

M A N I T O B A ) Order No. 60/10  
)  
THE PUBLIC UTILITIES BOARD ACT )  
)  
THE CEMETERIES ACT ) June 15, 2010

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

AN APPLICATION OF MCKENZIES PORTAGE FUNERAL CHAPEL TO  
PASS ACCOUNTS DEALING WITH THE PERPETUAL CARE FUNDS OF  
EVERGREEN MEMORIAL GARDENS

In Order No. 153/05 dated November 9, 2005, the Public Utilities Board (Board) passed the perpetual care account of Evergreen Memorial Gardens for the period ending September 30, 2004 pursuant to *The Cemeteries Act* (Act). The Board in this Order required the Company to file an application for the passing of accounts for the following three years for the period ending September 30, 2007.

On March 18, 2010 the owner made this application for the passing of accounts. The application included the following:

- Cover letter dated March 18, 2010;
- Schedule of Evergreen Income for each year ended September 30, 2005, 2006 and 2007;
- Annual transaction reports for each year in the reporting period;
- Continuity schedule of plot sales;
- Corrections report; and
- TD Waterhouse financial statements for the period under review.

#### **Board Findings**

The Board notes minor discrepancies in recording the required amounts to be placed in the perpetual care trust fund, however notes the deposits as a whole exceeds the amounts required to be placed in trust as per the Act. Having reviewed the application of the Passing of Accounts for Evergreen Memorial Gardens, 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 will order the owner to file an application with the Board for passing accounts for the period October 1, 2008 to September 30, 2010 by no later than March 31, 2011.

**It Is Therefore Ordered That:**

1. An account of the owner's dealings with the perpetual care funds of Evergreen Memorial Gardens for the period from October 1, 2005 to September 30, 2007, 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 Evergreen Memorial Gardens for the three-year period from October 1, 2008 to September 30, 2010 by no later than March 31, 2011.

THE PUBLIC UTILITIES BOARD

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

"KRISTINE SHIELDS"\_\_\_\_\_  
Acting Secretary

Certified a true copy of  
Order No. 60/10 issued  
by The Public Utilities  
Board

\_\_\_\_\_  
Acting Secretary

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](http://www.pub.gov.mb.ca).