

MANITOBA
THE PUBLIC UTILITIES BOARD ACT
THE CEMETERIES ACT

Order No. 63/03

April 1, 2003

Before: G. D. Forrest, Chairman
S. Proven, Member
M. Girouard, Member

**AN APPLICATION TO PASS ACCOUNTS DEALING WITH
PERPETUAL CARE FUND OF MENNONITE MEMORIAL
GARDENS**

1.0 Background

Recent amendments to the Cemeteries Act (“the Act”) have resulted in The Public Utilities Board (“the Board”) assuming the responsibility for “passing accounts” with respect to the handling of Perpetual Care Funds. Passing of accounts was previously the responsibility of the Court of Queen’s Bench.

Mennonite Memorial Gardens (“the Cemetery”) made an application to the Board for the Passing of Accounts for the Perpetual Care Fund in accordance with the Cemeteries Act C.C.M.C.C.30 (“the Act”) for the five-year period from January 1, 1995 to December 31, 1999. In support of this application, the Applicant filed the following information:

- Statement of Current Assets at December 31, 1999;
- General ledger detail for interest received on perpetual care funds for the period January 1, 1995 to December 31, 1999;
- General ledger detail for perpetual care funds received for the period January 1, 1995 to December 31, 1999;
- General ledger detail for perpetual care funds paid out for the period January 1, 1995 to December 31, 1999;
- Investors Group trust statements for the period January 1, 1995 to December 31, 1997;
- TD Trust Company trust statements for the period September 14, 1998 to December 31, 1999;
- Sample of purchase contracts; and
- Price schedules for Mennonite Memorial Gardens for the period January 1, 1995 to December 31, 1999.

2.0 Board Findings

Having reviewed the information provided by the applicant for the period January 1, 1995 to December 31, 1999, 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 January 1, 2000 to December 31, 2003 by no later than June 30, 2004.

3.0 It Is Therefore Ordered That:

1. An account of the owner's dealings with Perpetual Care Funds of Mennonite Memorial Gardens for the five-year period from January 1, 1995 to December 31, 1999, are pursuant to Section 31(2) of the Cemeteries Act BE AND IS HEREBY PASSED.
2. An application be filed with the Board for the passing of accounts for the Perpetual Care Fund of Mennonite Memorial Gardens for the three-year period from January 1, 2000 to December 31, 2003 by no later than June 30, 2004.

THE PUBLIC UTILITIES BOARD

Chairman

Secretary

THE PUBLIC UTILITIES BOARD

“G. D. Forrest”

Chairman

“G. O. BARRON”

Secretary

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The Public Utilities Board

Secretary