

M A N I T O B A ) Order No. 125/06  
 )  
THE PUBLIC UTILITIES BOARD ACT )  
 )  
THE CEMETERIES ACT ) September 5, 2006

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

MENNONITE MEMORIAL GARDENS CEMETERY  
PERPETUAL CARE FUNDS

## **Introduction**

By Order No. 154/05 dated November 9, 2005, The Public Utilities Board (Board) accepted (passed) the perpetual care account of Mennonite Memorial Gardens Cemetery (Company) for the period ending December 31, 2002, pursuant to *The Cemeteries Act*. The Board then-required the Company to file an application for the passing of its perpetual care account tri-annually, the next application to be for the period ending December 31, 2005.

Accordingly, on January 31, 2006 the Company's owner applied for the passing of the perpetual care account for the three-year period ended December 31, 2005. The application included the following:

- A Continuity Schedule for Perpetual Care Funds (2003, 2004, and 2005);
- A Continuity Schedule accounting for plots as of December 31, 2005;
- A schedule indicating the Allocation of Expenses to Perpetual Care;
- A table reporting Perpetual Care Funds Received (1998 to 2005);
- Company Cash Flow Statements (2003, 2004 and 2005);
- A Canada Trust report; and
- The budget for the Company (2003 and 2004).

## **Board Findings**

Having reviewed the Application and supporting documentation, the Board is satisfied that the Company's perpetual care funds have been dealt with in accordance with the Act. Therefore, the Board will pass (approve) the accounts.

