

MANITOBA
THE PUBLIC UTILITIES BOARD ACT
THE CEMETERIES ACT

Order No. 142/03

October 2, 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 GARRY MEMORIAL PARK**

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 Group, (“the Applicant”) made an application to the Board for the Passing of Accounts for the perpetual care fund of Garry Memorial Park (“the Cemetery”) in accordance with The Cemeteries Act C.C.M.C.C.30 (“the Act”) for the five-year and ten-month period from February 21, 1995 to December 31, 2000. In support of this application, the Applicant filed the following information:

- Garry Memorial Park Statement of Earnings for the years ended December 31, 1995 to 2000;
- Affidavit of Darin Hoffman, General Manager;
- Garry Memorial Park Perpetual Care Trust Report for the period February 22, 1995 to December 31, 2000;
- Garry Memorial Park Trust Bank Reconciliation (and supporting Schedules and Appendices);
- Garry Memorial Park price lists for the period April 1996 to December 2001;
- Statement of Account, National Trust for the months ended February 28, 1995 to July 31, 1995;
- Statement of Account, T.D. Canada Trust for the period July 31, 1995 to December 31, 2000; and
- Sample of sales contracts.

2.0 Board Finding

Having reviewed the information provided by the applicant for the period February 21, 1995 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 Garry Memorial Park for the five-year and ten-month period from February 21, 1995 to December 31, 2000, 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 Garry Memorial Park for the three-year period from January 1, 2001 to December 31, 2003 by no later than June 30, 2004.

THE PUBLIC UTILITIES BOARD

"G. D. Forrest"

Chairman

"G. O. Barron"

Secretary

Certified a true copy of Order No. 142/03
issued by The Public Utilities Board

Secretary