

MANITOBA
THE PUBLIC UTILITIES BOARD ACT
THE CEMETERIES ACT

Board Order 21/04

February 4, 2004

Before: S. Proven, Acting Chair
M. Girouard, Member

**AN APPLICATION OF THE ARBOR MEMORIAL SERVICES
INC. TO PASS ACCOUNTS DEALING WITH THE PERPETUAL
CARE FUNDS OF CHAPEL LAWN MEMORIAL GARDENS,
GLEN EDEN MEMORIAL GARDENS, AND GLEN LAWN
MEMORIAL GARDENS**

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”).

Arbor Memorial Services Inc., (“the Applicant”) made an application to the Board for the Passing of Accounts for the perpetual care fund of Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens, and Glen Lawn Memorial Gardens, (“the Cemeteries”) in accordance with the Cemeteries Act C.C.M.C.C.30 (“the Act”) for the three-year period from November 1, 1999 to October 31, 2002. In support of this application, the Applicant filed the following information:

- Combined Manitoba Care Fund Summary of Care Funds from November 1, 1999 to October 31, 2002
- Chapel Lawn Memorial Gardens Care Fund Amount Collected and Funded Net of Rewrites, Cancellations, and Conversions during the period November 1, 1999 to October 31, 2002
- Glen Eden Lawn Memorial Gardens Care Fund Amount Collected and Funded Net of Rewrites, Cancellations, and Conversions during the period November 1, 1999 to October 31, 2002
- Glen Lawn Memorial Gardens Care Fund Amount Collected and Funded Net of Rewrites, Cancellations, and Conversions during the period November 1, 1999 to October 31, 2002
- Manitoba Combined Care Funds Payments to the Trustees for the period November 1, 1999 to October 31, 2002
- Combined Manitoba Care Funds Reconciliation of Trust Accounts for the period November 1, 1999 to October 31, 2002

- Manitoba Combined Care Fund Capital Gains/(Losses) for the period November 1, 1999 to October 31, 2002
- Manitoba Combined Care Funds Trustee's Fees and G.S.T. for the period November 1, 1999 to October 31, 2002
- Manitoba Combined Care Funds Income Payment to Memorial Gardens Manitoba for the period November 1, 1999 to October 31, 2002
- Chapel Lawn Memorial Gardens Statement of Account, T.D. Trust Company November 1, 1999 to September 12, 2001
- Glen Eden Memorial Gardens Statement of Account, T.D. Trust Company November 1, 1999 to September 12, 2001
- Glen Lawn Memorial Gardens Statement of Account, T.D. Trust Company November 1, 1999 to September 12, 2001
- Manitoba Combined Statement of Account, ScotiaTrust July 1, 2001 to October 31, 2002
- Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens and Glen Lawn Memorial Gardens Schedule of Perpetual Care Expenses for the years ended October 31, 1999 to 2002 (on CD-Rom)
- Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens and Glen Lawn Memorial Gardens Tariff of Rates for Plots (2002 Cemetery Tariffs - Manitoba)
- Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens and Glen Lawn Memorial Gardens Tariff of Rates for Cremation Niches (2002 Cremation Tariffs - Manitoba)
- Sample of sales contracts for Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens and Glen Lawn Memorial Gardens

2.0 Board Finding

Having reviewed the information provided by the applicant for the period November 1, 1999 to October 31, 2002, 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, 2002 to October 31, 2005 by no later than March 31, 2006.

3.0 It Is Therefore Ordered That:

1. An account of the owner's dealings with the perpetual care funds of Chapel Lawn Memorial Gardens, Glen Eden Memorial Gardens, and Glen Lawn Memorial Gardens for the three-year period from November 1, 1999 to October 31, 2002, 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 Lawn Memorial Gardens, Glen Eden Memorial Gardens, and Glen Lawn Memorial Gardens for the three-year period from November 1, 2002 to October 31, 2005 by no later than March 31, 2006.

THE PUBLIC UTILITIES BOARD

Acting Chair

Secretary

THE PUBLIC UTILITIES BOARD

“S. Proven”

Acting Chair

“G. O. Barron”

Secretary

Certified a true copy of
Board Order 21/04 issued by
The Public Utilities Board

Secretary