

**MANITOBA**  
**THE PUBLIC UTILITIES BOARD ACT**  
**THE CEMETERIES ACT**

**Order No. 175/02**

**October 1, 2002**

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

**AN APPLICATION OF ARBOR MEMORIAL SERVICES INC.  
TO PASS ACCOUNTS DEALING WITH PERPETUAL CARE  
FUND OF GLEN EDEN MEMORIAL GARDENS**

## **1.0 Background**

Recent amendments to the Cemeteries Act (“the Act”) have resulted in the Public Utilities Board (“the Board”) assuming the responsibility for “passing accounts” with respect to the handling of Perpetual Care Funds. Passing of accounts was previously the responsibility of the Court of Queen’s Bench.

Arbor Memorial Services Inc., (“the Applicant”) made an application to the Board for the Passing of Accounts for the Perpetual Care Fund of Glen Eden Memorial Gardens (“the Cemetery”) in accordance with the Cemeteries Act C.C.M.C.C.30 (“the Act”) for the five-year period from November 1, 1994 to October 31, 1999. In support of this application, the Applicant filed the following information:

- Glen Eden Memorial Gardens Summary of Care Fund from November 1, 1994 to October 31, 1999
- Glen Eden Memorial Gardens Care Funds Amounts Collected in the current period November 1, 1994 to October 31, 1999
- Glen Eden Memorial Gardens Care Funds refunded during the period November 1, 1994 to October 31, 1999
- Glen Eden Memorial Gardens Care Funds transferred during the period November 1, 1994 to October 31, 1999
- Glen Eden Memorial Gardens Payments to the Trustee from November 1, 1994 to October 31, 1999
- Glen Eden Memorial Gardens Reconciliation of the Accounts of T.D. Trust from November 1, 1994 to October 31, 1999
- Glen Eden Memorial Gardens Revenue Receipts from T.D. Trust November 1, 1994 to October 31, 1999

- Glen Eden Memorial Gardens Calculation of Trustee's Fees November 1, 1994 to October 31, 1999
- Statement of Account, T.D. Trust Company November 1, 1994 to October 31, 1999
- Schedule of Perpetual Care Expenses for the years ended October 31, 1995 to 1999

## **2.0 Board Findings**

Having reviewed the information provided by the applicant for the period November 1, 1994 to October 31, 1999, 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 November 1, 1999 to October 31, 2002 by no later than April 30, 2003.

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

1. An account of the owner's dealings with Perpetual Care Funds of Glen Eden Memorial Gardens for the five-year period from November 1, 1994 to October 31, 1999, 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 the Glen Eden Memorial Gardens for the three-year period from November 1, 1999 to October 31, 2002 by no later than April 30, 2003.

October 1, 2002  
Board Order 175/02  
Page 4

THE PUBLIC UTILITIES BOARD

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Chairman

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Secretary

THE PUBLIC UTILITIES BOARD

“G. D. FORREST”

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Chairman

“G. O. BARRON”

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Secretary

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Order No. 175/02 issued by  
The Public Utilities Board

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Secretary