

M A N I T O B A ) Order No. 153/05  
)  
THE PUBLIC UTILITIES BOARD ACT )  
)  
THE CEMETERIES ACT ) November 9, 2005

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

AN APPLICATION OF MCKENZIES PORTAGE FUNERAL CHAPEL TO  
PASS ACCOUNTS DEALING WITH THE PERPETUAL CARE FUNDS OF  
EVERGREEN MEMORIAL GARDENS

In Order No. 68/03 dated April 1, 2003, The Public Utilities Board (the Board) passed the perpetual care account of Evergreen Memorial Gardens for the period ending September 30 2001 pursuant to *The Cemeteries Act*. The Board in this Order required the Company to file an application for the passing of accounts for the following three years for the period ending September 30, 2004.

On May 25, 2005 the owner made this application for the passing of accounts. The application included the following:

- Evergreen Memorial Gardens Statement of Operations for the years ended September 30, 2002 to 2004;
- Evergreen Memorial Gardens EVG Plots Summary;
- Evergreen Memorial Gardens detailed trial balance (for expense accounts) for the period October 1, 2001 to September 30, 2004;
- Statement of Account, TD Trust Company September 30, 2001 to December 31, 2004.

#### **Board Findings**

Having reviewed the Application of the Passing of Accounts for Evergreen Memorial Gardens, 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 will order the owner to file an application with the Board for passing accounts for the period October 1, 2004 to September 30, 2007 by no later than March 31, 2008.

