

M A N I T O B A) Order No. 23/09
)
THE PUBLIC UTILITIES BOARD ACT)
)
THE CEMETERIES ACT) March 17, 2009

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. 125/06 dated September 5, 2006, The Public Utilities Board (Board) accepted (passed) the perpetual care account of Mennonite Memorial Gardens Cemetery (Company) for the period ending December 31, 2005, 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, 2008.

Accordingly, on February 20, 2009 the Company's owner applied for the passing of the perpetual care account for the three-year period ended December 31, 2008. The application included the following:

- A Continuity Schedule for Perpetual Care Funds (2006, 2007, and 2008);
- A Continuity Schedule accounting for plots as of December 31, 2008;
- A schedule indicating the Allocation of Expenses to Perpetual Care (2006, 2007 and 2008);
- A table reporting Perpetual Care Funds Received (2006 to 2008);
- Company Cash Flow Statements (2006, 2007 and 2008);
- A Canada Trust report; and
- The budget 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.

As well, the Board will direct the Company to file an application with the Board for the passing of accounts for the period January 1, 2009 to December 31, 2011, no later than March 31, 2012.

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, 2006 to December 31, 2008, pursuant to Section 31(2) of *The Cemeteries Act*, BE AND IS HEREBY PASSED.
2. An application be filed with the Public Utilities Board for the passing of accounts for the Perpetual Care Fund of Mennonite Memorial Gardens Cemetery for the three-year period from January 1, 2009 to December 31, 2011 no later than March 31, 2012.

Fees payable upon this Order - \$150.00

THE PUBLIC UTILITIES BOARD

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

"K. SCHWANKE"
Acting Secretary

Certified a true copy of
Order No. 23/09 issued by The
Public Utilities Board

Acting Secretary