

M A N I T O B A)	Order No. 18/06
)	
THE PUBLIC UTILITIES BOARD ACT)	
)	
THE CEMETERIES ACT)	January 31, 2006

BEFORE: Graham F. J. Lane, C.A., Chairman
M. Girouard, C.G.A., Member
S. Proven, P.H.Ec., Member

AN APPLICATION TO PASS ACCOUNTS DEALING WITH
PERPETUAL CARE FUND OF HERITAGE MEMORIAL
GARDENS INC.

1.0 Application

On July 14, 2005, Heritage Memorial Gardens Inc. (HMG) made an application to The Public Utilities Board (the Board) to pass its perpetual care funds under The Cemeteries Act for the period ending February 28, 2005. This is the first application made by Heritage Memorial Gardens Inc. since it was first licenced in 1999. HMG operates both a cemetery and columbarium.

Heritage Memorial Gardens Inc. filed the following:

1. Statement of Operation for the period ending February 28, 2005.
2. Continuity Schedule of the Perpetual Care Fund to February 28, 2005.
3. Continuity Schedule of Plots to February 28, 2005 together with schedule of sales.

2.0 Board Finding

In reviewing the documents, the Board noted that while necessary deposits were made to trust, the information did not show the timings of such deposits on an annual basis. Future submissions will be required to show this information. Furthermore, for the years 1991 to 2003, the Company failed to provide detailed revenue expense statements for the perpetual care. Proper statements were filed for 2004 and 2005. The Board noting that the amounts of money were small i.e. less than \$100 income and

that perpetual care expenses are being subsidized from general revenues of the cemetery, the Board accepted that monies were properly used for perpetual care in those years.

Having reviewed the information provided by the applicant for the period ending February 28, 2005, the Board is satisfied that the perpetual care funds have been dealt with in accordance with the Act. The Board will therefore pass the accounts. The Board is also of the view that the passage of time between passing of accounts should not exceed three years. The Board will therefore order that the owner file an application with the Board for passing accounts for the period March 1, 2005 to February 28, 2008 by no later than June 30, 2008.

3.0 IT IS THEREFORE ORDERED THAT:

1. An account of the owner's dealings with the perpetual care funds of Heritage Memorial Gardens Inc. to February 28, 2005, are pursuant to Section 31(2) of The Cemeteries Act, BE AND HEREBY PASSED.

2. An application be filed with the Board for the passing of accounts for the perpetual care fund of Heritage Memorial Gardens Inc. for the three-year period from March 1, 2005 to February 28, 2008 by no later than June 30, 2008.

3. In the future, Heritage Memorial Gardens Inc. provide a statement showing the annual deposits to the perpetual care fund account.

THE PUBLIC UTILITIES BOARD

"GRAHAM F. J. LANE, C.A."
Chairman

"G. O. BARRON"
Acting Secretary

Certified a true copy of
Order No. 18/06 issued by The
Public Utilities Board

Acting Secretary