

## Guide to Submissions for the Passing of Accounts Under *The Cemeteries Act*

Please ensure the following documents are included in your submission:

1. Annual financial statements;
2. Continuity schedule of the Perpetual Care Funds for each cemetery. This should include the opening balance, amounts received by cemetery, income earned by the fund, the amount paid to the cemetery by the Trustee, Trustee fees, and Perpetual Care Funds at end of period;
3. Schedule of allotments to the Perpetual Care Fund for the period under examination including calculation of funds withheld in accordance with *The Cemeteries Act*. This information should include the gross amounts of the space sales, and the funds withheld for each sale for perpetual care. In 2010, these amounts were:
  - Plots, in area where above ground markers are allowed (the greater of 35% of the price or \$20)
  - Plots, in area where no markers or ground level markers are required (the greater of 30% or \$15)
  - Niches, in columbaria (the greater of 15% or \$15)
  - Crypts, in mausoleums (the greater of 30% or \$15)

Please consult with the current regulations on the Manitoba Government website in your review of the accounts.

4. Continuity schedule of plots available for sale at the beginning of the period, plots sold during the period, additional plots acquired and plots available for sale at the end of the period. See the appendix for a sample format.
5. A confirmation from the Trustee of fund assets held (fair market value and book value) as well as amounts received and distributed during the period under examination. (Book value is defined as the value of an asset as it appears on a balance sheet, equal to cost minus accumulated depreciation. The fair market value is defined as value of the funds if cashed out on a specified date, such as at the end of the financial year in question.)
6. Schedule detailing the allocation of total expenses between perpetual care and the other business interest of the cemetery, including comparisons of actual versus budgeted operations for year under review, with explanations for significant variances from budget and prior year;
7. Budget for the next two or three years of future operations related to perpetual care, and;
8. An affidavit, signed by an officer of the cemetery, stating that the information included in the filing is, to the best of their knowledge, complete and truthful.

**Note:**

Supporting documentation for all the above should be available for examination by the Consumer Protection Office upon request. Information providers may consult and use the sample forms in the attached appendix for their submissions.

## The Cemeteries Act – Perpetual Care Funds Passing of Accounts

### Space Sales and Availability

|   |              |                    |           |                    |                      |                    |           |       |           |
|---|--------------|--------------------|-----------|--------------------|----------------------|--------------------|-----------|-------|-----------|
| Cemetery/Mausoleum/Columbarium Property Name:<br>(cross out inapplicable description) |              |                    |           |                    |                      |                    |           |       |           |
| Physical Location:  |              |                    |           |                    |                      |                    |           |       |           |
| Parent Company (if applicable):   |              |                    |           |                    |                      |                    |           |       |           |
| Parent Company Address (if different from above):                                     |              |                    |           |                    |                      |                    |           |       |           |
|   |              | As of Dec 31, ____ |           | As of Dec 31, ____ |                      | As of Dec 31, ____ |           | Total |           |
| Property Type   | Total Spaces | Sold               | Available | Sold               | Available            | Sold               | Available | Sold  | Available |
| Crypts  |              |                    |           |                    |                      |                    |           |       |           |
| Plots   |              |                    |           |                    |                      |                    |           |       |           |
| Niches  |              |                    |           |                    |                      |                    |           |       |           |
| Other   |              |                    |           |                    |                      |                    |           |       |           |
| Total Acreage:  |              |                    |           |                    | Developed Acreage:   |                    |           |       |           |
| Unusable Acreage:   |              |                    |           |                    | Undeveloped Acreage: |                    |           |       |           |

***The Cemeteries Act – Perpetual Care Funds***  
**Passing of Accounts**

**Budget for Future Expenditures**

Period Commencing: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**General Maintenance - Perpetual Care\***

| Item No. | Description | Year 1 | Year 2 | Year 3 |
|----------|-------------|--------|--------|--------|
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |

Annual Totals    \$        \$        \$

\*include such items as snow removal, grounds keeping, path and drive maintenance

**Other Expenses\*\***

| Item No. | Description | Year 1 | Year 2 | Year 3 |
|----------|-------------|--------|--------|--------|
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |
|          |             |        |        |        |

Annual Totals    \$        \$        \$

\*\*include expenses from other business interest of the cemetery or extraordinary maintenance

|                      |           |
|----------------------|-----------|
| Total Maintenance    | \$        |
| Total Other Expenses | \$        |
| <b>Grand Total</b>   | <b>\$</b> |