

MANITOBA
THE PUBLIC UTILITIES BOARD ACT
THE CEMETERIES ACT

Order No. 7/05

January 10, 2005

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

**AN APPLICATION OF WIEBE FUNERAL HOME LTD. TO
PASS ACCOUNTS DEALING WITH THE PERPETUAL CARE
FUNDS OF CHAPEL CEMETERY**

1.0 Background

Recent amendments to The Cemeteries Act (“the Act”) have resulted in the responsibility for “passing accounts” with respect to the handling of perpetual care fund, shifting from the Court of Queen’s Bench to The Public Utilities Board (“the Board”).

Wiebe Funeral Home Ltd. (“the Applicant”) made an application to the Board for the Passing of Accounts for the perpetual care fund of Chapel Cemetery, (“the Cemetery”) in accordance with The Cemeteries Act C.C.M.C.C.30 (“the Act”) for the three year and four month period from September 5, 2000 to December 31, 2003. In support of this application, the Applicant filed the following information:

- Covering letter to the Application dated May 19, 2004;
- TD Canada Trust Statement of Trust Accounts for the period January 1, 2001 to December 31, 2003;
- Price Schedules of the Cemetery;
- Sample of Purchase Contracts;
- Detailed Allocation of Expense Schedule, January 1, 2001 to December 31, 2003;
- Continuity Schedule – Plot Sales, January 1, 2001 to December 31, 2003;
- Continuity of Perpetual Care Fund Deposits, January 1, 2001 to December 2003; and
- Letter from Yolanna Yerex dated November 22, 2004 related to operating costs of the Cemetery.

2.0 Board Finding

Having reviewed the information provided by the Applicant for the period September 5, 2000 to December 31, 2003, 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 January 1, 2004 to December 31, 2006 no later than May 31, 2007.

3.0 It Is Therefore Ordered That:

1. An account of the owner's dealings with the perpetual care funds of Chapel Cemetery for the three year and four month period from September 5, 2000 to December 31, 2003, are pursuant to Section 31(2) of The Cemeteries Act, BE AND IS HEREBY PASSED.
2. An application be filed with the Board for the passing of accounts for the perpetual care fund of Chapel Cemetery for the three-year period from January 1, 2004 to December 31, 2006 by no later than May 31, 2007.

THE PUBLIC UTILITIES BOARD

Chairman

Secretary

THE PUBLIC UTILITIES BOARD

“Graham F. J. Lane, C.A.”

Chairman

“G. O. Barron”

Secretary

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The Public Utilities Board

Secretary