicant was organized. 10/10/1992-01/25/2000 Have you attached the List of contact Information Concentrate the name and contact information. Page 1 No.e.11 Address 425 Stoker Ave	i led Li doi ity Company is a Limited Liability Company was the applicant organicurrently domiciled? (e.g. date articles of incompany company) Principals? Ining Application metion of the person the Boundary	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular Proporation (iled):	erning this app	Male Female
Social Security Number: Eizenship: D US Citizen D Australia prior names used by applicant applicant Information – Limbor Complete this section if applicant Under the laws of which state Nevada in which state is the applicant Nevada Date applicant was organized Doi: 10/10/1992-01/25/2000 Have you attached the List of Contact Information Concentrate the name and contact information. Contact Information Concentrate the name and contact information. Contact Information Concentrate the name and contact information. Address 425 Stoker Ave	i led Li doi fty Company is a Limited Liability Composivas the applicant organicurrently domiciled? (e.g. date articles of incompanicular of the person the Boundary of the Bou	Place of Birth: Place of Birth: (LLC), Corporation of Particular Corporation, or Particular Proporation (iled):	erning this app	☐ Male ☐ Female

STATE OF NEVADA FUNERAL	AND CEMETERY SERVICES BOAT	RD		-	Pag	e 3 of 5	
Crematory License Applica	tion						
include the following persons 1. If the applicant is a natura 2. If the applicant is a corpor	t sections, the phrase "person subject." I person, only the natural person make ation, all officers and directors of their liability company, all managers and i	uing the application; corporation;		nderstood	l to refer	to and	
Has any person subject to any professional license h	o disclosure requirements had an eld for any reason?	ny legal action taken against		Yes	Ø	No	
Are there any pending legal actions, complaints, investigations or hearings concerning any person subject to disclosure requirements in process?					×	No	
Has any person subject to disclosure requirements ever had a professional license, certification or registration denied, restricted, suspended, or revoked?					Ø	No	
Has any person subject to disclosure requirements ever relinquished responsibilities, resigned a position or been fired while a complaint was pending?						No	
(If you answer "YES" to any of the above questions, a Legal Reporting Form must be completed. Form can be found on Board website or mailed upon request.)							
Has any person subject to or note contendere to, a vid or any law of a foreign cou to this question, a Crimina Board website or mailed u		Yes	₩.	No			
Nevada Business Licens	e Information						
Name on State Business Lice	ense:		-				
Commemorative Serv	ices of Nevada Inc.						
Business License#		Employer Identification Numb	er				
NV19921064718							
Other Licensure Informa	tion						
or certificate in the State of	ld, or has the applicant ever in the f Nevada or any other state or juri ation facility, cemetery, or cremat	sdiction as a funeral	×	Yes		No	
If yes, please list all licens	es below:						
State/Jurisdiction	License Type	License #	Date	of Issue			
Nevada	Funeral Establishment	EST3	01/	01/202	0		
Nevada	Crematory License	CRE3		1/2020			
						-	
		I.			-		

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD

Crematory License Application

Cambill	cation	named 1	Class	
	ELSET MEDIT	2000	200	OTTO DE LA COMP

All applications shall be signed by the applicant. Signatures shall be as follows:

- If the applicant is a natural person, the application shall be signed by that person.
- If the applicant is a corporation, the application shall be signed by the corporation's president.
- If the applicant is a partnership, the application shall be signed by a partner who has authority to sign on behalf of the partnership.
- If the applicant is a limited fiability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company.

I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that if any responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided, the permit may be ravoked.

Lagree to allow the Nevada Funeral and Clemetery Services Board ("Board") to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information deemed confidential by statute or regulation.

I authorize any court, law enforcement agency, or licensing authority to release or make available to the Nevada Funeral and Cemetery Services Board any and all information they may have concerning applicant.

I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have applied.

Signature of Applicant and/or Authorized Agent

Paul Noell

Print Name

5 - 5 - 900/

Manager

Title

I declare that I have authority to sign this application in accordance with the requirements stated.

For Board Use Only: Poste Received: 5532024	© Fee Paid: 5375	□ Ref. No.:	4266183684
3 Ex Dir Rov.: 5/5/2021	☐ Chairman Rev.:	☐ Permit/Lic No.	
☐ Temp Approval: [1 3]	Temp Permit Mailed PU 11 21		
☐ Board Approved:	☐ Board Denied:	☐ Board Mtg:	
☐ Formal Approvat	☐ Formal Permit Mailed:	☐ Withdrawn	1

STATE OF NEVADA FUN Crematory License A	VERAL AND CEMETERY SER pplication	RVICES BOARD	Page 5 of 5
Credit Card Payme	nt Information		
Payment Method			
	Applicant Name:	Commemorative Services of Nevada Inc.	
	VISA 🗆	□ osc vis	
	Amount:	\$ \$375.00	
	Name on Credit Card Credit Card Number:	Commemorative Services of Nevada Inc.,	,
	Expiration Month/Year		
	Billing Address	P.O. Box 5158	
	Billing City, State & Zip	Reno, NV 89513	
	Email for Receipt: Authorization	pnoellmvmGgmail.com	
	Signature:	7	

the above application.



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Business Entity - List of Principals

This form is used in conjunction with various application forms and must be completed if the applicant is a corporation, limited liability company or partnership. **Business Information** Name under which the location will conduct business: Mountain View Mortuary Owner: Commemorative Services of Nevada Inc. Type of Ownership: ☑ Corporation ☐ Limited Liability Company (LLC) Partnership Identification of Principals Identify below all persons involved in the entity subject to disclosure requirements (e.g. all officers and directors of a corporation, all managers and members of a limited fability company, and all partners of a partnership). (1) Full Legal Name: Clay MacDonald President City: Mailing Address: State: Zip Code: 5385 Feano Way Reno NV 89519 Phone Number: E-mail Address 775-771-1316 claywmacdonald@gmail.com Social Security Number: Date of Birth: This person is (check all that are applicable). Corporate Officer LLC Member Partner Corporate Director LLC Manager Stockholder controlling more than 10% of the voting stock Legal Information and Criminal History Has this principal had any legal action taken against any professional license held for M Yes No any reason? Are there any pending legal actions, complaints, investigations or hearings concerning Yes X No this principal in process? Has this principal ever had a professional license, certification or registration denied, X Yes No restricted, suspended, or revoked? Has this principal ever relinquished responsibilities, resigned a position or been fired K Yes No while a complaint was pending? (If you answer "YES" to any of the above questions, a Legal Reporting Form must be completed. Form can be found on Board website or mailed upon request.) Has this principal ever been convicted of, or pled guilty or noto contendere to, a violation \boxtimes Yes No of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or mailed upon request.)

	y - List of Princip		ONE	ala ta ca		la mandatana	
	not subject to a				wer. An answer i	s mandatory.	
						n in compliance	with the order or am
in		plan approve	ed by the dist	rict attor			ing the order for the
pla		district attorne					nce with the order or yment of the amount
	Principal (1):	-0-	WWW.	R	noll	Date:	apilorza

(3) Full Legal Name:			Ti	itle:				
Joel Gipson			D.	irecto	r			
Maling Address	C	ty		State Zip C			Code:	
6086 Chesterfield Lane		Reno		33 8952			23	
Pnone Number		mail Address						
775-453-8566	1 -	jg1894 Fatt.com						
Social Security Number:			D	ate of B	rth:			
This person is (check all that are applicable)								
Corporate Officer	☐ LltC Me	ember		Partner				
Corporate Director	LLC Manager Stockholder controlling more than 10% of the voting stock							
Legal Information and Criminal Histor	у							
Has this principal had any legal action ta any reason?	ken against any pro	fessional license he	ld for		Yes	Ø	No	
Are there any pending legal actions, complaints, investigations or hearings concerning this principal in process?					Yes	M	No	
Has this principal ever had a professional license, certification or registration denied restricted, suspended, or revoked?					Yes	Ø	No	
Has this principal ever relinquished responsibilities, resigned a position or been fired white a complaint was pending?					Yes	M	No	
(If you answer "YES" to any of the above completed. Form can be found on Board			ust be					
Has this principal ever been convicted of ANY federal or state statute, city or co- country? (Exclude minor traffic violations Chrininal History Form must be complete mailed upon request)	unty ordinance, or a i.) (If you answer ")	any law of a foreign YES" to this question	n, a		Yes	M	No	
Child Support Information - Please Ch	neck ONE appropria	te answer. An ansv	wer is ma	ndator	y.			
I am not subject to a court orde	r for the support of a	a child						
I am subject to a court order for in compliance with a plan appr repayment of the amount owed	roved by the district	attorney or other p						
I am subject to a court order for plan approved by the district att owed pursuant to the order. Signature of Principal (3):	omey or other public	c agency enforcing t		or the r		nt of the	amour	

Wasters Blindame Light French Acid

STATE OF	NEVADA FUNERAL AND CEMETERY SERVICES BO	DARD			Pag	e 4 of 5
Business	Entity – List of Principals					
(4) Full l	Legal Name:		Title:			
Dary	l Harwell		Direc	tor		
Mailing A	Address:	City:		State	Zip Co	de
4100	Sleepy Hollow Drive	Reno		NV	895	13
Phone N	umber:	E-mail Address:				
775-	240-5682	darylharwell@gmail.c	:om			- 1
Social Si	ecurity Number:		Date of	Birth:		
This pers	son is (check all that are applicable):		-			
	Corporate Officer	C Member	☐ Partri	er		
	☐ Corporate Director ☐ LLC	Manager		holder cont		
			than 1	0% of the v	oting stoc	k
Legalin	nformation and Criminal History					
	principal had any legal action taken against any	professional license hold for	1 -		1 -	
any reas		professional ricense neid for		Yes		No
		ations or hearings concerning] Yes	Ø	
Are there any pending legal actions, complaints, investigations or hearings concerning this principal in process?					Ы	No
Has this	principal ever had a professional license, certific	cation or registration denied,	Г	l Yes	2	No
restricte	d, suspended, or revoked?			1 162	لكا	140
	principal ever relinquished responsibilities, resig	ned a position or been fired		Yes		No
while a complaint was pending?						1
	nswer "YES" to any of the above questions, a L					
	ed. Form can be found on Board website or mail					
	principal ever been convicted of, or pled guilty of federal or state statute, city or county ordinance,		on 🗆	Yes		No
	? (Exclude minor traffic violations.) (If you answe					
	History Form must be completed. Form can be					
	ipon request.)					
Child S	upport Information - Please Check ONE appro	priate answer. An answer is	mandal	огу.		
	I am not subject to a court order for the support	of a child.				
	I am subject to a court order for the support of	one or more children and am	in comol	iance with	the orde	r or am
	in compliance with a plan approved by the dis	trict attorney or other public	agency (enforcing	the order	for the
	repayment of the amount owed pursuant to the	order.				
	am subject to a court order for the support of o					
	plan approved by the district attorney or other pr	ublic agency enforcing the ord	er for the	e repayme	nt of the	amount
	owed pursuant to the order.					
	- transmitted to the state of t	016	1.		1-1-	2/
Signatui	re of Principal (4): 6 Second Since	~_(Date: '		

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Page 5 of 5										
Business	Entity – List of Principals									
(5) Full Legal Name:					tle:					
	rry Parker			Secr	Secretary					
Mailing A	Address:		City:		State	:	Zip Cod	te:		
979	Palmwood Drive		Sparks		NV		894	.34		
Phone N			E-mail Address:							
775-	5-772-5001 nparkerl@charter.net				49 0 cm 80.0					
Social S	Social Security Number:			Date of Birth:						
This per	This person is (check all that are applicable):				1-1-10-1-10-1-10-1-10-1-1-1-1-1-1-1-1-1					
	Corporate Officer	LLC	Member	☐ Partne	r			The state of the s		
	Corporate Director	□ LLC	Manager	Stockt			olling mor			
Legal In	nformation and Criminal History									
Has this any reas	s principal had any legal action taken aga son?	inst any _l	professional license held for		Y	es	Ø	No		
	re any pending legal actions, complaints, cipal in process?	investiga	ations or hearings concerning	a 🗆	Ye	es	Ø	No		
Has this principal ever had a professional license, certification or registration denied, restricted, suspended, or revoked?					Ye	es	Q.	No		
Has this principal ever relinquished responsibilities, resigned a position or been fired while a complaint was pending?				Ye	es	B	No			
	enswer "YES" to any of the above questic ted. Form can be found on Board website									
of ANY country Crimina	s principal ever been convicted of, or pled federal or state statute, city or county ord? (Exclude minor traffic violations.) (If you I History Form must be completed. Form upon request.)	or any law of a foreign "YES" to this question, a	ion _	Ye	es	A	No			
Child S	upport Information – Please Check ON	IE approp	riate answer. An answer i	s mandate	ory.					
Ø	I am not subject to a court order for the							The second secon		
	I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.									
	i am subject to a court order for the support of one or more children and am NOT in compliance with the order or plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.									
Signatu	ure of Principal (5):	ful.	·-1	C)ate	1 9,	11/2	/		

- <u>Document Search</u>
 <u>My Documents</u>
- Help
- Ahout
- Privacy Policy
- Logout Public

Fictitious Firm Name - Counter - 159899

Filing Information

Filing Number 159899 Filing Date 10/22 2018 12:40:44 PM Expiration Date 10.22 2023

Business Information

Business Name MOUNTAIN VIEW MORTUARY

Owner Information

Owner Corporate Name COMMEMORATIVE SERVICES OF NEVADA INC.

Owner Corporate Name CLAYTON W. MACDONALD

Reel Page 7223 277

Additional Information



Crematory Inspection Checklist

Date: 11/08/2021

AUTHORITY

In accordance with NRS 642.067, NRS 642.365 and NRS 642.435, the Nevada Board of Funeral and Cemetery services has authority to inspect any premises where funeral directing is conducted or embalming practiced. In accordance with NRS 451.635 the Board shall examine the structure, equipment and location of the crematory.

GENERAL INFORMATION

Name under which the crematory conducts business:

License #:

Physical address:

425 Stoker Avenue

Reno, Nevada 89503

Mailing address:

425 Stoker Avenue

Reno, Nevada 89503

Phone number:

Fax number:

Owner of crematory:

Type of ownership:

Is the area zoned for mixed, commercial, or industrial, and at least 1500 feet from a residential parcel? Exception for alkaline hydrolysis equipment. (NRS

451.635)

Notes

Photo of Outside of Building

Mountain View Mortuary-Crematory NEW

775-788-2199

Commemoratives Services of Nevada, Inc. Corporation

No; the equipment was moved per Reno City Planning and approval by the Board. Previous equipment location also did not comply, but planning commission determined this location was closer to being in compliance.



Photo of Outside of Building

LICENSES



Crematory Inspection Checklist

Is the crematory license issued by the Board displayed

conspicuously?

Are city and/or county permits or licenses displayed?

Have all individuals operating equipment attended

approved crematory training? (SB 286)

List names of all individuals who currently operate

equipment:

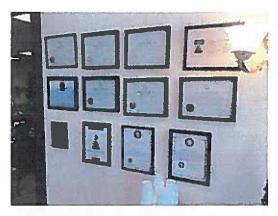
This retort has not been used yet. Cremations are still being done at Mountain View Cemetery until they are authorized to use this retort. Both crematory operators at Mountain View Cemetery will operate this machine until staff is trained and then no further cremations will be done at cemetery. Training certificates are at cemetery but will be brought down when machine is authorized. Copies of their certificates are below.

N/A

Yes

N/A

Photo of displayed licenses



Date: 11/08/2021

Photo of training certificates





Crematory Inspection Checklist

Photo of training certificates



Date: 11/08/2021

Photo of training certificates

EQUIPMENT INFORMATION

Number of machines
Fuel Source
Manufacturer
American Crematory
Date the equipment was last serviced?

1 Natural Gas

Currently being serviced as leak was detected.

Notes

Mountain View Mortuary set up a room that contains the front of the retort. The back and the sides of the retort are accessible through the back of the building. I was told all paperwork that accompanies the body will be placed on the front of the retort. Pictures were taken to show the front and the side of the retort.

Photo of area where equipment located





Crematory Inspection Checklist

Photo of machine 1



Date: 11/08/2021

Photo of machine 2 Photo of machine 3 Photo of machine 4

PROCEDURE AND SPACE FOR CREMATION

Is the space within the crematory enclosed? (NRS 451.680)	Yes	
Is the crematory only used for the cremation of human remains? (NRS 451.680)	Yes	
Is an identifying document or label removed from container and kept near control panel until cremation is completed? (NRS 451.680)	N/A	
Is all recoverable residue properly removed from chamber following cremation? (NRS 451.680)	N/A	
Is a pulverizer or crusher on site? (Cremated remains must be reduced to particles no larger than 1/8 of an inch) (NRS 451.700)	Yes	
Does it appear that the location is being maintained in a sanitary and professional manner? (NAC 642.158) Notes	Yes	

No documents or labels in effect yet. Machine has not been approved. Since face of machine is inside building, they will post paperwork inside and not on the side that is in the warehouse area. Pulverizer is located adjacent to the retort in another room.

Photo of document or label on control panel



State of Nevada FUNERAL AND CEMETERY SERVICES BOARD 3740 Lakeside Drive, Suite 201, Reno, Nevada, 89509 Phone (775) 825-5535 Fax (775) 507-4102

Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

Photo of pulverizer



Date: 11/08/2021

Photo Photo

HUMAN REMAINS

•	UMAN NEMANO	
	Is any area where bodies are stored awaiting cremation secure from access by anyone other than employees? (NRS 451.675, NRS 451.685)	Yes
	Is any area where bodies are stored awaiting cremation clean and free of any evidence of leaking bodily fluids? (NRS 451.675)	Yes
	Does it appear that any area where remains are stored awaiting cremation, protects the health and safety of crematory employees? (NRS 451.675)	Yes
	Are all remains present being refrigerated or embalmed within 24 hours? (NRS 451.675)	Yes
	Are all human remains refrigerated in a self-contained mechanical refrigeration unit at a temperature of not more than 42 degrees?(Temporary rise up to 48 degrees allowed) (NAC 451.015)	Yes
	Are all remains in refrigeration and on site properly identified? (NAC 451.070)	Yes
	Are all remains in refrigeration and on site being stored without being on top of other remains? (NAC 642.158)	Yes
	Are all remains in refrigeration and on site being stored face-up? (NAC 642.158)	Yes
	Are all remains in refrigeration and on site completely covered or clothed (unless embalming)? (NAC 642.158)	Yes
	Are all remains in refrigeration and on site being kept directly off of the floor? (NAC 642.158)	Yes



Crematory Inspection Checklist

Yes

Does it appear that all bodies in refrigeration and on-site are being treated with dignity and respect at all times? (NAC 642.158, NRS 451.675)

Does it appear that all bodies are being cremated within a reasonable period of time? (NRS 451.020) If no, please make notes below for reasons given by staff.

Yes

Notes

They have Frankie Matos, who has been housed since July 2021. Initial wife in litigation to approve autopsy. Second woman claiming to be legal wife appeared thirty days ago and is being asked to provide legal documents of their marriage. They should have some resolution in the next two

Has provided proof of marriage. Waiting for first wife to provide documents before they can move forward. Second wife has documents and has ordered cremation.

Photo of outside of refrigeration unit



Date: 11/08/2021

Photo of temperature reading





Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

Photo of inside of refrigeration



Date: 11/08/2021

New Photo New Photo New Photo

CONTAINERS

Do all containers used cover the human remains completely when closed? (NRS 451.670)
Do all containers used resist leaking or spilling? (NRS 451.670)
Are all containers rigid enough for easy handling or supported during transport if alkaline hydrolysis is used? (NRS 451.670)
Notes
Photo of containers

Yes

Yes

Yes

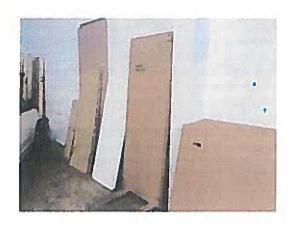




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Crematory Inspection Checklist

Photo



Date: 11/08/2021

DONOR ORGANIZATIONS

Does the crematory work with any whole body donor organizations?

Does the location cremate body parts?

No Notes

CREMATION AUTHORIZATION FORM (NRS 451.660)

This may be reviewed as part of establishment inspection and/or crematory inspection

Review written authorization form to ensure that it contains the following information:

Does the form identify the deceased person? (NRS Yes 451.660) Does it contain a statement of whether death occurred Yes from communicable or otherwise dangerous disease? (NRS 451.660) Does it list the name and address of agent? (NRS Yes 451.660) Does it list agent's relationship to decedent? (NRS Yes Does it contain representation that agent is not aware of Yes any objection to cremation by any person who has a right to control the disposition of remains? (NRS 451,660) Does it list the name of person authorized to claim Yes cremated remains or the name of the cemetery or person to whom the remains are to be sent? (NRS 451.660)

MAINTENANCE OF RECORDS

Notes



Crematory Inspection Checklist

Control of the contro	
Is the crematory maintaining records for at least 7 years? (NAC 451.200)	N/A
Does the crematory keep a record of each authorization received? (NRS 451.665)	N/A
Does the crematory keep a record of the name of each person whose human remains are received? (NRS 451.665)	N/A
Does the crematory keep a record of the date and time of receipt of remains? (NRS 451.665)	N/A
Does the crematory keep a record of the description of the container in which the remains are received? (NRS 451.665)	N/A
Does the crematory keep a record of the date of cremation? (NRS 451.665)	N/A
Does the crematory keep a record of the final disposition of the cremated remains? (NRS 451.665)	N/A
Do records generally appear to be in good order? If records are not kept on-site, location where records are stored:	N/A Will be onsite after they are authorized to start cremations at this location.

Notes

Mountain View Mortuary currently cremates at Mountain View Cemetery. They are involved in keeping the aforementioned records. They provided a copy of all the records they will use once they are authorized to operate.

Photo of cremation log



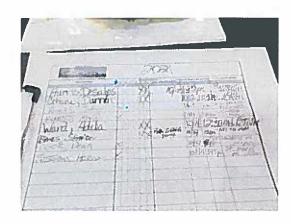
Date: 11/08/2021



Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

Photo of intake log



Date: 11/08/2021

DELIVERY AND TRANSPORTATION OF CREMATED REMAINS

Does the crematory keep a record of receipts for delivery of cremated remains? (NRS 451.690)	N/A
Do receipts for delivery of cremated remains contain the name of the person receiving the remains? (NRS 451.690)	N/A
Do receipts for delivery of cremated remains contain the date, time and place of receipt of the remains? (NRS 451.690)	N/A
Are temporary urns used to deliver cremated remains placed in suitable containers? (NRS 451.690)	Yes
Are temporary urns marked with the name of the person it contains? (NRS 451.690)	Yes
Are temporary urns marked with the name of the operator of the crematory? (NRS 451.690) Notes	Yes

Took pictures of the temporary urn and urn label they currently use for cremations done at Mountain View Cemetery.



Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

Photo of temporary urn



Date: 11/08/2021

Photo of temporary urn label



INSPECTION INFORMATION

Date of Inspection Time of Inspection: Type of Inspection: Name of Inspector: Signature of Inspector:

Name of Agency Representative at Time of Inspection: Signature of Agency Representative at Time of Inspection: 10/15/2021 08:30 AM Initial

Dr. Wayne A. Fazzino

Paul Noell FD903

Qualit



Crematory Inspection Checklist

Does it appear that any items may need to be reported to local or state health authorities, OSHA, or the Federal Trade Commission?

No

Notes

Mountain View Mortuary wanted to know if they can use the same logs for the intake and cremation log. Photos are attached to this report.

Photo Photo

Submitted by Jennifer Kandt at 10/15/2021 19:27 UTC Captured at 10/15/2021 19:27 UTC Submission ID: 916B304E-DACC-4478-A300-EF932D188AB8

Date: 11/08/2021

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

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Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 9: Approval of Crematory License and Direct Cremation Facility Applications for Vegas Valley Cremations

Attachments:

See attached applications.

- Vegas Valley Cremation (Crematory CRE113), 4535 Statz Street, Unit A, North Las Vegas, NV 89081
- b. Vegas Valley Cremation (Direct Cremation Facility DC97L), 4535 Statz Street, Unit A, North Las Vegas, NV 89081; With Christopher J. McDermott as Managing Funeral Director
- c. Vegas Valley Cremation (Direct Cremation Facility DC98L), 6392 McLeod Drive, Suite 3, Las Vegas, NV 89120; With Christopher J. McDermott as Managing Funeral Director

STATE OF NEVADA



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Checklist – Crematory License

Applicant Name: Vegas Vailey Cremation (CRE113)

Location: 4535 Statz Street, Unit A, North Las Vegas, 89081

NRS	Qualification	Yes	No
NAC 642.085	Applicant is of good moral character.	X	
NRS 451.635(2)(a) Crematory is in an area zoned for mixed, commercial or industrial use. Crematory is at least 1,500 feet from the boundary line of any parcel zoned for residential use.		х	
		х	
NRS 451.635(3)	Completed Application	X	
NRS 451.635(5)(a)	The location has been inspected and it appears that the proposed operation will meet the requirements of NRS 451.600 to 451.715, inclusive.	x	
NRS.451.635(2)	Proof that all persons who will physically operate crematory equipment have completed a crematory certification program approved by the Board.	x	
NRS 451.635(5)(b)	Application fee	Х	

M	^	te	0	
L.	v	re	Э	

All principals passed background investigation.

Inspection was conducted virtually on December 3, 2021 temporary approval was granted for a closing date of November 12, 2021, recommend approval.

RECOMMEND	ATION O	F BOARD MEMBI	R
APPROVE: Comments:		DENY: O	Continue pending additional information: O

Redacted



Anticipated date location will be ready for inspection:

STATE OF NEVADA

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CLEAR

RECEIVED

OCT 14 2021

Crematory License Application

		oonoo Appiloati					
Eligibility and Information							
Any individual or entity seeking to obtain application and submit all required documentation, a background check with the Board during a public meeting.	mentation with a	\$375.00 application fee. O	Once the Board receives all needed				
Required Documents							
Completed Application: Applica	ations are require	d to be completed in full and	d must be signed.				
Criminal History Form: This de	Criminal History Form: This document must be completed by anyone subject to disclosure requirements if there are any criminal events to report. Form may be found on the Board website or mailed upon request.						
☑ / Business Entity: List of Principa	Business Entity: List of Principals: This form must be completed for any corporations, LLC's or partnerships.						
and must include a current copy	•		a business licensing requirements				
Zoning: A copy of the Zoning Pe	ermit issued by th	e City or County must be at	tached to this application.				
DBA – Fictitious Name Filing: A their fictitious name filing.	applicants are req	uired to comply with NRS 6	02.010 and must submit a copy of				
			d at time of application. Acceptable the "Nevada Funeral and Cemetery				
Applicant Details							
Name under which the location will cond Vegas Valley Cremation	uct business:						
Physical address of proposed location:							
4535 Statz Street, Unit A							
City:	State:	Zip	p Code:				
North Las Vegas	Neva		89081				
Phone Number: 702 463-2406		E-mail Address: kim@v	egasvalleycremation.com				
Owner Information							
Owner of Location. FPG Nevada, LL	.c						
Type of Ownership:		oprietorship Liability Company (LLC)	☐ Corporation ☐ Partnership				
Location Inspection							
(1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -							

10/08/2021

Crematory License Application	ERY SERVICES BO	ARD	Page 2 of 5
Applicant Preferred Mailing Address Enter the preferred mailing address of the appermit is issued (e.g. renewal notices).	plicant that the Boa	rd should use for routine o	correspondence and notices, after the
Mailing Address: (All Board corresponded 4901 Vineland Road, Suite 300		o this address.)	
City:	State:		Zip Code:
Orlando	Florida		32811
Preferred Phone Number: 407-680-27	77	Preferred E-mail Addre Jessica. Hansb	ess: oury@foundationpartners.com
Applicant Information – Natural Perso		corporated.	
Full Legal Name:			0.40
Mailing Address:	50-1-00-0		
City:	State:		Zip Code:
Phone Number:		E-mail Address:	
Social Security Number:		Date of Birth:	Sex ☐ Male ☐ Female
Citizenship US Citizen Authorized to	o Work in the US	Place of Birth	
List all prior names used by applicant			
Applicant Information – Limited Liabil Complete this section if applicant is a Limited			
Under the laws of which state was the a			np.
In which state is the applicant currently of	domiciled? Neva	ada	15 A STATE OF THE
Date applicant was organized (e.g. date	articles of incorpo	oration filed): May 25	5, 2021
Have you attached the List of Principals	?		Yes No
Contact Information Concerning Appl Enter the name and contact information of the		should contact concernin	g this application.
Name Jessica Hansbury			TI T
Address 4901 Vineland Road, Su	ite 300		
City: Orlando	State: Florida	51450	Zip Code: 32811
Phone Number: 407-680-2766		E-mail Address Jessica.Har	nsbury@foundationpartners.com
101		-	

include the following persons.	minal History					
2. If the applicant is a corpora	sections, the phrase "person subje- person, only the natural person m tion, all officers and directors of the liability company, all managers and			derstood t	o refer to	and
Has any person subject to any professional license he		any legal action taken against		Yes	V	No
	al actions, complaints, investignsure requirements in process'	ations or hearings concerning?		Yes	Ø	No
	disclosure requirements evented, restricted, suspended, of	er had a professional license, or revoked?		Yes	Ø	No
	disclosure requirements eve fired while a complaint was pe	r relinquished responsibilities, ending?		Yes	Ø	No
	ny of the above questions, a L und on Board website or maile	egal Reporting Form must be d upon request.)				
or nolo contendere to, a viol or any law of a foreign coul	peen convicted of, or pled guilty tatute, city or county ordinance, plations.) (If you answer "YES" pleted. Form can be found on		Yes	₹	No	
Nevada Business License Name on State Business Lice Business License #:		Employer Identification Numb	oer .			
B2021	105261699807			N: W)		-
Other Licensure Informat	tion					17 27
or certificate in the State of	ld, or has the applicant ever in f Nevada or any other state or j ation facility, cemetery, or crem			Yes	Ø	No
If yes, please list all license	es below:	11.557				
State/Jurisdiction	License Type	License #	Date	of Issue	•	
Nevada	Funeral Establishment	EST.130		8/24/2021		
Nevada	Crematory					
			-			-

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Page 4 of 5 **Crematory License Application Certification and Signature** All applications shall be signed by the applicant. Signatures shall be as follows: If the applicant is a natural person, the application shall be signed by that person. 2) If the applicant is a corporation, the application shall be signed by the corporation's president. If the applicant is a partnership, the application shall be signed by a partner who has authority to sign on 3) behalf of the partnership. 4) If the applicant is a limited liability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company. I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that if any responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided, the permit may be revoked. Lagree to allow the Nevada Funeral and Cemetery Services Board ("Board") to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information deemed confidential by statute or regulation. I authorize any court, law enforcement agency, or licensing authority to release or make available to the Nevada Funeral and Cemetery Services Board any and all information they may have concerning applicant. I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have applied. I declare that I have authority to sign this application in accordance with the requirements stated. 10/12/2021 Signature of Applicant and/or Authorized Agent Date William Kent Robertson President **Print Name** Title For Board Use Only: Fee Paid: ☐ Date Received: Ref. No.: Permit/Lic No: ☐ Ex Dir Rev.: - ☐ Chairman Rev.: ☐ Temp Approval: ☐ Temp Permit Mailed: □ Board Approved: □ Board Denied: □ Board Mtg: □ Withdrawn: □ Formal Approval: □ Formal Permit Malled:



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

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Business Entity – List of Principals

This form is used in conjunction with various application forms and must be completed if the applicant is a corporation, limited liability company or partnership.

Business Information of partie	nanıp.					
Business Information	and unt business		1.50			
Name under which the location will o		s Valley Cremation			**	
Owner: FPG Nevada, LLC						FF
Type of Ownership:	☐ Corporation	Limited Liability Company (LLC)	☐ Partn	ership	Tra ar
	3-52 30-21		300 (34)0			
Identification of Principals Identify below all persons involve corporation, all managers and m		, ,			ectors of	а
(1) Full Legal Name: William K	ent Robertson		Title:	Presiden	t	
Mailing Address 4901 Vineland	d Road, Suite 300	City: Orlando		State:	Zip Co	ode: 32811
Phone Number 407-680-2777	7-17	E-mail Address: Kent.Robertson@fo	oundati	onpartn	ers.cor	n
Social Security Number:			Date of	Date of Birth:		
This person is (check all that are ap	plicable):			-		
Corporate Officer	LL	.C Member	Partne	r		
	_	_C Manager [noider control	-	
Legal Information and Crimina	l History					
Has this principal had any legal a any reason?	action taken against any	professional license held for		Yes		No
Are there any pending legal action this principal in process?	ons, complaints, investig	pations or hearings concerning		Yes	Ø	No
Has this principal ever had a pro restricted, suspended, or revoke		cation or registration denied,		Yes	Ø	No
Has this principal ever relinquish while a complaint was pending?	Has this principal ever relinquished responsibilities, resigned a position or been fired					No
(If you answer "YES" to any of the above questions, a Legal Reporting Form must be						
Has this principal ever been comof ANY federal or state statute, country? (Exclude minor traffic via Criminal History Form must be compared to the country?)	completed. Form can be found on Board website or mailed upon request.) Has this principal ever been convicted of, or pled guilty or nolo contendere to, a violation of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or					No
mailed upon request.)	198.00					

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Page 2 of 5							
Business Entity – List of Principals							
	Child Support Information – Please Check ONE appropriate answer. An answer is mandatory.						
M	The state of the s						
	I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.						
	I am subject to a court order for the support of one or more children and am NOT in compliance with the order or plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.						
Signatu	ure of Principal (1):	_	Date	10	/12/20	21	
(2) Fult	Legal Name:	Ti	tle:			\neg	
()	Thomas M. Kominsky	CF	O/Trea	surer/S	Secreta	ary	
Mailing /	Address: 4901 Vineland Road, Suite 300	City: Orlando	1 -	tate FL	Zip Co	de: 32811	
Phone N		E-mail Address		_		02011	
l maion	407-680-2777	Tom.Kominsky@four	dation	partners	s.com	- 1	
Social S	ecurity Number	D	ate of Bir	th			
This per	rson is (check all that are applicable)						
	Corporate Officer	C Member	Partner			1	
	Corporate Director			der control of the vol			
Legalle	nformation and Criminal History						
Has this	s principal had any legal action taken against any son?	professional license held for		Yes	M	No	
Are the	re any pending legal actions, complaints, investigation	ations or hearings concerning		Yes	V	No	
Has this	s principal ever had a professional license, certific ad, suspended, or revoked?	ation or registration denied,		Yes	P	No	
Has this	s principal ever relinquis hed responsibilities, resig	ned a position or been fired		Yes	Ø	No	
_	complaint was pending? answer "YES" to any of the above questions, a Lo	egal Reporting Form must be					
	ted. Form can be found on Board website or mail						
of ANY country Crimina	s principal ever been convicted of, or pled guilty of federal or state statute, city or county ordinance, ? (Exclude minor traffic violations.) (If you answe at History Form must be completed. Form can be upon request.)	orany law of a foreign er "YES" to this question, a		Yes	던	No	
	Support Information - Please Check ONE approp	oriate answer. An answer is man	datory.	-		_	
☑′	I am not subject to a court order for the support	The Administration of the Control of					
ā	I am subject to a court order for the support of or in compliance with a plan approved by the dis repayment of the amount owed pursuant to the	trict attomey or other public ager	mplianc icy enfo	e with th roing the	e order order f	oram for the	
	I am subject to a court order for the support of or plan approved by the district attorney or other p owed pursuant to the order.	one or more children and am NOT ublic agency enforcing the order to	in comp or the re	pliance w paymen	ith the o	order or amount	
Signati	ure of Principal (2):		Date	e 10)/12/2(021	

BARBARA K. CEGAVSKE

Secretary of State

KIMBERLEY PERONDI

Deputy Secretary for Commercial Recordings

STATE OF NEVADA



OFFICE OF THE SECRETARY OF STATE

Commercial Recordings Division 202 N. Carson Street Carson City, NV 89701 Telephone (775) 684-5708 Fax (775) 684-7138

North Las Vegas City Hall 2250 Las Vegas Blvd North, Suite 400

> North Las Vegas, NV 89930 Telephone (702) 486-2880 Fax (702) 486-2888

Business Entity - Filing Acknowledgement

05/26/2021

Work Order Item Number:

W2021052502279-1353335

Filing Number:

20211483896

Filing Type:

Registration - Foreign LLC

Filing Date/Time:

5/25/2021 1:57:00 PM

Filing Page(s):

2

Indexed Entity Information:

Entity ID: E14838972021-2

Entity Name: FPG Nevada, LLC

Entity Status: Active

Expiration Date: None

Commercial Registered Agent
CORPORATION SERVICE COMPANY
112 NORTH CURRY STREET, Carson City, NV 89703, USA

The attached document(s) were filed with the Nevada Secretary of State, Commercial Recording Division. The filing date and time have been affixed to each document, indicating the date and time of filing. A filing number is also affixed and can be used to reference this document in the future.

Respectfully,

BARBARA K. CEGAVSKE Secretary of State

a K. Cypiste

Page 1 of 1

Commercial Recording Division 202 N. Carson Street



BARBARA K. CEGAVSKE Secretary of State 202 North Carson Street Carson City, Nevada 8970 1-4201 (775) 684-5708 Filed in the Office of Secretary of State State Of Nevada

Business Number Busine is Number £14838972 021-2 Filling Number 30211483896 Filed On 5/28/20211:57:00 PM Number of Pages

W.	www.nvsos.gov	ABC	WE SPACE IS FOR OFFICE USE ONLY
For	mation - Limited	I-Liability Cor	n <u>p</u> any
☐ NRS 8	Articles of Organization Limited-Liability Company	NRS 86.544 - Registration of Foreign Limited-Us	bility Company
☐ NRS 81	- Articles of Organization - Professional Limited-Liability Company	NRS 86,555 - Registration of Pro-	
TYPE OR PRINT - USE DARK IN	K ONLY - DO NOT HIS HLIGHT		
Name Being Registered in Nevada: (See Instructions)	FPG Nevada, LLC		
2. Foreign Entity Name: Name in home jurisdiction)	FPG Nevada, LLC		
3. Jurisdiction of Formation: Forego	3a) Jurisdiction of formation: Delay		b) Date formed: 05/21/2021
Umited-ListNey Companies)	3c) I declare this entity is in good stan		
4. Registered Agent for Service	Commercial Registered Agent (name only below)	Noncommercial Registered Agent (name and address below)	Office or Position with Entity (title and address below)
of Process*: (Check only	Corporation Service Company	1	
one bax)	Name of Registered Agent OR Title of Office	e or Position with Entity	
			Nevada
	Street Address	City	Zip Code
			Nevada
	Mailing Address \$1 different from street addre	tss) City	Zip Code
4a. Certificate of Acceptance of Appointment of Registered Agent:	I hereby accept a positionent as Register unable to sign the Articles of Incorporation Corporation Service Compan X By: Authorized Eignature of Registered Agenton	on, submit a separate aigned Registe y Swaltth kitchin	
5. Management: (Domestic Limited-Liability Companies only)	Company shall be managed by: (che	ck one box) Manager(s) OR	Member(s)
6. Name and Address	1) FPG Intermediate Holdco, L	LC (Member)	USA
of each Manager(s) or Managing Member(s):	Name		Country
(NRS 86 and NRS 86.544, see	4901 Vineland Road, Suite	300 Orlando	FL 32811
Name and Address of	Street Address	City	State Zip/Postal Code
the Original	2) William Kent Robertson (Ma	nager)	USA
Manager(s) and	Name		Country
Member(s): (NRS89. see instructions)	4901 Vineland Road, Suite	300 Orlando	FL 32811
A certificate from the	Street Address	City	State Zip/Postal Code
regulatory board must be submitted showing that each individual is licensed at the time of filing.	 Thomas M. Kominsky (Mana Name 	ager)	USA Country
	4901 Vineland Road, Suite	300 Orlando	FL 32811
	Street Address	City	State Zp/Postal Code
7. Dissolution Date:	Latest date upon which the company is	to dissolve (if existence is not per	petual):

(Domestic only)



BARBARA K. CEGAVSKE Secretary of State
202 North Carson Street Carson
City, Nevada 89701-4201 (775)
684-5708
Website: www.nvsos.gov

Formation -Limited-Liability Company

Continued, Page 2

	www.nvsi/vernume.gov		
8. Profession to be Practiced: (NRS 69 only)			
9. Series and/or Restricted Limited- Liability Company: (Optional)	Check box if a Series Limited- Liability Company	Domestic Limited-Liability Company's only: The Limited-Liability Company is a Restricted Limited-Liability Company	
10 Records Office: (Foreign Limited-Liability Companies)	4901 Vineland Road, Suite 300 Address Country USA	Orlando FL Cay State	32811 Zp Code
11. Street Address of Principal Office: (Foreign Limited-Labilty Companies)	4901 Vineland Road, Suite 300 Address Country USA	Orlando FL cay State	32811 Zip Code
12. Name, Address and Signature of the Organizer: (NRS 86. NRS 89 - Each	*Foreign Limited-Liability Company - In Process resigns and is not replaced or to cannot be found or served with exercise is hereby appointed as the Agent for Ser	he agent's authority has been revoked of reasonable diligence, then the Secr	or the agent
Organizer must be a icensed professional.) Name and Signature of Manager or Member: (NRS 86.544 only)	I declare, to the best of my knowledge utherein is correct and acknowledge that p knowledge offer any false or forged instru- William Kent Robertson	oursuant to NRS 239.330, it is a catego ument for filing in the Office of the Seco USA Country	ry C felony to etary of State.
See instructions	4901 Vineland Road, Suite 300	City State	32811 ZipPostal Code I page if necessar
AN INITIAL	LIST OF OFFICERS MUS Please include any required or optional (eltach additional page(s)	Information in space below:	FILING

SECRETARY OF STATE



CERTIFICATE OF REGISTRATION FOREIGN LIMITED-LIABILITY COMPANY

I, BARBARA K. CEGAVSKE, the duly qualified and elected Nevada Secretary of State, do hereby certify that FPG Nevada, LLC did on 05/25/2021 file in this office its registration to do business in this state and is now on file and of record in the office of the Nevada Secretary of State, and further, that said entity is at the date of this certificate duly qualified to exercise therein all the powers recited in its Articles and to transact business in the State of Nevada in accordance with the laws of said State.



Certificate Number: B202105261699807

You may verify this certificate online at http://www.nysos.gov

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 05/26/2021.

BARBARA K. CEGAVSKE Secretary of State

Borbara K. Cegarste

FFN - #: 202110071015700 - Fees: \$25.00 - 10/07/2021 06:27:12 PM - Receipt #: 1331828 - Filed By: NEFFR - Pgs: 1 - LYNN MARIE GOYA, CLARK COUNTY CLERK

(Office of the Clark County Clerk Lynn Marie Goya	Pigese Select One: New Application Renewal of existing Fictitious Firm Name	
	Certificate of Business: Fictitious Firm Name		
	Please Print or Type		
	The expiration date for such certificates shall expire after five years from the date	of filing.	
	The undersigned do/does hereby certify that they are conducting business in	Clark County, Nevada, under the	
	Fictitions Firm Name: Vegas Valley Cremation		
	Mailing Address: 4901 Vineland Road, Suite 300, Orlando, Florida 32811 (Mailing Address for astification of reserved) Mailing Address City, State, Zip		
	Owner (Sole Proprietor or Registered Legal Entity): FPG Nevada, LLC (Must prior negos searchy as it is registered will think Nevada Secretary of State)		
	and that said firm is composed of the following person(s) whose name(s) and address(es) are as follows:		
	Signed By: Thomas M. Kominsky Full Name of Authorized Signer Signature 4535 Statz Street, Unit A, North Les Vegas, Nevada 89081 Street Address of Bosiness of Residence City, State, Zi	10/4/21	
	Signed By: (Use if needed) Full Name of Authorized Signer Signeture	Date	
	Street Address of Business or Residence City, State, Zi	p	
	By signing above, I declare (or affirm), under penalty of perjury, that all statements made in this document are true, and that I have authority to sign on behalf of and to bind the above named business/legal entity to a contract.		
	For additional signatures, please use additional pages		
	COUNTY OF OTENGO SS:		
	This instrument was acknowledged before me on October 4	, 2021	
	by Thomas M. Kominsky	(Data)	
	(Name of individual(s) whose slovethom(s) is her	Notice Public/Deceary Clerk	

ANY COMMONOMENT HE CHANGES

EXPRESS, PROFESSION J. 2004

Booked Tirry Westery Public Understand

07 RECEIVED

OCT 07 2021 COUNTY CLERK

Mail to: Clark County Clerk's Office, Attp. FFN, Box 251664, Las Vegas NV 89155-1664 Include: Filing Fee of \$25.00 payable to County Clerk, completed cardificate and a self-addressed stamped caredops.

Rev 01/2021



Fax (775) 507-4102 Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

Date: 12/06/2021

AUTHORITY

In accordance with NRS 642.067, NRS 642.365 and NRS 642.435, the Nevada Board of Funeral and Cemetery services has authority to inspect any premises where funeral directing is conducted or embalming practiced. In accordance with NRS 451.635 the Board shall examine the structure, equipment and location of the crematory.

GENERAL INFORMATION

Name under which the crematory conducts business:

Vegas Valley Cremation

CRE113

License #:
Physical address:

4535 Statz Street, Unit A North Las Vegas, NV 89081

Mailing address:

4901 Vineland Road, Suite 300

Orlando, FL 32811

Phone number:

702-463-2406

Fax number:

Owner of crematory:

FPG Nevada, LLC

Type of ownership:

LLC Yes

Is the area zoned for mixed, commercial, or industrial,

and at least 1500 feet from a residential parcel?

Exception for alkaline hydrolysis equipment. (NRS

451.635)

Notes

This is a change of ownership. Zoning was verified when crematory was initially licensed under previous owner.

Photo of Outside of Building



Photo of Outside of Building

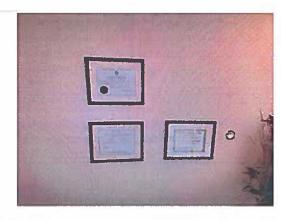
LICENSES



Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

Is the crematory license issued by the Board displayed
conspicuously?
Are city and/or county permits or licenses displayed?
Yes
Have all individuals operating equipment attended
approved crematory training? (SB 286)
List names of all individuals who currently operate
equipment:
Christopher McDermott
Melissa Lewis



Date: 12/06/2021

Photo of training certificates

Photo of displayed licenses







Date: 12/06/2021

Crematory Inspection Checklist

Photo of training certificates



Photo of training certificates

EQUIPMENT INFORMATION

Number of machines

Fuel Source

Manufacturer

B&L Cremation Systems

Mathews

Date the equipment was last serviced?

Notes

Photo of area where equipment located

2

Natural Gas

1 unit is new; other unit serviced this year





Crematory Inspection Checklist

Photo of machine 1



Date: 12/06/2021

Photo of machine 2



Photo of machine 3
Photo of machine 4

PROCEDURE AND SPACE FOR CREMATION

Is the space within the crematory enclosed? (NRS 451.680)	Yes
Is the crematory only used for the cremation of human remains? (NRS 451.680)	Yes
Is an identifying document or label removed from container and kept near control panel until cremation is completed? (NRS 451.680)	Yes
ts all recoverable residue properly removed from chamber following cremation? (NRS 451.680)	Unknown
ts a pulverizer or crusher on site? (Cremated remains must be reduced to particles no larger than 1/8 of an inch) (NRS 451.700)	Yes



Yes



Date: 12/06/2021

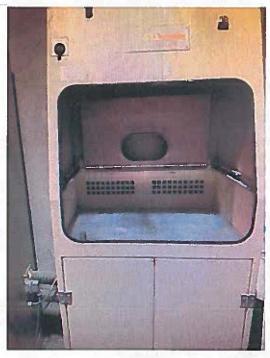
Crematory Inspection Checklist

Does it appear that the location is being maintained in a sanitary and professional manner? (NAC 642.158)
Notes

Unable to verify recoverable residue based on virtual inspection. Photo of document or label on control panel



Photo of pulverizer





Crematory Inspection Checklist

Photo



Date: 12/06/2021

Photo

HUMAN REMAINS

Is any area where bodies are stored awaiting cremation secure from access by anyone other than employees? (NRS 451.675, NRS 451.685)	Yes
Is any area where bodies are stored awaiting cremation clean and free of any evidence of leaking bodily fluids? (NRS 451.675)	Yes
Does it appear that any area where remains are stored awaiting cremation, protects the health and safety of crematory employees? (NRS 451.675)	Yes
Are all remains present being refrigerated or embalmed within 24 hours? (NRS 451.675)	Yes
Are all human remains refrigerated in a self-contained mechanical refrigeration unit at a temperature of not more than 42 degrees?(Temporary rise up to 48 degrees allowed) (NAC 451.015)	Yes
Are all remains in refrigeration and on site properly identified? (NAC 451.070)	Yes





Date: 12/06/2021

Crematory Inspection Checklist

Are all remains in refrigeration and on site being stored without being on top of other remains? (NAC 642.158)	Yes
Are all remains in refrigeration and on site being stored face-up? (NAC 642.158)	Yes
Are all remains in refrigeration and on site completely covered or clothed (unless embalming)? (NAC 642.158)	Yes
Are all remains in refrigeration and on site being kept directly off of the floor? (NAC 642.158)	Yes
Does it appear that all bodies in refrigeration and on-sit are being treated with dignity and respect at all times? (NAC 642.158, NRS 451.675)	e Yes
Does it appear that all bodies are being cremated within a reasonable period of time? (NRS 451.020) If no, please make notes below for reasons given by staff. Notes	n Yes

There were 4 cases at the facility with dates of death over 30 days. Staff was able to verify reasons for delays in all cases. One is a court dispute. One is a transfer from two other funeral homes. Two cases to go to social services.

Photo of outside of refrigeration unit





Crematory Inspection Checklist

Photo of temperature reading



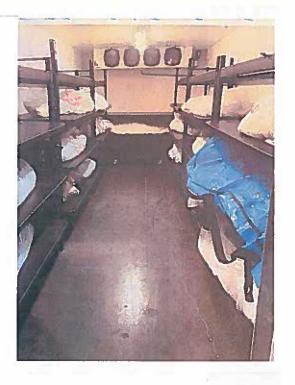
Date: 12/06/2021



Date: 12/06/2021

Crematory Inspection Checklist

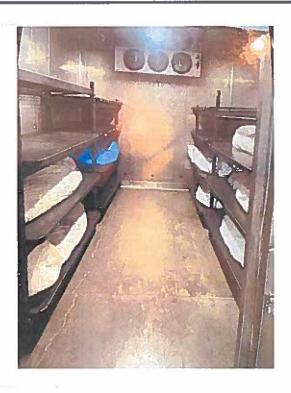
Photo of inside of refrigeration





Crematory Inspection Checklist

New Photo



Date: 12/06/2021

New Photo New Photo

CONTAINERS

Do all containers used cover the human remains

completely when closed? (NRS 451.670)

Do all containers used resist leaking or spilling? (NRS 451.670)

Are all containers rigid enough for easy handling or yes supported during transport if alkaline hydrolysis is used? (NRS 451.670)

Notes



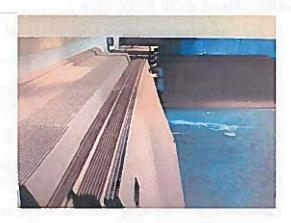
Email nvfuneralboard@fb.nv.gov



Date: 12/06/2021

Crematory Inspection Checklist

Photo of containers



Photo

DONOR ORGANIZATIONS

Does the crematory work with any whole body donor	No
organizations?	
Does the location cremate body parts?	No
Notes	

CREMATION AUTHORIZATION FORM (NRS 451.660)

This may be reviewed as part of establishment inspection and/or crematory inspection

s the following information:
Yes



Fax (775) 507-4102 Email nvfuneralboard@fb.nv.gov

Crematory Inspection Checklist

MAINTENANCE OF RECORDS

Is the crematory maintaining records for at least 7 years? (NAC 451.200)	N/A
Does the crematory keep a record of each authorization received? (NRS 451.665)	Yes
Does the crematory keep a record of the name of each person whose human remains are received? (NRS 451.665)	Yes
Does the crematory keep a record of the date and time of receipt of remains? (NRS 451.665)	Yes .
Does the crematory keep a record of the description of the container in which the remains are received? (NRS 451.665)	Yes
Does the crematory keep a record of the date of cremation? (NRS 451.665)	Yes
Does the crematory keep a record of the final disposition of the cremated remains? (NRS 451.665)	Yes
Do records generally appear to be in good order?	Yes
If records are not kept on-site, location where records are stored:	Files stored at both McLeod and Statz Street
Notes	

Facility has not been open for 7 years, but they are aware of the requirement.

Photo of cremation log

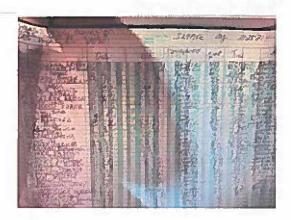


Date: 12/06/2021



Crematory Inspection Checklist

Photo of intake log



Date: 12/06/2021

DELIVERY AND TRANSPORTATION OF CREMATED REMAINS

Does the crematory keep a record of receipts for delivery of cremated remains? (NRS 451.690)	Yes
Do receipts for delivery of cremated remains contain the name of the person receiving the remains? (NRS 451.690)	Yes
Do receipts for delivery of cremated remains contain the date, time and place of receipt of the remains? (NRS 451.690)	Yes
Are temporary urns used to deliver cremated remains placed in suitable containers? (NRS 451.690)	Yes
Are temporary urns marked with the name of the person it contains? (NRS 451.690)	Yes
Are temporary urns marked with the name of the operator of the crematory? (NRS 451.690) Notes	Yes



Crematory Inspection Checklist

Photo of temporary urn



Date: 12/06/2021

Photo of temporary urn label



INSPECTION INFORMATION

Date of Inspection	12/03/2021
Time of Inspection:	11:02 AM
Type of Inspection:	Initial
Name of Inspector:	Jennifer Kandt



rematory Inspection Checklist	Date: 12/06/2021
Signature of Inspector:	402
Name of Agency Representative at Time of Inspection: Signature of Agency Representative at Time of	Stephen Ballard and Christopher McDermott provided all information
Inspection: Does it appear that any items may need to be reported to local or state health authorities, OSHA, or the Federal	
Trade Commission? No Notes	
Change of ownership inspection. Done virtually to accon In-person inspection had just been done in April.	nmodate closing on business transfer.
Photo Photo	

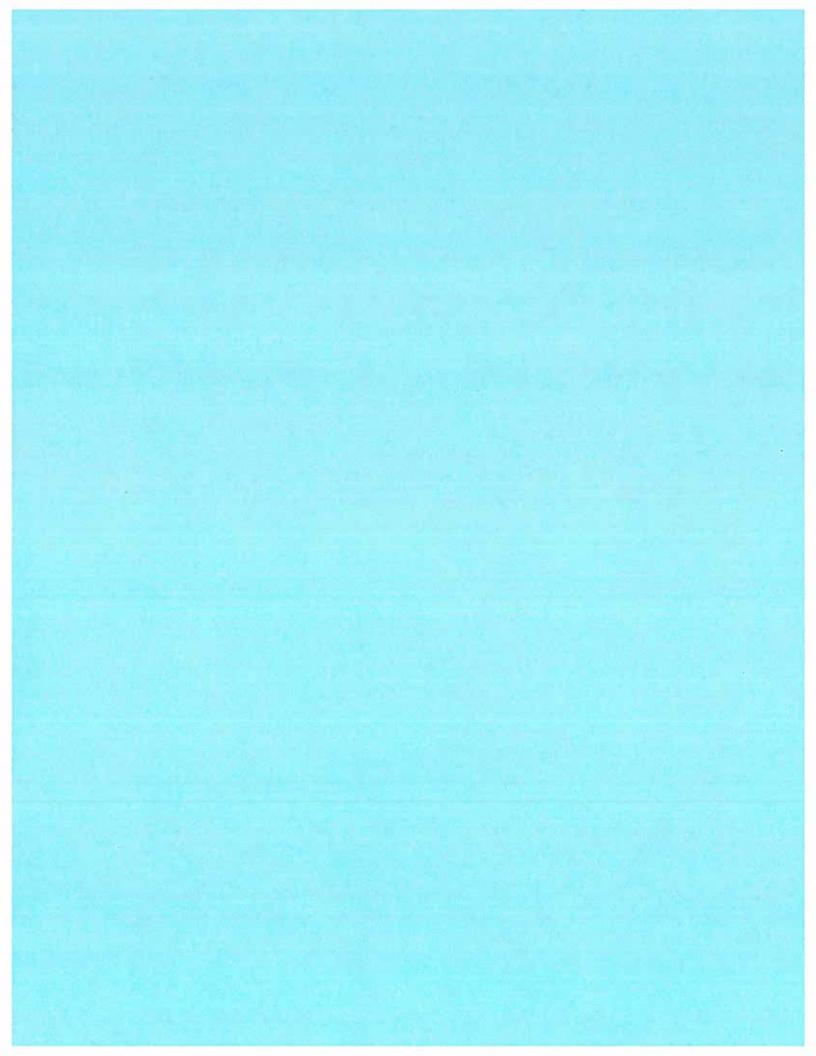


Table 10

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist – Direct Cremation Facility Permit

Applicant Name:

Vegas Valley Cremation (DC97L)

Location:

4535 Statz Street, Unit A, N. Las Vegas, 89081

NRS	Qualification	Yes	No
NRS 642.368(2)(b)	Applicant is of good moral character	X	
NRS 642.368(2)(a)	At least 18 years of age	Х	
NRS 642.465	The direct cremation facility has a licensed funeral director who will manage the location.	x	
NRS 642.368(3)	Application fee	X	
NRS 642.368(4)	Passed inspection	X	

M	-	te	0	
IIX.	U	ve	Ð	

All principals passed background investigation.

Inspection was conducted virtually on December 3, 2021 temporary approval was granted for a closing date of November 12, 2021. Recommend approval.

APPROVE: comments:	O	DENY: O	Continue pending additional information: O
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Redardes



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

NOV 2 2 2021

Direct Cremation Facility Permit Application

Fligibi	lity and Information		
Any in applica docum	dividual or entity wishing to obtation and submit all required doc	umentation with a \$375.00 application f	the State of Nevada must complete this ee. Once the Board receives all required als and the application will be reviewed by
Requi	red Documents .		
	Completed Application: Appli	cations are required to be completed in f	ull and must be signed.
		document must be completed by anyon to report. Form may be found on the Bo	ne subject to disclosure requirements if and website or mailed upon request.
	Business Entity: List of Princip	pals. This form must be completed for a	ny corporations, LLC's or partnerships
		Applicants are required to comply with Nopy of State of Nevada business license.	levada business licensing requirements
	Zoning A copy of the Zoning	Permit issued by the City or County mu	st be attached to this application.
	DBA - Fictitious Name Filing their fictitious name filing.	Applicants are required to comply with I	NRS 602.010 and must submit a copy of
			nitted at time of application. Acceptable ble to the "Nevada Funeral and Cemetery
	ant Details		
	under which the location will con	duct business:	
	as Valley Cremation		
	al address of proposed location: 5 Statz Street, Unita A		
City		State	Zip Code:
	h Las Vegas	Nevada	89081
	Number:	E-mail Address	
702	463-2406	kim@vegasva	lleycremation.com
Owne	rInformation		
Owner	of Location:		
FPC	Nevada, LLC		
		Sole Proprietorship	Corporation
Type	of Ownership:	Limited Liability Company (LL)	
Mana	ging Funeral Director Informat	ion	-
Name	of Funeral Director who will man		FD License # FD 605

Location Inspection				
Anticipated date location will be	ready for inspection:	11/23/2021		
Applicant Preferred Mailing A Enter the preferred mailing address permit is issued (e.g. renewal notice	of the applicant that the Bo	ard should use for routi	ne correspo	ondence and notices after the
Mailing Address (All Board cor 4901 Vineland Road,	-	to this address.)		
Orlando	State: Florida		Zip Coo 3281	
Preferred Phone Number 407 680 2777		Preferred E-mail Admisty.burch@		gal.com
Applicant Information — Natur Complete this section if applicant is		ocorporated		
Full Legal Name				
Marling Address				
City	State		Zip Coo	de.
Prione Number		E-mail Address		
Social Security Number		Date of Birth		Sex Male Female
t zenship DUS Citizen Di Aut		Place of Birth		
Applicant Information – Limit Complete this section if applicant is Under the laws of which state with Delaware	a Limited Liability Company as the applicant organize	y, Corporation or Partne		hip
In which state is the applicant of Nevada	urrently domiciled?			
Date applicant was organized (05/25/2021	e g date articles of incorp	poration filed)		
			_	7 -
Have you attached the List of P	rincipals?			Ø Yes □ No
Contact Information Concerning Externs are and contact information Name Misty Burch	ing Application	d should or fact concer	ming this ac	
Contact Information Concerns Elterne are a discrete Aform Name Misty Burch	ing Application ation of the person the Boar			
Contact Information Concerning Exercise are and partial officing Name Misty Burch	ing Application ation of the person the Boar			ool cation

TATE OF NEVADA FUNERAL	AND CEMETERY SERVICES BOARD	j .			Pag	ge 3 or :
Direct Cremation Facility Pe	rmit Application					
include the following persons. 1. If the applicant is a natural 2. If the applicant is a corpora	sections, the phrase *person subject person, only the natural person making tion, all officers and directors of that of liability company, all managers and m	ng the application; corporation;		nders tood	l to refer	to and
Has any person subject to any professional license he	disclosure requirements had any id for any reason?	y legal action taken against		Yes	Ø	No
	al actions, complaints, investigationsure requirements in process?	ons or hearings concerning		Yes	Ø	No
	o disclosure requirements ever h denied, restricted, suspended, or r			Yes	⊠	No
	disclosure requirements ever refired while a complaint was pend			Yes	Ø	No
	ny of the above questions, a Leg ound on Board website or mailed (
Has any person subject to disclosure requirements ever been convicted of, or pled guilty or noto contendere to, a violation of ANY federal or state statute, city or county ordinance or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or mailed upon request.)				Yes	Ø	No
General Questions				-		-
	suant to statute, any advertising. the facility is limited to providing d	-	Ø	Yes		No
Do you understand that pursuant to statute, this permit, if issued, must be conspicuously displayed at the business location?		Ø	Yes		No	
Do you understand that pursuant to statute, all funeral directors and funeral arrangers employed at the location must conspicuously display their license at the location?		Ø	Yes		No	
	rsuant to statute, the Board shall agreement for funeral services in		Ø	Yes		No
Do you understand that prissuing and renewing a per	ursuant to statute an inspection mit?	may be conducted prior to	Ø	Yes		No
Nevada Business License	Information					
Name on State Business Licer						
FPG Nevada, LLC	· ·					
Business License #	NV20212109077	Employer Identification Numb	er			
Other Licensure Informat	ion					
Does the applicant now holl or certificate in the State of	d, or has the applicant ever in the Nevada or any other state or juris ation facility, cemetery, or cremato	diction as a funeral	Ø	Yes		No
If yes please list all license	s below.					
State/Jurisdiction	License Type	License#	Date	of Issue	•	
Nevada	Funeral Establishment	EST 130		08/2	4/2021	
Nevada	Crematory	CRE 111	Vi.	08/2	4/2021	

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Direct Cremation Facility Permit Application Certification and Signature

All applications shall be signed by the applicant. Signatures shall be as follows:

- If the applicant is a natural person, the application shall be signed by that person.
- If the applicant is a corporation, the application shall be signed by the corporation's president.
- If the applicant is a partnership, the application shall be signed by a partner who has authority to sign on behalf of the partnership.
- If the applicant is a limited liability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company.

I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that if any responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided, the permit may be revoked.

Lagree to allow the Nevada Funeral and Cemetery Services Board ('Board') to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information deemed confidential by statute or regulation.

Lauthorize any court, law enforcement agency, or licensing authority to release or make available to the Nevada Funeral and Cemetery Services Board any and all information they may have concerning applicant.

I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have applied

I declare that I have authority to sign this application in ac	cordance with the requirements stated
wmake	11/23/2021
Signature of Applicant and/or Authorized Agent	Date
Wendy Russell Wiener, Esq.	Counsel for Applicant Title

For Board Use Only:			
□ Date Received: 11 22 2	☐ Fee Paid: \$ 375	□ Ref. No.: W	33908 17591
□ Ex Dir Rev.: > Y Y	□ Chairman Rev.: (\) 3 24	☐ Permit/Lic No:	DC97L
□ Temp Approval: 1 >3 >4	☐ Temp Permit Mailed:		
☐ Board Approved:	☐ Board Denied:	☐ Board Mtg:	12/14/21
☐ Formal Approval:	☐ Format Permit Mailed:	☐ Withdrawn:	



STATE OF NEVADA

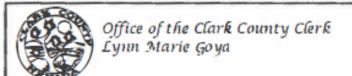
FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov_* Website: http://funeral.nv.gov/

Business Entity – List of Principals

This form is used in conjunction with various application forms and must be completed if the applicant is a corporation, limited liability company or partnership. **Business information** Name under which the location will conduct business: Vegas Valley Cremation Owner: FPG Nevada, LLC Type of Ownership: ☐ Corporation ☑ Limited Liability Company (LLC) ☐ Partnership Identification of Principals Identify below all persons involved in the entity subject to disclosure requirements (e.g. all officers and directors of a corporation, all managers and members of a limited liability company, and all partners of a partnership). (1) Full Legal Name: William Kent Robertson President Mailing Address State Zip Code. City 4901 Vineland Road, Suite 300 Orlando FL 32811 Phone Number: F-mail Address 407-680-2777 Kent.Robertson@foundationpartners.com Social Security Number: Date of Birth This person is (check all that are applicable) Corporate Officer LLC Member ☐ Partner Corporate Director LLC Manager ☐ Stockholder controlling more than 10% of the voting stock Legal Information and Criminal History Has this principal had any legal action taken against any professional license held for Yes No any reason? Are there any pending legal actions, complaints, investigations or hearings concerning П Yes No this principal in process? Has this principal ever had a professional license, certification or registration denied. Yes No restricted, suspended, or revoked? Has this principal ever relinquished responsibilities, resigned a position or been fired Yes Na while a complaint was pending? (If you answer "YES" to any of the above questions, a Legal Reporting Form must be completed. Form can be found on Board website or mailed upon request.) Has this principal ever been convicted of, or pled guilty or nolo contendere to, a violation Yes No of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or mailed upon request)

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Business Entity – List of Principals			Pa	ge 2 of 5
Child Support Information - Please Check ONE appropriate answer. An answer	s le mandato	0/		
I am not subject to a court order for the support of a child.	r is mandato	ry.		
I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.				
I am subject to a court order for the support of one or more children and a plan approved by the district attorney or other public agency enforcing the owed pursuant to the order.				
Signature of Principal(1):		Date:	10/12/20	021
(2) Full Legal Name: Title: Thomas M. Kominsky CFO/Treasurer/Secretary				
Mailing Address City		State	Zip Co	
4901 Vineland Road, Suite 300 Orlando		FL		32811
Phone Number: E-mail Address:				
407-680-2777 Tom.Kominsky	@foundati	onpartne	ers.com	
Social Security Number	Date of	Birth.		
This person is (check all that are applicable)				
Corporate Officer	☐ Partne	er		
Corporate Director LLC Manager			trolling mor	
Legal Information and Criminal History				
Has this principal had any legal action taken against any professional license held any reason?	for [l Yes	Ø	No
Are there any pending legal actions, complaints, investigations or hearings concert this principal in process?	ning [Yes	Ø	No
Has this principal ever had a professional license, certification or registration denie restricted, suspended, or revoked?	d,	Yes	ਦ	No
Has this principal ever relinquished responsibilities, resigned a position or been fire while a complaint was pending?	ed [) Yes	Ø	No
(If you answer "YES" to any of the above questions, a Legal Reporting Form must completed. Form can be found on Board website or mailed upon request.)	t be			
Has this principal ever been convicted of, or pled guilty or noto contendere to, a vide of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question. Criminal History Form must be completed. Form can be found on Board website mailed upon request.)	a or	163	ਲ	No
Child Support Information - Please Check ONE appropriate answer. An answer	r is mandato	ry.		
I am not subject to a court order for the support of a child				
I am subject to a court order for the support of one or more children and in compliance with a plan approved by the district attorney or other put repayment of the amount owed pursuant to the order	am in compli blic agency e	ance with nforcing t	the order he order	or am for the
I am subject to a court order for the support of one or more children and plan approved by the district attorney or other public agency enforcing the owed pursuant to the order.				
Signature of Principal (2):		Date	10/12/2	021



Please Select One:

New Application

☐ Renewal of existing Fictitious Firm Name

Certificate of Business: Fictitious Firm Name

Please Print or Type
The expiration date for such certificates shall expire after five years from the date of filing.
The undersigned do does hereby certify that they are conducting business in Clark County, Nevada, under the
Fictitious Firm Name: Vegas Valley Cremation
Mailing Address: 4901 Vineland Road, Suite 300, Orlando, Florida 32811 Mailing Address for notification of renewal) Mailing Address City, State, Zip
Owner (Sole Proprietor or Registered Legal Entity): FPG Nevada, LLC (Must print name exactly as it is required with the Nevada Secretary of State)
and that said firm is composed of the following person(s) whose name(s) and address(es) are as follows:
Signed By: Thomas M. Kominsky Full Name of Authorized Supres Suprature Suprature
4535 Statz Street, Unit A, North Las Vegas, Nevada 89081 Survet Address of Business or Residence City, State, Zap
Signed By: allise if needed) Full Name or Authorized Signer Signature Date
Street Address of Business or Revidence City, State, Zap
By signing above, I declare (or affirm), under penalty of perjury, that all statements made in this document are true, and that I have authority to sign on behalf of and to bind the above named business/legal entity to a contract. For additional signatures, please use additional pages
STATE OF Florida SS:
COUNTY OF Orange
This instrument was acknowledged before me on
hy Thomas M. Kominsky
(Name of individual(s) whose signature(s) is are being notamped)
JESSICA HANSBURY MY COMMISSION # HH 019863

EXPIRES: November 9, 2024 Bonded Thru Notary Public Underwriters





Direct Cremation Facility Inspection Checklist

GENERAL INFORMATION

photo of outside of building.

In accordance with NRS 642.067, NRS 642.365 and NRS 642.435, the Nevada Board of Funeral and Cemetery services has authority to inspect any premises where funeral directing is conducted or embalming practiced, and is required to make unannounced inspections of each location issued a permit by the Board.

Name under which the location conducts business.

Vegas Valley Cremation

Name under which the location conducts business	Vegas Valley Cremation
Permit Number	DC97L
Physical Address	4535 Statz Street, Unit A
City	Las Vegas
State	NV
Zipcode	89081
Mailing Address	4901 Vineland Road, Suite 300
City	Orlando
State	FL
Zipcode	32811
Phone Number	7024632406
Fax Number	
Owner Of Location	FPG Nevada, LLC
Type Of Ownership	LLC
Name of funeral director currently approved to manage this location	Christopher McDermott
FD License Number	FD605





Fax (775) 507-4102 Email nvfuneralboard@fb.nv.gov

Direct Cremation Facility Inspection Checklist

photo of lobby



pic pic Notes:

LICENSES

Permit with name of owner displayed conspicuously? (NRS 642.465)	Yes
Are all individuals meeting with families to make arrangements properly licensed? (NRS 642.340) (NRS 642.361)	Yes
Funeral directors' and funeral arrangers' licenses displayed conspicuously? (NRS 642.460)	Yes
Does the location sell, solicit, negotiate or is a party to any preneed contract or provide preneed services?	Yes
If they sell pre-need, are they properly licensed with the Division of Insurance? (NRS 689) Notes:	Unknown

Transfer of ownership from Vegas Valley Cremation LLC to FPG Nevada LLC Facility represents that there is someone who will come to facility for a pre-need and they are licensed with DOI.





Direct Cremation Facility Inspection Checklist

Photo of displayed licenses



LIST NAMES AND LICENSE NUMBERS

Name	Chris McDermott
License Number	FD605

ADVERTISING

Does the location advertise?	Yes
Types Of Advertising	Website
For any viewed advertising, does there appear to be any misrepresentations? (NRS 642.5172)	No
Does advertising and signage specify that the facility is limited to providing direct cremation services? (NRS 642.5172)	Yes
Notes:	



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Direct Cremation Facility Inspection Checklist

Photo of signage



GENERAL PRICE LIST

Does location have a supply of the GPL readily available? NRS 642.019, 16 CFR 453.3(b)(4)(i)(A)	Yes
Has the location kept a copy of the GPL, CPL, OBCPL and SFGSS for one year after the date of their last distribution to customers? NRS 642.019, 16 CFR 453.6	Yes
Does the GPL contain the name, address, and phone number of the facility? NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(1)	Yes
Does the GPL contain the caption "General Price List"? NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(2)	Yes
Does the GPL list the effective date? NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(3)	Yes
Does the GPL include the retail prices for all items listed be Check all items that are listed below:	elow? NRS 642.019, 16 CFR 453.2 (b)(4)(ii)
Forwarding remains to another funeral home	
Receiving remains from another funeral home	The state of the s
Price range for direct cremations	<u> </u>
Separate price for direct cremations; purchaser provides container	₹





Direct Cremation Facility Inspection Checklist

Direct cremation racinty inspection checkinst		
Separate prices for each direct cremation offered including an alternative container	S	
Transfer of remains	V	
Price range for caskets or individual prices for caskets		
Funeral director and staff services fees	X	
Notes:		
No charges for forwarding or receiving remains		
GENERAL PRICE LIST DISCLOSURES		
Is the following disclosure included in immediate	Yes	
conjunction with the price range shown for direct		
cremations?		
NRS 642.019, 16 CFR 453.3(b)(2)		
"If you want to arrange a direct cremation, you can use		
an alternative container. Alternative containers		
encase the body and can be made of materials like		
fiberboard or composition materials (with or without an		
outside covering). The containers we provide are		
(specify containers)."		
Is the following disclosure included immediately above	Yes	
the prices contained in the GPL?		
NRS 642.019, 16 CFR 453.4(b)(2)(a)		
"The goods and services shown below are those we can		
provide to our customers. You may choose only the		
items you desire. However, any funeral arrangements		7
you select will include a charge for basic services and		
overhead. If legal or other requirements mean you must		
buy any items you did not specifically		
ask for, we will explain the reason in writing on the		
statement we provide describing the funeral goods and		
services you selected."		
If the location lists a separate basic services fee that is	Yes	
non-declinable, is the following disclosure included		
together with that price?		
NRS 642.019 16 CFR 453.2(4)(iii)(C)(1)		
"This fee for our basic services will be added to the total		
cost of the funeral arrangements you select. (This fee is		
already included in our charges for direct cremations,		
and forwarding or receiving remains."		
If the location only states the range of prices for the	Yes	
caskets on the GPL, is the following disclosure included		
with the price range?		
NRS 642.019, 16 CFR 453.2(4)(iii)(A)(1)		
"A complete price list will be provided."		



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Direct Cremation Facility Inspection Checklist

Notes A range is listed on the GPL and a disclosure is included, but they are not currently using a CPL.

ITEMIZED STATEMENT OF FUNERAL GOODS AND SERVICES

Does the location provide an itemized written statement Yes for retention to the purchaser at the conclusion of discussion of arrangements which contains the funeral goods and funeral services selected and the prices to be paid for each item? NRS 642.019, 16 CFR 453.2(b)(5) Does the statement specifically itemize cash advance Yes items to the extent known? NRS 642.019, 16 CFR 453.2(b)(5) Does the statement contain the total cost of the goods Yes and services selected? NRS 642.019, 16 CFR 453.2(b)(5) Does the statement of funeral goods and services Yes identify and briefly describe in writing any legal, or crematory requirement which the funeral provider represents to persons as compelling the purchase of funeral goods and services for the funeral which that person is arranging? NRS 642,019, 16 CFR 453.3(d)(2) Notes:

STATEMENT OF FUNERAL GOODS AND SERVICES DISCLOSURE

Is the following disclosure included in immediate
conjunction with the list of itemized cash advances?
NRS 642.019, 16 CFR 453.3(f)(2)
"We charge you for our service in obtaining: (specify cash advance items)."
Is the following disclosure included in the statement of funeral goods and services selected?
NRS 642.019, 16 CFR 453.4(a)(2)(i)(A)
"Charges are only for those items that you selected or that are required. If we are required by law or by a cemetery or crematory to use any items, we will explain the reasons in writing below."
Notes:

CASKET PRICE LIST

Does the location provide a casket price list? NRS 642.019, 16 CFR 453.2(b)(2) (If prices of all caskets are listed on the GPL, this item is not required) No





Direct Cremation Facility Inspection Checklist

Notes:

Location will be revising GPL to list out the 2 containers they offer

FACILITY FORMS AND RECORDS

Is facility maintaining records for at least 7 years? (NAC 451.200)	N/A	•	
Are completed statements of funeral goods and services	Yes		
signed by the licensee who made the arrangements?			
(NAC 642.152)			
Do completed statements of funeral goods and services	Yes		
contain the license number of the individual who made			
the arrangements? (NAC 642.152)			
Does the facility provide a disclosure stating that the	Yes		
direct cremation facility is unable to provide rites or			
ceremonies in connection with the final disposition of			
the remains? (NAC 642.156)			
Does the facility provide a disclosure stating that the	Yes		
direct cremation facility is unable to provide facilities to			
conduct rites or ceremonies in connection with the final			
disposition of the remains? (NAC 642.156)			
Does the facility provide a disclosure stating that the	Yes		
direct cremation facility is unable to provide embalming			
of human remains? (NAC 642.156)			
Does the facility provide a disclosure stating that the	Yes		
direct cremation facility is unable to provide burial	*		
services? (NAC 642.156)			
Does the facility provide a disclosure stating that the	Yes		
direct cremation facility is unable to provide for a			
viewing of the remains other than an identification			
viewing? (NAC 642.156)	-11.1		
Do records generally appear to be in good order?	Unknown		
If remains are not stored or cremated at this location, do	Yes		
forms advise consumer of the location where remains			
will be stored or cremated? (NAC 642.154)			
Notes			

CREMATION AUTHORIZATION FORM

This may be reviewed as part of direct cremation facility inspection and/or crematory inspection Review written authorization form to ensure that it contains the following information Does the form identify the deceased person? (NRS Yes 451.660)



Email nvfuneralboard@fb.nv.gov

Direct Cremation Facility Inspection Checklist

Does it contain a statement of whether death occurred from communicable or otherwise dangerous disease? (NRS 451.660)	Yes
Does it list the name and address of agent? (NRS 451.660)	Yes
Does it list agent's relationship to decedent? (NRS 451.660)	Yes
Does it contain representation that agent is not aware of any objection to cremation by any person who has a right to control the disposition of remains? (NRS 451.660)	Yes
Does it list the name of person authorized to claim cremated remains or the name of the cemetery or person to whom the remains are to be sent? (NRS 451.660) Notes:	Yes
GENERAL LOCATION MANAGEMENT	
Is the approved managing funeral director on-site for inspection? (Not required)	N/A
How often is the approved managing funeral director on-site to manage location?	Daily
Is the managing funeral director available to staff for supervision? NRS 642.345(3)	Yes
Does the managing funeral director live within 120 miles of the location? (NAC 642.116)	Yes
Does the managing funeral director manage no more than 3 locations? (NAC 642.116)	Yes
If the managing funeral director manages more than one location, are they within 120 miles of each other? (NAC 642.116)	Yes
Does it appear that the location is being maintained in a sanitary and professional manner? (NRS 642.465) Notes	Yes
New Photo New Photo	
BODY DONATION INFORMATION	
Does the facility work with any whole body donor organizations? Notes:	No
CREMATORY INFORMATION	

Yes

Does the facility have an on-site crematory?



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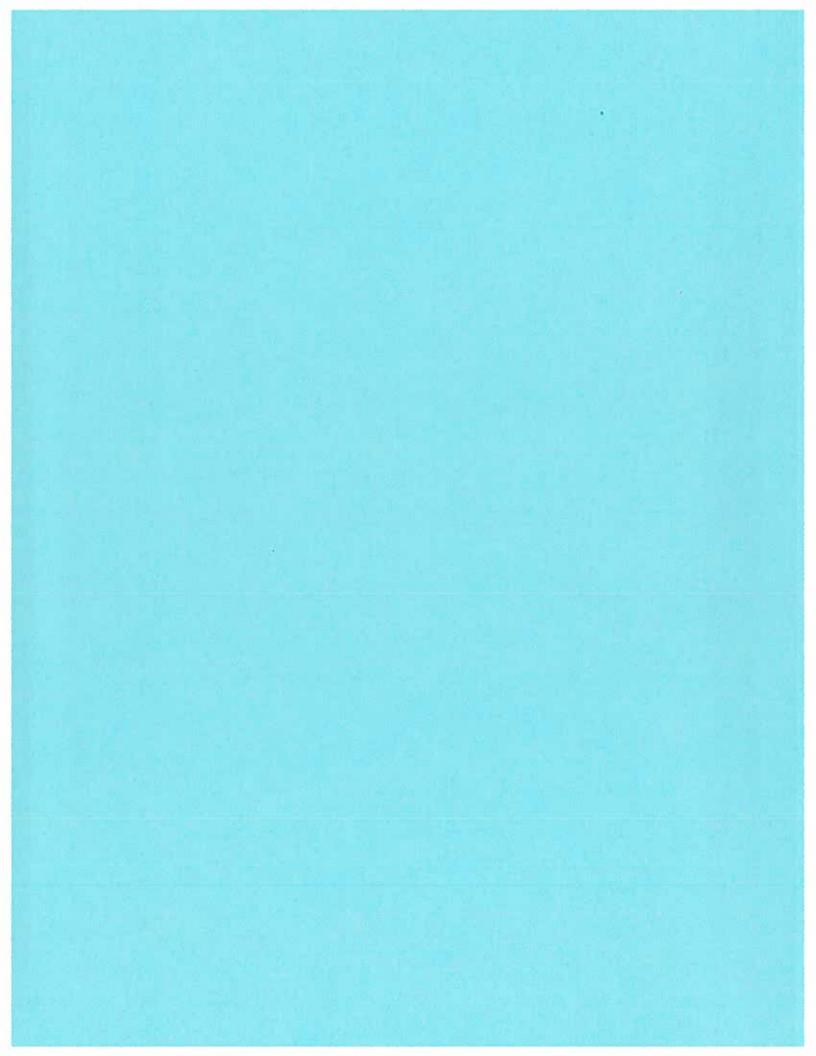


Direct Cremation Facility Inspection Checklist	
General Notes or Comments	
UNCLAIMED VETERANS	
Has the location reviewed all stored cremated remains to determine whether they are in possession of any veterans? NRS 642.0197	No .
Has the location reported all unclaimed remains of any veterans to the Department of Veteran's Services within 1 year? This includes families who have never returned to claimed the cremated remains. NRS 642.0197 Notes	N/A
They do not have any cremated remains that have been the requirement.	at the facility for a year. They are aware of
REGULATORY FEES	
Is the location in compliance with submission of regulatory fees pursuant to NRS 642.0696?	No
Do the fees submitted generally correspond to the number of burial permits or death records obtained through the Office of Vital Records? NRS 642.0696 If not, request information on how those fees are reported.	Yes
Notes They have not submitted reports for September or Octob this location. They will be submitting reports to the Board	
INSPECTION INFORMATION	
Date of Inspection Time of Inspection Type of Inspection Name of Inspector	12/03/2021 11:43 AM Initial Jennifer Kandt
Signature of Inspector	AND STATES
Name of Agency Representative at Time of Inspection:	Stephen Ballard and Chris McDermott provided all information virtually
Signature of Agency Representative at Time of Inspection	
Does it appear that any items may need to be reported to local or state health authorities, OSHA, or the Federal Trade Commission?	
No Additional Photo	
Additional Photo	



Direct Cremation Facility Inspection Checklist

Additional Photo



STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist – Direct Cremation Facility Permit

Applicant Name: Vegas Valley Cremation (DC98L)

Location: 6392 McLeod Drive, Suite 3, Las Vegas, 89120

NRS	Qualification	Yes	No
NRS 642.368(2)(b)	Applicant is of good moral character	Х	
NRS 642.368(2)(a)	At least 18 years of age	X	
NRS 642.465	The direct cremation facility has a licensed funeral director who will manage the location.	X	
NRS 642.368(3)	Application fee	Х	
NRS 642.368(4)	Passed inspection	X	1

-	
ntoe	•
ULGO	٠

All principals passed background investigation.

Inspection was conducted virtually on December 3, 2021 temporary approval was granted for a closing date of November 12, 2021. Recommend approval.

APPROVE:	0	DENY: O	Continue pending additional information: O
omments:			





STATE OF NEVADA

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Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

RECEIVED
NOV 2 2 2021

Direct Cremation Facility Permit Application

Eligibility and Information			16-10-	
Any individual or entity wishing to obta application and submit all required documentation, a background check will the Board during a public meeting.	umentation with a	\$375.00 application fee	e Once the Boa	rd receives all required
Required Documents				
Completed Application Applic	ations are require	ed to be completed in fu	II and must be sig	ned
Criminal History Form This of there are any criminal events to				
Business Entity List of Princip	als This form mu	ist be completed for any	corporations, LL	C's or partnerships
Nevada Business License A and must include a current cop			vada business lid	censing requirements
Zoning A copy of the Zoning	Permit issued by	the City or County must	be attached to th	is application.
DBA – Fictitious Name Filing their fictitious name filing.	Applicants are rec	quired to comply with Ni	RS 602.010 and r	nust submit a copy of
Fee A non-refundable payme forms of payment include, check Services Board				
Applicant Details		10,,,,		
Name under which the location will cond Vegas Valley Cremation	duct business			
Physical address of proposed location 6392 McLeod Drive, Suite 3	3			
City:	State		Zip Code	
Las Vegas	Nevada		89120	
Phone Number 702 463-2406		E-mail Address kim@vegasvall	eycremation	n.com
Owner Information	_			
Own er of Location FPG Nevada, LLC				
Type of Ownership	☐ Sole Pro	pprietorship	Со	rporation
Type of Ownership	☑ Limited	Liability Company (LLC)	☐ Pa	rtnership
Managing Funeral Director Information	on			THE
Name of Funeral Director who will mana Christopher J. McDermott	age this location			FD License # FD 605

STATE OF NEVADA FUNERAL AND CEME	TERY SERVICES B	OARD		- Constitution	Pa	ge 2 of 5
Direct Cremation Facility Permit Appli	cation					
Location Inspection						100
Anticipated date location will be ready	for inspection	11/23/2021		7110		
Applicant Preferred Mailing Addres Enter the preferred mailing address of the permit is issued (e.g. renewal notices).		oard should use for rouline	e correspor	ndence and notice	es, after	the
Mailing Address: (All Board correspond 4901 Vineland Road, Suite		t to this address)				
City	State		Zip Cod	e:		
Orlando						
Preferred Phone Number:						
407 680 2777		misty.burch@	wrwleg	al.com		
Applicant Information – Natural Per Complete this section if applicant is a sole		ncorporated	-			
Full Legal Name:						
Mailing Address:						
City	State		Zip Cod	e:		
Phone Number.	Phone Number. E-mail Address.					
Social Security Number		Date of Birth		Sex		
				☐ Male ☐	Female	
Citizenship US Citizen Authorized	to Work in the US	Place of Birth				
List all prior names used by applicant						
Applicant Information – Limited Lia Complete this section if applicant is a Limi				ip		
Under the laws of which state was the Delaware			G,D			
In which state is the applicant currently Nevada	y domiciled?					
Date applicant was organized (e.g. da 05/25/2021	te articles of incor	poration filed)	-			
Have you attached the List of Principal	als?			☑ Yes		No
Contact Information Concerning Ap Enter the name and contact information of		rd should contact conce m i	ing this app	olication		
Name Misty Burch	-					
Address WRW Legal, PLLC, 1700	Summit Lake	e Drive, Suite 10)1			17.535
City Tallahassee	State Florida		Zip Cod 3231		-PPVAR	
Prione Number	Tiorida	E-mail Address	0201			
850 559 6877		misty.burch@v	wrwleg	al.com		

Nevada

Crematory

08/24/2021

CRE 11 1

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Page 4 of 5 **Direct Cremation Facility Permit Application** Certification and Signature All applications shall be signed by the applicant. Signatures shall be as follows: If the applicant is a natural person, the application shall be signed by that person If the applicant is a corporation, the application shall be signed by the corporation's president. 3) If the applicant is a partnership, the application shall be signed by a partner who has authority to sign on behalf of the partnership. 4) If the applicant is a limited liability company, the application shall be signed by a member of the company who has authority to sign on behalf of the company. I hereby apply for a permit, under the laws and regulations governing funeral and cemetery services and certify that all statements and documents contained herein are true and correct to the best of my knowledge and belief and understand that if any responses on this application are false, fraudulent, misleading, inaccurate or incomplete, the application may be denied. Applicant further understands that if a permit is issued and it is later determined that false or misleading information was provided the permit may be revoked. I agree to allow the Nevada Funeral and Cemetery Services Board ("Board") to communicate with any person in connection with this application, and understand that any information submitted, including this application, may be deemed a public record with the exception of any information deemed confidential by statute or regulation. I authorize any court, law enforcement agency, or licensing authority to release or make available to the Nevada Funeral and Cemetery Services Board any and all information they may have concerning applicant I declare that I will comply with all requirements under Nevada Revised Statutes relating to the permit for which I have applied I declare that I have authority to sign this application in accordance with the requirements stated while 11/23/2021 Date Signature of Applicant and/or Authorized Agent Counsel for Applicant Wendy Russell Wiener, Esq. Print Name Title

For Board Use Only:		1.77anc12ra1
Date Received: 11222	Fee Paid: \$375	Ref. No.: Complete 1991
■ Ex Dir Rev. レン ン	図 Chairman Rev.: 11 23 21	□ Permit/Lic No: DC95L
Temp Approval: 11/23/21	☐ Temp Permit Mailed:	
☐ Board Approved:	☐ Board Denied:	☐ Board Mtg: 2/14/2/
☐ Formal Approval:	☐ Formal Permit Mailed:	Ci Withdrawn:



STATE OF NEVADA

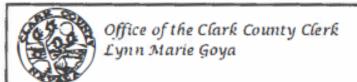
FUNERAL AND CEMETERY SERVICES BOARD

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Business Entity – List of Principals

This form is used in conjunction w limited liability company or partne		n forms and must be complet	ted if the app	olicant is a c	corporatio	on,
Business Information					36067813	
Name under which the location will co		as Valley Cremation				
Owner: FPG Nevada, LLC	8.					
Type of Ownership:	☐ Corporation	Limited Liability Comp	any (LLC)	C) Partnership		
Identification of Principals Identify below all persons involve corporation, all managers and m		•	ers of a part		ectors of	а
(1) Full Legal Name: William Ko	ent Robertson		Title	Presiden	t	
Mailing Address 4901 Vineland	Road, Suite 300	City Orlando	1.8	State FL	Zip Co	de 32811
Phone Number 407-680-2777 E-mail Address Kent.Robertson@foundate			ationpartn	ers.con	n Fig	
Social Security Number		Date o	ate of Birth			
This person is (check all that are app	olicable).	TV NAME OF THE PARTY OF THE PAR				
Corporate Officer						
			Stockholder controlling more than 10% of the voting stock			
Legal Information and Criminal	History					
Has this principal had any legal action taken against any professional license held for any reason?			for [Yes	M	No
Are there any pending legal actions, complaints, investigations or hearings concerning this principal in process?		ing [Yes	Ø	No	
Has this principal ever had a professional license, certification or registration denied restricted suspended or revoked?		d [Yes	Ø	No	
Has this principal ever relinquished responsibilities, resigned a position or been fired while a complaint was pending?		d [Yes	Ø	No	
(If you answer "YES" to any of the completed. Form can be found o	•		be			
Has this principal ever been convicted of, or pled guilty or nolo contendere to, a violation of ANY federal or state statute city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations.) (If you answer "YES" to this question a Criminal History Form must be completed. Form can be found on Board website or mailed upon request.)				Yes	Ø	No

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BOARD Business Entity – List of Principals		Pag	ge 2 of 5
Child Support Information - Please Check ONE appropriate answer. An answer is manda	tory.		
I am not subject to a court order for the support of a child.			
I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.			
I am subject to a court order for the support of one or more children and am NOT in plan approved by the district attorney or other public agency enforcing the order for to owed pursuant to the order.			
Signature of Principal (1):	Date:	10/12/20)21
(2) Fult Legal Name: Title: Thomas M. Kominsky CFO/		er/Secreta	ary
Mailing Address City: 4901 Vineland Road, Suite 300 Orlando	State	Zip Co	de 32811
Phone Number: E-mail Address			
407-680-2777 Tom.Kominsky@founda	•	ners.com	
Social Security Number: Date	of Birth		
This person is (check all that are applicable)			
☑ Corporate Officer ☐ LLC Member ☐ Par	tner		
		ontrolling mor	
Legal Information and Criminal History	02		
Has this principal had any legal action taken against any professional license held for any reason?	☐ Ye	s 🗹	No
Are there any pending legal actions, complaints, investigations or hearings concerning this principal in process?	☐ Ye	s 🗹	No
Has this principal ever had a professional license, certification or registration denied, restricted, suspended, or revoked?	☐ Ye	s 🗹	No
Has this principal ever relinquished responsibilities, resigned a position or been fired while a complaint was pending?	☐ Ye	s 2	No
(If you answer "YES" to any of the above questions, a Legal Reporting Form must be completed. Form can be found on Board website or mailed upon request.)			
Has this principal ever been convicted of, or pled guilty or noto contendere to, a violation of ANY federal or state statute, city or county ordinance, or any law of a foreign country? (Exclude minor traffic violations) (If you answer "YES" to this question, a Criminal History Form must be completed. Form can be found on Board website or mailed upon request.)	☐ Ye	s 2	No
Child Support Information - Please Check ONE appropriate answer. An answer is manda	tory.		
am not subject to a court order for the support of a child.			
I am subject to a court order for the support of one or more children and am in compliance with a plan approved by the district attorney or other public agency repayment of the amount owed pursuant to the order.	enforcing	th the order the order f	or am or the
I am subject to a court order for the support of one or more children and am NOT in compliance with the order or plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.			
Signature of Principal (2):	Date	10/12/20	021
Ngvada Funera Bo	ent Business	Entity LCP Rev	3 19 2020



Please Select One:

☑ New Application

☐ Renewal of existing Fictitious Firm Name

Certificate of Business: Fictitious Firm Name

Please	Print or Type	
The expiration date for such certificates shall expire after five	years from the date of filing.	
The undersigned do/does hereby certify that they are cond	ucting business in Clark County, Ne	vada, under the
Fictitious Firm Name: Vegas Valley Cremation		
4004 Vineland Road, Suita 30	O Odando Florida 20011	
Mailing Address: 4901 Vineland Road, Suite 30 (Mailing Address for notification of reteval) Mailing Address	Cib. State /ip	
The first of the first of the first	CH. Jule 11p	
Owner (Sole Proprietor or Registered Legal Entity): FPG Nevada, LLC		
(Nus printame exact) as it is regulered	die fifth becada Secretary of States	
and that said firm is composed of the following person(s)	s has name(at and addrags(as) arad	te follows:
and that said thin is composed of the following persons y	whose ranges) and address(es) and a	101010113.
Signed By: Thomas M. Kominsky		10/4/21
Fell Name of Authorized Signer	Signature	that
4535 Statz Street, Unit A, North Las Vegas,	Nevada 89081	
Street Address of Business or Residence	City, State, Zip	
Signed By:		
(Use if needed) Full Name of Authorized Signer	Signature	Date
Street Address of Business or Residence	City, State, Zip	
By signing above, I declare (or affirm), under penalty of true, and that I have authority to sign on behalf of and		
For additional signature	es, please use additional pages	
STATE OF Flori da		
3.66		
COUNTY OF Orange	£ 1 1 2 . 2 .	
This instrument was acknowledged before me on	(ctober 4, 2171	
by Thomas M. Kominsky	, 2001	
(Name of introduction)	(beverage attirerance being notation)	
	1 71 2 3	
JESSICA HANSBURY MY COMMISSION #HH 019863 EXPIRES: November 9, 2024	Signature of Netary Public Deputs Cle	N.





Direct Cremation Facility Inspection Checklist

GENERAL INFORMATION

In accordance with NRS 642.067, NRS 642.365 and NRS 642.435, the Nevada Board of Funeral and Cemetery services has authority to inspect any premises where funeral directing is conducted or embalming practiced, and is required to make unannounced inspections of each location issued a permit by the Board.

Name under which the location conducts business	Vegas Valley Cremation
Permit Number	DC98L
Physical Address	6392 McLeod Drive
City	Las Vegas
State	NV
Zipcode	89120
Mailing Address	4901 Vineland Road, Suite 300
City	Orlando
State	FL
Zipcode	32811
Phone Number	7024632406
Fax Number	
Owner Of Location	FPG Nevada LLC
Type Of Ownership	LLC
Name of funeral director currently approved to manage this location	Chris McDermott
FD License Number	FD605
photo of outside of building	





Direct Cremation Facility Inspection Checklist

photo of lobby



pic pic Notes:

LICENSES

Permit with name of owner displayed conspicuously? Yes (NRS 642.465) Are all individuals meeting with families to make Yes arrangements properly licensed? (NRS 642.340) (NRS 642.361) Yes Funeral directors' and funeral arrangers' licenses displayed conspicuously? (NRS 642,460) Does the location sell, solicit, negotiate or is a party to Yes any preneed contract or provide preneed services? Unknown If they sell pre-need, are they properly licensed with the Division of Insurance? (NRS 689)

Transfer of ownership from Vegas Valley Cremation, LLC to FPG Nevada, LLC. Agency reports that they are in compliance with DOI requirements for pre-need and that someone comes to the facility who is licensed with DOI.



Direct Cremation Facility Inspection Checklist

Photo of displayed licenses



LIST NAMES AND LICENSE NUMBERS

Name	Chris McDermott
License Number	FD605
Name	Chelsea Kassel
License Number	FA175
Name	Emily Payan
License Number	FA234

ADVERTISING

Does the location advertise?	Yes
Types Of Advertising	Website
For any viewed advertising, does there appear to be any misrepresentations? (NRS 642.5172)	No
Does advertising and signage specify that the facility is limited to providing direct cremation services? (NRS	Yes
642.5172) Notes:	



Email nvfuneralboard@fb.nv.gov

Direct Cremation Facility Inspection Checklist

Photo of signage



GENERAL PRICE LIST

Does location have a supply of the GPL readily available? NRS 642.019, 16 CFR 453.3(b)(4)(i)(A)	Yes
Has the location kept a copy of the GPL, CPL, OBCPL and SFGSS for one year after the date of their last distribution to customers? NRS 642.019, 16 CFR 453.6	Yes
Does the GPL contain the name, address, and phone number of the facility? NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(1)	Yes
Does the GPL contain the caption "General Price List"? NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(2)	Yes [*]
Does the GPL list the effective date? NRS 642.019, 16 CFR 453.2 (b)(4)(i)(C)(3)	Yes
Does the GPL include the retail prices for all items listed be Check all items that are listed below:	low? NRS 642.019, 16 CFR 453.2 (b)(4)(ii)
Forwarding remains to another funeral home Receiving remains from another funeral home	
Price range for direct cremations	VI
Separate price for direct cremations; purchaser provides container	V)
Separate prices for each direct cremation offered including an alternative container	V
Transfer of remains	√]
Price range for caskets or individual prices for caskets	✓)
Funeral director and staff services fees Notes:	×I

GENERAL PRICE LIST DISCLOSURES

No charges for forwarding and receiving of remains





Direct Cremation Facility Inspection Checklist

Is the following disclosure included in immediate Yes conjunction with the price range shown for direct cremations? NRS 642.019, 16 CFR 453.3(b)(2) "If you want to arrange a direct cremation, you can use an alternative container. Alternative containers encase the body and can be made of materials like fiberboard or composition materials (with or without an outside covering). The containers we provide are (specify containers)." Is the following disclosure included immediately above Yes the prices contained in the GPL? NRS 642.019, 16 CFR 453.4(b)(2)(a) "The goods and services shown below are those we can provide to our customers. You may choose only the items you desire. However, any funeral arrangements you select will include a charge for basic services and overhead. If legal or other requirements mean you must buy any items you did not specifically ask for, we will explain the reason in writing on the statement we provide describing the funeral goods and services you selected." If the location lists a separate basic services fee that is Yes non-declinable, is the following disclosure included together with that price? NRS 642.019 16 CFR 453.2(4)(iii)(C)(1) "This fee for our basic services will be added to the total cost of the funeral arrangements you select. (This fee is already included in our charges for direct cremations, and forwarding or receiving remains." If the location only states the range of prices for the Yes caskets on the GPL, is the following disclosure included with the price range? NRS 642.019, 16 CFR 453.2(4)(iii)(A)(1) "A complete price list will be provided." Notes

A range is listed on the GPL and disclosure is included, but they are not currently using a CPL.

ITEMIZED STATEMENT OF FUNERAL GOODS AND SERVICES

Does the location provide an itemized written statement for retention to the purchaser at the conclusion of discussion of arrangements which contains the funeral goods and funeral services selected and the prices to be paid for each item? NRS 642.019, 16 CFR 453.2(b)(5)

Yes



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Direct Cremation Facility Inspection Checklist

Does the statement specifically itemize cash advance Yes items to the extent known? NRS 642.019. 16 CFR 453.2(b)(5) Does the statement contain the total cost of the goods Yes and services selected? NRS 642.019, 16 CFR 453.2(b)(5) Does the statement of funeral goods and services Yes identify and briefly describe in writing any legal, cemetery, or crematory requirement which the funeral provider represents to persons as compelling the purchase of funeral goods and services for the funeral which that person is arranging? NRS 642.019, 16 CFR 453.3(d)(2) Notes:

STATEMENT OF FUNERAL GOODS AND SERVICES DISCLOSURE

Is the following disclosure included in immediate
conjunction with the list of itemized cash advances?
NRS 642.019, 16 CFR 453.3(f)(2)
"We charge you for our service in obtaining: (specify cash advance items)."
Is the following disclosure included in the statement of funeral goods and services selected?
NRS 642.019, 16 CFR 453.4(a)(2)(i)(A)
"Charges are only for those items that you selected or that are required. If we are required by law or by a cemetery or crematory to use any items, we will explain the reasons in writing below."
Notes:

CASKET PRICE LIST

Does the location provide a casket price list?

NO
NRS 642.019, 16 CFR 453.2(b)(2)
(If prices of all caskets are listed on the GPL, this item is not required)

GPL references "A complete list will be provided", but they do not have one. They will be changing GPL.

FACILITY FORMS AND RECORDS

Is facility maintaining records for at least 7 years? (NAC N/A 451.200)



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Direct Cremation Facility Inspection Checklist

-	<u> </u>		 The state of the s	Water Street,
	Are completed statements of funeral goods and services signed by the licensee who made the arrangements? (NAC 642.152)	Yes		
	Do completed statements of funeral goods and services contain the license number of the individual who made the arrangements? (NAC 642.152)	Yes		
	Does the facility provide a disclosure stating that the direct cremation facility is unable to provide rites or ceremonies in connection with the final disposition of the remains? (NAC 642.156)	Yes		
	Does the facility provide a disclosure stating that the direct cremation facility is unable to provide facilities to conduct rites or ceremonies in connection with the final disposition of the remains? (NAC 642.156)	Yes		
	Does the facility provide a disclosure stating that the direct cremation facility is unable to provide embalming of human remains? (NAC 642.156)	Yes		
	Does the facility provide a disclosure stating that the direct cremation facility is unable to provide burial services? (NAC 642.156)	Yes		
	Does the facility provide a disclosure stating that the direct cremation facility is unable to provide for a viewing of the remains other than an identification viewing? (NAC 642.156)	Yes		
	Do records generally appear to be in good order?	Unknown		
	If remains are not stored or cremated at this location, do forms advise consumer of the location where remains will be stored or cremated? (NAC 642.154)	Yes		
	Notes Forms list Statz Street location as crematory.	44.1		

CREMATION AUTHORIZATION FORM

This may be reviewed as part of direct	cremation facility inspect	tion and/or crematory ins
Review written authorization form to er	sure that it contains the	following information
Does the form identify the deceased pe 451.660)	erson? (NRS Ye	5
Does it contain a statement of whether from communicable or otherwise dange (NRS 451.660)		5
Does it list the name and address of ag 451.660)	ent? (NRS Ye	5
Does it list agent's relationship to decede 451.660)	dent? (NRS Ye	5



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Direct Cremation Facility Inspection Checklist

Direct Cremation Facility Inspection Checklist	
Does it contain representation that agent is not aware of any objection to cremation by any person who has a right to control the disposition of remains? (NRS 451.660)	Yes
Does it list the name of person authorized to claim cremated remains or the name of the cemetery or person to whom the remains are to be sent? (NRS 451.660)	Yes
Notes:	
GENERAL LOCATION MANAGEMENT	
Is the approved managing funeral director on-site for inspection? (Not required)	Yes
How often is the approved managing funeral director on-site to manage location?	Daily
Is the managing funeral director available to staff for supervision? NRS 642.345(3)	Yes
Does the managing funeral director live within 120 miles of the location? (NAC 642.116)	Yes
Does the managing funeral director manage no more than 3 locations? (NAC 642.116)	Yes
If the managing funeral director manages more than one location, are they within 120 miles of each other? (NAC 642.116)	N/A
Does it appear that the location is being maintained in a sanitary and professional manner? (NRS 642.465)	Yes
Notes New Photo	
New Photo	
BODY DONATION INFORMATION	
Does the facility work with any whole body donor organizations? Notes:	No
CREMATORY INFORMATION	
Does the facility have an on-site crematory? If not, where are bodies from the facility cremated?	No Statz Street location (Vegas Valley Crematory)
General Notes or Comments	Crematory)
UNCLAIMED VETERANS	



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Direct Cremation Facility Inspection Checklist

Has the location reviewed all stored cremated remains to determine whether they are in possession of any veterans? NRS 642.0197

Has the location reported all unclaimed remains of any veterans to the Department of Veteran's Services within 1 year? This includes families who have never returned to claimed the cremated remains. NRS 642.0197

N/A

No

Notes

Chris McDermott indicated that they do not yet have any cremated remains that have been there over a year.

REGULATORY FEES

Is the location in compliance with submission of regulatory fees pursuant to NRS 642.0696?

Do the fees submitted generally correspond to the roumber of burial permits or death records obtained through the Office of Vital Records? NRS 642.0696 If not, request information on how those fees are reported. Notes

Location has not submitted reports for September or October. They will be submitting immediately. Update at Board meeting for compliance. Prior reports correspond to vital records.

INSPECTION INFORMATION

	0.000
Date of Inspection	12/03/2021
Time of Inspection	12:30 PM
Type of Inspection	Initial
Name of Inspector	Jennifer Kandt
Signature of Inspector	

Name of Agency Representative at Time of Inspection:

Chris McDermott, Stephen Ballard and Chelsea Kassel provided information

Signature of Agency Representative at Time of Inspection

Does it appear that any items may need to be rep

Does it appear that any items may need to be reported to local or state health authorities, OSHA, or the Federal Trade Commission?

No

Additional Photo Additional Photo

Additional Photo

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509
Phone (775) 825-5535 * Fax (775) 507-4102
Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 10: Approval of Managing Funeral Director Requests

Attachments:

See attached approval requests.

- a. Margarita Rojas FD946 Clark County Funeral Services EST106
- b. Phil Steven Webb FD897 Palm Boulder Highway Mortuary EST19
- c. Glenn Andrew Abercrombie FD925 Palm Eastern Mortuary EST27



FUNERAL AND CEMETERY SERVICES BOARD

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Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist – Managing Funeral Director

Applicant Name: Margarita Rojas FD946

Establishment(s): Clark County Funeral Services EST106, 2041 W. Bonanza Road, Las Vegas, 89106

NRS 642.345 Funeral directors: Management of funeral establishment or direct cremation facility prohibited without approval of Board; responsibilities.

- 1. A funeral director shall not manage a funeral establishment or direct cremation facility unless the funeral director has been approved by the Board to manage the funeral establishment or direct cremation facility.
- 2. If a funeral director manages more than one funeral establishment or direct cremation facility, the funeral director must obtain approval from the Board for each funeral establishment or direct cremation facility that he or she manages.
- 3. A funeral director is responsible for the proper management of each funeral establishment or direct cremation facility of which the funeral director is the manager.

(Added to NRS by 1999, 941; A 2015, 1958)

NAC 642.116 Funeral directors: Requirements for management of funeral establishment or direct cremation facility; exception. (NRS 642.063)

- 1. Except as otherwise provided in subsection 4, the Board will not grant the approval required by NRS 642.345 for a funeral director to manage a funeral establishment or direct cremation facility unless the funeral director will be reasonably available at the funeral establishment or direct cremation facility during regular business hours. For the purposes of this subsection, a funeral director is presumed to be reasonably available at the funeral establishment or direct cremation facility if the funeral director resides not more than 120 miles from the premises of the funeral establishment or direct cremation facility.
- 2. Except as otherwise provided in subsection 4, the Board will not grant the approval required by <u>NRS 642.345</u> for a funeral director to manage more than one funeral establishment or direct cremation facility unless the premises of each funeral establishment or direct cremation facility are located less than 120 miles apart.
- 3. Except as otherwise provided in subsection 4, the Board will not grant approval for a funeral director to manage more than a total of three places of business, including each funeral establishment and direct cremation facility managed by the funeral director.
- 4. The Board may grant an exception to the provisions of this section if the Board determines that such an exception is in the best interests of the public.

(Added to NAC by Funeral and Cemetery Svcs. Bd. by R067-15, eff. 11-2-2016)

	The second secon
Matan	
Notes:	
-	

Applicant will manage ONE (1) location if approved. Applicant currently resides within 120 miles of the location(s).

Applicant was not temporarily approved due to questions concerning the validity of the permit and ownership of the location.

RECOMMENDATION	OF BOARD MEM	BER	
APPROVE: O Comments:	DENY: O	Continue pending additional information: O	
		A-10-10-10-10-10-10-10-10-10-10-10-10-10-	

CENT .	mail: <u>nvfuneralboard@fb.</u>	arv. gov website: nit	Ko	dacted
Reques	t for Approval	of Managing	Funeral D	irector
Information	1			
Any funeral establishment of transfer a managing funeral				
Required Documents		of the Mark	1447 7 75	Constitution of the Consti
Completed Request	Form: Request forms a	re required to be comp	pleted in full.	
Services Board."			yabio 10 110 11010	da Funeral and Cemetery
lame of Location:				Permit #:
Clark County Funeral	Services			EST106
Physical address: 041 W. Bonanza Ro	ad			
ity:	State:		Zip Code:	
as Vegas	Nevada		89106	
Phone Number: 702) 641-2237		E-mail Address: 702ccfs@gm	nail.com	
Preferred Malling Address				C-7-117
Walling Address: (All Board con 2041 W. Bonanza Ro		this address.)		
Sity:	State:		Zip Code:	
as Vegas	Nevada		89106	
roposed New Managing F	uneral Director Informa	tion		
lame:			License #	Proposed Start Date:
fargarita Rojas			FD946	10/01/2021
Physical Home Address:				
340 Challenge Lane	1			

E-mail Address:

State:

Does the proposed new managing Funeral Director reside within 120 miles of the

If proposed new managing Funeral Director manages more than one

location, are each of the locations within 120 miles of each other?

Nevada

City:

Las Vegas

Phone Number:

(702) 569-3706

Navada Funeral Board MFD Request Rev. 5/22/2018

Yes

Zip Code:

89110

N/A

maggiec1976@yahoo.com

No

No

V

N/A				de la companya della companya della companya de la companya della
Physical address:		City:	State:	Zip
Name of Location. N/A		1	Permi	I ft
Physical address:		City:	State	Zip
Declaration of App	licant		i i	
supplied herein is to	ler penalty of perjury, that the best of my knowledge formalijill relevant to this a	I have te authority to complete true, accurate and complete a pplication.	e this application and all of and I have not withheld, mis	the information represented, or
KUUHII	Vi-	akion.	10/01/21	
Kanchin	zed Representative of Loc MSKINZ/C	anon	Date/ /	
Print Name	AS	10/:/2021	Title 10/0 / /2021	
Margarita Roja	d New Managing Funeral	Director	Date	
Print Name	5			
Credit Card Payme	ot Information			
Payment Method				
	VISA		OSC VER	
	Amount:	\$ 22500	-	
	Name on Credit Card:			
	Credit Card Number:	-Kensha-M	CKINZIE	
	Expiration Month/Year		12.1	1
	Billing Address	2011 Bene	1.166	- 1
	Billing City, State & Zip	Las veges li	84104	
	Email for Receipt:	JOXCEFS 6	mail: 60m	
	Authorization	16011AVICE	2	1
	Signature:	Jan 1811 11 Con		
By providing my sign the above application		in the above amount to the Nev	rada Funeral and Cemetery S	Services Board for
For Beard Use Only		T		
☐ Date Received:	101412	Approved		
☐ Fee Paid: ☐ Ref. No.:	\$ 225	□ Denled		
☐ Temp Approval D	ate:	D Date Temp I	Permit Mailed:	
Formal Approval D		□ Date Permit		



FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist – Managing Funeral Director

Applicant Name: Phil Steven Webb FD897

Establishment(s): Palm Boulder Highway Mortuary EST19, 800 S. Boulder Highway, Las Vegas, NV 89015

NRS 642.345 Funeral directors: Management of funeral establishment or direct cremation facility prohibited without approval of Board; responsibilities.

1. A funeral director shall not manage a funeral establishment or direct cremation facility unless the funeral director has been approved by the Board to manage the funeral establishment or direct cremation facility.

2. If a funeral director manages more than one funeral establishment or direct cremation facility, the funeral director must obtain approval from the Board for each funeral establishment or direct cremation facility that he or she manages.

3. A funeral director is responsible for the proper management of each funeral establishment or direct cremation facility of which the funeral director is the manager.

(Added to NRS by 1999, 941; A 2015, 1958)

NAC 642.116 Funeral directors: Requirements for management of funeral establishment or direct cremation facility; exception. (NRS 642.063)

- 1. Except as otherwise provided in subsection 4, the Board will not grant the approval required by NRS 642.345 for a funeral director to manage a funeral establishment or direct cremation facility unless the funeral director will be reasonably available at the funeral establishment or direct cremation facility during regular business hours. For the purposes of this subsection, a funeral director is presumed to be reasonably available at the funeral establishment or direct cremation facility if the funeral director resides not more than 120 miles from the premises of the funeral establishment or direct cremation facility.
- 2. Except as otherwise provided in subsection 4, the Board will not grant the approval required by <u>NRS 642.345</u> for a funeral director to manage more than one funeral establishment or direct cremation facility unless the premises of each funeral establishment or direct cremation facility are located less than 120 miles apart.
- 3. Except as otherwise provided in subsection 4, the Board will not grant approval for a funeral director to manage more than a total of three places of business, including each funeral establishment and direct cremation facility managed by the funeral director.
- 4. The Board may grant an exception to the provisions of this section if the Board determines that such an exception is in the best interests of the public.

(Added to NAC by Funeral and Cemetery Svcs. Bd. by R067-15, eff. 11-2-2016)

	-		 - 1/-	-
Notes:				

<u>Applicant will manage ONE (1) location if approved. Applicant currently resides within 120 miles of the location(s). Temporary Approval was given on November 17, 2021.</u>

RECOMMENDATION	OF BOARD MEM	BER	
APPROVE: O Comments:	DENY: O	Continue pending additional information: O	
	- Anti-Ann		



From: King David

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

RECEIVED

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

NOV 1 0 2021

Information	Approval of Manag	ging Funeral Dire	ector
Any funeral establishment or direct cr transfer a managing funeral director fr			
Required Documents			Section 1
Completed Request Form: F	Request forms are required to b	e completed in full.	
	ent in the amount of \$225 must coney order or credit card and m		
Establishment Location Information	1		
Name of Location:	N	1 1 1	Permit #:
	11 4	lortuary	EST/9
SOD 5 Boold	W Highwal		
city: \	State:	Zip Code:	
Henderson	NV	89	015
(202) 464-8440	E-mail Address	ston. higher o di	gnity memoriae .c
The second secon			
Preferred Mailing Address Weiling Address: (All Board correspondent SAO S Provident			
Amiling Address: (All Board correspondent		Zip Code: O.o.	
teiling Address: (All Board correspondent	der Highway	Zip Code:	015
Amiling Address: (All Board corresponden 800 S Bond thy: Henderson	State: NV 9 Way	Zip Code:	015
American Address: (All Board correspondents) Soo S Bond Proposed New Managing Funeral Different	State: NV State:	Zip Code:	Proposed Start Date:
Amiling Address: (All Board correspondents) Activity: Henderson Proposed New Managing Funeral Different Tame: Phil Stevent	State: NV State:	890	Proposed Start Date:
Proposed New Managing Funeral Ditame: Phil Steven	State: NV July Irector Information Webb	890	1 . 1
Proposed New Managing Funeral Divisions	State: NV July Irector Information Webb	890	1 . 1
Americal Home Address: (All Board correspondents) Proposed New Managing Funeral Distance: Phil Stevents Thysical Home Address: 240 Hill Cres Thysical Home Address: Address: Henderson	state: NV Irector Information Webb State: NV	Elicense # FD897	015
Proposed New Managing Funeral Ditame: Phil Steven Physical Home Address: HICRes	state: NV Irector Information Webb State: NV	Elicense # FD897	015
Asiling Address: (All Board correspondents) Acrodes on Bond Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: 240 Hill Cres The Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: 240 Hill Cres The Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: All Board correspondents Proposed New Managing Funeral Distance: All Board correspondents Phil Steventhysical Home Address: All Board correspondents Proposed New Managing Funeral Distance: All Board correspondents Phil Steventhysical Home Address (New Managing Funeral Distance) All Board correspondents All Board correspondents All Board correspondents Phil Steventhysical Home Address (New Managing Funeral Distance) All Board correspondents All Board correspondent	State: NV July State:	License # FD897 Zip Code 80 ss ebbe dignity me	015

STATE OF NEVADA FUNERAL AND CEMETERY SERVICES BO	DARD		Page 2 of 2
Request for Approval of Managing Funeral Director			
Additional Locations Managed by Proposed Managir	ng Funeral Director		
1. Name of Location:		Permit I	ř.
Physical address:	City:	State:	Zip
			1 1
2. Name of Locations		Permit	
E. Harrie of Ecological		- ennite	
Physical address:	City.	State:	Zip
T Tryans and the	Onj.	- Care.	Lap
Declaration of Applicant			
I hereby declare under penalty of perjury, that I have the	authority to complete this application an	d all of the	e information
supplied herein is to the best of my knowledge true, accu	rate and complete and I have not withhe	eld, misrep	presented, or
falsely stated any information relevant to this application.			
· ·	1.11	. h.	>- (
Signature of Authorized Representative of Location		0 20.	
	Date	٠,	
Celena Di lula	Preside Title	ent	
Print Name	Title		
4 6.1.20		1.	,
8 Mysula		1700	/
Signature of Proposed New Managing Funeral Director	Oate		
Philip S. Wess			
Print Name			
Credit Card Payment Information			
Payment Method			
Payment method			
WSA D WILL]	D DISK Y	2	
solver (BODAL D	3	
Amount: s 2	25. vo		
	. 1 5111		
	ena La Dibulo	-	
Credit Card Number:	-	<u>~</u>	
Expiration Month/Year			
Billing Address 999	trenie Dr.		
11	nderson NV 8900	2	
Billing City, State & Zip	7.50 00.31.1	-04 A - 70 - C	. c.a.
Email for Receipt:	na allallo la allanity	THE THE	Ac . Com
Authorization	_ v o		
Signature:	-		
By providing my signature, I authorize payment in the above the above application.	aramount to the Nevada Funeral and Cem	etery Serv	ices Board for
For Board Use Only:			
Date Received:	☐ Approved		
D'Fee Pald: \$25	□ Denied		
B Rol. No.: W 623699668	□ Withdrawn	12/2	
☐ Formal Approval Date:	Date Temp Permit Mailed:	1712	-
Li Fullia: Applorai Osto.	D Date remit maneo:	-	



FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

Checklist – Managing Funeral Director

Applicant Name: Glenn Andrew Abercrombie FD925

Establishment(s): Palm Estern Mortuary EST27, 7600 S. Eastern Avenue, Las Vegas, NV 89123

NRS 642.345 Funeral directors: Management of funeral establishment or direct cremation facility prohibited without approval of Board; responsibilities.

- 1. A funeral director shall not manage a funeral establishment or direct cremation facility unless the funeral director has been approved by the Board to manage the funeral establishment or direct cremation facility.
- 2. If a funeral director manages more than one funeral establishment or direct cremation facility, the funeral director must obtain approval from the Board for each funeral establishment or direct cremation facility that he or she manages.
- 3. A funeral director is responsible for the proper management of each funeral establishment or direct cremation facility of which the funeral director is the manager.

(Added to NRS by 1999, 941; A 2015, 1958)

NAC 642.116 Funeral directors: Requirements for management of funeral establishment or direct cremation facility; exception. (NRS 642.063)

- 1. Except as otherwise provided in subsection 4, the Board will not grant the approval required by <u>NRS 642.345</u> for a funeral director to manage a funeral establishment or direct cremation facility unless the funeral director will be reasonably available at the funeral establishment or direct cremation facility during regular business hours. For the purposes of this subsection, a funeral director is presumed to be reasonably available at the funeral establishment or direct cremation facility if the funeral director resides not more than 120 miles from the premises of the funeral establishment or direct cremation facility.
- 2. Except as otherwise provided in subsection 4, the Board will not grant the approval required by <u>NRS 642.345</u> for a funeral director to manage more than one funeral establishment or direct cremation facility unless the premises of each funeral establishment or direct cremation facility are located less than 120 miles apart.
- 3. Except as otherwise provided in subsection 4, the Board will not grant approval for a funeral director to manage more than a total of three places of business, including each funeral establishment and direct cremation facility managed by the funeral director.
- 4. The Board may grant an exception to the provisions of this section if the Board determines that such an exception is in the best interests of the public.

(Added to NAC by Funeral and Cemetery Svcs. Bd. by R067-15, eff. 11-2-2016)

Notes:		
Applicant will manage ONE (1) location if approved.	Applicant currently resides within 120 miles of the	
location(s). Temporary Approval was given on Nover		

RECOMMENDATION	OF BOARD IVIEIV	DEN	
APPROVE: O Comments:	DENY: O	Continue pending additional information: O	
Comments:			

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Request for Approval of Managing Funeral Director

Request for Approval or mailing	mş. cina i
Information	
Any funeral establishment or direct cremation facility wishing to reque transfer a managing funeral director from one location to another must	
Required Documents	
Completed Request Form: Request forms are required to be	completed in full.
Fee; A non-refundable payment in the amount of \$225 must be of payment include, check, money order or credit card and masservices Board.*	
Establishment Location Information	
Name of Location:	Permit #:
PALM FASTERN MORTUARY	EST27
Physical address:	
7600 S EASTERN AVENUE	
City: State:	Zip Code:
LAS VEGAS NU	89123
Phone Number: E-mail Addre	85:
(702) 464 - 8500 gles	m. ahercranbie @dimity
Preferred Mailing Address	memorial - con
Mailing Address: (All Board correspondence will be sent to this address.)	
7600 S Eastern Avenue	
City: State:	Zip Code: Carl - C
LAC Veges NV	84123
Proposed New Managing Funeral Director Information	
Name: C.	License # Proposed Start Date:
Glenn Andrew Abercrombie	FD925 11/16/2021
Physical Home Address:	
8240 Hound Hills Circle	
City: UEXAS State:	Zip Code:
Pigne Number: E-mail Addres	01/10
951-201-6646 Glenn-A	bercrombie & Dignity Momerial 4
Does the proposed new managing Funeral Director reside within 120 relocation?	niles of the Yes No
# proposed new managing Funeral Director manages more than one location, are each of the locations within 120 miles of each other?	□ N/A □ Yes ☑ No

STATE OF NEVADA FUNERAL AN	D CEMETERY SERVICE	ES BO ARD		24 2	Page 2 of 2
Request for Approval of Mana	ging Funeral Director				
Additional Locations Manag	ed by Proposed Mar	naging Fu	neral Director		
1. Name of Location:				Permit #	t.
Physical address:			City:	State:	Zip
				1	
2. Name of Location:				Permit :	t l
				4	1
Physical address;			City:	State:	Zip
			•		
Declaration of Applicant	The state of the s		Andrew Street Land of the Paris	44/05/00/0	BEE CYCEGIST
I hereby declare under penalty	of periury that I have	e the auth	ority to complete this application	on and all of th	e information
			and complete and I have not v		
falsely stated any information	relevant to this applica	ation.		,	,
N. 10.00				11	
C 3-			11	15/200	L (
Signature of Authorized Repre	sentative of Location		Date	15 202	
			D	Lacidon	-
Print Name	Diluno			reside.	
Print Name			Title		
Signature of Proposed New M	. 1		1	1/15/2	ω
MANAGERICALIA	2/			111210	
Signature of Proposed New M	lanaging Funeral Direc	ctor	Date		
Glenn Alver	dromble.				
Print Name					
Credit Card Payment Inform	ation				
Payment Method					
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VISA.	G1354			ASC VER	
		225	- 00		
Amount	\$	Joh.	w L Diwllo		
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		Caro	0 1 0-110		
Credit C	ard Number:				
Expiration	on Month/Year				
Billing A	ddraes	60 T	KNU Dr.		
	-	101	bra NV 8900	_	
Billing C	ity, State & Zip	عمكن	Ersa 100	-	
Email fo	r Receipt:	(31)	ena ditullo @ d	waity me	emprial .com
Authori		-	,	U	
Signatu		75			
Signatu	_	-			
By providing my signature, I at	rthorize payment in the	e above ar	mount to the Neveda Funeral an	d Cemetery Se	rvices Board for
the above application.					
For Board Use Only:					
Date Received:	11/15/21		□ Approved		
2' Fee Paid:	\$275-	-	□ Denled		
Ref. No.:	633660287	40	☐ Withdrawn		
(2) Temp Approval Date:	11/17/21		Date Temp Permit Mailed:	11/17/2	1
☐ Formal Approval Date:			☐ Date Permit Mailed:		

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AGENDA ITEM 11: Approval of Continuing Education Requests

Attachments:		
See attached	approval	request.

- American Crematory Equipment Co. crematory operator training provider application

FUNERAL AND CEMETERY SERVICES BOARD

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Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

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OCT 2 1 2021

Crematory Operator Certification Training Application

General Instructions (Note: Documents submitted with this application will not be returned.)

Effective January 1, 2016, The physically operating cremator Board. Organizations are recoperator training every five (5)	ory equipment to ha quired to provide the	we attended a crematory to	aining prog	gram	a <u>pp</u> ro	ved b	y the
Required Documents							
Completed and signed	Crematory Operator	Certification Training Application	Form.				
Brief bio or resume of	Brief bio or resume of each presenter.						
	•						
Agenda outline detailin	g dates/times and sub	ejects of each session,					
Provider information							
Company Name:	-						
American Crematory Equipment	Co.						
Malling Address (all Board corre	spondence will be ser	nt to this address).		_			
City:	State:	Zip	Code;				
Santa Fe Springs	Calfornia	90670					
Phone Number:	- 1	E-mail Address:		-			
562.926.2876		mike@americancrematory.	com				
Course Title: Operator Training & Certification							
Course Content:						3510	
Is the course at least six (6) hou	rs?			V	Yes		No
Is the course offered on a nation expertise in the field of cremator	•	who are generally recognized	as having		Yes		No
Does the content include, at a services?			•		Yes		No
Does the content include, at a m services?	inimum, instruction in	terminology relevant to cremate	ory		Yes		No
Does the content include, at a m	inimum, instruction in	the principles of combustion?			Yes		No
Does the content include, at a m	inimum, instruction in	the operation of crematory equ	ipment?		Yes		No
Does the content include, at a m	inimum, instruction in	the filing of forms and other du	ies	<u></u>	Ver	6	

concerning keeping a record relating to crematory services?

	that apply)		
Live Computer Training	Recorded \	Video Training	☑ In-Person Training
Other (explain):			
Presenter(s): Please attach sh	ort bio for each pres	senter detailing exp	perience.
Michael Bury	vell		CEO
Mario Sego	/ia		Service Manager
John Ragge	ett		
Declaration			
Signature fichael Burwell Print Name	De 4	10/15/21 Date	

Operator Training Manual



American Crematory Equipment

- Principles of Combustion
- · Cremation & the Environment
- Incinerator Criteria
- Operating Equipment

American Crematory Equipment

- Proper Crematory Operation
- Crematory Safety Issues
- · Maintenance and Repairs
- Trouble Shooting your Crematory

American Crematory Equipment 3

· Crematory Law

American Crematory Equipment

 What you can expect from a Crematory Inspection

American Crematory Equipment 5

• Compliance and Best Practice Procedures and Check List

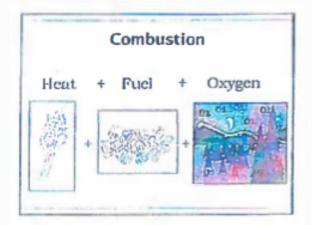
American Crematory Equipment

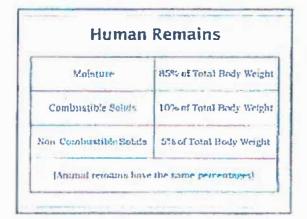
Principles of Combustion Cremation and the Environment Incinerator Criteria Basics of Operating Cremation Equipment

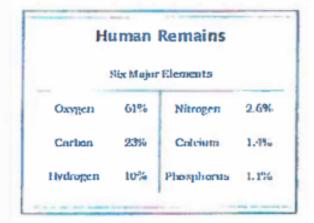
Prepared and presented by:



PRINCIPLES OF COMBUSTION







Found in Human Remains						
Ugges	6.355	tres	0.000	Te	somer.	
Carbin	235-	Daypre	0.563PL	Marrow	n gagery la	
Hobsers	30%	Zan	91017%	letor	0.00007%	
Autrograp	2.61	Pub dissery	0.00046N	Notel	210000 s	
GS No.	1.85	Street Lite	0.0001956	Cold	9.00001%	
Beginns	LPs	(Senantino	e ocupye.	Birdy Salama em	e10001*.	
SLIP	02%	Lend	0.66017%	China pino	0.00000 152	
Манрым	124	Kepper	n 000107	Crouse	0.0935/22%	
fletiers	9,14%	Nunimo	о ролотк.	Chilab	0.00000007	
Chimine	0.12%	Cadroine	0.000077%	Umerium	a cooximin	
Magnersonie	9,0377-	Gene	0,000074-	Tentan.	M/h	
Shee	0.0075	Harlest.	0.00003%	Moderan	N/A	

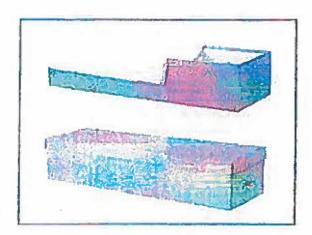
Type 4 Waste

- Consists of human and ardinal remains, consisting of entrusses, organs, and solid organic wastes from hospitals, laboratories, animal pounds, and similar sources
- This type of warm contains 85% moisture, 5% non-combustible solids, and has a heating value of 1,000 B.T.U./lb. as fired

Cremation Containers				
Combustible Solida	85% of Container Weight			
Moleture	10% of Container Weight			
Non-Combustible Solids	5% of Container Weight			

Minimum Cardboard Container

- Multi-layer corrugation with 250-300 pound test rating
- > Assembled with tape or fasteners
- With or without support board in bottom
- Averageweight 11-15 pounds

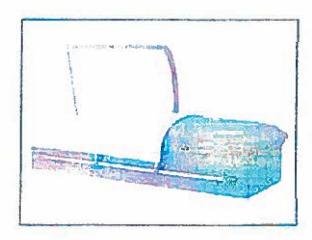


Cloth Covered Caskets

- Many cloth covered environ are now by pleatly complectured using a wooden frame with a corrugated filterhouri clostling
- They are then covered with surious cloth coverings and trummed with plastic or wooden busidles

A. Quritword	16 Ra
D Falmic and Litring	1030
C Word	5104
D. Adhywws and Conbeys	\$ 7b.
E. Mesal	115.
Trest Weight	32 pm.



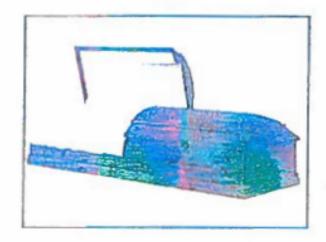


Wood Caskets

- Wood caskets are typically solids or wrecen that are stained or venerald with wood or papers
- . Plastic liners are used is some of the conketa
- Handles are combinations of wood, plustic and metal landware

A Continue	2304
Il Fabric and Linky	A Dire.
C Worl	143 HA
D. Adhesives and Chattley	a the
E. Metal	13b.
Total Weight	050 ms.





Type 0 Waste

- Consists of trash, a highly constrainte voute, such as paper, cardboard carriers, wood boses and combustible floors weepings from commercial and industrial activities
- The mixtures contain up to 10% by seeighted plastic hags, control paper, Isninated paper, treated corrugated camboard, only rags, and plastic or rubber scrapt
- Tidstype of waste contains 85% combustibles, 10% moisture, 5% non-condustiblesolids, and have bearing value of 8500 B.T.117 ib as fixed.

CREMATION AND THE ENVIRONMENT

Particulates

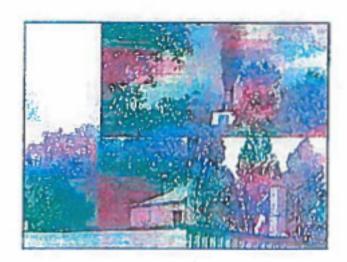
- These can be defined as salid natter, dust, sort, ash, and unburried particles from the cremation container and human remains
- Although most of this fine dust is consumed during after humling, some small a mounts travel out of the stack line the atmosphere

Carbon Monoxide

- Carbon monordile (CO) emitted from it emailen equipment is the same as that emitted from automobile exhaust, in that it is the result of incomplete combustion of the faels used.
- The fuels available to cremetion equipment are not only the auxiliary fuels used to quickenthe cremetion (natural gas. L.P. gas, or oil), but also what are referred to as "products of combustion"

Visible Emissions

- Visible emissions are need community referred to as smoke
 - Smoke is mostly unbarred solids (perticulates) that I save traveled through the cremation equipment and after burning system without being completely consumed.
 - Visible continuous are generally rated by qualified inspectors on a scale form 0% to 20%
 - Visible emissions tend to be the tross troubles our pollutant for creusalory owners and operation because they are the most easily detected pollutant



Hydrogen Chloride

- Hydrogenehloride is a gaseous pollutant produced by incinerating plastics containing otherine
 - Typical cremation pollution control systems have no ability to reduce the amount of hydrogen chloride emitted from cremation equipment
 - For every pound of chlorina ted plantics in trod used unto a crematory, approximation 0.55 pounds of gaseous hydrog on chloride are emitted in the enhant.

Scrutinizing Input

 One of the easiest and best methods of reducing pollutant output from a crematory is scrutifizing the materials included with the remains and container for cremation

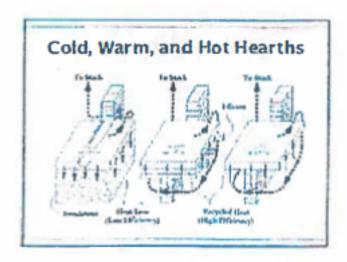


Retention Time

Retretion time is the dutation that gases produced from the cremation are held in the cremation are held in the cremation equipment and exposed to proper temperatures (1,400°-1,600° F)* before they are allowed to exhibit to the atmosphere

Inpending on the operation of the contract of the



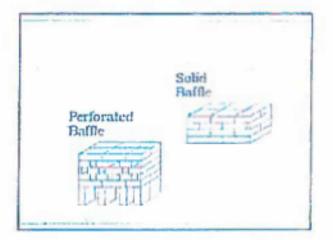


Adequate and Steady Temperature

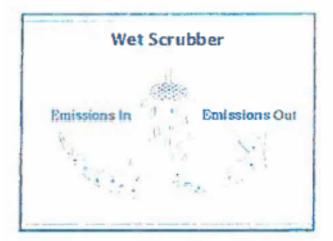
- Adoquate and steady temperature levels are vitally important to maintaining the quality of exhaust gases
- The desired range of operating temperature is 1,400° to 1,800° F, depending on local requirements and the equipment's rige
- Higher temperatures are not necessarily better for pollution control and care in fact, create more pollution

Turbulence

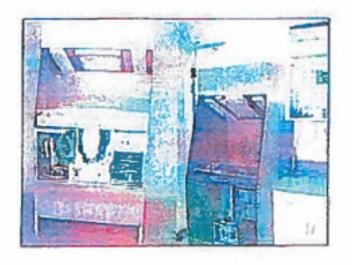
- Turbulence is contect in the educat flow by designing obstacles which make the extensitivist, turn, charge directions, and squeeze through passages and perforated walls.
- These obstacles mix the exhaust theroughly with oxygen that is introduced into the system, while exposing it to the temperatures maintained in the oftendamile;



ENVIRONMENTAL CONTROL MEASURES



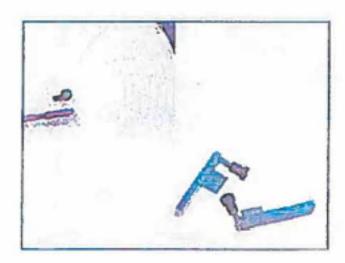


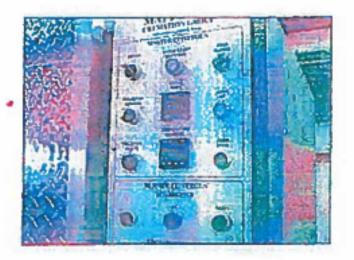


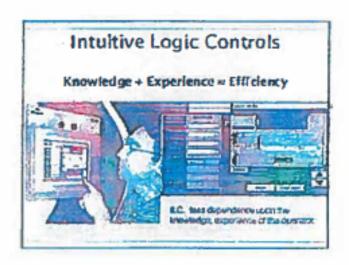
OTHER ENVIRONMENTAL CONTROL MEASURES

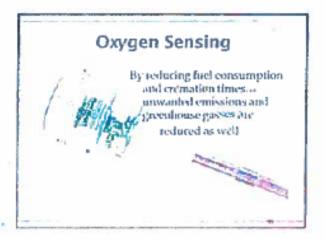
Monitoring Recording Controlling







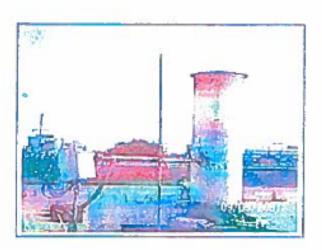




Stack Testing

- Stack tosting is a process which calculates the extual pollutant output of a crematory under rial operating conditions
- It usually involves laboratory technicians coming to the site and insening sampling or suction probes into the stack to withdraw certain amon its of the extents gases.





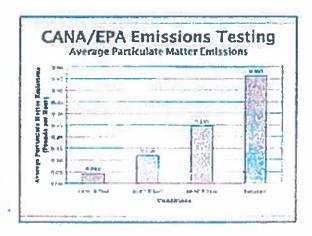


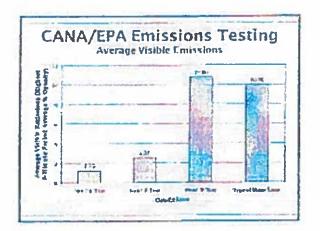
CANA and USEPA Emissions Testing

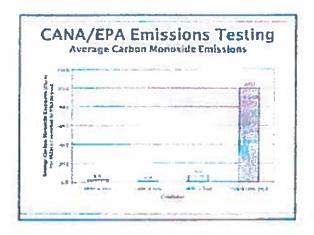
- Extensive emissions testing to determine crematory emission levels
- CANA funded a large per tioned approx. \$300,000 in testing costs
- American Grematory was selected as the testing project/site coordinator
- Allomation whild have Peen to estimate the emissions based on best guess

CANA and USEPA Emissions Testing

- . Togical criminatory was equipped with "add-on" pollution equipment (a wet scrubber)
- The wet scrubber had very little effect on the emissions
- CANA/USEPA tests shown below are very favorable
- Results are donsistent with other testing performed elsewhere in N.A.







Conclusion

- Based on these test results, observations, and prior experience, listed below are recommendations:

 Create the target human results first

 - From the the dargest human reputins first.

 If the homest remains are larger than 200 youngs, the requirement is made have shead provide middless operating two text bases to according to the modern and distributed persons problems.

 Leader the exhibitions with the mentional until de foldships that have the exhibition that the standard politic contents of the textulation being seems led (inquired or Timula April 1, 1944).

 Another papers with time time, as it is an produce thick, where another has distributed by the certain power of the contents to contents.

 In certain your operators have have been produced by two extransions equipment and handle backshotel continions problems.

INCINERATOR CRITERIA

Classification of Wastes

 The basis for satisfactory incinerator operation is the proper analysis of the waste to be destroyed and the selection of proper equipment to best destroy that particular waste.

Type 0 Waste

- Type 0 waste consists of tresh, a mixture of highly combustible waste (such as paper, ordboard curtons, wood boxes, and condustible floor sweepings) from continercial and industrial activities
 - The revetures contain up to 10% by weight of plastic bags, coated paper, lemmated paper, treated correspond card-board, only rags, and plastic or rubber scraps

Type 4 Waste

 Type 4 waste consists of human and animal remains, consisting of carcasses, organs, and solid organic wastes from hospitals, laboratories, abattoirs, animal pounds, and similar sources

Classification of Wastes To Be Incinerated

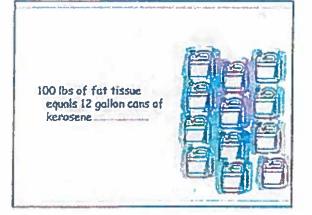
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B.T.U. Values

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B.T.U. Values

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Classification of Incinerators

 Incinerators have been classified by their capacities and by the type(s) of wastes they are capable of incinerating

Class VI Incinerators

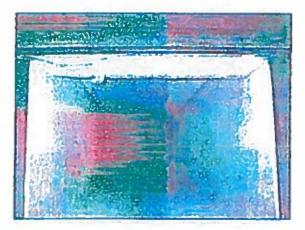
 Class VI Incinerators include crematory and pathological incinerators and are suitable for handling Type 4 Waste

Cremation Combustion Systems

- There are two basic types of cremation combustion system;
 - In-line type
 - Itosoet type

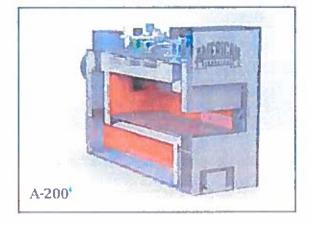
In-Line Type

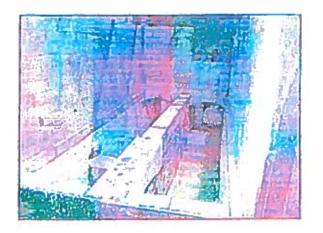
- Gases flow front to back, then out
- · Cold refractory floor
- Law retention time
- Uses stack to burn off smake



Retort Type

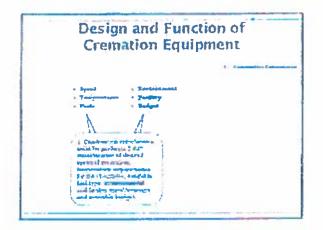
- Gases flow from to back, then down, around and out
- Hot or warm retractory floor
- Greater retention lime



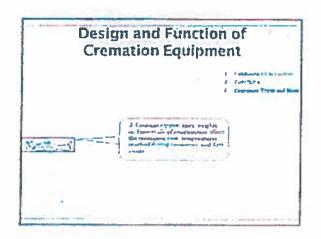


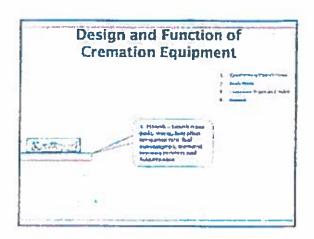
Equipment Design Factors

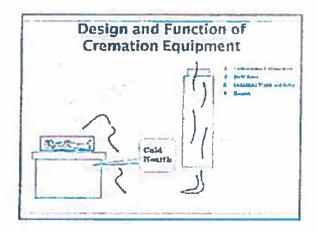
- · Type of materials to cremate:
- Speed of cremation cycle
- . Required temperatures
- · Required resention time
- Safety requirements and approvals

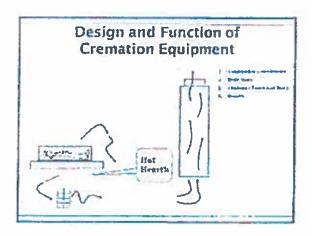


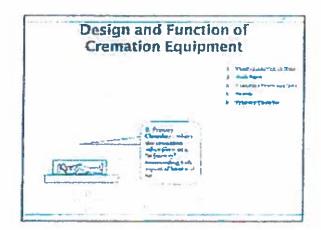


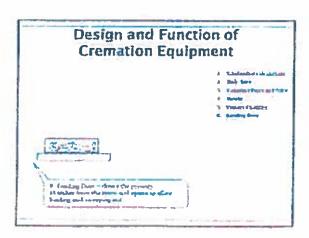


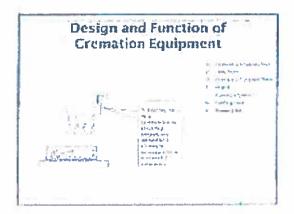


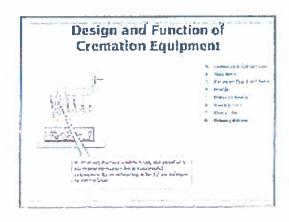


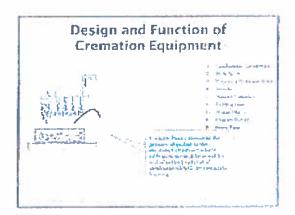


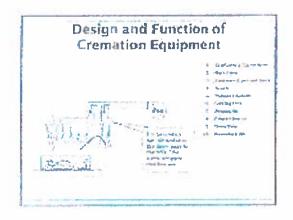


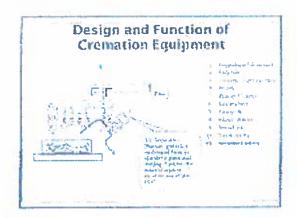


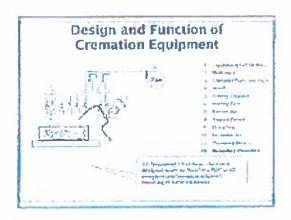


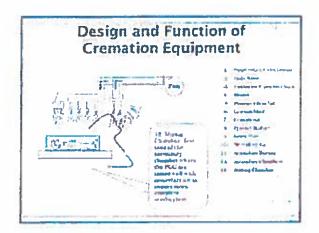


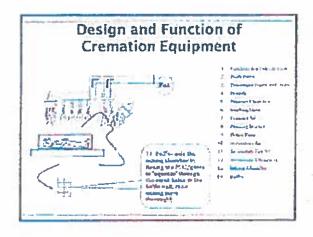


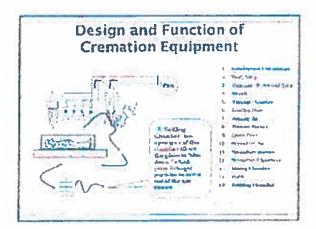


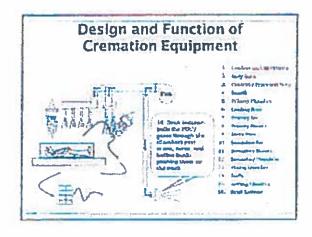


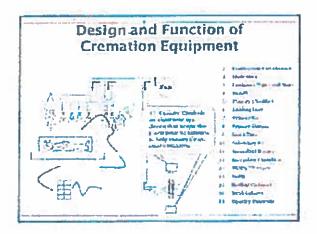


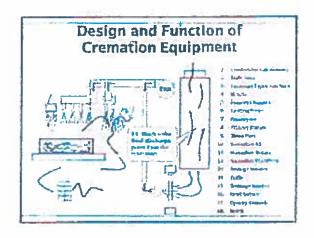












BASICS OF OPERATING CREMATION EQUIPMENT

Factors Affecting Cremation

 It is vitally important to consider that in addition to cremation equipment design and time, temperature, castet types, container types, body sizes, pouches, plastics, and pacenalers all have an effect on the cremation process

Equipment Flexibility

- There are several factors that make each cremation different
- Because each connation is different, and there are combinations of variables also affecting the cremation. It is crucial that the equipment be as flexible as possible.
- The equipment must be easily manipulated by the operator to accommodate all the variables

The Three T's

- The Three T's of proper pollution control are time, temperature, and turbulence
- Time refers to the ½ to 1 second retention time that the products of combustion are exposed to afterchamber heat levels
- Temperature refers to the 1,400° to 1,500° F range proven to destroy these products
- Trabulence refers to proper mixing of the products

Retention Time

It is proven that most of the products of combustion (smoke and odor) given off during the cremation process will be destroyed it subjected to a temperature of 1,400° to 1,800° F for a period of 12 to 1 second if proper mixing and turbulence takes place



Temperature

- Temperature plays a toajor relain the proper operation and efficiency of cremation equipment
- The temperature must be sufficient to complete the cremation in the allotted lime.
- But the temperature must be at a level on that total contention of stack and other can be accomplished prior to discharge from the exhaust vent



Turbulence

- Without turbulence, even correct time and temperature may not lead to total combustion
- The gases must change directions and go through builtle walls and restrictions, which causes proper turbulence and mixes the game for complete combustion



More is Better?

- Some people believe that if 1400° F is good for pollution control, then more temperature, for example 1800° F, would be better
- This is not the case.

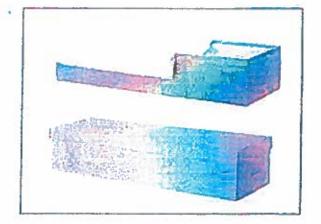
Effects of Casket Types on Cremation

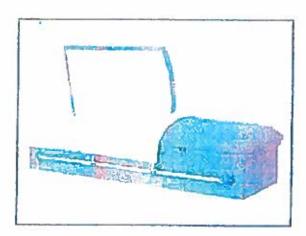
- Casket and container types vary widely
- Different materials react differently when subjected to the process of cremation

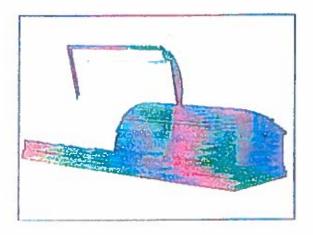
Effects of Casket Types on Cremation

- Any of the following caskets or containers which contain a body 500 pounds or heavier must be the first cremation of the day in a cold machine
- Use special cycle (imer settings to accumunodate the additional fat involved

and livery







Cremating Heavy Bodies

- When cremating bodies heavier than 300 pounds, the cremator must be cool, and this must be the first cremation of the day or the first cremation within 12 hours
- When loading the case, try to insert as far into the cremation chamber as it can go and also consider loading head-first

Thank You!



Certificate of Training

County Mortuary John Smith

the same estable completed the Countiery Operator Training Program administrat by American Crematory Systement Co.

The program consists of final on techniques the overation of secundarial Systems and Mile Miles after a living technical instruction of secundarial Systems the program on Faculary 11, 2018.

Cartificate No. 021115 A



American Crematory Experience



- Crematory Manufacturer providing service, supplies it repairs for over 35 years on the West Count and now the Lini Coast
- Offer a complete lose of Crematory Tools & Accessories
 California Scare Licensed Contractor Lie, 2 343475
 California State Crematory Manager Lie, 6 CRM pt & CRMan

- All of our Service Technical Life Technical Education

 All of our Service Technical related and revilled on the Erique
 Combination Engineers and the latest PLC sideware.

 All of our Service personnel are trained and certified Honeywell
 Electrical Equipment

 All or our Service personnel are trained and certified Honeywell
 Electrical Equipment

 Cremation Equipment for All Makes & Models of
 Cremation Equipment from Coast to Coast.

Today's Discussion Topics

- Proper Crematory Operations from start to finish
 - > Cremation Chambers Used Teday (cold and but Mearth)
 > Corenatory Operator Book

 - 6 Types of Revision Processors Direct
- Importance of Crematory Safety Issues
- Crematory Maintenance and Repair
- Trouble Shooting your Crematory
 - Chauging themsocouples
 - > Cleaning UV scatteers and spark plug
 - > Clean out the Aft-Chamber of debtis

Cremation Chambers

- ALL Crematory
- American Crematory
- . B & L Systems
- Crawford Equipment
- CMS Millennium
- Facultative Technologies
- IEE Industrial Equipment
- Matthews Cremation
- Hartwick Combustion
- US Cremation Equipment









Proper Crematory Operation

- "Start afterburner and probest to 1500/1600 degrees
- *Open loading door and set door safety stops
- Load case using cardboard roller once the proper
- semperature is reached
- *Start eremation burner
- ·Tien throat sir on
- Reposition case after I hour
- *Turn hearth air on after I hour as norded
- ·Cool drawn the will
- Initializa clean out process
- ·Process the remains
- -Fill Linn for Simily



Crematory Clean-out Tools

- Aluminized Safety Gloves
- Roller Placement Tool
- Repositioning Tool on 10° Pole
- " Clean-out Tool/Hoe on 10' Pole
- · Clean-out Strip Brush on to' Pole
- · Clean-out Block Brush on 10' Pole

(Note: These tools will make your life easier!)



Cremains Processors

Shown Below Are Different Models Of Cremains Processors

- . Always make sure that the Pot is securely lastered before operating,
- . Always make some you remove all the special to prevent damage to provide a
- When processing pool cremated remains, mover processes the remains HOTT
- . Thursughly clean your processor and For other each case is processed."









Crematory

Operator Safety



- Personal Protective Equipment (PPE)
- Crematory Operator Safety Equipment.
- Crematory Door Safety/Workspace Awareness



Recommended Personal Protective Equipment

- Latex Gloves durgrafter architach
- Back Support Horney today come
- Aluminized Apron Protective tradition to the control of the contro
- . Face Masks Pretent from a shares pathogram & deal
- . Face Shield becently rates for from any fluids
- * Coveral Covereishing from Dath & dust



(Ferrender to characterist work year hands after handling encharse)

Remember!

Personal Protective Equipment (PPE) is foryour



If you do not have all of the Equipment to protect yourself, please contact your manager to order the items you need.



Crematory Operator Safety Equipment

- Face Mark/Dust Mask
- Face Shield
- Latex Gloves
- Back Support
- Coverall/Apain
- · Heat Reflective Apron or Jacket
- High Temperature or Leather Gloves
- Shoe Covering
- . Far Plups for noise reduction

Crematory Door Safety/ Workspace Awareness

- Always use your crematory door <u>Sufery Stops</u> whenever you access or enter the main chamber for any teason.
 (Door chains may break)
- Pay special attention & be aware of the hazards in the work area (i.e. Hot Surfaces)
- Have your First Aid Kit, Eye Wash Station and Fire Extinguisher in a clear visible location.





Each and every make and model of cremation chamber in operation today; will eventually need some sort of pervice or repair. You can help reduce the cost of these repairs by simply having regularly scheduled annual Preventative Maintenance (PM) performed on your equipment. Preventative Maintenance ensures that your cremation equipment is running properly, safely and efficiently.

Annual Preventative Maintenance (PM)

- Complete Tune up & calibration on the equipment
- . Clean-out debris from the settling chambers
- . Clean UV Scanners and Pullution Control lens
- Inspect condition of the inside of the refractory.
- Impect the Hydraulic System (Fluid level & Lines)
- Impect the main chamber door and ensure that it is properly scaling.
- Review Operating Instructions with current operator

Always one an Experienced, Licensed Crematory Technician

Crematory Repairs

Refractory damage is the most common problem crematory operators experience.
Repairs are needed due to the extreme heating and cooling of the internal bricks and castables.
When the refractory gets hot, it expands and when it cools down, it contracts (shrinks). Over time the refractory starts to wear and crack apart from the constant expansion and contraction. This requires periodical replacement of the refractory which is called Refractory Relining. Always check the inside of your unit and know how your refractory is wearing!

Troubleshooting your crematory

There are a number of items that can be checked by the crematory operator when problems occur:

- · Burner-Flame Controller Resemble
- . Clean UV Scarriers on the burners
- Clean quark plays on the burners
 Close or replace flame ands
- Change thermstoughts (2400-2400)
 ACF Eclay's & Planer Pak Erlays Replacing.
- Ale Flow Switch B High-Low Cas Pressure Switch
- . Delay Timers & Temperature Controller Programming



"Service Is Everything"

SALES - SERVICE - SUPPLIES - REPAIRS

Thank You For Attending!

American Crematory Equipment CREMATORY LAW

February 28, 2012

Why are you here?

- Need training to operate a crematory
- Want to train your staff to be crematory operators
- Just because

What kind of training is required?

- Health and Safety Code 8347 says you must receive instruction that leads to a demonstrated knowledge of:
- · Identification procedures
- · Operation of the chamber
- Operation of the processing equipment.
- . Laws relevant to handling remains and cremated remains
- Procedures ensuring cremated cemates are not communified.
- Procedures ensuring health and safety

Just the facts, mam!

- How the law applies to the process, but not necessarily all of what you should do
- However, It's important to know what the law says

Taking custody

- · Cremation container required and labeled
- Cannot require a casket
- Identification system begins
- » Recordkeeping begins

Storage

- » No special requirements if embalmed
- If not embalmed, cremate in 24 hours
- If not embalmed and cannot cremate in 24 hours, refrigerate within 2 hours of custody
- · Refrigerate at 50 degrees or lower

Recordkeeping - 10 years

- Decedent name and address
- Date / time received
 Funeral establisment
- Authorizing agent name and address
- · VS-9 (permit)
- Date of authority
- Date / time placed in chamber
- · Which chamber
- Date / time removed from chamber
- Date / time processed
- Date / time / place released
- · Name of operator
- Tag number
- Disposition of cremated remains

Recordkeeping - 5 years for acknowledgement

 Arguably, we may be charged with keeping authorizing agents acknowledgement of the following:

TO LOWEING!
The humans body barra, with the critical container, or enter regional to the less nucleon character. Some been diagnosed are and constructed to the less nucleon than being received and an entertained to the received humans. And an action account to the less nucleon account to the less nucleon account to the control of the characters may be enumed by the less nucleon to the characters. The represent of the research of the characters is unsupposed of represent or other same fall which dishebut press shiply during our historians and the peadest of the Containers of the conversaged of the first involved similation. But all peadest of the Containers of the conversaged of the first involved similation. Partly of all the Containers of the conversaged on the first involved similation. But all peadest soulder, dishebut peadest of the conversaged on the first house considered and the peadest of the containers of the conversaged on the peadest of the conversage of the peadest of the

Authority to cremate

- Signer warrants truthfulness
- Not liable unless we knew better
- Agree to pay fees
- Processing explained
- If not allowed to view, restriction must be in writing

Who signs?

- · Decedent prior to death
- · Agent of POA for Health Care
- Spouse or domestic partner
- · Majority of adult competent children
- Competent parents
- Majority of siblings
- · Majority of next degree of kindred
- Conservator of the decedent
- · Conservator of the estate

Can't find them? Won't act?

- . Spouse or DP must act within 10 days
- . Other kindred must act within 7 days
- · Nobody out there, then Public Administrator
- . If no PA then the funeral director

Maria Carallana

. If cannot agree, then petition the court

Cremation - the process

- Body in cremation container
- Only human remains
- . Only one at a time without permission
- . Can reposition
- · Remove with reasonable manual contact
- · What's "residue"

MANAGER CO.

Processing

- · Mechanical means of grinding, crushing and pulverizing
- · Can remove foreign materials
- » Must return mementos, jewelry, gold and silver unless authorized

Inurnment and release

- Receptacle that holds cremated remains is a durable cremated remains container
- if container is not big enough, then provide another at no charge
- · Securely attach second container
- Put ID disk in container before release
- · Maintain responsibly
- Keepsake Urns exempt from ID disk

Other provisions

- Give prices over the phone
 Give price list to those inquiring in person
- Bureau name, address and phone in 8 point boldface on list.
- » No permit needed to cremate fetus under 20 weeks
- Inter in one year

Legal Dispositions

- · Residence of any person with permission
- Scatter over land
- « Scritter at sea
- Disposition in a cemetery
- Out of state

CREMATORY LAW OUTLINE

HSC = Health and Safety Code

BPC= Business and Professions Code

CCR™ California Code of Regulations

FTC= Code of Federal Regulations

Taking custody of human remains

- Remains are required to be in a cremation container that is labeled with the identity of the decedent. (HSC 8345.5).
- Cremation container is a combustible, closed container resistant to leakage (HSC 7006.5).
- Cannot require a casket (FTC 453.4) (HSC 8342).
- Recordkeeping begins. Record date, time and place remains were received or picked up, name of decedent and name of funeral establishment (CCR 2340) (HSC 8343).
- Maintain a written identification system from custody to release (HSC 8344).

Storage of human remains

- If cremation of an un-embalmed body will not take place within 24 hours of taking custody, the remains must be refrigerated within 2 hours of receipt (HSC 8346).
- Refrigeration is 50 degrees Fahrenheit or colder (HSC 8346).

Recordkeeping

- Accurate records of all cremations performed must be maintained and kept on the crematory premises for 10 years (HSC 8343).
- If the crematory ceases to operate, the records must be turned over to the Bureau or a cemetery approved by the Bureau (CCR 2340).
- Records shall contain the following: Name and address of decedent; date, time
 and place remains were picked up or received; name of funeral establishment;
 name and address of authorizing agent; identification number assigned to
 decedent; date and CountyVS-9 issued; date authorization (contract) signed;
 disposition of cremated remains; date of cremation; name of operator, date and
 time body was placed in cremation chamber; chamber number; date and time
 removed from chamber; date and time final processing was completed; date, time,
 place and person or entity to whom cremated remains were released. (HSC 8343)
 (CCR 2340).
- Arguably, the crematory could be required to keep for 5 years written acknowledgement from the authorizing agent containing, but not limited to, the following information: "The human body burns with the casket, container, or other material in the cremation chamber. Some bone fragments are not combustible at the incineration temperature and, as a result, remain in the cremation chamber. During the cremation, the contents of the chamber may be moved to facilitate incineration. The chamber is composed of ceramic or other

material which disintegrates slightly during each cremation and the product of that disintegration is commingled with the cremated remains. Nearly all of the contents of the cremation chamber, consisting of the cremated remains, disintegrated chamber material, and small amounts of residue from previous cremations, are removed together and crushed, pulverized, or ground to facilitate inumment or scattering. Some residue remains in the cracks and uneven places of the chamber. Periodically, the accumulation of this residue is removed and interred in a dedicated cemetery property, or scattered at sea." (HSC 7054.7(b)).

Authority to cremate (contract for cremation)

- Any person signing an authorization to cremated warrants the truthfulness of any facts set forth in the document and is liable for damages of any breach (HSC 7.110).
- A crematory may make a cremation of any remains upon the receipt of a written authorization of a person representing himself or herself to be a person having the right to control the disposition of the remains pursuant to Section 7100. A crematory is not liable for cremating pursuant to that authorization, unless it has actual notice that the representation is untrue. (HSC 7111).
- No crematory licensee under this article shall conduct any cremations: (a)
 Unless the licensee has a written contract with the person or persons entitled to custody of the remains clearly stating the location, manner, and time of disposition to be made of the remains, agreeing to pay the regular fees of the licensee for cremation, disposition, and other services rendered, and any other contractual provisions as may be required by the Bureau, (BPC 9784).
- No cremated remains shall be removed from the place of cremation, nor shall there be any charge for the cremation, unless the cremated remains have been processed so that they are suitable for inumment within a cremated remains container or an urn. Every contract for cremation services shall include specific written notification of the processing to the person having the right to control the disposition of the remains under Section 7100. (HSC 7054.1)
- Every crematory licensee, who prohibits relatives or the responsible party from viewing the cremation process, shall disclose this fact in writing to the person or persons entitled to custody of the remains prior to the signing of any contract. (BPC 9784.5)
- Every contract shall be in writing and shall contain all of the agreements of he parties. Such a contract shall clearly state the following: (1) The total contract price (2) terms of payment; (3) an itemized statement of charges including, as applicable, the following: (A) charges for preparation of the body; (B) charges for storage; (C) charges for permits; (D) charges for cremation and
 - disposition; (E) charges for transportation; (F) any other charges, which shall be particularized. (CCR 2339)
- Any contract, arrangement or plan for the prearrangement of cremation or cremation services shall provide in sufficient detail the manner in which funds paid on account of such arrangements are to be handled including, but not limited to, the following: (1) the name or names of the persons, firm or entity with custodial responsibility for such funds; (2) The manner in which such funds and earnings thereon are held; (3) a provision that any such

Crematory law outline (2-2012)

prearrangement is wholly revocable at any time and that the person establishing such arrangement may recover funds and earnings thereon. Such funds, less an amount not to exceed ten percent of the earned income as a revocation fee, shall be furnished to the person establishing such arrangement within 15 days of receipt of a notice of revocation as provided in the prearrangement contract. (CCR 2339)

Authority to cremate - Who signs?

- A decedent, prior to death, may direct, in writing, the disposition of his or her remains (HSC 7100.1)
- If not directed by decedent, then in the following order: (1) An agent under a POA for Health Care; (2) spouse OR Domestic Partner; (3) Child/Children (majority); (4) parent/parents (both if surviving); (5) sibling/siblings (majority); (6) next in degree of kindred; (7) conservator of the decedent; (8) conservator of the estate; (9) public administrator when the decedent has sufficient assets. NOTE: All persons, other than spouse and parents, must be competent adults in order to act. A spouse or parent must only be competent. A domestic partner must be registered with the State of California in order to act. (HSC 7100 (a))
- If any person to whom the right of control has been charged with first or second degree murder or voluntary manslaughter in connection with the decedent's death and those charges are known to the funeral director, the right of control is relinquished and passed on to the next of kin. (HSC 7100 (b))
- If the public administrator fails to act within 7 days after written notice, the funeral director shall have complete authority to authorize disposition. (HSC 7100 (c)(1)(B)(2))
- If a Spouse or Domestic Partner cannot be found or fails to act within 10 days after death, he or she looses the right to control disposition and the right devolves to the next level. (HSC 7105)
- If there is no Spouse or Domestic Partner and the Agent of a Power of Attorney for Health Care, the relative(s) who would control disposition fails to act or cannot be located within 7 days of the date of death or devolution, she or she or they loose the right to control disposition and the right devolves to the next level. (HSC 7105)
- If the person or persons with the right to control the disposition cannot agree then the court must be petitioned by the funeral establishment, cemetery authority or one of the persons who cannot agree. (HSC 7105)

Process of cremation (through recovery)

- The body is placed in cremation container prior to insertion in a cremation chamber for cremation. (HSC 7006.5)
- A crematory shall knowingly cremate only human remains in cremation chambers, along with the cremation container, personal effects of the deceased, and no more than a negligible amount of chlorinated plastic pouches utilized for disease control. (HSC 8344.5)

- Except with the express written permission of the person entitled to control the disposition of the remains, no person shall: (1) Cremate the remains of more than one person at the same time in the same cremation chamber, or introduce the remains of a second person into a cremation chamber until incineration of any preceding remains has been terminated and reasonable efforts have been employed to remove all fragments of the preceding remains. The fact that there is residue in the cremation chamber or other equipment or any container used in a prior cremation is not a violation of this section. (HSC 7054.7)
- Every person, for himself or herself or for another person, incinerates a body
 without the authority of a burial or removal permit is guilty of a misdemeanor.
 (HSC 7055)
- Cremation" means the combination of all of the following: (a) The reduction
 of the body of a deceased human to its essential elements by incineration; (b)
 the repositioning or movement of the body or remains during incineration to
 facilitate the process; (c) the processing of the remains after removal from the
 cremation chamber. (HSC 7010)
- "Residue" means human ashes, bone fragments, prostheses, and disintegrated
 material from the chamber itself, imbedded in cracks and uneven spaces of a
 cremation chamber, that cannot be removed through reasonable manual
 contact with sweeping or scraping equipment. Material left in the cremation
 chamber, after the completion of a cremation, that can be reasonably removed
 shall not be considered "residue." (HSC 7010.5)

Processing cremated remains

- "Processing" means the removal of foreign objects, pursuant to Section 7051, and the reduction of the particle size of cremated remains by mechanical means including, but not limited to, grinding, crushing, and pulverizing to a consistency appropriate for disposition. (HSC 7010.3)
- Foreign materials, pacemakers, or prostheses may be removed from cremated remains by an employee of a licensed crematory prior to final processing of ashes. Dental gold or silver, jewelry, or mementos, to the extent that they can be identified, may be removed by the employee prior to final processing if the equipment is such that it will not process these materials. However, any dental gold and silver, jewelry, or mementos that are removed shall be returned to the urn or cremated remains container, unless otherwise directed by the authorizing agent. (FISC 7051)

Inurnment and release

- "Cremated remains container" means a receptacle in which cremated remains are placed after cremation. (HSC 7066.7)
- "Inurament" means placing cremated remains in a cremated remains container suitable for placement, burial, or shipment. (HSC 7011)
- If a cremated remains container is of insufficient capacity to accommodate all
 cremated remains of a given deceased, the crematory shall provide a larger
 cremated remains container at no additional cost, or place the excess remains
 in a secondary cremated remains container and attach the second container, in

- a manner so as not to be easily detached through incidental contact, to the primary cremated remains container. (HSC 8345)
- After cremation, an identifying disk, tab, or other permanent label shall be
 placed within the cremated remains container before the cremated remains are
 released from the crematory. Each identification disk, tab, or label shall
 contain the license number of the crematory and have a unique number that
 shall be recorded on all paperwork regarding the decedent's case and in the
 crematory log. (HSC 8344)
- The identification requirements pertaining to an identifying disk, tab, or other label to be placed within the urn or cremated remains container shall not apply to cremated remains placed in a keepsake urn if space does not permit. (HSC8344)
- Cremated remains must be respansibly maintained, kept, stored and released in a in a durable container. (HSC 7054.6(b))
- Notwithstanding any other provision of law, cremated remains may be placed in one or more keepsake urns. Keepsake urns shall be kept as authorized by the person or persons with the right to control disposition pursuant to Section 7100, provided that a permit for disposition of human remains pursuant to Section 103060 is issued by the local registrar for each keepsake urn designating the home address of each person receiving a keepsake urn and a permit fee pursuant to Section 103065 is paid. No keepsake urn shall be subject to Section 8345. For purposes of this section, a keepsake urn shall mean a closed durable container that will accommodate an amount of cremated remains not to exceed one cubic centimeter. (HSC 7054.6(b))

Other provisions

- Provide to any person who inquires in person, a written, or printed list of
 prices for cremation and storage, cremation containers, cremated remains
 containers and urns, and requirements for cremation containers. This
 information shall be provided over the telephone when requested. Any
 written or printed list shall identify the crematorium and shall contain, at a
 minimum, the current address and phone number of the Bureau in 8-point
 boldface type, or larger. (HSC 8346.5)
- Notwithstanding any other provision of law, a recognizable dead human fetus
 of less than 20 weeks uterogestation not disposed of by interment shall be
 disposed of by incineration. (HSC 7054.3)
- All cremated remains not disposed of in accordance with this chapter, within one year, shall be interred. (HSC 8341)
- Cannot cremate unless the licensee has a contractual relationship with a
 licensed cemetery authority for final disposition of cremated human remains
 by burial, entombment or inumment of any and all remains which are not
 lawfully disposed of or which are not called for or accepted by the person or

persons entitled to the custody and control of the disposition thereof within 90 days of the date of death. (BPC 9784 (c))

Disposition of Cremated Remains

- Cremated remains may be removed in a durable container from the place of cremation or interment and kept in on the real property owned or occupied by the person described in Section 7100 or any other person with the permission of the person with the right to control disposition, or the durable container holding the cremated remains may be kept in a church or religious shrine, if written permission of the church or religious shrine is obtained and there is no conflict with local use permit requirements or zoning laws, if the removal is under the authority of a permit for disposition granted under Section 103060. (HSC 7054.6 (a))
- Cremated remains may be scattered in areas where no local prohibition exists, provided that the cremated remains are not distinguishable to the public, are not in a container, and that the person who has control over disposition of the cremated remains has obtained written permission of the property owner or governing agency to scatter on the property. A state or local agency may adopt a policy prohibiting, the scattering of cremated human remains on lands under the agency's jurisdiction. (HSC 7116)
- Cremated remains may be taken by boat from any harbor in this state, or by air, and scattered at sea. Cremated remains shall be removed from their container before the remains are scattered at sea. "At sea" includes the inland navigable waters, exclusive of lakes and streams, provided that no scattering may take place within 500 yards of the shoreline. You cannot scatter at sea remains from a bridge or pier. (HSC 7117)

CALIFORNIA STATE CREMATION LAW

HEALTH AND SAFETY CODE

- 7001. "Human remains" or "remains" means, the body of a deceased person, and includes the body in any stage of decomposition and cremated remains.
- 7002. "Cremated remains" means human remains after cremation in a crematory.
- 7006. "Crematory" means a building or structure containing one or more furnaces for the reduction of bodies of deceased persons to cremated remains.
- 7006.3. "Cremation chamber" means the enclosed space within which the cremation of human remains is performed.
- 7006.5. "Cremation container" means a combustible, closed container resistant to leakage of bodily fluids into which the body of a deceased person is placed prior to insertion in a cremation chamber for cremation.
- 7006.7. "Cremated remains container" means a receptacle in which cremated remains are placed after cremation.
- 7007. Except in Part 5 of Division VIII of this code, "columbarium" means a structure, room, or other space in a building or structure containing niches for inumment of cremated human remains in a place used, or intended to be used, and dedicated, for cemetery purposes.
- 7008. "Crematory and columbarium" means a building or structure containing both a crematory and columbarium.
- 7009. "Interment" means the disposition of human remains by entombment or burial in a cemetery or, in the case of cremated remains, by inurament, placement or burial in a cemetery, or burial at sea as provided in Section 7117.
- 7010. "Cremation" means the combination of all of the following:
- (a) The reduction of the body of a deceased human to its essential elements by incineration.
- (b) The repositioning or movement of the body or remains during incineration to facilitate the process.
- (c) The processing of the remains after removal from the cremation chamber.

- 7010.3. "Processing" means the removal of foreign objects, pursuant to Section 7051, and the reduction of the particle size of cremated remains by mechanical means including, but not limited to, grinding, crushing, and pulverizing to a consistency appropriate for disposition.
- 7010.5. "Residue" means human ashes, bone fragments, prostheses, and disintegrated material from the chamber itself, imbedded in cracks and uneven spaces of a cremation chamber, that cannot be removed through reasonable manual contact with sweeping or scraping equipment. Material left in the cremation chamber, after the completion of a cremation, that can be reasonably removed shall be considered to be in excess of "residue."
- 7010.7. "Scattering" means the authorized dispersal of cremated remains at sea, in other areas of the state, or commingling in a defined area within a dedicated cemetery, in accordance with this chapter.
- 7011. "Inumment" means placing cremated remains in a cremated remains container suitable for placement, burial, or shipment.
- 7011.2. "Placement" means the placing of a container holding cremated remains in a crypt, vault, or niche.
- 7016. "Niche" means a space in a columbarium used, or intended to be used, for interment of cremated human remains.
- 7024. "Permit for Disposition of Human Remains" includes "burial permit" and is a permit, issued pursuant to law, for the interment, disinterment, removal, reinterment or transportation of human remains.
- 7025. "Disposition" means the interment of human remains within California, or the shipment outside of California, for lawful interment or scattering elsewhere, including release of remains pursuant to Section 103060.
- 7051. Every person who removes any part of any human remains from any place where it has been interred, or from any place where it is deposited while awaiting interment or cremation, with intent to sell it or to dissect it, without authority of law, or written permission of the person or persons having the right to control the remains under Section 7100, or with malice or wantonness, has committed a public offense that is punishable by imprisonment in the state prison.

This section shall not prohibit the removal of foreign materials, pacemakers, or prostheses from cremated remains by an employee of a licensed crematory prior to final processing of ashes. Dental gold or silver, jewelry, or mementos, to the extent that they can be identified, may be removed by the employee prior to final processing if the equipment is such that it will not process these materials. However, any dental gold and silver, jewelry, or mementos that are removed shall be returned to the urn or cremated remains container, unless otherwise directed by the person or persons having the right to control the disposition.

- 7051.5. Every person who removes or possesses dental gold or silver, jewelry, or mementos from any human remains without specific written permission of the person or persons having the right to control those remains under Section 7100 is punishable by imprisonment in the state prison. The fact that residue and any unavoidable dental gold or dental silver, or other precious metals remain in the cremation chamber or other equipment or any container used in a prior cremation is not a violation of this section.
- 7052. Every person who willfully mutilates, disinters, or removes from the place of interment any human remains, without authority of law, is guilty of a felony. This section does not apply to any person who, under authority of law, removes the remains for reinterment, or performs a cremation.
- 7052.5. Notwithstanding the provisions of Section 7052, cremated remains may be removed from the place of interment for disposition as provided in Section 7054.6 or for burial at sea as provided in Section 7117.
- 7053. Every person who arrests, attaches, detains, or claims to detain any human remains for any debt or demand, or upon any pretended lien or charge, or fails to release any human remains forthwith upon the delivery of authorization for such release signed by the next of kin or by any person entitled to the custody of such remains, is guilty of a misdemeanor.
- 7054. (a) Except as authorized pursuant to the sections referred to in subdivision (b), every person who deposits or disposes of any human remains in any place, except in a cemetery, is guilty of a misdemeanor.
- (b) Cremated remains may be disposed of pursuant to Sections 7116, 7117, and 103060, or Sections 7054.6 and 103060.
- (c) Subdivision (a) of this section shall not apply to the reburial of Native American remains under an agreement developed pursuant to subdivision (l) of Section 5097.94 of the Public Resources Code, or implementation of a recommendation or agreement made pursuant to Section 5097.98 of the Public Resources Code.

- 7054.1. No cremated remains shall be removed from the place of cremation, nor shall there be any charge for the cremation, unless the cremated remains have been processed so that they are suitable for inumment within a cremated remains container or an urn. Every contract for cremation services shall include specific written notification of the processing to the person having the right to control the disposition of the remains under Section 7100.
- 7054.3. Notwithstanding any other provision of law, a recognizable dead human fetus of less than 20 weeks uterogestation not disposed of by interment shall be disposed of by incineration.
- 7054.4. Notwithstanding any other provision of law, recognizable anatomical parts, human tissues, anatomical human remains, or infectious waste following conclusion of scientific use shall be disposed of by interment, incineration, or any other method determined by the state department to protect the public health and safety.

As used in this section, "infectious waste" means any material or article which has been, or may have been, exposed to contagious or infectious disease.

- 7054.5. Notwithstanding the provisions of Section 7054, cremated remains may be buried at sea as provided in Section 7117 of this code.
- 7054.6. (a) Except as provided in subdivision (b), cremated remains may be removed in a durable container from the place of cremation or interment and kept in or on the real property owned or occupied by a person described in Section 7100 or any other person, with the permission of the person with the right to disposition, or the durable container holding the cremated remains may be kept in a church or religious shrine, if written permission of the church or religious shrine is obtained and there is no conflict with local use permit requirements or zoning laws, if the removal is under the authority of a permit for disposition granted under Section 103060. The placement, in any place, of six or more cremated remains under this section does not constitute the place a cemetery, as defined in Section 7003.
- (b) Notwithstanding any other provision of law, eremated remains may be placed in one or more keepsake urns. Keepsake urns shall be kept as authorized by the person or persons with the right to control disposition pursuant to Section 7100, provided that a permit for disposition of human remains pursuant to Section 103060 is issued by the local registrar for each keepsake urn designating the home address of each person receiving a keepsake urn and a permit fee pursuant to Section 103065 is paid. No keepsake urn shall be subject to Section 8345. For purposes of this section, a keepsake urn shall mean a closed durable container that will accommodate an amount of cremated remains not to exceed one cubic centimeter.

- (c) Prior to disposition of cremated remains, every licensee or registrant pursuant to Chapter 12 (commencing with Section 7600) or Chapter 19 (commencing with Section 9600) of Division 3 of the Business and Professions Code, and the agents and employees of the licensee or registrant shall do all of the following:
- (1) Remove the cremated remains from the place of cremation in a durable container.
 - (2) Keep the cremated remains in a durable container.
- (3) Store the cremated remains in a place free from exposure to the elements.
 - (4) Responsibly maintain the cremated remains.
- 7054.7. (a) Except with the express written permission of the person entitled to control the disposition of the remains, no person shall:
- (1) Cremate the remains of more than one person at the same time in the same cremation chamber, or introduce the remains of a second person into a cremation chamber until incineration of any preceding remains has been terminated and reasonable efforts have been employed to remove all fragments of the preceding remains. The fact that there is residue in the cremation chamber or other equipment or any container used in a prior cremation is not a violation of this section.
- (2) Dispose of or scatter cremated remains in a manner or in a location that the remains are commingled with those of another person. This paragraph shall not apply to the scattering of cremated remains at sea from individual containers or to the disposal in a dedicated cemetery of accumulated residue removed from a cremation chamber or other cremation equipment.
- (3) Place cremated or uncremated remains of more than one person in the same container or the same interment space. This paragraph shall not apply to the following:
- (A) Interment of members of the same family in a common container designed for the cremated remains of more than one person.
- (B) Interment in a space or container that has been previously designated at the time of sale as being intended for the interment of remains of more than one person.
- (C) Disposal in a dedicated cemetery of residue removed from a cremation chamber or other cremation equipment.
- (b) Written acknowledgement from the person entitled to control the disposition of the cremated remains shall be obtained by the person with whom arrangements are made for disposition of the remains on a form that includes, but is not limited to, the following information: "The human body burns with the casket, container, or other material in the cremation chamber. Some bone fragments are not combustible at the incineration temperature and, as a result, remain in the cremation chamber. During the cremation, the contents of the chamber may be moved to facilitate incineration. The chamber is composed of ceramic or other material which disintegrates slightly

during each cremation and the product of that disintegration is commingled with the cremated remains. Nearly all of the contents of the cremation chamber, consisting of the cremated remains, disintegrated chamber material, and small amounts of residue from previous cremations, are removed together and crushed, pulverized, or ground to facilitate inumment or scattering. Some residue remains in the cracks and uneven places of the chamber. Periodically, the accumulation of this residue is removed and interred in a dedicated cemetery property, or scattered at sea." The acknowledgment shall be filed and retained, for at least five years, by the person who disposes of or inters the remains.

(c) Any person, including any corporation or partnership, knowingly violating any provision of this section is guilty of a misdemeanor.

7055. Every person, other than an officer of a duly accredited medical college engaged in official duties with respect to the body of a decedent who has willfully donated his or her body to the medical college, who for himself or herself or for another person, inters or incinerates a body or permits the same to be done, or removes any remains, other than cremated remains, from the primary registration district in which the death or incineration occurred or the body was found, except a removal by a funeral director in a funeral director's conveyance from that registration district to another registration district in the same or another county, without the authority of a burial or removal permit issued by the local registrar of the district in which the death occurred or in which the body was found; or removes interred human remains from the cemetery in which the interment occurred, or removes cremated remains from the premises on which the cremation occurred without the authority of a removal permit is guilty of a misdemeanor and punishable as follows: (a) for the first offense by a fine of not less than ten dollars (\$10) nor more than five hundred dollars (\$500), (b) for each subsequent oftense by a fine of not less than fifty dollars (\$50) nor more than five hundred dollars (\$500) or imprisonment in the county jail for not more than 60 days, or by both.

- 7100. (a) The right to control the disposition of the remains of a deceased person, the location and conditions of interment, and arrangements for funeral goods and services to be provided, unless other directions have been given by the decedent pursuant to Section 7100.1, vests in, and the duty of disposition and the liability for the reasonable cost of disposition of the remains devolves upon, the following in the order named:
- (1) An agent under a power of attorney for health care who has the right and duty of disposition under Division 4.7 (commencing with Section 4600) of the Probate Code, except that the agent is liable for the costs of disposition only in either of the following cases:
- (A) Where the agent makes a specific agreement to pay the costs of disposition.
- (B) Where, in the absence of a specific agreement, the agent makes decisions concerning disposition that incur costs, in which case the

agent is liable only for the reasonable costs incurred as a result of the agent's decisions, to the extent that the decedent's estate or other appropriate fund is insufficient.

- (2) The competent surviving spouse.
- (3) The sole surviving competent adult child of the decedent, or if there is more than one competent adult child of the decedent, the majority of the surviving competent adult children. However, less than the majority of the surviving competent adult children shall be vested with the rights and duties of this section if they have used reasonable efforts to notify all other surviving competent adult children of their instructions and are not aware of any opposition to those instructions by the majority of all surviving competent adult children.
- (4) The surviving competent parent or parents of the decedent. If one of the surviving competent parents is absent, the remaining competent parent shall be vested with the rights and duties of this section after reasonable efforts have been unsuccessful in locating the absent surviving competent parent.
- (5) The sole surviving competent adult sibling of the decedent, or if there is more than one surviving competent adult sibling of the decedent, the majority of the surviving competent adult siblings. However, less than the majority of the surviving competent adult siblings shall be vested with the rights and duties of this section if they have used reasonable efforts to notify all other surviving competent adult siblings of their instructions and are not aware of any opposition to those instructions by the majority of all surviving competent adult siblings.
- (6) The surviving competent adult person or persons respectively in the next degrees of kinship, or if there is more than one surviving competent adult person of the same degree of kinship, the majority of those persons. Less than the majority of surviving competent adult persons of the same degree of kinship shall be vested with the rights and duties of this section if those persons have used reasonable efforts to notify all other surviving competent adult persons of the same degree of kinship of their instructions and are not aware of any opposition to those instructions by the majority of all surviving competent adult persons of the same degree of kinship.

 (7) A conservator of the person appointed under Part 3 (commencing with Section 1800) of Division 4 of the Probate Code when the decedent has sufficient assets.
- (8) A conservator of the estate appointed under Part 3 (commencing with Section 1800) of Division 4 of the Probate Code when the decedent has sufficient assets.
- (9) The public administrator when the deceased has sufficient assets.
- (b) (1) If any person to whom the right of control has vested pursuant to subdivision (a) has been charged with first or second degree murder or voluntary manslaughter in connection with the decedent's death and those charges are known to the funeral director or cemetery authority, the right of control is relinquished and

passed on to the next of kin in accordance with subdivision (a).

- (2) If the charges against the person are dropped, or if the person is acquitted of the charges, the right of control is returned to the person.
- (3) Notwithstanding this subdivision, no person who has been charged with first or second degree murder or voluntary manslaughter in connection with the decedent's death to whom the right of control has not been returned pursuant to paragraph (2) shall have any right to control disposition pursuant to subdivision (a) which shall be applied, to the extent the funeral director or cometery authority know about the charges, as if that person did not exist.
- (c) A funeral director or cemetery authority shall have complete authority to control the disposition of the remains, and to proceed under this chapter to recover usual and customary charges for the disposition, when both of the following apply:
 - (1) Either of the following applies:
- (A) The funeral director or cometery authority has knowledge that none of the persons described in paragraphs (1) to (6), inclusive, of subdivision (a) exists.
- (B) None of the persons described in paragraphs (1) to (6), inclusive, of subdivision (a) can be found after reasonable inquiry, or contacted by reasonable means.
- (2) The public administrator fails to assume responsibility for disposition of the remains within seven days after having been given written notice of the facts. Written notice may be delivered by hand, U.S. mail, facsimile transmission, or telegraph.
- (d) The liability for the reasonable cost of final disposition devolves jointly and severally upon all kin of the decedent in the same degree of kinship and upon the estate of the decedent. However, if a person accepts the gift of an entire body under subdivision (a) of Section 7155.5, that person, subject to the terms of the gift, shall be liable for the reasonable cost of final disposition of the decedent.
- (e) This section shall be administered and construed to the end that the expressed instructions of the decedent or the person entitled to control the disposition shall be faithfully and promptly performed.
- (f) A funeral director or cemetery authority shall not be liable to any person or persons for carrying out the instructions of the decedent or the person entitled to control the disposition.
- (g) For purposes of this section, "adult" means an individual who has attained 18 years of age, "child" means a natural or adopted child of the decedent, and "competent" means an individual who has not been declared incompetent by a court of law or who has been declared competent by a court of law following a declaration of incompetence.

- 7100.1. (a) A decedent, prior to death, may direct, in writing, the disposition of his or her remains and specify funeral goods and services to be provided. Unless there is a statement to the contrary that is signed and dated by the decedent, the directions may not be altered, changed, or otherwise amended in any material way, except as may be required by law, and shall be faithfully carried out upon his or her death, provided both of the following requirements are met:

 (1) the directions set forth clearly and completely the final wishes of the decedent in sufficient detail so as to preclude any material ambiguity with regard to the instructions; and, (2) arrangements for payment through trusts, insurance, commitments by others, or any other effective and binding means, have been made, so as to preclude the payment of any funds by the survivor or survivors of the deceased that might otherwise retain the right to control the disposition.
- (b) In the event arrangements for only one of either the cost of interment or the cost of the funeral goods and services are made pursuant to this section, the remaining wishes of the decedent shall be carried out only to the extent that the decedent has sufficient assets to do so, unless the person or persons that otherwise have the right to control the disposition and arrange for funeral goods and services agree to assume the cost. All other provisions of the directions shall be carried out.
- (c) If the directions are contained in a will, they shall be immediately carried out, regardless of the validity of the will in other respects or of the fact that the will may not be offered for or admitted to probate until a later date.
- 7102. When a person is charged by law with the duty of interment he is entitled to the custody of the remains for the purpose of interment or, with respect to cremated remains, for the purpose of burial at sea in accordance with the provisions of this division; except that in any case where a coroner is required by law to investigate the cause of death, the coroner is entitled to the custody of the remains of the person whose death is the subject of investigation until the conclusion of the autopsy or medical investigation by the coroner. Any person in whose possession such remains are found, shall, upon demand by the coroner, surrender such remains to him.
- 7103. Every person, upon whom the duty of interment is imposed by law, who omits to perform that duty within a reasonable time is guilty of a misdemeanor. In addition, he is liable to pay to the person performing the duty in his stead treble the expenses incurred by the latter in making the interment, to be recovered in a civil action.
- 7105. (a) If the person or persons listed in paragraphs (1), (3), (4). (5), and (6) of subdivision (a) of Section 7100 that would otherwise have the right to control the disposition and arrange for funeral goods and services fails to act, or fails to delegate his or

her authority to act to some other person within seven days of the date when the right and duty devolves upon the person or persons, or in the case of a person listed in paragraph (2) of subdivision (a) of Section 7100, within 10 days of the date when the right and duty devolves upon the person, the right to control the disposition and arrange for funeral goods and services shall be relinquished and passed on to the person or persons of the next degree of kinship in accordance with subdivision (a) of Section 7100.

- (b) If the person or persons listed in paragraphs (1), (3), (4), (5), and (6) of subdivision (a) of Section 7100 that would otherwise have the right to control the disposition and arrange for funeral goods and services cannot be found within seven days of the date when the right and duty devolves upon the person or persons, or in the case of a person listed in paragraph (2) of subdivision (a) of Section 7100, within 10 days of the date when the right and duty devolves upon the person, after reasonable inquiry, the right to control the disposition and arrange for funeral goods and services shall be relinquished and passed on to the person or persons of the next degree of kinship in accordance with subdivision (a) of Section 7100.
- (c) If any persons listed in paragraphs (1), (3), (4), (5), and (6), of subdivision (a) of Section 7100 that would otherwise have equal rights to control the disposition and arrange for funeral goods and services fail to agree on disposition and funeral goods and services to be provided within seven days of the date on which the right and duty of disposition devolved upon the persons, a funeral establishment or a cometery authority having possession of the remains, or any person who has equal right to control the disposition of the remains may file a petition in the superior court in the county in which the decedent resided at the time of his or her death, or in which the remains are located, naming as a party to the action those persons who would otherwise have equal rights to control the disposition and seeking an order of the court determining, as appropriate, who among those parties will have the control of disposition and to direct that person to make interment of the remains. The court, at the time of determining the person to whom the right of disposition will vest, shall, from the remaining parties to the action, establish an alternate order to whom the right to control disposition will pass if the person vested with the right to control disposition fails to act within seven days.
- (d) If the person vested with the duty of interment has criminal charges pending against him or her for the unlawful killing of the decedent, in violation of Section 187 of, or subdivision (a) or (b) of Section 192 of, the Penal Code, the person or persons with the next highest priority prescribed by Section 7100 may petition a court of competent jurisdiction for an order for control of the disposition of the decedent's remains. For this purpose, it shall be conclusively presumed that the petitioner is the person entitled to control the disposition of the remains if the petitioner is next in the order of priority specified in Section 7100.

- 7110. Any person signing any authorization for the interment or cremation of any remains warrants the truthfulness of any fact set forth in the authorization, the identity of the person whose remains are sought to be interred or cremated, and his or her authority to order interment or cremation. He or she is personally liable for all damage occasioned by or resulting from breach of such warranty.
- 7111. A cemetery authority or crematory may make an interment or cremation of any remains upon the receipt of a written authorization of a person representing himself or herself to be a person having the right to control the disposition of the remains pursuant to Section 7100.

A cemetery authority or crematory is not liable for cremating, making an interment, or for other disposition of remains permitted by law, pursuant to that authorization, unless it has actual notice that the representation is untrue.

7112. No action shall lie against any cemetery authority relating to the cremated remains of any person which have been left in its possession for a period of one year, unless a written contract has been entered into with the cemetery authority for their care or unless permanent interment has been made.

No licensed funeral director shall be liable in damages for the lawful disposition of any cremated human remains.

- 7116. Cremated remains may be scattered in areas where no local prohibition exists, provided that the cremated remains are not distinguishable to the public, are not in a container, and that the person who has control over disposition of the cremated remains has obtained written permission of the property owner or governing agency to scatter on the property. A state or local agency may adopt an ordinance, regulation, or policy, as appropriate, authorizing, consistent with this section, or specifically prohibiting, the scattering of cremated human remains on lands under the agency's jurisdiction. The scattering of the cremated remains of more than one person in one location pursuant to this section shall not create a cemetery pursuant to Section 7003, or any other provision of law.
- 7117. (a) Cremated remains may be taken by boat from any harbor in this state, or by air, and scattered at sea. Cremated remains shall be removed from their container before the remains are scattered at sea.
- (b) Any person who scatters at sea either from a boat or from the air, any human cremated remains shall file with the local registrar of births and deaths in the county nearest the point where the remains were scattered, a verified statement containing the name of the deceased person, the time and place of death, the place at which the cremated remains were scattered, and any other information that

the local registrar of births and deaths may require. The first copy of the endorsed permit shall be filed with the local registrar of

births and deaths within 10 days of disposition. The third copy shall be returned to the office of issuance.

- (c) For purposes of this section, the phrase "at sea" includes the inland navigable waters of this state, exclusive of lakes and streams, provided that no such scattering may take place within 500 yards of the shoreline. Nothing in this section shall be construed to allow the scattering of cremated human remains from a bridge or
- (d) Notwithstanding any other provision of this code, the cremated remains of a deceased person may be scattered at sea as provided in this section and Section 103060.
- 8341. All cremated remains not disposed of in accordance with this chapter, within one year, shall be interred.
- 8342. No crematory shall make or enforce any rules requiring that human remains be placed in a casket before cremation or that human remains be cremated in a casket, nor shall a crematory refuse to accept human remains for cremation for the reason that they are not in a casket. Every director, officer, agent or representative of a crematory who violates this section is guilty of a misdemeanor. Nothing in this section shall be construed to prohibit the requiring of some type of container or disposal unit.
- 8343. A crematory shall maintain on its premises, or other business location within the State of California, an accurate record of all cremations performed, including all of the following information:
 (a) Name of referring funeral director, if any.

 - (b) Name of deceased.
 - (c) Date of cremation.
 - (d) Name of cremation chamber operator.
 - (e) Time and date that body was inserted in cremation chamber.
 - (f) Time and date that body was removed from cremation chamber.
- (g) Time and date that final processing of cremated remains was completed.
 - (h) Disposition of cremated remains.
 - (i) Name and address of authorizing agent.
- (i) The identification number assigned to the deceased pursuant to Section 8344.
- (k) A photocopy of the disposition permit filed in connection with the disposition.

This information shall be maintained for at least 10 years after the cremation is performed and shall be subject to inspection by the Bureau.

8344. A crematory shall maintain an identification system allowing identification of each decedent beginning from the time the crematory accepts delivery of human remains until the point at which it releases the cremated remains to a third party. After cremation, an identifying disk, tab, or other permanent label shall be placed within the urn or cremated remains container before the cremated remains are released from the crematory. Each identification disk, tab, or label shall contain the license number of the crematory and shall have a unique number that shall be recorded on all paperwork regarding the decedent's case and in the crematory log. Each crematory shall maintain a written procedure for identification of remains. The identification requirements pertaining to an identifying disk, tab, or other label to be placed within the urn or cremated remains container shall not apply to cremated remains placed in a keepsake urn pursuant to subdivision (b) of Section 7054.6 if space does not permit.

On or after March 1, 1994, any crematory that fails, when requested by an official of the bureau to produce a written procedure for identification of remains, shall have 15 working days from the time of the request to produce an identification procedure for review by the chief of the Cemetery and Funeral Bureau. The license of the crematory shall be suspended pursuant to Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code, if no identification procedure is produced for review after 15 working days have elapsed.

- 8344.5. A crematory regulated by the Bureau shall knowingly cremate only human remains in cremation chambers, along with the cremation container, personal effects of the deceased, and no more than a negligible amount of chlorinated plastic pouches utilized for disease control when necessary.
- 8345. If a cremated remains container is of insufficient capacity to accommodate all cremated remains of a given deceased, the crematory shall provide a larger cremated remains container at no additional cost, or place the excess remains in a secondary cremated remains container and attach the second container, in a manner so us not to be easily detached through incidental contact, to the primary cremated remains container for interment, scattering, or other disposition by the person entitled to control the disposition.
- 8345.5. A crematory shall not accept human remains for cremation unless the remains meet all of the following requirements:
 - (a) The remains shall be in a cremation container, as defined.
- (b) The cremation container shall be labeled with the identity of the decedent.
- 8346. Within two hours after a crematory licensed by the State of California takes custody of a body that has not been embalmed, it shall refrigerate the body at a temperature not greater than 50 degrees Fahrenheit unless the cremation process will begin within 24 hours of the time that crematory took custody.

- 8346.5. Every crematory operator, or duly authorized representative shall provide to any person who inquires in person, a written, or printed list of prices for cremation and storage, cremation containers, cremated remains containers and urns, and requirements for cremation containers. This information shall be provided over the telephone when requested. Commencing July 1, 1994, any written or printed list shall identify the crematorium and shall contain, at a minimum, the current address and phone number of the Bureau in 8-point boldface type, or larger.
- 8347. (a) The crematory licensee, or his or her authorized representative shall provide instruction to all crematory personnel involved in the cremation process. This instruction shall lead to a demonstrated knowledge on the part of an employee regarding identification procedures used during cremation, operation of the cremation chamber and processing equipment and all laws relevant to the handling of a body and cremated remains. This instruction shall be outlined in a written plan maintained by the crematory licensee for inspection and comment by an inspector of the Bureau.
- (b) No employee shall be allowed to operate any cremation equipment until he or she has demonstrated to the licensee or authorized representative that he or she understands procedures required to ensure that health and safety conditions are maintained at the crematory and that cremated remains are not commingled other than for acceptable residue, as defined. The crematory licensee shall maintain a record to document that an employee has received the training specified in this section.
- (c) On or after March 1, 1994, any crematory that fails, when requested by an official of the Bureau, to produce a written employee instruction plan, or record of employee training for inspection, shall have 15 working days from the time of the request to produce a plan or training record for review by the executive officer of the Bureau. The license of the crematory shall be suspended, pursuant to Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code, if no plan or training record is produced for review after 15 working days have elapsed.

BUSINESS AND PROFESSIONS CODE

9719. The Bureau shall inspect the books, records, and premises of any crematory licensed under this chapter or any certificate of authority holder operating a crematory. In making those inspections, the Bureau shall have access to all books and records, the crematory building, the cremation chambers or furnaces, and the storage areas for human remains before and after cremation, during regular office hours or the hours the crematory is in operation. No prior notification of the inspection is required to be given to the certificate of authority holder or the crematory licensee. If any

certificate of authority holder or any crematory licensee fails to allow that inspection or any part thereof, it shall be grounds for the suspension or revocation of a license or other disciplinary action against the licensee. In the case-of a certificate of authority holder, the suspension, revocation, or other disciplinary action may be limited to the operation of the crematory. All proceedings under this section shall be conducted in accordance with the provisions of this chapter relating to disciplinary proceedings.

- 9720. The Bureau shall annually conduct a minimum of one unannounced inspection of each licensed crematory.
- 9780. A crematory established, operated, or maintained, other than by a licensed cemetery authority, may be operated by a corporation, partnership, or natural person, provided that a valid crematory license shall have been issued by the Bureau. Any existing crematory operated by a licensed cemetery authority on January 1, 2002, shall have until January 1, 2003 to make application for a crematory license.
- 9781. Application for a crematory license shall be made in writing on the form prescribed by the Bureau and filed at the principal office of the Bureau. The application shall be accompanied by the fee provided for in this article and shall show that the applicant owns or is actively operating a crematory in this state or that the applicant is in a position to commence operating such a crematory.
- 9782. The Bureau may require such proof as it deems advisable concerning the compliance by such applicant with all the laws, rules, regulations, ordinances, and orders applicable to the applicant and shall not issue such crematory license until it has satisfied itself that the public interest will be served by such applicant.
- 9783. (a) The Bureau shall adopt, and may from time to time amend, rules and regulations prescribing standards of knowledge and experience and financial responsibility for applicants for a crematory license. In reviewing an application for a crematory license, the department may consider acts of the applicant, including acts of incorporators, officers, directors, and stockholders of the applicant, which shall constitute grounds for the denial of a crematory license under Division 1.5 (commencing with Section 475).
- (b) Upon receipt of an application for a crematory license, the Bureau may cause an investigation to be made of the physical status, plans, specifications, and financing of the proposed crematory, the character of the applicant, including, if applicable, its officers, directors, shareholders, or members, and any other qualifications required of the applicant under this article, and for this purpose may subpoena witnesses, administer oaths, and take testimony.

At the time of the filing of the application required by this article, the applicant shall pay to the Cemetery Fund the sum fixed by the Bureau at not in excess of four hundred dollars (\$400) to

defray the expenses of investigation. In the event the sum shall be insufficient to defray all of the expenses, the applicant shall within five days after request therefor deposit an additional sum sufficient to defray such expenses, provided that the total sum shall not exceed the sum of nine hundred dollars (\$900).

- 9784. No crematory licensee under this article shall conduct any cremations:
- (a) Unless the licensee has a written contract with the person or persons entitled to custody of the remains clearly stating the location, manner, and time of disposition to be made of the remains, agreeing to pay the regular fees of the licensee for cremation, disposition, and other services rendered, and any other contractual provisions as may be required by the Bureau.
- (b) Of any remains more than 24 hours after delivery of the remains, unless the remains have been preserved in the interim by refrigeration or embalming.
- (c) Unless the licensee has a contractual relationship with a licensed cemetery authority for final disposition of cremated human remains by burial, entombment or inumment of any and all remains which are not lawfully disposed of or which are not called for or accepted by the person or persons entitled to the custody and control of the disposition thereof within 90 days of the date of death.
- 9784.5. Every crematory licensee, who prohibits relatives or the responsible party from viewing the cremation process, shall disclose this fact in writing to the person or persons entitled to custody of the remains prior to the signing of any contract.
- 9785. Each crematory licensee shall keep such records as may be required by the Burcau to assure compliance with all laws relating to the disposition of cremated human remains and shall file annually with the Burcau, a report in the form prescribed by the Burcau, describing the operations of the licensee, including the number of cremations made, the disposition thereof, and any other information as the Burcau may, from time to time, require.
- 9786. Every crematory licensee operating a crematory pursuant to a license issued in compliance with this article shall pay an annual regulatory charge for each crematory, to be fixed by the Bureau at not more than four hundred dollars (\$400). In addition to an annual regulatory charge for each crematory, every licensee operating a crematory pursuant to a license issued pursuant to this article shall pay an additional charge of not more than eight dollars and fifty cents (\$8.50) per cremation made during the preceding quarter, which charges shall be deposited in the Cemetery Fund.

Notwithstanding any other provision of law, including any provision contained in the Budget Act of 1996, this section shall remain in effect until the loans authorized by Chapter 38, Statutes of 1996, and by Chapter 162, Statutes of 1996, are repaid, with

Investment Account, but no later than April 1, 2003, pursuant to a loan repayment plan approved by the Department of Finance.

- 9787. (a) Each crematory for which a crematory license is required shall be operated under the supervision of a manager qualified as such in accordance with rules adopted by the Bureau. Each manager shall be required to successfully pass a written examination evidencing an understanding of the applicable provisions of this code and of the Health and Safety Code of this state.
- (b) On or after July 1, 2003, no person shall engage in the business of, act in the capacity of, or advertise or assume to act as, a crematory manager without first obtaining a license from the Bureau.
- 9787.2 A crematory shall at all times employ a licensed crematory manager to manage, supervise, and direct its operations.
- (a) Every crematory shall designate a licensed crematory manager to manage the crematory, and shall report the designation to the bureau within 10 days of the effective date. Any change in the designated manager shall be reported to the bureau within 10 days.
- (b) The designated crematory manager shall be responsible for exercising direct supervision and control over the operations, employees, and agents of the crematory as is necessary to ensure full compliance with the applicable provisions of the Business and Professions Code, the Health and Safety Code, and any regulations adopted thereto. Failure of the designated crematory manager or the licensed crematory to exercise that supervision or control shall constitute a ground for disciplinary action.
- (c) A crematory may employ, in addition to the designated crematory manager, additional licensed crematory managers. However, only one licensed crematory manager may be appointed as the designated crematory manager of the crematory.
- 9788. It is a misdemeanor for any person, firm, or corporation to cremate human remains or to engage in the disposition thereof without a valid crematory license or a valid certificate of authority. Each cremation shall be a separate violation.

CALIFORNIA CODE OF REGULATIONS TITLE 16, DIVISION 23.

2339. Form and Content of Crematory Contracts.

- (a) Pursuant to Section 9784 of the Code, every contract shall be in writing and shall contain all of the agreements of he parties. Such a contract shall clearly state the following:
- (1) The total contract price.
 - (2) Terms of payment.
 - (3) An itemized statement of charges including, as applicable, the following:
 - (A) Charges for preparation of the body.
 - (B)Charges for storage.

California Crematory Law (2012)
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CEMETERY AND FUNERAL BUREAU

The following table summarizes the most common violations found during compliance inspections of CREMATORIES. It is not a complete list of all violations for which the Bureau can take disciplinary action. The Bureau may issue a warning letter, an Iministrative citation or citation with fine, or may issue an administrative accusation for violations of the law.

The code sections below are contained in the California Code of Regulations (CCR) Sections 2300 - 2390, Business and Professions Code (BPC) Sections 164 - 9789, and Health and Safety Code (HSC) Sections 7000 - 103800. The full context of the laws and regulations may be found at the Bureau's web site: www.cfb ca.gov

OWNERSHOP	

#347(a)(A) Fallote to have a written plan of instruction for use in training all employees in cremation procedures

3347(四)(日) Failure to provide appropriate instruction to all employees involved in the cremation process

3347/b) Faiture to maintain records of documented training for all employees in cremation procedures and/or operation of cremation equipment

9780 5 Failure to report a change of ownership to and obtain a new Loense from the Bureau

97 87 2(a)(A) Failure to designate a hoersed cremetory manager

9787 2(a)(B) Fafure to notify the Bureau of a change in the designated manager

9787.4(3) Failure of the designated crematory manager to hold a current, unexpired license

EACILITY.

8346(A) Failure to maintain the refrigeration unit at 50 degrees Fahrenheit or less

9784(c) Faktio to have a contractual agreement with a Lorented cometary for disposit of premated remains that are in its possession

after 90 days of the date of death

LICENSES:

7054 Bibi(2)

11 DOD Displaying a photocopy of a license 1E.1 Failure to post aconse(s) in public view

9728 Maintaining/operating a crematory without a valid unexpired license

INTRACTS AND DISCLOSURES:

,39(a) Fails to have a written contact that contains the total contract pince terms of payment and an itemization of at charges 2339(b)

Fallure of contracts for preamanged services to contain the name of the trustees, how funds/earnings are held, and revocable terms.

8342 Requiring the use of a casket for cremations

3346.5(A) Failure to have a written price list of services and merchandice offered for sale

3348.5(B) Failure to identify the commitmum on the price list

8346 5(C) Falure to have the Bureau contact information on the price list in eight-point boldbox type

9662(A) Failure to have the Bureau contact information on the first page of any contract for goods and services

9062LB) Failure to have the Bureau contact information on the first page of any contract for goods and services, or eight-point bold face type

Failure to have a written contract for crematory services 9784(a)(A)

IDENTIFICATION REQUIREMENTS AND CREMATION RECORDS:

7051 Failure to return to the container all personal effects that are not processed with the cremated remains unless otherwise

> directed by the person with the right to control disposition Falure to maintain cremated remains in a dumble container

7054 B(b)(3) Falure to store/maintain cremated remains in a place free from exposum to the elements.

70548(14) Falure to responsibly maintain cremated remains

Cremating more than one body at a time in the same cremation chamber (without legal written euthorization). 7054 7(a)(1)(4)

7054 7(a)(1)(B) Placing a second body in the cremation chamber prior to removing all fragments of the prior cremation

Disposing or scattering cremated remains in a manner/location that the remains are commingled with those of another person 7054 7(a)(2)

7054 7(a)(3)(B) Placing or informing the cremated remains of more than one person in the same container or interment space (without

legal written authorization)

1343 Failure to maintain an accurate record of all cremations performed 3344(A) Failure to have maintain a system for identification of human remains 3344(B) Fature to have a written system for identification of human remains

*4(C) Fature to utilize a permanent label disk or tab with a unique number to identify cremated remains

J44(D) Failure to record the unique identification number for the decedent on all paperwork regarding the decedent's case

8345 Faiture to provide a larger or additional container when the clamated remains container is insufficient to hold all cremated remains

3345 5 Fature to have human remains in a cremation container and/or labeled with the identity of the decedent

Fature to refrogerate body within 2 hours of receipt when not cremated within 24 hours of receipt 9346(8)

FILE AUDIT.

2340 Faiture to maintain records of all cremations

7054.7(b) Fallure to obtain acknowledgement regarding cromation from the person with the right to control disposition.

7055(A) Failure to obtain a permit for disposition of human remains

7111 Fall ure to obtain authorization for cremation from the person with the right to control disposition

\$343(k) Faiture to maintain a copy of the filed disposition permit 9784(a)(B) Faiture to execute a written contract for crematory struces

The Bureau issues administrative citations and fines under California Code of Regulations (CCR) § 2382. Business and Professions Code (BPC) § 125.9 authorizes the Bureau to issue administrative citations and assess fines up to \$5,000 for violations of the CCR. BPC, and HSC. Citations may include orders of abatement with additional terms and conditions of compliance. More than one violation may be contained in each section of taw, and a citation can include a fine assessment for each violation. Administrative fines range from \$50 to \$1500 and can be assessed for each violation.



Why Isn't the Law Enough

- · Laws are reactive
- Laws are requests by special interests
- Laws are products of compromise
- Laws are managed through negative reinforcement.



Best Practices

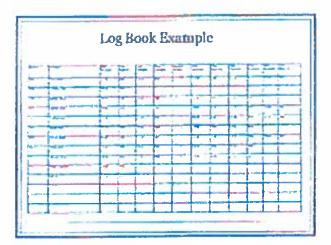
- · Minimize identity breaches
- Create legally defensible positions
- · Promote family and client trust
- · Are just the professional thing to do

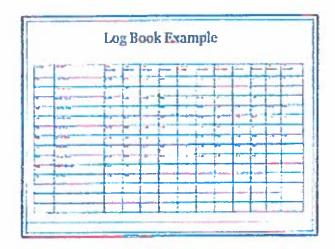


Best Practice #1

Use log that allows the operator to view the progress
of multiple cases (10 to 20) on one page.

Logs minimize overlooking cases that have not been cremate or released. It provides instant feedback that prompts the operator to investigate the delay. Logs also make counting monthly cases easier when 1.D. tag numbers are not sequential.





Best Practice #2 and #3

- Have your log hooks bound.
 If you find yourself in litigation, you cannot be accused of falsifying records by reprinting and replacing a log page.
- Require a signature of your client/customer both coming and going.
 When issues arise, good records accompanied by a signature stand alone.

Best Practice #4

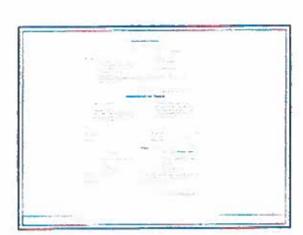
. Estimate and record the size of the decedent.

Most AQMD permits set a maximum weight per hour cremated. A simple system of recording a case as small, medium, large or extra large will make that possible if asked. Also it will help you plan your daily cremations. Do not put exact weights unless you have scales. If you are involved in titigation, weight numbers will not work in your favor because it will bring into question the identity.

Best Practice #5

 Create a trucking document that can accompany the case throughout the process,

Tracking documents along with the LD, tag ensure identity.



Best Practice #6 and #7

 Use a non-combustible 1.D. tag that can be pisced with the case throughout the process.

Popers get accidently moved. Metal tags in or on the cremation container, in the cremator, recovery pun, and cremated remains container ensure identity.

. Red Taga should be "RED".

Using a noticeable color differentiates a red tag from the sea of white paper.

Best Practice #8 and #9

- The Cremation Anthorization should be yours (not the funeral

The Cremation Authorization, allows you to extend to Therefore, the provisions should protect you. Common ownership is the exception.

 Do not close the fid of the eremated remains container / n/m entil you and the receiver east independently verify the identity by name and tag number.

If a family questions the identity because the tog number on the person and medallion don't match, this will provide a defense to expectate your erematory.

Best Practice #10

Weight the cremated remains independent of the
time.

When litigation questions the identity of the decedent, the plointiff usually has the cremated remains analyzed. Some people are not above contaminating cremated remains for financial gain. This will also protect you should the funeral home use a smaller urn and discard the overage.

Best Practice #11

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 Ask the funeral home for an office copy of the death certificate.

The death certificate will provide you with the address of the decedent (required by law), the date of cremation/disposition (can't cremated before that date), and whether the decedent was embalmed (for storage purposes).

Best Practice #12 and #13

 Only represition the case after the cremation process is significantly underway (45 minutes).

Many a law sult questions repositioning.

 Store cremated remains in a locked cabinet if not released the day they are ready.

Cremated remains must be responsibly maintained and in a durable cremated remains container. Further security is always a good idea.

Why Didn't We Mention

Opening the cremation container?

Might require a written Acrosol Transmissible Disease exposure cantrol plan. Some attorneys recommend not opening container.

Double checking and removing a pacemaker?

Might require a written Blood Borne Pathogen exposure control plan

Compliance and Best Practices Checklist

The End

- Ouestions?
- . Suggestions?

Taking Custody of Remains

Name of Decedent:	I.D. Number:
YES NO Embalmed Decedent in cremation container Decedent name on container Cremation authorization Disposition permit Hold cremation until notified (Red Special Instructions:	Date delivered: Time delivered: Delivered by: Tag container) Signature of funeral establishment agent
Crematio	en, Recovery and Processing
Estimated weight of decedent: "Red Tag" Lifted Identification checked before insertion Metal I.D. disk placed inside cremator This document placed on cremator	I.D. disk recovered with cremated remains Document and disk track with pan Cremated remains weighed Wt: I.D. disk attached or placed in urn Container labeled
Date cremated:	Date: processed:
Time cremated:	Time: processed: (completed)
Operator name:	Operator name:
	Release
Crematory	Funeral Establishment or Agent
I.D. Tag and number checked against: ✓ Log ✓ Permit ✓ This document	L.D. Tag and number checked against: Log Permit This document
Date released: Time released: Signature of crematory operator	Signers attest that they have independently verified the identity of the cremated remains being released. Signature of funeral establishment agent

Suggested Best Practices

Best Practices are recordkeeping or procedure based. Best Practices are not required by law, but rather ensure that your crematory has additional steps that:

- a. Minimize the possibility of a breach in identity
- b. Create legally defensible records and fail-safe redundancies
- c. Promote family and client trust and confidence

The following are suggest best practices and why they are important

- Use log that allows the operator to view the progress of multiple cases (10 to 20) on one page.
 Logs minimize overlooking cases that have not been cremate or released. It provides instant
 feedback that prompts the operator to investigate the delay. Logs also make counting monthly
 cases easier when I.D. tag numbers are not sequential.
- 2. Have your log books bound. If you find yourself in litigation, you cannot be accused of falsifying records by reprinting and replacing a log page.
- 3. Require a signature of your client/customer both coming and going. When issues arise, good records accompanied by a signature stand alone.
- 4. Estimate and record the size of the decedent. Most AQMD permits set a maximum weight per hour cremated. A simple system of recording a case as small, medium, large or extra large will make that possible if asked. Also it will help you plan your daily cremations. Do not put exact weights unless you have scales. If you are involved in litigation, weight numbers will not work in your favor because it will bring into question the identity.
- 5. Create a tracking document that can accompany the case throughout the process. Tracking documents along with the I.D. tag ensure identity.
- 6. Use a non-combustible I.D. tag that can be placed with the case throughout the process. Papers get accidently moved. Metal tags in or on the cremation container, in the cremator, recovery pan, and cremated remains container ensure identity.
- 7. Red Tags should be "RED". Using a noticeable color differentiates a red tag from the sea of white paper.
- 8. The Cremation Authorization should be yours (not the funeral homes). The Cremation Authorization, allows you to cremate. Therefore, the provisions should protect you. Common ownership is the exception.

- Do not close the lid of the cremated remains or urn container until you and the receiver can
 independently verify the identity by name and tog number. If a family questions the identity
 because the tag number on the permit and medallion don't match, this will provide a defense to
 exonerate your crematory.
- 10. Weight the cremated remains independent of the urn. When litigation questions the identity of the decedent, the plaintiff usually has the cremated remains analyzed. Some people are not above contaminating cremated remains for financial gain. This will also protect you should the funeral home use a smaller urn and discord the overage.
- 11. Ask the funeral home for an office copy of the death certificate. The death certificate will provide you with the address of the decedent (required by law), the date of crematian/disposition (can't cremated before that date), and whether the decedent was embalmed (for storage purposes).
- 12. Only reposition the case after the cremation process is significantly underway (45 minutes).

 Many a law suit questions repositioning.
- 13. Store cremated remains in a locked cabinet if not released the day they are ready. Cremated remains must be responsibly maintained and in a durable cremated remains container. Further security is always a good idea.

American Crematory Equipment	
 Compliance and Best Practices Checklist	

Check YES, NO, or N/A (not applicable). Each question will have a law (L) or best practice (8P) designation. When complete, this document will also serve as a written identification plan as required by Health and Safety Code 8344.

Степ	natory Name: CR Number:	Date:	1		
	Identification System and Record Keeping			81	
1.	Are all cases assigned a unique number at the point the crematory accepts delivery of the human remains?	L/BP L	YES	NO	N/A
2.	Are all cremation containers (including caskets) labeled or otherwise identified with the name of the decedent?	L		+	
3.	Is the disk, tab or label containing the unique number placed in the urn or cremated remains container with the cremated remains?	ı. [
4.	Is the unique number assigned to the decedent recorded in or on the following: a. The crematory log? b. The disposition permit? c. The authority to cremate? d. The label on the cremated remains container or mailer? e. All other paperwork, including release or custody forms?	L L L			
5.	Does the crematory keep accurate records which include the following a. Name of referring funeral establishment? b. Name and address of decedent? c. Name of cremation chamber operator? d. Date and time body was inserted in chamber? e. Date and time cremated remains were removed from chamber? f. Date and time that final processing was completed? g. Disposition of cremated remains? h. Name and address of authorizing agent? l. Date, time and to whom cremated remains were released? **NOTE: State law requires that records be kept for 10 years				
	Accepting, Storing, Cremating and Processing				
6.	Does the crematory inspect the cremation container to make sure that it is leak resistant, closed and combustible?	L			
7.	Does the crematory query or record that a decedent is embalmed or not embalmed?	ВР			į
8.	If a decedent, that is not embalmed, cannot be cremated within 24 hours it refrigerated within the first 2 hours or sent back to the funeral establishment?	L			
9.	If cremation is to be delayed due to family, coroner or other request, is the cremation container "Red Tagged"?	вР			
10.	Does the crematory refrigeration maintain a temperature at or below 50 degrees Fahrenheit? If no refrigeration, check N/A	L			

	Cal-OSHA	L/BP	YES	NO	N/A
28.	Does the crematory (workplace) have a written Injury and Illness Prevention Plan (IIPP)?	L			
29.	Has the crematory complied with the eight elements of the IIPP (responsibility, compliance, communication, hazard assessment, accident/exposure investigation, hazard correction, training and instruction and recordkeeping)?	Ł			
30.	Does the crematory have a written Blood Borne Pathogen exposure control plan (check N/A if the operators do not remove pacemakers or handle bodies in such a way that might expose them to blood or body fluids)?	L			
31.	Does crematory provide the following Personal Protective Equipment appropriate for exposure control? a. Heat resistant gloves? b. Heat resistant face shield? c. Heat resistant apron or coat? d. Barrier mask for processing? e. Safety glasses or shield for processing? f. Rubber or latex gloves if exposed to bodies outside of container? g. Back support belt if heavy lifting is part of the operation?	4			
32.	Does cremator door have safety plns? (not necessary if door opens down or to side)	вр [
33.	Are all fire extinguishers serviced annually?	L [
34.	Does crematory have plans or other plans for: a. Hazardous materials (other than household chemicals)? b. Emergency fire control? c. Emergency evacuation?	L L			
35.	Does crematory have a First Aid kit appropriate for a crematory?	L [<u> </u>		
36.	Does the crematory have emergency lighting if employees work at night?	1			
	Licenses, Certificates and Public Notices				
37.	Are the following licenses conspicuously displayed: a. Crematory license? (Issued by DCA) b. AQMD license? c. Business license?	L			
38.	Are all federal and state required notices posted and up to date?	L [
39.	Is the appropriate IWC Work Order (#2) posted?	L [

STATE OF NEVADA

FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201, Reno, Nevada 89509 Phone (775) 825-5535 * Fax (775) 507-4102

Email: nvfuneralboard@fb.nv.gov * Website: http://funeral.nv.gov/

AGENDA ITEM 12: Regulatory Changes as a Result of AB330 and NRS 622.510

Attachments:

Copy of AB330

NRS 622.510

Proposed conceptual changes

Assembly Bill No. 330-Assemblyman Ellison

CHAPTER.....

AN ACT relating to professions; providing for equivalent credit towards requirements for professional and occupational licenses and certifications for certain occupational, vocational and technical training; authorizing the State Apprenticeship Council to determine the applicability of credit towards requirements for approved apprenticeship programs for certain occupational, vocational and technical training; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 1 of this bill provides that persons who complete certain training programs for occupational, vocational, career, trade or technical education and receive certificates for the completion of such programs shall be eligible to receive equivalent credit towards related professional and occupational licenses and certifications. Section 1 also: (1) provides for the appeal of a denial of equivalent credit; (2) requires each state agency, board or commission which has the authority to regulate an occupation or profession to adopt regulations to effectuate the purposes of these provisions; and (3) provides that participation in, completion of or receipt of a certificate for completion of such a training program is not a substitute for participation in or completion of an apprenticeship program pursuant to chapter 610 of NRS.

Section 3 of this bill authorizes the State Apprenticeship Council to determine the number of hours, if any, completed in a training program described in section 1 which may count towards the number of hours required for an approved apprenticeship program pursuant to chapter 610 of NRS. Section 2 of this bill makes a conforming change to indicate the placement of section 3 in the Nevada

Revised Statutes.

EXPLANATION - Matter in bolded italies is new, matter between brackets (amitteck material) is material to be positived

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 622 of NRS is hereby amended by adding thereto a new section to read as follows:

1. A person who, in secondary or postsecondary education, completes a training program for occupational, vocational, career, trade or technical education approved by the State Board of Education and receives a certificate for the completion of that program is eligible to receive equivalent credit towards the satisfaction of requirements for the issuance of any professional and occupational licenses and certifications relating to the training received.



2. For a person to be eligible to receive equivalent credit pursuant to subsection 1, the secondary or postsecondary, education received by the person pursuant to title 34 of NRS must be consistent with the requirements for the issuance of professional or occupational licenses and certifications established pursuant to the provisions of title 54 of NRS and the regulations adopted pursuant thereto.

3. Any person aggrieved by a decision of a regulatory body concerning eligibility for equivalent credit pursuant to this section may appeal to the regulatory body for a determination whether the training satisfies the requirements for professional or occupational licensure or certification, as applicable. An appeal made pursuant to this subsection must be conducted as provided for the appeal of the denial of a professional or occupational

license or certificate by that regulatory body.

4. Each regulatory body shall adopt regulations to effectuate

the purposes of this section.

- '5. Except as otherwise provided in a determination by the State Apprenticeship Council pursuant to section 3 of this act, participation in, completion of or receipt of a certificate for completion of a training program for occupational, vocational, career, trade or technical education as described in this section is not a substitute for participation in or completion of a program of training and instruction as an apprentice pursuant to chapter 610 of NRS.
- Sec. 2. NRS 223.820 is hereby amended to read as follows: 223.820 The Executive Director of the Office of Workforce Innovation shall:
- l. Provide support to the Office of the Governor, the Governor's Workforce Investment Board created by NRS 232.935 and the industry sector councils established by the Governor's Workforce Investment Board on matters relating to workforce development.
- 2. Work in coordination with the Office of Economic Development to establish criteria and goals for workforce development and diversification in this State.
- 3. Collect and systematize and present in biennial reports to the Governor and the Legislature such statistical details relating to workforce development in the State as the Executive Director of the Office may deem essential to further the objectives of the Office of Workforce Innovation.

4. At the direction of the Governor:



- (a) Identify, recommend and implement policies related to workforce development.
- (b) Define career pathways and identify priority career pathways for secondary and postsecondary education.
- (c) Discontinue career pathways offered by the State which fail to meet minimum standards of quality, rigor and cross-education alignment, or that do not demonstrate a connection to priority industry needs.
- (d) In consultation with the Governor's Workforce Investment Board, identify industry-recognized credentials, workforce development programs and education.
- (e) Maintain and oversee the statewide longitudinal data system that links data relating to early childhood education programs and K-12 public education with data relating to postsecondary education and the workforce in this State.
- (f) Collect accurate educational data in the statewide longitudinal data system for the purpose of analyzing student performance through employment to assist in improving the educational system and workforce training program in this State.
- (g) Apply for and administer grants, including, without limitation, those that may be available from funding reserved for statewide workforce investment activities.
- (h) Review the status and structure of local workforce investment areas in the State, in coordination with the Governor and the Governor's Workforce Investment Board.
- (i) Report periodically to the Governor's Workforce Investment Board concerning the administration of the policies and programs of the Office of Workforce Innovation.
- (j) On or before March 31 of each year, submit to the Governor a complete report of the activities, discussions, findings and recommendations of the Office of Workforce Innovation.
- (k) Oversee the State Apprenticeship Council and the State Apprenticeship Director pursuant to NRS 610.110 to 610.185, inclusive, *and section 3 of this act* and perform such other functions as may be necessary for the fulfillment of the intent and purposes of chapter 610 of NRS.
- (I) Suggest improvements regarding the allocation of federal and state money to align workforce training and related education programs in the State, including, but not limited to, career and technical education.
- (m) On or before January 1 of each year, collect and analyze data as needed to create a written report for the purposes of this paragraph, and submit such a report to the Director of the



Legislative Counsel Bureau. The report must include, without limitation:

- (1) Statistical data based on an analysis of the number of persons within this State who are engaged in an occupation or profession that is regulated by a regulatory body in relation to the total population of this State or any geographic area within this State:
- (2) The demand within this State or any geographic area within this State for the types of services provided by persons within this State who are engaged in an occupation or profession that is regulated by a regulatory body; and
- (3) Any other factors relating to the types of services provided by persons within this State who are engaged in an occupation or profession that is regulated by a regulatory body that adversely affect public health or safety.
- As used in this paragraph, "regulatory body" has the meaning ascribed to it in NRS 622.060.
- (n) On or before January 1 of each year, submit to the Director of the Legislative Counsel Bureau a written report that includes, without limitation, the most current data and reports produced by the statewide longitudinal data system.
- Sec. 3. Chapter 610 of NRS is hereby amended by adding thereto a new section to read as follows:

The Council may determine the number of hours, if any, completed by a person pursuant to a training program for occupational, vocational, career, trade or technical education pursuant to section 1 of this act which may count towards the number of hours required for a program approved by the Council pursuant to this chapter.





NRS 622.510 Regulatory body to develop opportunities for reciprocity for qualified active member of Armed Forces, member's spouse, veteran or veteran's surviving spouse. A regulatory body shall develop opportunities for reciprocity of licensure for any person who:

- 1. Is an active member of, or the spouse of an active member of, the Armed Forces of the United States, a veteran or the surviving spouse of a veteran; and
 - 2. Holds a valid and unrestricted license to practice his or her profession that is not recognized by this State. (Added to NRS by 2015, 3865)

Conceptual Changes:

Pursuant to NRS 622.510

- 1. The Board may accept embalming apprenticeships obtained in another state for active duty military and spouses of active duty military if the apprenticeship is substantially similar in time and case requirements.
- 2. The Board may accept funeral director internships obtained in another state in lieu of one year licensed as a funeral arranger to qualify for licensure as a funeral director for active duty military and spouses of active duty military.
- 3. The Board will not charge initial licensing fees for active duty military and spouses of active duty military.
- 4. The Board will charge one-half of the initial licensing fees for veterans and surviving spouses of veterans.

Pursuant to AB330

- The Board shall review any secondary or post secondary education approved by the State Board of Education related to the Funeral and Cremation Industry to determine any credit allowed toward licensure or certification.
- 2. The Board shall notify any individuals seeking licensure or certification of any credit allowed within 90 days of submission to the Board.

FUNERAL AND CEMETERY SERVICES BOARD

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AGENDA ITEM 13: Election of Board Secretary and Board Treasurer

NRS 642.040 Officers; duties of Secretary.

- 1. The members of the Board shall have the power to select from their number a Chair, a Secretary and a Treasurer.
- 2. The Secretary shall keep:
- (a) A record of all the meetings of the Board.
- (b) A register of the names, residence addresses and business addresses of all persons duly licensed under the provisions of this chapter, and the numbers and dates of licenses. The register shall be open to public examination at all reasonable times.

[Part 2:28:1909; RL § 4446; NCL § 2666] + [Part 3:28:1909; A 1917, 66; 1919 RL § 4447; NCL § 2667] + [Part 8:28:1909; RL § 4452; NCL § 2672] — (NRS A 2015, 1953)

NRS 642.110 License: Signatures, seal and name; not transferable; display.

- 1. All licenses shall be signed by the Chair and the Secretary of the Board and attested by the seal of the Board.
- 2. Each license shall specify the name of the person to whom issued. Every license shall be nonassignable and nontransferable, and shall be displayed by each licensee in a conspicuous place in the office or place of business of the licensee.

[Part 6:28:1909; RL § 4450; NCL § 2670] — (NRS A 2015, 1956)

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AGENDA ITEM 14: Financial Reports

Attachments:

See attached Regulatory Fee Collection Report.

- a. Regulatory Fee Collection
- b. Financial Reports

Sales by Customer Summary April - September, 2021

	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	TOTAL
10 Bunker's Eden Vale Mortuary	340.00	370.00	400.00	400.00	480.00	440.00	\$2,430.00
104 Serenity Funeral Home	210.00	100.00	180.00	160.00	300.00	230.00	\$1,180.00
106 Clark County Funeral Service	50.00	120.00	100.00				\$270.00
108 Truckee Meadows Cremation & Burial Svcs	800.00	730.00	690.00	670.00	770.00	1,100.00	\$4,760.00
109 Las Vegas Islamic Cemetery	20.00	20.00	10.00	0.00	10.00	30.00	\$90.00
110 McDermott Funeral Home	740.00	850.00	670.00	1,000.00	1,340.00	1,100.00	\$5,700.00
111 Funeraria Casa De Paz	300.00	230.00	290.00	200.00	300.00		\$1,320.00
112 Giddens Memorial Chapel	280.00	330.00	320.00	390.00	300.00	290.00	\$1,910.00
113 Nevada Funeral Service	120.00	120.00	150.00	200.00	80.00	170.00	\$840.00
114 Eastside Memorial Park	90.00	60.00	120.00	80.00	120.00	100.00	\$570.00
115 Mountain Vista Chapel	50.00	50.00	60.00	80.00	70.00	80.00	\$390.00
116 Sonoma Funeral Home	90.00	110.00	70.00	120.00	140.00	140.00	\$670.00
127 Truckee Meadows Cremation - Sparks	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
130 Kraft-Sussman Funeral Services				680.00	580.00	670.00	\$1,930.00
131 La Paloma - West					190.00	240.00	\$430.00
15 Southern Nevada Mortuary	40.00	50.00	60.00	40.00	40.00	30.00	\$260.00
18 Gunter's Hawthorne Funeral Home	70.00	70.00	90.00	30.00	60.00	70.00	\$390.00
3 Mountain View Mortuary	350.00	340.00	340.00	360.00			\$1,390.00
5 Smith Family Funeral Home	170.00	270.00	250.00	220.00	230.00	490.00	\$1,630.00
51 Hites Funeral Home & Crematory	1,140.00	870.00	1,360.00	1,180.00			\$4,550.00
56 Pahrump Family Mortuary Group	270.00	310.00	240.00	350.00	370.00	410.00	\$1,950.00
60 The Gardens	120.00	70.00	190.00	130.00	110.00	220.00	\$840.00
7 Burns Funeral Home, Inc.	250.00	260.00	400.00	280.00	430.00	620.00	\$2,240.00
74 Kraft-Sussman Funeral Services	410.00	430.00	460.00				\$1,300.00
8 Freitas Rupracht Funeral Home	50.00	70.00	120.00	200.00	120.00	140.00	\$700.00
83 Autumn Funeral & Cremations	190.00	220.00	250.00	220.00	340.00	490.00	\$1,710.00
85 Heritage Mortuary	180.00	200.00	220.00	120.00	240.00	290.00	\$1,250.00
91 Vegas Valley Cremation	930.00	920.00	830.00	780.00	00.08		\$4,340.00
92 Smart Cremation	20.00	30.00	20.00	40.00	20.00	40.00	\$170.00
94 Vegas Valley Cremation LLC	0.00						\$0.00
96L Perfect Cremations			90.00				\$90.00
Inspired Life Holdings							\$0.00
128 Inspired Life Memorials & Cremations			70.00	240.00	110.00	140.00	\$560.00
93 Inspired Life Cremations	150.00	130.00	30.00	0.00	10.00	0.00	\$320.00
95 Inspired Life Cremations East	120.00	30.00					\$150.00
Total Inspired Life Holdings	270.00	160.00	100.00	240.00	120.00	140.00	\$1,030.00
Integrity Funeral Service							\$0.00
117 Walton's Funerals and Cremations - Church	60.00	30.00	130.00	130.00	60.00	50.00	\$460.00
118 Walton's Chapel of the Valley	350.00	400.00	270.00	290.00	370.00	540.00	\$2,220.00
119 O'Brien Rogers & Crosby Funeral Home	80.00	80.00	100.00	50.00	120.00	60.00	\$490.00
120 Ross, Burke & Knobel Mortuary - Reno	270.00	210.00	240.00	300.00	230.00	340.00	\$1,590.00
121 Walton's Sierra Chapel	500.00	350.00	350.00	420.00	810.00	570.00	\$3,000.00
122 Walton's Sparks Funeral Home	220.00	290.00	120.00	220.00	210.00	310.00	\$1,370.00
123 Cremation Society of Nevada - Affinity	180.00	140.00	220.00	220.00	300.00	210.00	\$1,270.00
124 Cremation Society of Nevada - Capitol City	210.00	210.00	180.00	240.00	250.00	320.00	\$1,410.00
125 John Sparks Memorial Cremation	170.00	210.00	180.00	220.00	170.00	250.00	\$1,200.00
126 Cremation Society of Nevada - Northern Nevada	110.00	90.00	140.00	110.00	60.00	80.00	\$590.00
Total Integrity Funeral Service	2,150.00	2,010.00	1,930.00	2,200.00	2,580.00	2,730.00	\$13,600.00
La Paloma Funeral Services		-,	-4		_,		\$0.00
	830.00	500.00	660.00	620.00	810.00	720.00	\$4,240.00
79 La Paloma - Stephanie	830.00	590.00	660.00	620.00	810.00	730.00	
88 La Paloma - Longley	290.00	180.00	280.00	240.00	330.00	370.00	\$1,690.00

Sales by Customer Summary April - September, 2021

	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	TOTAL
Total La Paloma Funeral Services	1,120.00	770.00	940.00	860.00	1,140.00	1,100.00	\$5,930.00
Legacy Funeral Holdings, Inc.							\$0.00
Davis Funeral Home & Memorial Park							\$0.00
103 Las Vegas Cremations	410.00	420.00	340.00	590.00	730.00	720.00	\$3,210.00
26 South Eastern Avenue	1,160.00	1,000.00	1,080.00	1,200.00	1,760.00	910.00	\$7,110.00
28 South Rainbow Rd	420.00	370.00	410.00	700.00	890.00	880.00	\$3,670.00
Total Davis Funeral Home & Memorial Park	1,990.00	1,790.00	1,830.00	2,490.00	3,380.00	2,510.00	\$13,990.00
Total Legacy Funeral Holdings, Inc.	1,990.00	1,790.00	1,830.00	2,490.00	3,380.00	2,510.00	\$13,990.00
SCI							\$0.00
Alderwoods (Nevada) Inc.							\$0.00
38 Thomas and Jones Affordable Funeral Home	160.00	170.00	200.00	200.00	230.00	230.00	\$1,190.00
Total Alderwoods (Nevada) Inc.	160.00	170.00	200.00	200.00	230.00	230.00	\$1,190.00
Keystone America							\$0.00
36 FitzHenry's - Fairview	250.00	240.00	250.00	260.00	260.00	160.00	\$1,420.00
58 FitzHenry's - Highway 395	130.00	60.00	70.00	40.00	70.00	70.00	\$440.00
Total Keystone America	380.00	300.00	320.00	300.00	330.00	230.00	\$1,860.00
Neptune Management Corp.							\$0.00
64L Neptune Society - Las Vegas	770,00	780.00	880.00	730.00	860.00	940.00	\$4,960.00
81L Neptune Society - Reno	510.00	490.00	500.00	390.00	460.00	530.00	\$2,880.00
87L National Cremation Society	100.00	100.00	90.00	90.00	150.00	170.00	\$700.00
Total Neptune Management Corp.	1,380.00	1,370.00	1,470.00	1,210.00	1,470.00	1,640.00	\$8,540.00
Palm Mortuaries							\$0.00
105 Palm - Southwest	310.00	280.00	350.00	330.00	460.00	300.00	\$2,030.00
17 Palm - Downtown (N Main)	720.00	770.00	720.00	790.00	1,030.00	930.00	\$4,960.00
19 Palm - Boulder Hwy	400.00	520.00	320.00	470.00	470.00	620.00	\$2,800.00
27 Palm - Eastern	830.00	910.00	940.00	880.00	1,320.00	1,040.00	\$5,920.00
37 Palm - South Jones	300.00	180.00	290.00	300.00	450,00	400.00	\$1,920.00
54 Palm - Cheyenne	370.00	320.00	320.00	360.00	360.00	440.00	\$2,170.00
55 Affordable Cremation - Decatur	1,000.00	940.00	1,060.00	1,130.00	1,370.00	1,570.00	\$7,070.00
69 King David Memorial Chapel	160.00	80.00	100.00	130.00	140.00	160.00	\$770.00
80 Palm - Northwest	620.00	550.00	550.00	560.00	750.00	800.00	\$3,830.00
Total Palm Mortuaries	4,710.00	4,550.00	4,650.00	4,950.00	6,350.00	6,260.00	\$31,470.00
Total SCI	6,630.00	6,390.00	6,640.00	6,660.00	8,380.00	8,360.00	\$43,060.00
Serenity VII, LLC	•	•	•	•	•	•	\$0.00
46 Desert Memorial	630.00	750.00	720.00	770.00	650.00	1,020.00	\$4,540.00
88L Sunrise Cremation & Burial Society	400.00	350.00	410.00	200.00	540.00	330.00	\$2,230.00
Total Serenity VII. LLC	1,030.00	1,100.00	1,130.00	970.00	1,190.00	1,350.00	\$6,770.00
Simple Cremation, Inc	3,000.00	5,100100			.,	.,	\$0.00
53L Simple Cremation, Inc NW (Rancho)	550.00	410.00	460.00	460.00	620.00	570.00	\$3,070.00
77L Simple Cremation, Inc Reno (Kietzke)	210.00	230.00	290.00	210.00	320.00	610.00	\$1,870.00
85L Simple Cremation, Inc Nerio (Netzke)	460.00	330.00	380.00	320.00	550.00	580.00	\$2,620.00
86L Simple Cremation Inc. Henderson (Lake Mead)	340.00	340.00	380.00	380.00	430.00	480.00	\$2,350.00
89L Simple Cremation Inc Sparks (Rock)	170.00	340.00	280.00	360.00	320.00	140.00	\$1,610.00
90 Simple Cremation - East (Sahara)	460.00	300.00	320.00	520.00	540.00	550.00	\$2,690.00
Total Simple Cremation, Inc	2,190.00	1,950.00	2,110.00	2,250.00	2,780.00	2,930.00	\$14,210.00
	العربية العربية	1,530,00	٠٠, ١١٥.٥٥	£,£00.00	F-1 00.00	£,300.00	
Smith E LLC	400.00	440.00	400.00	040.00	400.00	400.00	\$0.00
72 Boulder City Family Mortuary	180.00	140.00	120.00	240.00	180.00	180.00	\$1,040.00
89 Star Mortuary (Funeral Smith)	20.00	10.00	40.00	80.00	50.00	10.00	\$210.00
Total Smith E LLC	200.00	150.00	160.00	320.00	230.00	190.00	\$1,250.00

Sales by Customer Summary April - September, 2021

	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	TOTAL
Southern Nevada Funeral Services, LLC							\$0.00
2 Lee Funeral Home	120.00	200.00	160.00	160.00	240.00	150.00	\$1,030.00
Total Southern Nevada Funeral Services, LLC	120.00	200.00	160.00	160.00	240.00	150.00	\$1,030.00
The Funeral Directors Management Group							\$0.00
49 Moapa Valley & Virgin Valley Mortuaries	240.00	250.00	280.00	450.00	370.00	390.00	\$1,980.00
Total The Funeral Directors Management Group	240.00	250.00	280.00	450.00	370.00	390.00	\$1,980.00
TOTAL	\$23,220.00	\$21,970.00	\$23,260.00	\$24,530.00	\$27,930.00	\$27,240.00	\$148,150.00

Budget vs. Actuals: FY22 Original Budget - FY22 P&L July - November, 2021

1541	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET		
Income	75.00	000.00	205.00	2.22.24		
Administrative Fee (Reissue or Addl Lic)	75.00	900.00	-825.00	8.33 %		
Approval of Managing Funeral Director	675.00	2,475.00	-1,800.00	27.27 %		
Cemetery Renewals	1,400.00	1,813.00	-413.00	77.22 %		
Crematory Renewals	1,600.00	3,021.00	-1,421.00	52.96 %		
Embalmer Renewals	3,800.00	6,822.00	-3,022.00	55.70 %		
Establishment Permit Renewals	2,600.00	5,035.00	-2,435.00	51.64 %		
Examinations	1,475.00	4,000.00	-2,525.00	36.88 %		
Funeral Arranger Renewals	7,400.00	11,470.00	-4,070.00	64.52 %		
Funeral Director Renewals	7,400.00	13,839.00	-6,439.00	53.47 %		
Initial Licensing	7,875.00	24,750.00	-16,875.00	31.82 %		
Interest Income	11.57		11.57			
Legal and Miscellaneous Fees	2,647.20	5,000.00	-2,352.80	52.94 %		
NV Regulatory Fee	99,620.00	318,000.00	-218,380.00	31.33 %		
Other Income	459.15		459.15			
Study Guide	100.00		100.00			
Total Income	\$137,137.92	\$397,125.00	\$-259,987_08	34.53 %		
GROSS PROFIT	\$137,137,92	\$397,125.00	\$-259,987_08	34.53 9		
Expenses						
Attorney General - Legal Fees	8,107.09	14,000.00	-5,892.91	57.91 %		
Auditing		11,000.00	-11,000.00			
Background Checks	438.90	2,000.00	-1,561.10	21.95 %		
Bank fees	968.68	2,800.00	·1,831.32	34.60 %		
Board Member Compensation		1,500.00	-1,500.00			
Conferenc/Training Registration		1,500.00	-1,500.00			
Contractual services						
Bookkeeping	4,583.00	7,200.00	-2,617.00	63.65 %		
Dues and Tests	250.00	250.00	0.00	100.00 %		
Total Contractual services	4,833.00	7,450.00	-2,617.00	64.87 9		
Equipment and Furnishings	669.85	3,000.00	-2,330.15	22.33 %		
Insurance	1,025.38	1,800.00	-774.62	56.97 %		
Licensing Software Subscription		7,400.00	-7,400.00			
Meeting Expenses	799.60	2,400.00	-1,600.40	33.32 %		
Miscellaneous		300.00	-300.00			
Office Lease	7,945.00	18,792.00	-10,847.00	42.28 %		
Office Supplies	4,640.38	8,500.00	-3,859.62	54.59 %		
Payroll Expenses	.,	2,223.23	3,553.52	2		
Administrative Wages	22,333.52	56,472.00	-34,138.48	39.55 %		
Employer Taxes	5,522.38	14,202.00	-8,679.62	38.88 %		
Executive Director Salary	37,877.13	103,027.00	-65,149.87	36.76 %		
Health Insurance	8,948.45		-12,551.55	41.62 %		
		21,500.00				
Inspector/Investigation Wages	13,064.37	29,942.00	-16,877.63	43.63 %		

Budget vs. Actuals: FY22 Original Budget - FY22 P&L July - November, 2021

	TOTAL						
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET			
Retirement	11,037.98	27,468.00	-16,430.02	40.18 %			
Total Payroll Expenses	98,783.83	<i>2</i> 52,611.00	-153,827.17	39.11 %			
Postage	1,310.42	2,500.00	-1,189.58	52.42 %			
Printing and Copying	2,282.04	2,000.00	282.04	114.10 %			
Technical Support Web Site	700.20	2,200.00	-1,499.80	31.83 %			
Telephone/Internet	871.80	4,100.00	-3,228.20	21.26 %			
Travel	5,705.85	20,000.00	-14,294.15	28.53 %			
Utilities	457.91	2,700.00	-2,242.09	16.96 %			
Total Expenses	\$139,539.93	\$368,553.00	\$-229,013.07	37.86 %			
NET OPERATING INCOME	\$-2,402.01	\$28,572.00	\$-30,974.01	-8.41 %			
NET INCOME	\$-2,402.01	\$28,572.00	\$-30,974.01	-8.41 %			

Balance Sheet As of December 1, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
CheckingState of NV Funeral Brd	368,874.05
Total Bank Accounts	\$368,874.05
Accounts Receivable	
Accounts Receivable	280.00
Total Accounts Receivable	\$280.00
Other Current Assets	
Payroll Refunds	0.00
Prepaid expenses	2,669.17
Undeposited Funds	0.00
Total Other Current Assets	\$2,669.17
Total Current Assets	\$371,823.22
Other Assets	
Security Deposits	1,500.00
Total Other Assets	\$1,500.00
TOTAL ASSETS	\$373,323.22
	United, EE
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	0.00
Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
Accrued Expenses	0.00
Deferred Revenue	42,962.09
Direct Deposit Payable	0.00
Payroll Liabilities	0.00
Accrued Compensation	0.00
Deferred Compensation	1,447.28
Federal Taxes (941/944)	4,701.12
Federal Unemployment (940)	0.00 0.00
NV UI Bond Obligation Assessment	0.00
NV Unemployment Tax PEBP Adjust	0.00
PEBP Medical	2,642.84
Vacation Liability	23,977.17
Total Payroll Liabilities	32,768.41
Total Other Current Liabilities	
	\$75,730.50
Total Current Liabilities	\$75,730.50
Total Liabilities	\$75,730.50
Equity	
Fund Balance	305,232.90
Net Income	-7,640.18
Total Equity	\$ 297,592.72
TOTAL LIABILITIES AND EQUITY	\$373,323.22

FUNERAL AND CEMETERY SERVICES BOARD

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AGENDA ITEM 15: Current Complaint Status

Attachment: Overview of Current Complaint Status							





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COMPLAINT STATUS

Complaint No.	Status	Summary	Complaint Royd.	Ack Sent
FB21-01	Consent Decree	Unprofessional conduct; Delay in disposition	1/20/2021	1/21/2021
FB21-02	Consent Decree	Unprofessional conduct; Delay in disposition	1/20/2021	1/21/2021
FB21-03	Consent Decree	Unprofessional conduct; Delay in disposition	1/20/2021	1/21/2021
FB21-04	AG Ltr Rep	Unprofessional conduct; Death Certificate	1/25/2021	2/1/2021
FB21-05	Consent Decree	Unprofessional conduct; Witness cremation	2/2/2021	2/3/2021
FB21-06	Consent Decree	Unprofessional conduct; Delay in disposition 1	3/5/2021	3/8/2021
FB21-07	Dismissed	Unprofessional conduct	3/11/2021	3/16/2021
FB21-08	Dismissed	Unprofessional conduct	3/19/2021	3/25/2021
FB21-09	Dismissed	Unprofessional conduct	3/6/2021	3/25/2021
FB21-10	Consent Decree	Unprofessional conduct; Military rites	3/30/2021	4/1/2021
FB21-11	Pending; 2338	Unprofessional conduct; Delay in disposition	4/6/2021	4/8/2021
FB21-12	Pending; 233B	Aiding unlicensed practice	4/12/2021	n/a
FB21-13	Pending; 233B	Unprofessional conduct; Delay in disposition;	6/4/2021	6/8/2021
		Incorrect Death Certificate		
FB21-14	Pending; 233B	Unprofessional conduct; Delay in disposition	6/25/2021	6/29/2021
FB21-15	Pending; 233B	Unprofessional conduct; Delay in disposition	7/23/2021	7/26/2021
FB21-16	Dismissed	Authorization to order disposition	8/9/2021	8/9/2021
FB21-17	Hearing	Aiding unlicensed practice	8/13/2021	n/a
FB21-18	Pending; 233B	Failing to surrender custody of body	8/13/2021	n/a
FB21-19	Dismissed	Death certificate	8/13/2021	8/17/2021
FB21-20	Dismissed	Unprofessional conduct	8/25/2021	8/25/2021
FB21-21	Dismissed	Offensive odor	8/27/2021	9/1/2021
FB21-22	Pending; 233B	Unprofessional conduct; NOK issue	9/12/2021	9/20/2021
FB21-23	Pending; 233B	Unprofessional conduct; Delay in disposition	9/20/2021	n/a
FB21-24	Withdrawn	Unprofessional conduct; Delay in disposition	9/20/2021	9/21/2021
FB21-25	Pending; 233B	Unprofessional conduct; Delay in disposition	9/20/2021	9/21/2021
FB21-26	Withdrawn	Unprofessional conduct; Delay in disposition	9/20/2021	9/21/2021
FB21-27	Pending; 233B	Unprofessional conduct; Delay in disposition	9/20/2021	9/21/2021
FB21-28	Withdrawn	Unprofessional conduct; Delay in disposition	9/20/2021	10/26/2021
FB21-29	Pending; 233B	Unprofessional conduct; Delay in disposition	9/20/2021	9/21/2021
FB21-30	Pending; 233B	Unprofessional conduct; Excessive fees	9/20/2021	9/21/2021
FB21-31	Pending; 233B	Unprofessional conduct; Cremation without authorization	9/20/2021	9/21/2021
FB21-32	Pending; 233B	Fraud and misrepresentation	9/21/2021	9/21/2021
FB21-33	Pending; 233B	Improper storage	9/22/2021	n/a
FB21-34	VOID	Talia -		
FB21-35	VOID			
FB21-36	Pending; 233B	Unprofessional conduct; Delay in disposition	9/28/2021	10/25/2021
FB21-37	Pending; 2338	Unprofessional conduct; Delay in disposition	9/28/2021	10/25/2021
FB21-38	Withdrawn	Unprofessional conduct; Delay in disposition	9/28/2021	10/25/2021
FB21-39	Withdrawn	Unprofessional conduct; Delay in disposition	9/28/2021	10/25/2021

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Nevada Funeral and Cemetery Services Board Complaint Status

Complaint No.	Status	Summary	Complaint Rcvd.	Ack Sent
FB21-40	Consent Decree	Moral character	10/1/2021	n/a
FB21-41	Pending	Unprofessional conduct; Delay in disposition	9/30/2021	10/4/2021
FB21-42	Pending	Unprofessional conduct; Delay in disposition	10/4/2021	10/4/2021
FB21-43	Withdrawn	Unprofessional conduct; Delay in disposition	10/4/2021	10/5/2021
FB21-44	Withdrawn	Unprofessional conduct; Delay in disposition	10/4/2021	10/5/2021
FB21-45	Pending	Unprofessional conduct; Delay in disposition	10/4/2021	10/5/2021
FB21-46	Pending	Unprofessional conduct; Delay in disposition	10/4/2021	10/5/2021
FB21-47	Pending	Unprofessional conduct; Delay in disposition	10/4/2021	10/4/2021
FB21-48	Pending	Unprofessional conduct; Delay in disposition	10/4/2021	10/13/2021
FB21-49	Pending	Unprofessional conduct; Delay in disposition	10/11/2021	10/13/2021
FB21-50	Pending	Unprofessional conduct; Delay in disposition	10/12/2021	10/13/2021
FB21-51	Pending	Unprofessional conduct; Delay in disposition	10/11/2021	10/13/2021
FB21-52	Pending	Unprofessional conduct; Delay in disposition	10/11/2021	10/13/2021
FB21-53	Withdrawn	Unprofessional conduct; Delay in disposition	10/13/2021	10/13/2021
FB21-54	Pending; 233B	Unprofessional conduct; Delay in disposition	10/13/2021	n/a
FB21-55	Pending; 233B	Unprofessional conduct; Delay in disposition	10/25/2021	10/26/2021
FB21-56	Pending	Unprofessional conduct; Witness cremation	11/29/2021	11/30/2021

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AGENDA ITEM 16: Executive Director Report

Attachment: See attached report.



State of Nevada FUNERAL AND CEMETERY SERVICES BOARD

3740 Lakeside Drive, Suite 201 Reno, NV 89509 Phone (775) 825-5535 * Email nvfuneralboard@fb.nv.gov

Executive Director Report – December 2021

Audit/Contracts

Staff worked on audit process with Christiansen Accounting Network over the last month. Audit is complete and was presented at this meeting. The audited financial statements were sent to LCB audit division on December 1st per requirements.

Meetings

Exec. Dir. attended meetings of The Conference in Nashville October 4-5.

Exec. Dir. attended the Nevada Donor Network trainings in both Reno and Las Vegas.

Exec. Dir. and assistant attended Zoom meeting with State IT regarding ADA compliance of website documents.

Exec. Dir. attended Zoom meeting with new DAG for Board.

Renewals/Licensing

Renewal website is up. There were some initial difficulties which were addressed and fixed quickly.

Marie has been processing renewals as they come into the office, but new licenses will not be printed until after this meeting due to needing a new secretary selected for the Board and signature will be needed for licenses.

Licensing Software

Executive Director to have multiple demonstrations with companies providing licensing software in January and February. Plan to have a system up and working prior to Executive Director leaving position.

Succession Planning

Executive Director will be working on a timeline for succession planning with anticipated leave date of May 2023. Timeline will be presented for job descriptions, talent search, interviews during a public meeting, etc.

Licensing Approvals

See attached for individuals approved by Executive Director since prior meeting.



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Executive Director Approved Applicants 8/3/2021 - 12/2/2021

- 1. For reference only, Funeral Arranger applicants approved by Executive Director:
 - a. Lisa Lynn Bennett FA247 8/17/2021
 - b. Samantha Ann Grainger FA248 8/23/2021
 - c. Tiffany Meagan Callaway FA249 8/23/2021
 - d. Stephanie Alene Raymond FA250 8/26/2021
 - e. Erika Nicole Howard FA251 9/7/2021
 - f. Kaeloni Marie St. John FA252 9/27/2021
 - g. Ashley Nicole Jackson FA253 10/18/2021
 - h. Sean Maurice Winn FA254 11/9/2021
 - i. Fateen A.R. Seifullah FA255 11/30/2021
- 2. For reference only, Funeral Director applicants approved by Executive Director:
 - a. Lauren Ashley Guido FD980 9/27/2021
 - b. Stephanie Jane Shapiro FD981 10/7/2021
- 3. For reference only, Apprentice Embalmer applicants approved by Executive Director:
 - a. Mariah Charron Legans AE2106 11/4/2021
- 4. For reference only, Embalmer applicants approved by Executive Director:
 - a. Tawni Cristi Silva EMB896 9/28/2021