

M A N I T O B A
THE PUBLIC UTILITIES BOARD ACT
THE CEMETERIES ACT

Order No. 48/09

April 27, 2009

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

**AN APPLICATION OF MEMORIAL GARDENS CANADA
LIMITED TO PASS ACCOUNTS DEALING WITH THE
PERPETUAL CARE FUNDS OF CHAPEL LAWN MEMORIAL
GARDENS, GLEN EDEN MEMORIAL GARDENS, AND
GLEN LAWN MEMORIAL GARDENS**

1.0 Background

Memorial Gardens Manitoba Limited (Applicant) made an application to the Public Utilities Board (the Board) for the Passing of Accounts for the perpetual care fund of Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens, and Glen Lawn Memorial Gardens, (“the Cemeteries”) in accordance with *The Cemeteries Act* C.C.M.C.C.30 (Act) for the three-year period from November 1, 2005 to October 31, 2008. In support of this application, the following information was filed:

- Combined Manitoba Care Fund Summary of Care Funds from November 1, 2005 to October 31, 2008
- Care Fund Amount Collected and Funded Net of Rewrites, Cancellations, and Conversions during the period November 1, 2005 to October 31, 2008 for all three (3) properties
- Deposits made to the Trustee for the period November 1, 2005 to October 31, 2008
- Combined Manitoba Care Funds Reconciliation of Trust Accounts for the period November 1, 2005 to October 31, 2008
- Manitoba Combined Care Fund Capital Gains/(Losses) for the period November 1, 2005 to October 31, 2008
- Manitoba Combined Care Funds Trustee’s Fees and G.S.T. for the period November 1, 2005 to October 31, 2008
- Manitoba Combined Care Funds Income Disbursement to Memorial Gardens Manitoba for the period November 1, 2005 to October 31, 2008
- Manitoba Combined Statement of Account, ScotiaTrust for the 3 years October 31, 2006, 2007 and 2008

- Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens and Glen Lawn Memorial Gardens Schedule of Perpetual Care Expenses for the years ended October 31, 2006 to 2008
- Manitoba Combined Care & Maintenance Expenses for years ended October 2006, 2007 and 2008

2.0 Board Finding

Having reviewed the information provided by the applicant for the period November 1, 2005 to October 31, 2008, 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 is also of the view that the passage of time between passing of accounts should not exceed three years. The Board will therefore order that the owner file an application with the Board for passing accounts for the period November 1, 2008 to October 31, 2011 by no later than March 31, 2012.

