

M A N I T O B A) Order No. 171/11
)
THE PUBLIC UTILITIES BOARD ACT)
)
THE CEMETERIES ACT) December 14, 2011

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

MENNONITE MEMORIAL GARDENS CEMETERY
PASSING OF ACCOUNTS
PERPETUAL CARE FUNDS
JANUARY 1, 2009 to JULY 21, 2011

Introduction

By Order No. 23/09 dated March 17, 2009, The Public Utilities Board (Board) accepted (passed) the perpetual care account of Mennonite Memorial Gardens Cemetery (Company) for the period ending December 31, 2008, pursuant to *The Cemeteries Act* (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, 2012.

However, the Company has advised the Board that it has sold its assets, all shares in its company (6311866 Manitoba Ltd.) and transferred all obligations for prepaid goods and services. Accordingly, on November 22, 2011 the Company's then-owner applied for the final passing of the perpetual care account for the period ending July 21, 2011. The application included the following:

- A Continuity Schedule for Perpetual Care Funds (2009, 2010, and 2011);
- A Continuity Schedule accounting for plots as of July 21, 2011;
- A schedule indicating the Allocation of Expenses to Perpetual Care (2009, 2010 and 2011);
- A table reporting Perpetual Care Funds Received (2009 to 2011);
- Company Cash Flow Statements (2009, 2010 and 2011);
- TD Canada Trust reports for the period under review; and
- Income and Expense reports for the Company (2009, 2010 and 2011).

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 and notes this final submission.

As well, the Board thanks the Company for the final report and all the years of service provided by the former owners, Mr. Abram Peters and Mrs. Anne Peters.

Board decisions may be appealed in accordance with the provisions of Section 58 of *The Public Utilities Board Act*, or reviewed in accordance with Section 36 of the Board's Rules of Practice and Procedure (Rules). The Board's Rules may be viewed on the Board's website at www.pub.gov.mb.ca.

It Is Therefore Ordered That:

1. The account of the owner's dealings with the perpetual care funds of Mennonite Memorial Gardens Cemetery for the period from January 1, 2009 to July 21, 2011, pursuant to Section 31(2) of *The Cemeteries Act*, BE AND IS HEREBY PASSED.

THE PUBLIC UTILITIES BOARD

"GRAHAM LANE CA"

Chairman

"K. SHIELDS"

Acting Secretary

Certified a true copy of
Order No. 171/11 issued by
The Public Utilities Board

Acting Secretary