



THE BOARD OF ADMINISTRATION
UNDER THE FUNERAL DIRECTORS
AND EMBALMERS ACT

ANNUAL REPORT
2009

Manitoba 



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II – MANAGEMENT REPORT

THE BOARD OF ADMINISTRATION UNDER THE EMBALMERS AND FUNERAL DIRECTORS ACT

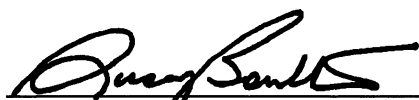
MANAGEMENT REPORT

December 31, 2009

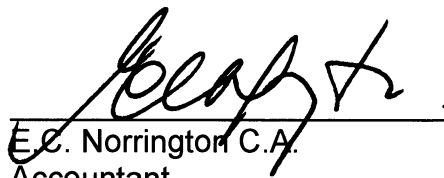
The accompanying financial statements are the responsibility of the Board and have been prepared in accordance with Canadian generally accepted accounting principles. In the Board's opinion, the financial statements have been properly prepared.

As the Board is responsible for the integrity of the financial statements, the Board has established systems of internal control to provide assurance that assets are properly accounted for and safeguarded from loss and that revenues are complete.

The responsibility of the Auditor General of Manitoba is to express an independent, professional opinion on whether the financial statements of the Board are fairly stated in accordance with Canadian generally accepted accounting principles. The Auditors' Report outlines the scope of the audit examination and provides the audit opinion.



Susan Bouter
Chairperson



E.C. Norrington C.A.
Accountant

May 1, 2010

III – AUDITORS’ REPORT



OFFICE OF THE
AUDITOR GENERAL
MANITOBA

AUDITORS’ REPORT

To the Legislative Assembly of Manitoba
To the Board of Directors under the Funeral Directors and Embalmers Act

We have audited the statement of financial position of the Board of Administration under the Funeral Directors and Embalmers Act as at December 31, 2009 and the statements of operations and changes in unrestricted net assets and cash flows for the year then ended. These financial statements are the responsibility of the Board’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2009, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Office of the Auditor General

Office of the Auditor General

Winnipeg, Manitoba
April 16, 2010

IV – FINANCIAL STATEMENTS AND INFORMATION

THE BOARD OF ADMINISTRATION UNDER THE FUNERAL DIRECTORS AND EMBALMERS ACT

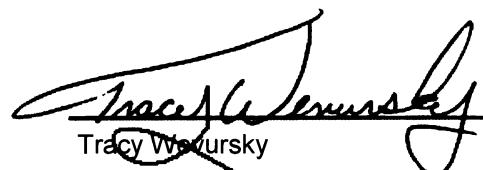
Statement of Financial Position December 31, 2009

ASSETS	2009	2008
Current		
Cash	\$ 76,963	\$ 18,162
Short-term Investments (notes 2 and 3)	37,008	33,466
Accrued Interest Receivable	2,432	1,061
Total Current Assets	<u>116,403</u>	<u>52,689</u>
Non-Current		
Accrued Interest Receivable	-	1,417
Long-term Investments (notes 2 and 3)	-	21,954
Total Non-Current Assets	<u>-</u>	<u>23,371</u>
	<u>\$ 116,403</u>	<u>\$ 76,060</u>
LIABILITIES AND UNRESTRICTED NET ASSETS		
Current		
Accounts Payable and Accrued Liabilities	\$ 11,651	\$ 3,931
Deferred Revenue	81,500	25,600
Total Current Liabilities	<u>93,151</u>	<u>29,531</u>
Unrestricted Net Assets	<u>23,252</u>	<u>46,529</u>
	<u>\$ 116,403</u>	<u>\$ 76,060</u>

See accompanying notes to the financial statements

Approved on behalf of The Board of Administration


 Susan Boulter
 Chairperson


 Tracy Weidursky
 Secretary-Treasurer

**THE BOARD OF ADMINISTRATION
UNDER THE FUNERAL DIRECTORS AND EMBALMERS ACT**

**Statement of Operations and Changes in Unrestricted Net Assets
For the year ended December 31, 2009**

REVENUE	2009	2008
Funeral Home Licences	\$ 9,200	\$ 9,400
Funeral Director and Embalmer Licences	21,700	21,000
Interest	1,189	1,864
	<u>32,089</u>	<u>32,264</u>
EXPENSES		
Audit	2,900	2,800
Honoraria - Board Members	5,016	5,886
Honoraria - Registrar	10,000	10,000
Miscellaneous	1,956	912
Board Meetings	3,982	4,225
Graduation and Examination	750	1,565
Communications	9,084	1,660
Office Supplies and Postage	1,507	1,035
Conferences	7,510	3,489
Legal Fees	12,661	3,980
	<u>55,366</u>	<u>35,552</u>
Net (Loss)	(23,277)	(3,288)
Unrestricted Net Assets		
Beginning of the Period	<u>46,529</u>	<u>49,817</u>
Unrestricted Net Assets		
End of the Period	<u>\$ 23,252</u>	<u>\$ 46,529</u>

See accompanying notes to the financial statements

**THE BOARD OF ADMINISTRATION
UNDER THE FUNERAL DIRECTORS AND EMBALMERS ACT**

**Statement of Cash Flows
For the year ended December 31, 2009**

Cash Flows from Operating Activities	2009	2008
Licence Fees	\$ 86,800	\$ 36,200
Interest on Investments	1,235	2,239
Audit Fees	(2,800)	(3,400)
Graduation and Examination	(750)	(1,565)
Honoraria - Registrar	(7,500)	(10,000)
Honoraria - Board Members	(4,362)	(5,886)
Miscellaneous Expenses	(1,644)	(1,484)
Board Meetings	(3,690)	(3,831)
Communications	(5,437)	(2,826)
Conferences	(7,235)	(3,489)
Office Supplies and Postage	(1,419)	(1,127)
Legal Fees	(12,809)	(4,312)
Net Cash provided by (used in) Operating Activities	<u>40,389</u>	<u>519</u>
Cash and Cash equivalents, beginning of year	<u>51,628</u>	<u>51,109</u>
Cash and Cash equivalents, end of year	<u>\$ 92,017</u>	<u>\$ 51,628</u>
Represented by:		
Cash	\$ 76,963	\$ 18,162
Short-term investments cashable < 91 days note 3)	<u>15,054</u>	<u>33,466</u>
	<u>\$ 92,017</u>	<u>\$ 51,628</u>

See accompanying notes to the financial statements

1) Nature of Operations

The Funeral Directors and Embalmers Act established The Board of Administration (The Board) to licence and regulate Funeral Directors and Embalmers and to prescribe the courses of training and instruction for articling students.

2) Significant Accounting Policies:

a. General

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) for not-for-profit organizations.

b. New Accounting Policies Adopted

Not-For-Profit Organizations

The CICA amended a number of standards applicable to not-for-profit organizations (NFPOs) and issued new standard, CICA 4470 Disclosures of Allocated Expenses by NFPOs.

CICA 4400 Financial Statement Presentation by NFPOs was amended to

- clarify that revenues and expenses must be recognized and presented on a gross basis when a not-for-profit organization is acting as a principal in transactions;
- make Section 1540 Cash Flow Statements applicable to NFPOs; and
- make Section 1751 Interim Financial Statements applicable to NFPOs that prepare interim financial statements in accordance with GAAP.

Section 4460 Disclosure of Related Party Transactions by Not-For-Profit Organizations was amended to make the language in Section 4460 consistent with Section 3840 Related party Transactions.

New Section CICA 4470 Disclosure of Allocated Expenses by Not-For-Profit Organizations establishes disclosure standards for not-for-profit organizations that choose to classify their expenses by function and allocate expenses from one function to another.

The adoption of these new requirements had no material impact on the Board's financial statements for the year ended December 31, 2009.

Financial Statement Concepts - CICA Handbook Section 1000

Financial Statement concepts has been amended to focus on the capitalization of costs that truly meet the definition of an asset and de-emphasizes the matching principle.

The revised requirements were effective for annual and interim financial statements relating to fiscal years beginning on or after October 1, 2008. The adoption of this standard had no effect on the Board's financial statements for the year ended December 31, 2009.

c. Financial Instruments

Financial assets and liabilities are initially recorded at fair value. Measurement in subsequent periods depends on the financial instrument's classification. Financial instruments are classified into one of the following five categories: held for trading; available for sale; held to maturity; loans and receivables; and other financial liabilities. All financial instruments classified as held for trading or available for sale are subsequently measured at fair value with any change in fair value recorded in net earnings and net assets, respectively. All other financial instruments are subsequently measured at amortized cost.

The financial assets and liabilities of the Board are classified and measured as follows:

Financial Asset/Liability	Category	Subsequent measurement
Cash	Held for trading	Fair value
Interest Receivable	Loans and receivables	Amortized Cost
Investments	Held for trading	Fair value
Accounts Payable and Accrued Liabilities	Other financial liabilities	Amortized Cost

Gains and losses on financial instruments subsequently measured at amortized cost are recognized in the statement of operations in the period the gain or loss occurs. Changes in fair value on the financial instruments classified as held for trading are recognized in the statement of operations for the current period. Changes in fair value on financial instruments classified as available for sale are recorded in the statement of changes in unrestricted net assets until realized, at which time they are recorded in the statement of operations.

Fair value of financial instruments

The fair value of a financial instrument is the estimated amount that the Board would receive or pay to settle a financial asset or financial liability as at the reporting date.

Due to the redeemable nature of cash, carrying value is considered to be fair value.

The carrying values of short-term investments approximate their fair values due to the relatively short period to maturity. The carrying values of long-term investments approximate their fair values based on recent investment transactions.

The fair values of interest receivable and accounts payable and accrued liabilities approximate their carrying values due to their short term maturity.

Unless otherwise noted, it is management's opinion that the entity is not exposed to significant interest, currency or credit risk arising from these financial instruments.

d. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

e. Revenue Recognition

The Board recognizes revenue for Funeral Home Licences and Funeral Director and Embalmer Licenses on an accrual basis. Any license fees which are received prior to December 31 and are applicable to the subsequent fiscal year are recorded as deferred revenue.

Investment income is recognized in the year it is received or receivable.

f. Contributed Services

During the year, the Province of Manitoba provided the services of administrative and accounting staff to the Board at no cost. Because of the difficulty in estimating the fair value of such services, no contributed services are recognized in these financial statements.

3) Investments

Investments are invested in Guaranteed Investment Certificates (GICs) with various maturities and interest rates as follows:

	2009	2008
i.) CIBC Flexible GIC Maturity Date: January 9, 2009 Interest Rate 3.25%	\$ -	\$ 33,466
ii.) CIBC Cashable Escalating Rate GIC Maturity Date: January 5, 2010 Interest Rate 4.25%	21,954	21,954
iii.) CIBC Flexible GIC Maturity Date: January 11, 2010 Interest Rate 1.10%	15,054	
	\$37,008	\$55,420

4) The Public Sector Compensation Disclosure Act

In accordance with Section 2 of *The Public Sector Compensation Disclosure Act*, the following summarizes compensation paid during the year ended December 31, 2008:

- i. No individual received compensation of \$50,000 or more;
- ii. The Board has no employees;
- iii. The aggregate amount paid to Board members was:

	2009	2008
Honoraria, Board Members	\$5,016	\$5,886
Honoraria, Registrar	\$10,000	\$10,000

5) Related Party Transactions

The Board is related in terms of common ownership to all Province of Manitoba created Departments, Agencies, Boards and Crown Corporations. The Board enters into transactions with these entities in the normal course of operations and they are measured at the exchange rate amount agreed to by the related parties.

6) Capital Management

The Board's objective when managing capital is to maintain sufficient capital to cover its costs of operations. Capital consists only of the unrestricted net assets in the amount of \$23,252 (2008 - \$46,529). The Board's capital management policy is to maintain sufficient capital to meet its objectives. The Board is not subject to externally imposed capital requirements. There are no changes in the Board's approach to capital management during the period.

7) Regulation Changes

During the year amendments to The Funeral Directors and Embalmers Act regulations were completed. The Board increased the yearly licencing fees for funeral homes, embalmers and funeral directors and also introduced a Code of Ethics.

8) Commitment

The Board has approved a commitment of \$1,700 related to a future year's communication expense.

9) Comparative figures

Certain of the prior year's figures have been restated to conform with the current year's presentation.

V – THE PUBLIC INTEREST DISCLOSURE ACT

The Public Interest Disclosure (Whistleblower Protection) Act came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The Act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the Act may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or, knowingly directing or counseling a person to commit a wrongdoing. The Act is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with the Act, and with a reasonable belief that wrongdoing has been or is about to be committed is considered to be a disclosure under the Act, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under the Act, and must be reported in a department's annual report in accordance with Section 18 of the Act.

The Board has no employees and thus no disclosures were received in the 2009 fiscal year.

VI – 2009 BOARD MEMBERS

NAME	ADDRESS	APPOINTMENT DATE
Susan Boulter, Chairperson	254 Portage Ave. Winnipeg, MB R3C 0B6	December 3, 2007
Robert W. Clarke, Registrar	Box 3 Gladstone, MB R0J 0T0	July 1, 2006
Tracy Wevursky, Secretary-Treasurer	Box 426 Fisher Branch, MB R0C 0Z0	September 15, 2000
Neil Bardal	3030 Notre Dame Ave. Winnipeg, MB R3H 1B9	June 19, 2000
Louis Bernardin	CP 10, Gr. 34 RR#2 Ste. Anne, MB R5H 1R2	September 15, 2000
Reverend Beth Rutherford	362 Waverly Street Winnipeg, MB R3M 3L3	September 15, 2000

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Adam, Alvin P.	Adam's Funeral Home Ltd. Box 218 Notre Dame de Lourdes, MB R0G 1M0	305	325
Adam, Nolan	Armstrong Funeral Home 1640 Cote Vertu St. Laurent, QC H4L 2A2	573	573
Anderson, Conrad T.	Anderson Family Funeral Home Box 731, 9 Railway Avenue Ashern, MB R0C 0E0	461	461
Anderson, Courtenay	Dobchuk Funeral Home Box 10 McCreary, MB R0J 1B0	462	462
Anderson, Crystal	Anderson Family Funeral Home Box 731 Ashern, MB R0C 0E0	501	501
Ardron, Kurt D.	Redpath Funeral Home Box 970 Melita, MB R0M 1L0	575	575
Arnason, Shawn H.	Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Boulevard Winnipeg, MB R2X 1R3	460	460
Babey, Donald M.	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	567	567
Bardal, Eirik	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	522	522
Bardal, Neil O.	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	102	102
Barringer, Lee	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	409	409
Bartel, Matthew Karl	Klassen Funeral Home 1897 Henderson Highway Winnipeg, MB R2G 1P4	487	487
Baschuk, Deborah 2-1164 Grosvenor Avenue Winnipeg, MB R3M 0N1	N/A	513	513
Binnie, Clifford E.	Cropo Funeral Chapel Ltd. 1442 Main Street Winnipeg, MB R2W 3V7	286	296

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Black, Amber	Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Boulevard Winnipeg, MB R2X 1R3	577	577
Blaylock, Douglas James 1164B Grosvenor Avenue Winnipeg, MB R3M 0N1	N/A	400	400
Boardman, James C.	Boardman/Northland Funeral Home 28 Nelson Road Thompson, MB R8N 0B1	293	303
Bowskill, Aaron	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	557	557
Briercliffe, Darien	Transcona Funeral Chapel Ltd. 1800 Day Street Winnipeg, MB R2C 1E8	411	411
Briercliffe, Joyce	Transcona Funeral Chapel Ltd. 1800 Day Street Winnipeg, MB R2C 1E8	N/A	138
Buchalter, Kristin	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4J4	562	562
Buchanan, Brent Allen	Doyle's Funeral Home Ltd. 881 Thornhill Street Morden, MB R6M 1J9	478	478
Buchanan, Brent L.	Memories Chapel & Pre-Planning Centre 330 – 18th Street North Brandon, MB R7B 0J7	309	318
Buchanan, Kenneth W.	Doyle's Funeral Home Ltd. Box 491 Carman, MB R0G OJO	162	208
Buchanan, Lynette	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	516	516
Budz, Edward Box 598 Rossburn, MB R0J 1V0	N/A	249	272
Bulbuck, Perry A.	Braendle-Bruce Funeral Services Box 538 Russell, MB R0J 1W0	362	367

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Buors, Tyson	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	523	523
Burnett, Thomas James	Budz Funeral Services Ltd Box 388 Holland, MB R0G 0X0	442	442
Campbell, Dwayne M.	Campbell Funeral Home Box 89, 24 2nd Street SE Hamiota, MB R0M 0T0	463	463
Campbell, Malcolm S.	Campbell Funeral Home Box 89, 24 2nd Street SE Hamiota, MB R0M 0T0	204	238
Cinq-Mars, Claire 647 Ebby Avenue Winnipeg, MB R3M 2G8	N/A	566	566
Citulsky, David P.	Omega Funeral Home 83 Royal Road South Portage La Prairie, MB R1N 1T8	444	444
Clarke, Robert W.	Clarke's Funeral Home Box 3 Gladstone, MB R0J 0T0	223	258
Clary, Garth	Omega Funeral Home 83 Royal Road South Portage La Prairie, MB R1N 1T8	136	142
Coffey, Joe	Sneath-Strilchuk Funeral Services Ltd. Box 7 Dauphin, MB R7N 2T9	524	524
Coutu, Edward J. Jr.	E. J. Coutu & Co. Funeral Directors 680 Archibald Street Winnipeg, MB R2J 0Y4	578	578
Curtis, Perry Edward	Glen Eden Funeral Home 4477 Main Street Winnipeg, MB R4A 2A8	445	445
Dadson, Dana G.	Dadson Funeral Home & Crematorium Ltd. Box 733 Flin Flon, MB R8A 1N5	335	340
Davidson, John W.	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	420	420
Day, Melinda Box 723 Virden, MB R0M 2C0	N/A	595	595

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Delaurier, Helen Box 268 Ste. Rose du Lac, MB R0L 1S0	N/A	515	515
Dixon, Ronald D 1354 - 4th Street Brandon, MB R7A 3J9	N/A	421	421
Dobchuk, Frederick J. Box 72 McCreary, MB R0J 1B0	N/A	363	368
Doyle, Patrick	Cropo Funeral Chapel Ltd. 1442 Main Street Winnipeg, MB R2W 3V7	624	624
Drobot, Shannon	Sobering Funeral Chapel Box 1629 Beausejour, MB R0E 0C0	605	605
Dryden, Janice	Neil Bardal Inc 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	560	560
Dunfield, John A.	G.R. Carscadden Funeral Chapels Ltd. Box 1780 Virden, MB R0M 2C0	374	377
Dutchak, Rick J.	RD Family Memorial Chapel Ltd. Box 1239, 1825-1st Avenue North East Weyburn, SK S4H 1L9	401	401
Dutchyshen, Gerald A.	Sneath-Strilchuk Funeral Services Ltd. Box 7 Dauphin, MB R7N 2T9	164	173
Dyck, Willmuth Peter	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach, MB R5G 1V7	345	350
Earle, Andrew	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	592	592
Fedorowich, Sheri-Lynne	Nairn-Chyz Funeral Home Box 910, 325 Main Street West Swan River, MB R0L 1P0	572	572
Fedusiak, Darren M.	Fedusiak Funeral Chapel & Crematorium Ltd Box 3818, 306 Saskatchewan Avenue West Melfort, SK S0E 1A0	364	369
Fjeldsted, Holly Ann	Seasons Funeral Services 9-449 Main Street Oakbank, MB R0E 1J0	443	443

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Foidart, Miguel	Glen Eden Memorial Gardens 4477 Main Street Winnipeg, MB R4A 2A8	623	623
Fontaine, Rock A.	Fontaine, Rock A 4148 Lorne Hill Road East Street Paul, MB R2E 1E3	412	438
Ford, Gordon	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	510	510
Friesen, Jared	E.S.I. Celmo Group 2-1-40 Kotohira Kumamoto City, Japan 860-0813	481	481
Friesen, Richard 106-190 Chapel Drive Steinbach, MB R5G 1S9	N/A	614	614
Froese, Harry	Friends Funeral Services Inc. 2146 Main Street Winnipeg, MB R2V 3S5	365	370
Gagné, Christian	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	564	564
Gardiner, Robert B.	Neil Bardal Inc 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	206	251
Gatey, Douglas R	G.R. Carscadden Funeral Chapels Ltd Box 1780, 383 Wellington Street Virden, MB R0M 2C0	300	307
Gerelus, Shauna	Rae's Funeral Service Box 167 Shoal Lake, MB R0J 1Z0	423	423
Gibbens, Michael	Green Acres Funeral Home and Cemetery Box 2 Group 612 SS6 Winnipeg, MB R2C 2Z3	542	542
Giesbrecht, Harvey J.	Russell Funeral Homes Ltd. & Crematorium Box 158 Beausejour, MB R0E 0C0	344	349
Giesbrecht, Jake	Wiebe Funeral Homes Ltd Box 1116, 121 – 8th Street Winkler, MB R6W 4B2	502	502
Giesbrecht, Michael	Vita Funeral Home Box 82, 104 Main Street Vita, MB R0A 2K0	551	551

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Gilbart, David	Gilbart Funeral Home Ltd. 309 Eveline Street Selkirk, MB R1A 0C3	613	613
Gilbart, J. Wes	Gilbart Funeral Home Ltd. 309 Eveline Street Selkirk, MB R1A 0C3	301	308
Girouard, Roger T.	Canadian College of Funeral Services Box 7 Dauphin, MB R7N 2T9	465	465
Goertzen, Ken 6231 Blueback Road Unit 101A Nanaimo, BC V9V 1J3	N/A	555	555
Gordon, Donald A.	Rosewood Memorial Gardens Ltd. Box 41, Site 200 RR#1 Brandon, MB R7A 5Y1	280	276
Graham, Fred	Graham's Funeral Services Ltd. Box 418 Pilot Mound, MB R0G 1P0	403	403
Grant, Darren S.	Dadson Funeral Home Ltd. Box 733 Flin Flon, MB R8A 1N5	424	424
Gray, John F.	Arnason Funeral Home Ltd. Box 672 Ashern, MB R0C 0E0	404	404
Grenier, Joey	Wiebe Funeral Homes Ltd. Box 1116 Morden, MB R6W 4B2	489	489
Groening, Trevor	Doyle's Funeral Home Ltd. Box 491 Carman, MB R0G 0J0	625	625
Harapiak, John 2035 Park Avenue Brandon, MB R7B 2P4	N/A	526	526
Harder, Peter J.	Wheeler and Harder Funeral Chapel 211 Regent Avenue Winnipeg, MB R2C 0C3	433	433
Harder, Todd	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach, MB R5G 1V7	503	503
Harris, Ralph Norman	Swan Valley Funeral Services Ltd. Box 1288, 363 Kelsey Trail North Swan River, MB R0L 1Z0	321	322

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Hartwig, Preston A.	Swan Valley Funeral Services Ltd. Box 1288, 363 Kelsey Trail North Swan River, MB R0L 1Z0	511	511
Hayward, Craig	Memories Chapel & Pre-Planning Centre 330 – 18th Street N. Brandon, MB R7A 7P3	376	379
Hemauer, Alberta Lynn	Hemauer Funeral Home Box 416, 122 Lathlin Avenue The Pas, MB R9A 1K5	405	405
Hemauer, James Francis A.	Hemauer Funeral Home Box 416, 122 Lathlin Avenue The Pas, MB R9A 1K5	239	261
Hemauer, Neil A.F.	Hemauer Funeral Home Box 416, 122 Lathlin Avenue The Pas, MB R9A 1K5	485	485
Henri, Francois	Grahams Funeral Services Box 418 Pilot Mound, MB R0G 1P0	563	563
Hiebert, Rob Box 12 New Bothwell, MB R0A 1C0	N/A	580	580
Hildebrand, Gregory John	A.S. Bardal (1979) Ltd. 843 Sherbrook Street Winnipeg, MB R3A 1M6	466	466
Hoffman, Darin	Mosaic Funeral, Cremation & Cemetary Services 1839 Inkster Boulevard Winnipeg, MB R2X 1R3	556	556
Jackson, Harry L.	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	311	317
Jackson, Shannon	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	603	603
James, Brian L	White's Funeral Home 271 Mountain Avenue Neepawa, MB R0J 1H0	455	455
Jamieson, R. Moray	Jamieson's Funeral Services Ltd. Box 369 Glenboro, MB R0K 0X0	302	309
Johnston, Craig	Doyle's Funeral Home Box 491 Carman, MB R0G 0J0	527	527

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Kennedy, Glenn W.	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	545	545
Kiefling-Nicholson, Jody D.	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4J4	470	470
Kilcollins, Peter J.	Aboriginal Funeral Chapel 724 Selkirk Avenue Winnipeg, MB R2W 2N3	377	380
Kirkhope, Scott Kennedy	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4J4	434	434
Klassen, David W.	Braendle-Bruce Funeral Services Box 538 Russell, MB R0J 1W0	413	413
Klassen, Walter	Friends Funeral Services Inc. 2146 Main Street Winnipeg, MB R2V 3S5	209	235
Knutson, Edward	Thomson Funeral Home 669 Broadway Avenue Winnipeg, MB R3C 0X4	529	529
Knutson, Gerald G	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	490	490
Knysh, Mike J.	Knysh Funeral Chapel 1161C Fife Street Winnipeg, MB R2X 2N3	477	477
Knysh, Stephen N.	Knysh Funeral Chapel 1161C Fife Street Winnipeg, MB R2X 2N3	366	371
Korban, Richard M.	Korban Funeral Chapel 907 Main Street Winnipeg, MB R2W 3P2	348	353
Koslowsky, Harold	Friends Funeral Services Inc. 2146 Main Street Winnipeg, MB R2V 3S5	492	492
Kotaska, Rick	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	425	425
Kowalchuk, Dexter	Kowalchuk's Funeral Home Box 730 Souris, MB R0K 2C0	358	363

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Kozak, Tony 119 Kendale Drive Winnipeg, MB R3T 5M8	N/A	312	327
Kroeker, Naomi Margaret-Ann	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	582	582
Kyle, Douglas	Mountain View Funeral Box 328 Armstrong, BC V0E 1B0	N/A	210
Langrell, Lisa Joanne R.R. 1 Woodlands, MB R0C 3H0	N/A	616	616
Lawson, Ryan James	Nairn-Chyz Funeral Home Box 910 Roblin, MB R0L 1P0	565	565
Laycock, Robert D.	Gilbart Funeral Home 309 Eveline Street Selkirk, MB R1A 1M8	493	493
LeClaire, Albert J.	LeClaire Brothers Funeral Products & Services 603 Erin Street Winnipeg, MB R3G 2W1	237	265
LeClaire, Aurele J.	LeClaire Brothers Funeral Products & Services 603 Erin Street Winnipeg, MB R3G 2W1	316	316
Leggat, John	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	630	630
LeGras, Jeannine M.	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4J4	631	631
Letts, Karen L. Box 388 Holland, MB R0G 0X0	N/A	530	530
Lilley, Shane	Glen Eden Funeral Home 4477 Main Street Winnipeg, MB R4A 2A8	600	600
Loehmer, Kenneth E.	MacKenzie Funeral Home Box 109 Balmoral, MB R0C 0H0	327	328
Lumbard, J. Todd	Brockie-Donovan Ltd. 332 – 8th Street Brandon, MB R7A 3X4	415	415

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Lumbard, Wade	Brockie-Donovan Ltd. 332 – 8th Street Brandon, MB R7A 3X4	546	546
MacIver, Michael	Voyage Funeral Home & Crematorium 220 Hespeler Avenue Winnipeg, MB R2L 0L4	626	626
MacKay, Jacqueline J.	Green Acres Memorial Services (1969) Ltd. No. 1 Highway E. at Navin Road Winnipeg, MB R2C 2Z3	504	504
MacKenzie, Roshelle	MacKenzie Funeral Services Box 109 Balmoral, MB R0C 0H0	597	597
MacKenzie-Meyers, Sharilea	MacKenzie Funeral Services Box 109 Balmoral, MB R0C 0H0	583	583
Magill, Alicia 221-333 Durum Drive Brandon, MB R7B 3V5	N/A	561	561
Marcoux, Denis	Voluntas Commémoration 19 Chaudière Kirkland, QC H9H 4C8	253	271
Matikka, Mark	Glen Eden Funeral Home 4477 Main Street Winnipeg, MB R4A 2A8	598	598
Maynard, Bayley	Dadson Funeral Home Ltd. Box 733 Flin Flon, MB R8A 1N5	622	622
McCrae, Allan H.	Brockie-Donovan Funeral Home 332 – 8th Street Brandon, MB R7A 3X4	299	304
McKenzie, Owen	McKenzies Portage Funeral Chapel 56 Royal Road South Portage La Prairie, MB R1N 1T6	531	531
McKercher, Vernon A. 166 Veterans Drive Dauphin, MB R7N 3K8	N/A	288	298
McMillan, Jason	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	517	517
Mercier, Jean-Guy L.	Green Acres Funeral Home and Cemetery Box 2 Group 612 SS6 Winnipeg, MB R2C 2Z3	505	505

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Miedema, Eva	Friends Funeral Services Inc. 2146 Main Street Winnipeg, MB R2V 3S5	581	581
Mikawos, Erica	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	611	611
Mitchell, Christine Ashley 241 Devon Avenue Winnipeg, MB R2G 0C4	N/A	639	639
Moffit, Ronald Kenneth	Ronald Moffit Memorial Services 306 Saskatchewan Avenue East Portage la Prairie, MB R1N 0K8	271	156
Monkman, Curtis E.	Prairieland Aboriginal Funeral Home 447 Selkirk Avenue Winnipeg, MB R2W 2M4	609	609
Moroz, John William	Brockie-Donovan Ltd. 332 – 8th Street Brandon, MB R7A 3X4	352	357
Morrow, Rodney Box 238 Holland, MB R0G 0X0	N/A	547	547
Moynham, Joseph F.	Salon Funéraire Rideau 4275 Boulevard des Sources Dollard-des-Ormeaux, QC H9B 2A6	494	494
Murphy, Andrew Box 32 Roseisle, MB R0G 1V0	N/A	427	427
Nairn, Robert John	Nairn-Chyz Funeral Home Box 910, 325 Main Street West Roblin, MB R0L 1P0	315	315
Nairn, Robert Paul	Nairn-Chyz Funeral Home Box 910, 325 Main Street West Roblin, MB R0L 1P0	518	518
Neufeld, Eric Henry	Paull Funeral Home Inc. Box 1149, 506 – 2nd Street North Swan River, MB R0L 1Z0	260	275
Neufeld, G. Shane	A.S. Bardal (1979) Ltd. 843 Sherbrook Street Winnipeg, MB R3A 1M6	435	435
Nichol, Garth	Killarney-Boissevain Funeral Homes Ltd. Box 864 Killarney, MB R0K 1G0	323	324

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Olson, Donna	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	533	533
Patterson, Bryce	Braendle-Bruce Funeral Services Box 538 Russell, MB R0J 1W0	612	612
Patterson, Heather Box 913 Keewatin, ON P0X 1C0	N/A	305	305
Paull, Dana	Paull Funeral Home Inc. Box 1149, 506 - 2nd Street North Swan River, MB R0L 1Z0	548	548
Pegoski, Steve	Paull Funeral Home Inc. Box 1149 Swan River, MB R0L 1Z0	482	482
Pettinger, Larry	McKenzies Portage Funeral Chapel 56 Royal Road South Portage La Prairie, MB R1N 1T6	235	263
Pfaff, Rory D.	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	378	381
Pritchard, David Earl	A.S. Bardal (1979) Ltd. 843 Sherbrook Street Winnipeg, MB R3A 1M6	128	128
Raffray, Ryan A.	Sneath-Strilchuk Funeral Services Box 7, 502 Main Street South Dauphin, MB R7N 2T9	483	483
Redpath, Neil D.	Redpath Funeral Home Box 970 Melita, MB R0M 1L0	512	512
Reid, William Allan	Victory Funeral Center 14831 – 28 Avenue Surrey, BC V4P 1P3	129	129
Reimer, Mark	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	590	590
Robinson, Rayna	Clarke's Funeral Home Box 3 Gladstone, MB R0J 0T0	617	617
Rosin, Richard A.	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	379	382

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Salie, Jenny	Thomson Funeral Home 669 Broadway Avenue Winnipeg, MB R3C 0X4	629	629
Schneider, Vernon L.	Memories Chapel & Pre-Planning Centre 330 – 18th Street North Brandon, MB R7A 6Z2	263	289
Schroeder, Sheldon	Green Acres Funeral Home and Cemetery Box 2 Group 612 SS6 Winnipeg, MB R2C 2Z3	586	586
Siemens, Terence D.	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	337	342
Sigurdson, Julie Anne	Clarke's Funeral Home Box 3 Gladstone, MB R0J 0T0	514	514
Smith, Paul F.	Smith Funeral Home Box 864 Killarney, MB R0K 1G0	369	374
Sobering, Douglas B.	Sobering Funeral Chapel Box 1629 Beausejour, MB R0E 0C0	247	270
Sobering, Marlene A.	Sobering Funeral Chapel Box 1629 Beausejour, MB R0E 0C0	380	383
Sobering, Steve	Sneath-Strilchuk Funeral Services Box 7 Dauphin, MB R7N 2T9	536	536
Sokaluk, Vernon M.	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	508	508
Speirs, Orville	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	429	429
Stone, Maria	Adam's Funeral Home Ltd. Box 218 Notre Dame de Lourdes, MB R0G 1M0	628	628
Suski, Mark S.	A.S. Bardal (1979) Ltd. 843 Sherbrook Street Winnipeg, MB R3A 1M6	496	496
Sweryd, Kevin	A.S. Bardal (1979) Ltd. 843 Sherbrook Street Winnipeg, MB R3A 1M6	459	459

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Sworyk, Michael	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	215	256
Sylvester, Robert W.	Thompson Funeral Service Ltd. 613 Ward Street Nelson, BC V1L 1T2	264	288
Szabo, Mark	Personal Alternative Funeral Services 3070-275 Street Aldergrove, BC V4W 3L4	569	569
Talbot, Glen	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	610	610
Talbot, Joanne	Glen Eden Funeral Home 4477 Main Street Winnipeg, MB R4A 2A8	474	474
Tardiff, Helene	Cropo Funeral Chapel 1442 Main Street Winnipeg, MB R2W 3V7	356	361
Tetreault, Yvon	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	291	286
Thom, Richard M.	Rae's Funeral Service Box 167 Shoal Lake, MB R0J 1Z0	417	417
Thomas, James E.	J.E. Thomas Funeral Home Ltd. Box 400, 204 - 3rd Street East Meadow Lake, SK S9X 1Y3	158	165
Trush, Gregory G.	Sneath -Strilchuk Funeral Services Ltd. Box 7 Dauphin, MB R7N 2T9	381	384
Tuck, Barry D.	Thomson Funeral Home 669 Broadway Avenue Winnipeg, MB R3C 0X4	484	484
Vandewaeter, Krista 511 Parr Street Winnipeg, MB R2W 5G5	N/A	615	615
Vogiatzakis, Michael	Voyage Funeral Home 220 Hespeler Avenue Winnipeg, Manitoba R2L 0L4	554	554
Vogt, Adina	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4J4	618	618

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Wagner, Darren	Omega Funeral Home 83 Royal Road South Portage La Prairie, MB R1N 1T8	473	473
Wall, Corey R.	Wiebe Funeral Home Altona Ltd. Box 308 Altona, MB R0G 0B0	571	571
Wankling, Richard A.	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	406	406
Webster, James G.	Swan Valley Funeral Services Ltd. Box 1288 – 363 Kelsey Trail Swan River, MB R0L 1Z0	274	292
Wereschuk, Linda T.	Wereschuk/Alician Fields Funeral Home 420 Airport Drive St. Andrews, MB R1A 4L6	382	385
Wereschuk, Paul D.	Wereschuk/Alician Fields Funeral Home 420 Airport Drive St. Andrews, MB R1A 4L6	351	356
Wevursky, Gordie S.	Fisher Funeral Home Box 312 Fisher Branch, MB R0C 0Z0	418	418
Wheeler, Chad	Wheeler and Harder Funeral Chapel 211 Regent Avenue Winnipeg, MB R2C 0C3	587	587
White, Brian	Clarke's Funeral Home Box 3 Gladstone, MB R0J 0T0	497	497
White, Nathan	White's Funeral Home Box 326 Neepawa, MB R0J 1H0	588	588
Wiebe, Jeffrey P.	J. W. Holdings Ltd. o/a Morris Funeral Home Box 8, 136 James Avenue West Morris, MB R0G 1K0	272	294
Wiebe, Richard C.	Wiebe Funeral Homes Ltd. Box 1116 Winkler, MB R6W 4B2	521	521
Wiebe, Stephen	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	550	550
Wiebe, Terrance W.	Wiebe Funeral Home Altona Ltd. Box 308 Altona, MB R0G 0B0	275	299

VII – 2009 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Wilson, Kiley	Wiebe Funeral Homes Ltd. Box 1116 Winkler, MB R6W 1Z6	538	538
Wintle, Shawn P.	Brockie-Donovan Ltd. 332, 8th Street Brandon, MB R7A 3X4	431	431
Wojcik, Richard A.	Wojcik Funeral Chapel & Crematorium Inc. 2157 Portage Avenue Winnipeg, MB R3J 0L4	407	407

VIII – 2009 GRADUATES

GRADUATE	SPONSORING FUNERAL HOME	EMB#	FH#
Coutts, Leslie	Wojcik's Funeral Chapel & Crematorium 2157 Portage Avenue Winnipeg, MB R3J 0L4	636	636
Crawshaw, Glen	Aboriginal Funeral Chapel 724 Selkirk Avenue Winnipeg, MB R2W 2N3	637	637
Dubois, Jeffrey	McKenzies Portage Funeral Chapel 56 Royal Road South Portage la Prairie, MB R1N 1T6	635	635
Nichol, Matthew	Smith Funeral Home Box 570 Deloraine, MB R0M 0M0	634	634

IX – COMPLAINTS AND RESOLUTIONS REPORT

The Funeral Directors and Embalmers Act was amended in June 2008 to require the Board to report on all complaints and their resolution.

The complaint process provides an important tool in monitoring the profession of funeral directors and embalming. Problems may be reported to the Board of Administration as written complaints. In response, the Board contacts the funeral director and provides a copy of the complaint and all documents. The funeral director is given a period in which to prepare a response. The Board then reviews complaints and responses. As a result, the Board may close the complaint, issue letters of direction or refer for a hearing. If the Board does hold a hearing, a complaint may be dismissed or upheld. If upheld, the funeral director may be fined, reprimanded, or have his/her licence suspended or cancelled. In any event, all parties are informed of the disposition of the complaint.

A complaint that was originally filed in 2008 was subject to a hearing in 2009. Based on the decision of the Board, the funeral director was suspended for one (1) month. The complaint was received before the new regulation came into force.

In 2009, the Board handled twelve (12) complaints from consumers and businesses. Some complaints needed additional investigation and more information before they could be resolved.

- Case #1: The Board learned the incident occurred in 2002, and that the funeral home manager at the time had dealt with the matter, and closed the complaint.
- Case #2: The complaint did not fall under the Board's mandate and referred it to the Public Utilities Board.
- Case #3: After the funeral director agreed to settle the matter with the complainant, the Board closed the complaint.
- Case #4: The complaint is complex and involves several other agencies. It is ongoing.
- Case #5: The Board determined that there was no wrongdoing on behalf of the funeral director and closed the complaint.
- Case #6: The complaint process is lengthy in this case and is still ongoing.
- Case #7: The complaint process is lengthy in this case and is still ongoing.
- Case #8: The complaint process is lengthy in this case and is still ongoing.
- Case #9: The complaint process is lengthy in this case and is still ongoing.
- Case #10: The complaint process is lengthy in this case and is still ongoing.
- Case #11: The funeral home agreed to settle the matter with the complainant and the Board closed the complaint.
- Case #12: The funeral home refunded the client's money and the Board will consider closing the complaint.

The Board continued to increase the public's awareness of the Board's role as a venue for complaints. It has a communication strategy to educate the public through placements of an advertisement in the *Winnipeg Yellow Pages*; ads in the *Winnipeg Sun* and *Winnipeg Free Press* Funeral Services supplements; and introduced a web site in 2009. The Board anticipates that the increased awareness will result in more complaints.

