

MANITOBA) **Order No. 136/09**
)
THE PUBLIC UTILITIES BOARD ACT)
)
THE CEMETERIES ACT) **October 2, 2009**

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

**AN APPLICATION TO PASS ACCOUNTS
DEALING WITH PERPETUAL CARE FUNDS OF
HERITAGE MEMORIAL GARDENS INC.
FOR THE REPORTING PERIOD
MARCH 1, 2005 TO FEBRUARY 28, 2008**

1.0 APPLICATION

On July 9, 2009, Heritage Memorial Gardens Inc. (HMG) made an application to The Public Utilities Board (Board) to pass its perpetual care funds under *The Cemeteries Act* (Act) for the period beginning March 1, 2005 and ending February 28, 2008. HMG operates both a cemetery and columbarium.

Heritage Memorial Gardens Inc. filed the following:

1. Cover letter dated July 9, 2009.
2. Statement of Operation for the periods ending February 28, 2006, 2007 and 2008.
3. Continuity Schedule of the Perpetual Care Fund to February 28, 2008.
4. Continuity Schedule of Plots to February 28, 2008 together with schedule of sales.
5. Monthly statement of trust deposits provided by the Trust Company for the periods ending February 28, 2006, February 28, 2007 and February 28, 2008.

2.0 BOARD FINDING

Having reviewed the application and supporting information for the period 2006 to 2008 inclusive, the Board is satisfied that HMG's perpetual care funds have been dealt with in accordance with the Act. The Board will therefore pass the accounts.

The Board is of the view that the time interval between the passing of accounts should not exceed three years, and will therefore direct that HMG file an application with the Board for passing accounts for the period March 1, 2008 to February 28, 2011 by no later than June 30, 2011.

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, 2008, are pursuant to Section 31(2) of *The Cemeteries Act*, BE AND ARE 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, 2008 to February 28, 2011 by no later than June 30, 2011.

THE PUBLIC UTILITIES BOARD

"GRAHAM LANE, CA"

Chairman

"K. SHIELDS"

Acting Secretary

Certified a true copy of Order No. 136/09
issued by The Public Utilities Board

Acting Secretary