

M A N I T O B A)	Order No. 154/05
)	
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 MENNONITE MEMORIAL GARDENS CEMETERY
ACCOUNTS DEALING WITH THE PERPETUAL CARE FUNDS

In Order No. 63/03 dated April 1, 2003, The Public Utilities Board (the Board) passed the perpetual care account of Mennonite Memorial Gardens Cemetery for the period ending December 31, 1999 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 December 31, 2002.

On March 17, 2003 the owner by way of affidavit made this application for the passing of accounts. The application included the following:

- Continuity Schedule of Perpetual Care Funds for 2000, 2001, and 2002;
- Continuity Schedule for plots as of January 1, 2003;
- Allocation of Expenses to Perpetual Care;
- Table showing Perpetual Care Funds Received (1984 to 2002);
- Mennonite Memorial Gardens Cash Flow Statements for 2000, 2001 and 2002;
- Canada Trust report;
- Budget for Mennonite Memorial Gardens for 2003 and 2004.

Board Findings

Having reviewed the Application for the Passing of Accounts for Mennonite Memorial Gardens Cemetery, 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 January 1, 2003 to December 31, 2005 by no later than March 31, 2006.

It Is Therefore Ordered That:

1. An account of the owner's dealings with the perpetual care funds of Mennonite Memorial Gardens Cemetery for the period from January 1, 2000 to December 31, 2002, 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 Cemetery for the three-year period from January 1, 2003 to December 31, 2005 by no later than March 31, 2006.

THE PUBLIC UTILITIES BOARD

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

Chairman

"G. O. BARRON"

Acting Secretary

Certified a true copy of
Order No. 154/05 issued by
The Public Utilities Board

Acting Secretary