

MANITOBA
THE PUBLIC UTILITIES BOARD ACT
THE CEMETERIES ACT

Order No. 49/02

March 5, 2002

Before: G. D. Forrest, Chairman
S. Proven, Member
M. Girouard, Member

**AN APPLICATION BY THE ELMWOOD CEMETERY
COMPANY TO PASS ACCOUNTS DEALING WITH
PERPETUAL CARE FUND OF ELMWOOD 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”).

The Elmwood Cemetery Company (“Elmwood”) made an application to the Board for the Passing of Accounts for the Perpetual Care Fund of the Elmwood Cemetery. Due to a change in ownership effective July 31, 1998, Elmwood filed an application for a five year and seven month period from January 1, 1993 to July 31, 1998. This period slightly exceeds the maximum period set out in Section 31(2) of the Act. In support of this application, Elmwood filed the following information:

- Affidavits for
 - Brian Seager Stewart, President of the Company, dated December 29, 1999 and a Supplemental Affidavit dated October 3, 2000
 - Michelle Saper, Trust Officer Scotia Trust (formerly National Trust), dated October 23, 2000
 - Geraldine Yvonne Mason, Manager of the Company, dated October 25, 2000
- Appendix A: Elmwood Cemetery Perpetual Care/Elmwood Cemetery Trust Asset Statement as at December 31, 1992
- Appendix B: Elmwood Cemetery Perpetual Care Account Schedule of Allotments to the Fund January 1, 1993 to July 31, 1998
- Appendix C: Elmwood Cemetery Perpetual Care Account Schedule of Sales and Redemption of Assets in Fund for the Period January 1, 1993 to July 31, 1998

- Appendix D: Schedule of Investments Made in the Fund for the period January 1, 1993 to July 31, 1998
- Appendix E: Elmwood Cemetery Perpetual Care Account Asset Statement as at July 31, 1998
- Appendix F: Elmwood Cemetery Perpetual Care Trust Statement of Assets as at July 31, 1998
- Appendix G: Elmwood Cemetery Perpetual Care Trust Statement of Account from January 1, 1993 to July 31, 1998
- Appendix H:
 - The Elmwood Cemetery Company Schedule of Perpetual Care Operations For the years ended 1993, 1994, 1995, 1996, 1997
 - The Elmwood Cemetery Company Schedule of Perpetual Care Operations For the seven months ended January 1, 1998 to July 31, 1998

2.0 Board Finding

Having reviewed the information provided dealing with Perpetual Care Funds as required pursuant to Section 31(2) of the Act, the Board will pass the accounts.

3.0 It Is Therefore Ordered That:

1. An account of the owner's dealings with Perpetual Care Funds of Elmwood Cemetery for the five year and seven month period from January 1, 1993 to July 31, 1998 are, pursuant to Section 31(2) of the Cemeteries Act, HEREBY PASSED.
2. Trust monies currently held by National Trust may now be forwarded to the Winnipeg Foundation Trust accounts.

THE PUBLIC UTILITIES BOARD

Chairman

Secretary

THE PUBLIC UTILITIES BOARD

“G. D. FORREST”

Chairman

“G. O. BARRON”

Secretary

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The Public Utilities Board

Secretary