

MANITOBA ) Order No. 67/03  
)  
THE PUBLIC UTILITIES BOARD ACT )  
)  
THE CEMETERIES ACT ) April 1, 2003

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

AN APPLICATION OF THE ALDERWOODS GROUP TO PASS ACCOUNTS  
DEALING WITH THE PERPETUAL CARE FUND OF GREEN ACRES  
MEMORIAL GARDENS AND HOLY ANGEL MAUSOLEUM

## 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 Alderwoods, ("the Applicant") made an application to the Board for the Passing of Accounts for the perpetual care fund of Green Acres Memorial Gardens and Holy Angel Mausoleum ("the Cemetery") in accordance with The Cemeteries Act C.C.M.C.C.30 ("the Act") for the six-year and two-month period from November 1, 1994 to December 31, 2000. In support of this application, the Applicant filed the following information:

- Green Acres Memorial Gardens and Holy Angels Mausoleum Perpetual Care Trust Report for the period November 1, 1994 to December 31, 2000.
- Green Acres Memorial Gardens and Holy Angels Mausoleum Income Received for the period February 20, 1995 to December 31, 2000.
- Green Acres Memorial Gardens and Holy Angels Mausoleum Schedule of Disbursements for the period February 20, 1995 to December 31, 2000.
- Green Acres Memorial Gardens and Holy Angels Mausoleum Estimated Costs for the period February 22, 1995 to December 31, 2000.
- Canada Trust Statements of Account from January 1994 to January 31, 2001.
- Green Acres Memorial Gardens and Holy Angels Mausoleum December 2001 price list.

- A sample of contracts for the period January 1, 1994 to January 8, 2001.
- A summary of contract details for contracts sold during the period December 14, 2000 to January 5, 2001.
- Green Acres Memorial Gardens financial statements for the period January 1, 1994 to December 31, 2000.

## **2.0 Board Finding**

Having reviewed the information provided by the applicant for the period November 1, 1994 to December 31, 2000, 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, 2001 to December 31, 2003 by no later than June 30, 2004.

## **3.0 It Is Therefore Ordered That:**

1. An account of the owner's dealings with the perpetual care funds of Green Acres Memorial Gardens and Holy Angel Mausoleum for the six-year and two-month period from November 1, 1994 to December 31, 2000, are pursuant to Section 31(2) of The Cemeteries Act, BE AND IS HEREBY PASSED.

