



FUNERAL BOARD  
OF MANITOBA

ANNUAL REPORT  
2010

**Manitoba** 



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## II – MANAGEMENT REPORT

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### FUNERAL BOARD OF MANITOBA

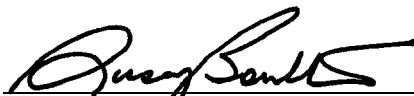
#### MANAGEMENT REPORT

December 31, 2010

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.



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Susan Bouyer  
Chairperson



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E.C. Norrington C.A.  
Accountant

July 19, 2011



# III – AUDITORS' REPORT

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To the Legislative Assembly of Manitoba  
To the Board of Directors of the Funeral Board of Manitoba

We have audited the accompanying financial statements of the Funeral Board of Manitoba (Board), which comprise the statement of financial position as at December 31, 2010, and the statements of operations and changes in unrestricted net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2010, 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  
July 19, 2011  
Winnipeg, Manitoba





# IV – FINANCIAL STATEMENTS AND INFORMATION

## FUNERAL BOARD OF MANITOBA Statement of Financial Position December 31, 2010

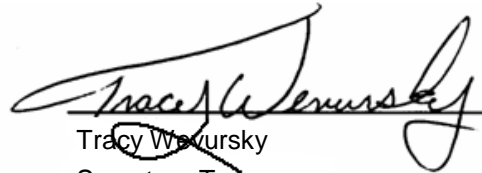
ASSETS	2010	2009
Current		
Cash	\$ 76,774	\$ 76,963
Short-term Investments (note 3)	55,220	37,008
Accrued Interest Receivable	412	2,432
Total Current Assets	132,406	116,403
Total Assets	\$ 132,406	\$ 116,403
<b>LIABILITIES AND UNRESTRICTED NET ASSETS</b>		
Current		
Accounts Payable and Accrued Liabilities (note 8)	\$ 25,944	\$ 11,651
Deferred Revenue	86,250	81,500
Total Current Liabilities	112,194	93,151
Unrestricted Net Assets	20,212	23,252
Total Liabilities and Unrestricted Net Assets	\$ 132,406	\$ 116,403

See accompanying notes to the financial statements

Approved on behalf of the Funeral Board of Manitoba



Susan Boulter  
Chairperson



Tracy Wawursky  
Secretary-Treasurer

**FUNERAL BOARD OF MANITOBA**  
**Statement of Operations and Changes in Unrestricted Net Assets**  
**For the year ended December 31, 2010**

<b>REVENUE</b>	<b>2010</b>	<b>2009</b>
Funeral Home Licences	\$ 44,000	\$ 9,200
Funeral Director and Embalmer Licences	52,750	21,700
Interest	753	1,189
	<u>97,503</u>	<u>32,089</u>
<b>EXPENSES</b>		
Administration Charges (note 7)	24,000	-
Audit	3,210	2,900
Board Meetings	5,918	3,982
Communications	15,204	9,484
Conferences	5,715	7,510
Honoraria - Board Members	6,649	5,016
Honoraria - Registrar	10,000	10,000
Legal Fees	11,383	12,661
Miscellaneous	2,573	2,306
Office Supplies and Postage	3,903	1,507
Salaries and Benefits	10,891	-
Travel Expenses	1,097	-
	<u>100,543</u>	<u>55,366</u>
Net (Loss)	(3,040)	(23,277)
Unrestricted Net Assets		
Beginning of the Period	<u>23,252</u>	<u>46,529</u>
Unrestricted Net Assets		
End of the Period	<u>\$ 20,212</u>	<u>\$ 23,252</u>

*See accompanying notes to the financial statements*

**FUNERAL BOARD OF MANITOBA**  
**Statement of Cash Flows**  
**For the year ended December 31,2010**

<b>Cash Flows from Operating Activities</b>	<b>2010</b>	<b>2009</b>
Licence Fees	\$ 101,500	\$ 86,800
Investments	21,956	-
Interest on Short Term Investments	2,773	1,235
Administration Charges	(18,000)	-
Audit Fees	(2,900)	(2,800)
Board Meetings	(5,898)	(3,690)
Communications	(17,474)	(5,437)
Conferences	(5,732)	(7,235)
Honoraria - Registrar	(10,000)	(7,500)
Honoraria - Board Members	(6,649)	(4,362)
Legal Fees	(4,096)	(12,809)
Miscellaneous Expenses	(2,791)	(2,394)
Office Supplies and Postage	(4,197)	(1,419)
Salaries and Benefits	(7,529)	-
Travel Expenses	(986)	-
	<b>\$ 39,977</b>	<b>\$ 40,389</b>
<b>Cash and Cash equivalents, beginning of year</b>	92,017	51,628
<b>Cash and Cash equivalents, end of year</b>	<b>\$ 131,994</b>	<b>\$ 92,017</b>
<b>Represented by:</b>		
Cash	\$ 76,774	\$ 76,963
Short-term investments cashable < 91 days (note 3)	55,220	15,054
	<b>\$ 131,994</b>	<b>\$ 92,017</b>
<i>See accompanying notes to the financial statements</i>		

**1) Nature of Operations**

The Funeral Directors and Embalmers Act established the Funeral Board of Manitoba (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 Pronouncements**

**Convergence with Public Sector Accounting Standards as Issued by the Public Sector Accounting Board**

Effective January 1, 2011 the Funeral Board of Manitoba will be adopting Public Sector Accounting Standards issued by the Public Sector Accounting Board. The Funeral Board is currently in the process of quantifying the impact these changes will have on its financial position.

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

The Funeral Board of Manitoba continues to apply CICA Section 3861 Financial Statements-Disclosure and Presentation in place of Sections 3862 and 3863.

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.

### 3) Investments

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

	2010	2009
i.) CIBC Flexible GIC	\$ 5,220	\$ 15,054
Maturity Date: January 11, 2011		
Interest Rate .90%		
ii.) CIBC Flexible GIC	50,000	
Maturity Date: January 20, 2011		
Interest Rate.90%		
iii.) CIBC Cashable Escalating Rate GIC		21,954
Maturity Date: January 5, 2010		
Interest Rate 4.25%		
	<hr/>	<hr/>
	\$55,220	\$37,008

### 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, 2010:

- i. No individual received compensation of \$50,000 or more;
- ii. The Board has 1 employee;
- iii. The aggregate amount paid to Board members was:

	2010	2009
Honoraria, Board Members	\$6,649	\$5,016
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 \$ 20,212 (2009- \$23,252). 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) Administrative Charges**

Effective January 1, 2010 administrative charges are paid to Vital Statistics Agency to recover a portion of its payroll costs used on the Funeral Board of Manitoba's operations. In prior years these charges were not paid to Vital Statistics Agency.

**8) Accounts Payable and Accrued Liabilities**

Accounts payable and accrued liabilities consist of the following:

	<b>2010</b>	<b>2009</b>
General	\$ 16,652	\$ 11,651
Administrative Charges	6,000	
Salaries and Benefits	2,048	
CRA Deductions Payable	1,014	
	<u>\$25,944</u>	<u>\$11,651</u>

**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

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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 2010 fiscal year.



## VI – 2010 BOARD MEMBERS

<b>NAME</b>	<b>ADDRESS</b>	<b>APPOINTMENT DATE</b>
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
Darin B. Hoffman	1839 Inkster Blvd. Winnipeg, MB R2X 1R3	November 1, 2010
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 – 2010 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 18 Poplar Ave. Ashern, MB R0C 0E0	501	501
Anderson, Stacey			652
Ardron, Kurt D.	Redpath Funeral Home P.O. Box 938 Melita, MB R0M 1L0	575	575
Arnason, Douglas G.	Arnason Funeral Home 28 1 <sup>st</sup> Ave. N. Ashern, MB R0C 0E0	161	170
Arnason, Shawn H.	Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Boulevard Winnipeg, MB R2X 1R3	460	460
Atkinson, Jade T.		654	654
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
Barringer, Lee	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg, MB R3H 1B9	409	409
Bartel, Matthew K.	Klassen Funeral Home 1897 Henderson Highway Winnipeg, MB R2G 1P4	487	487

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Bernat, Jaclyn	Glenlawn Funeral Home 1455 Lagimodiere Boulevard. Winnipeg, MB R2J 4J4	643	643
Bilcowski, Rick	Minnedosa Funeral Service 34 3 <sup>rd</sup> Ave. S.W. Minnedosa, MB R0J 1E0	627	627
Binnie, Clifford E.	Cropo Funeral Chapel Ltd. 1442 Main Street Winnipeg, MB R2W 3V7	286	296
Black, Amber	Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Boulevard Winnipeg, MB R2X 1R3	577	577
Blaylock, Douglas J.		400	400
Boardman, James C.	Boardman/Northland Funeral Home 28 Nelson Road Thompson, MB R8N 0B4	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
Buchalter, Kristin	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4A4	562	562
Buchanan, Brent Allen	Memories Chapel & Pre-Planning Centre 330 – 18th Street North Brandon, MB R7B 0J7	478	478
Buchanan, Brent L.	Memories Chapel & Pre-Planning Centre 330 – 18th Street North Brandon, MB R7B 0J7	309	318
Buchanan, Kenneth W.	Braendle–Bruce Funeral Home 114 Russell Street W. Russell, MB R0G 1W0	162	208
Buchanan, Lynette	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	516	516
Budz, Edward		249	272

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Bulbuck, Perry A.	Braendle-Bruce Funeral Services Box 538 Russell, MB R0J 1W0	362	367
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
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
Crawshaw, Glenn	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	637	637
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

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Day, Melinda		595	595
Delaurier, Helen		515	515
Dent, John	Gilbart Funeral Home Ltd. 309 Eveline Street Selkirk, MB R1A 1M8	647	647
Dixon, Ronald D		421	421
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
Dubois, Jeffrey	McKenzies Portage Funeral Chapel 56 Royal Road South Portage La Prairie, MB R1N 1T6	635	635
Dunfield, John A.	G.R. Carscadden Funeral Chapels Ltd. Box 1780 Virden, MB R0M 2C0	374	377
Dutchak, Rick J.		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

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Fjeldsted, Holly Ann	Seasons Funeral Services 9-449 Main Street Oakbank, MB R0E 1J0	443	443
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		481	481
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, 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
Gilbart, David	Gilbart Funeral Home Ltd. 309 Eveline Street Selkirk, MB R1A 0C3	613	613

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
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
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	McKenzies Portage Funeral Chapel 56 Royal Road South Portage La Prairie, MB R1N 1T6	625	625
Harapiak, John		526	526
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
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

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Hemauer, Neil A.F.	Hemauer Funeral Home Box 416, 122 Lathlin Avenue The Pas, MB R9A 1K5	485	485
Henri, Francois		563	563
Hiebert, Rob		580	580
Hildebrand, Gregory John	Memories Chapel & Pre-Planning Centre 330 – 18th Street N. Brandon, MB R7A 7P3	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
Kennedy, Glenn W.	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	545	545
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



## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
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.	Aboriginal Funeral Chapel 724 Selkirk Ave. Winnipeg MB R2W 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	Kotaska Cremation Services 280 Bredin Drive Winnipeg, MB R2K 1N6	425	425
Kowalchuk, Dexter	Kowalchuk's Funeral Home Box 730 Souris, MB R0K 2C0	358	363
Kozak, Tony		312	327
Kyle, Douglas		210	210
Langrell, Lisa Joanne		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

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
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
Letts, Karen L.		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
Lumbard, Wade	Brockie-Donovan Ltd. 332 – 8th Street Brandon, MB R7A 3X4	546	546
Lutz, Naomi	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg, MB R3K 1W3	582	582
MacIver, Michael	Voyage Funeral Home & Crematorium 220 Hespeler Avenue Winnipeg, MB R2L 0L4	626	626
MacKay, Jacqueline J.		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		561	561

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Marcoux, Denis		253	271
Matikka, Mark	Glen Eden Funeral Home 4477 Main Street Winnipeg, MB R4A 2A8	598	598
McCrae, Allan H.		299	304
McKenzie, Owen	McKenzies Portage Funeral Chapel 56 Royal Road South Portage La Prairie, MB R1N 1T6	531	531
McMillan, Jason	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	517	517
Mellen, Joshua	Green Acres Funeral Home and Cemetery Box 2 Group 612 SS6 Winnipeg, MB R2C 2Z3	645	645
Mercier, Jean-Guy L.	Green Acres Funeral Home and Cemetery Box 2 Group 612 SS6 Winnipeg, MB R2C 2Z3	505	505
Meyer, Verena		651	651
Mikawos, Erica	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	611	611
Mitchell, Christine Ashley	Glen Lawn Funeral Home 241 Devon Ave. Winnipeg MB R2G 0C4	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
Moynham, Joseph F.		494	494

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Murphy, Andrew		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	Bardal Funeral and Crematorium 843 Sherbrook Street Winnipeg, MB R3A 1M6	435	435
Nichol, Garth	Killarney-Boissevain Funeral Homes Ltd. Box 864 Killarney, MB R0K 1G0	323	324
Nichol, Matthew	Grahams Funeral Home Box 864 Killarney, MB R0K 1G0	634	634
Nicholson (Kiefling), Jody D.	Glen Lawn Funeral Home 455 Lagimodiere Boulevard Winnipeg, MB R2J 4J4	470	470
Olson, Donna	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	533	533
Pascal, Leslie		636	636
Patterson, Bryce	Braendle-Bruce Funeral Services Box 538 Russell, MB R0J 1W0	612	612
Paull, Dana	Paull Funeral Home Inc. Box 1149 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

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Pfaff, Rory D.	Thomson "In the Park" Funeral Home 1291 McGillivray Boulevard Winnipeg, MB R3T 5Y4	378	381
Pritchard, David Earl	Bardel Funeral and Crematorium 843 Sherbrook Street Winnipeg, MB R3A 1M6	128	128
Racette, Abilene	Clarke's Funeral Home Box 3 Gladstone, MB R0J 0T0	646	646
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		129	129
Reimer, Mark	Doyle's Funeral Home Ltd. Box 491 Carman, MB R0G 0J0	590	590
Richardson, Caroline Anne	Wojcik's Funeral Chapel and Crematorium 2157 Portage Ave Winnipeg MB R3J 0L4	650	650
Robinson, Emily	Chapel Lawn Funeral Home 4000 Portage Ave. Winnipeg MB R3K 1W3	632	632
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
Salie, Jenny	Thomson Funeral Home 669 Broadway Avenue Winnipeg, MB R3C 0X4	629	629
Satterthwaite, Jeannine	Wojcik's Funeral Chapel and Crematorium 2157 Portage Ave Winnipeg MB R3J 0L4	631	631
Schneider, Vernon L.	Memories Chapel & Pre-Planning Centre 330 – 18th Street North Brandon, MB R7A 6Z2	263	289

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Schroeder, Sheldon		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.	Killarney and Boissevain Funeral Home Box 864 Killarney, MB R0K 1G0	369	374
Sobering, Douglas B.	Sobering Funeral Chapel and Crematorium Box 1629 Beausejour, MB R0E 0C0	247	270
Sobering, Marlene A.	Sobering Funeral Chapel and Crematorium 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
Spratt, Lawana	Memories Chapel & Pre-Planning Centre 330 – 18th Street North Brandon, MB R7A 6Z2	642	642
Stone, Maria	Adam's Funeral Home Ltd. Box 218 Notre Dame de Lourdes, MB R0G 1M0	628	628
Suski, Mark S.	Bardal Funeral and Crematorium 843 Sherbrook Street Winnipeg, MB R3A 1M6	496	496
Sweryd, Kevin	Bardal Funeral and Crematorium 843 Sherbrook Street Winnipeg, MB R3A 1M6	459	459
Sworyk, Michael	Kotaska Cremation Services Ltd. 280 Bredin Drive Winnipeg, MB R2K 1N6	215	256

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Sylvester, Robert W.		264	288
Szabo, Mark		569	569
Talbot, Glen	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	610	610
Talbot, Joanne	Desjardins Funeral Chapel 357 Rue Des Meurons Winnipeg, MB R2H 2N6	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.		158	165
Trush, Gregory G.		381	384
Tuck, Barry D.	Thomson Funeral Home 669 Broadway Avenue Winnipeg, MB R3C 0X4	484	484
Unger, Brad	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach, MB R3G 1V7	648	648
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
Wagner, Darren	Omega Funeral Home 83 Royal Road South Portage La Prairie, MB R1N 1T8	473	473

## VII – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
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
Wenzel, Karl		649	649
Wereschuk, Linda T.	Wereschuk/Alician Fields Funeral Home 420 Airport Drive St. Andrews, MB R1A 4L6	382	385
Wereschuk, Paul D.	Reflections Funeral Services 20 18 <sup>th</sup> Street, Unit 9 Brandon MB R7A 5A3	351	356
Wevursky, Gordie S.	Fisher Funeral Home Box 312 Fisher Branch, MB R0C 0Z0	418	418
Wheeler, Chad	Wheeler and Harder Funeral Chapel Inc. 211 Regent Avenue Winnipeg, MB R2C 0C3	587	587
White, Brian	Aboriginal Funeral Chapel 724 Selkirk Ave Winnipeg MB R2W 2N3	497	497
White, Nathan	White's Funeral Home Box 326 Neepawa, MB R0J 1H0	588	588
Wiebe, Jeffrey P.	Morris Funeral Home 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 – 2010 LICENCED FUNERAL DIRECTORS AND EMBALMERS

LICENCEE	FUNERAL HOME OF EMPLOYMENT	EMB#	FD#
Wiebe, Amanda	Clarks Funeral Home Box 3 Gladstone MB R0J 0T0	633	633
Wilkinson, Natalie	E.J. Coutu & Co. Funeral Directors 680 Archibald Steet Winnipeg MB R2J 0Y4	585	585
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
Zimmerman, Caitlin	Green Acres Funeral Home and Cemetery Box 2 Group 612 SS6 Winnipeg, MB R2C 2Z3	644	644

## VIII – 2010 GRADUATES

GRADUATE	SPONSORING FUNERAL HOME	EMB#	FH#
Anderson, Stacey		652	
Atkinson, Jayde T.		654	
Bernat, Jaclyn	Glenlawn Funeral Home 1455 Lagimodiere Boulevard. Winnipeg, MB R2J 4J4	643	
Dent, John	Gilbart Funeral Home Ltd. 309 Eveline Street Selkirk, MB R1A 1M8	647	922
Henderson Moat, Natasha		641	
Mellen, Joshua	Green Acres Funeral Home Box 2, Grp. 612, SS 6 Winnipeg, MB R2C 2Z3	645	943
Meyer, Verena		651	
Racette, Abilene	Clarke's Funeral Home Box 3 Gladstone MB R0J 0T0	646	705
Spratt, Lawana	Memories Chapel & Pre-Planning Centre 330 – 18 <sup>th</sup> Street North Brandon, MB R7A 7P3	642	652
Unger, Brad	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach, MB R3G 1V7	648	619
Zimmerman, Caitlin	Green Acres Funeral Home Box 2, Grp. 612, SS 6 Winnipeg, MB R2C 2Z3	644	943

## IX – COMPLAINTS AND RESOLUTIONS REPORT

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*The Funeral Directors and Embalmers Act* requires the Board to report on all complaints and resolutions.

The complaint process provides an important tool in monitoring the profession of funeral directors and embalming. Problems are reported to the Board as written complaints. In 2010, the Funeral Board of Manitoba hired an investigator to receive and investigate complaints.

When he receives a complaint, the Board's investigator contacts the funeral director to provide them with a copy of the complaint and all other pertinent documents. The funeral director is given a period in which to prepare a response which the investigator then reviews and issues a file report to the Board recommending whether a hearing should be held. As a result, the Board may close the complaint 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.

Twenty-one (21) complaints were received from consumers and businesses in 2010. Some complaints needed additional investigation and more information before they could be resolved. The following is a brief overview of these files.

- **2010-01:** Complaint is pending due to law enforcement involvement.
- **2010-02:** A funeral director complained that another funeral director was using a phone number of a third closed funeral home. The Board determined that this was a phone company matter, and the complaint file was closed.
- **2010-03:** Complaint was not filed.
- **2010-04:** A consumer filed a complaint that the funeral invoice they were provided did not match the prearranged funeral plan. After a review by the Board, and by the Public Utilities Board, it was determined that there was no breach of *The Prearranged Funeral Services Act*, and the complaint file was closed.
- **2010-05:** A funeral director filed a complaint that another funeral director surcharged a family who made prearranged plans with the original company. As part of the investigation, the second funeral director was found to have failed to develop a General Price List, as required under *The Funeral Directors and Embalmers Act*, which he later developed. Ultimately, the matter was found to be a dispute within the family's members, and the complaint file was closed.
- **2010-06:** A client filed a complaint about a funeral director's billing practices. After an investigation, the complaint file was closed.
- **2010-07:** A funeral director filed a complaint that funeral homes are listed in the phone book that no longer operate. The Board determined that other funeral homes maintain these listings to assist families who have prearranged plans made with the retired funeral homes. The complaint file was closed.
- **2010-08:** A consumer complained that a rural funeral director refused to provide a General Price List. The Board directed the funeral director to produce and distribute a General Price List in accordance with the Act. As this occurred during the soft launch phase of the new rules, the Board did not hold a hearing and the complaint file was closed.
- **2010-09/10/11:** A funeral director filed a complaint against another funeral home alleging that their advertising in the Yellow Pages under "crematoriums" was misleading as they do not have crematoriums. The Board determined that this does not mislead as they provide the service and the complaint files were closed.
- **2010-12:** A client filed a complaint against a funeral director regarding his payments through an insurance program for prearranged funeral plans. The Board consulted with the Financial Institutions Regulation Branch which was able to successfully negotiate a full refund to the client by the Insurance Company and the complaint file was closed.

- **2010-13:** A consumer filed a complaint with the Public Utilities Board regarding the cost of a grave marker, and copied the Funeral Board of Manitoba. The Public Utilities Board successfully negotiated a refund for the client; and the complaint file was closed.
- **2010-14:** A consumer complained that a funeral director was unprofessional and unethical. After investigation, the Board determined that there was no cause for hearing and the complaint file was closed.
- **2010-15:** Members of a church filed complaints about a funeral director's behavior during a funeral ceremony at the church. The investigation has concluded, and based on the investigator's recommendation, the Board has scheduled a hearing.
- **2010-16:** An employee at a personal care home filed a complaint alleging a funeral director behaved unethically. After mediation by the investigator, the complaint file was closed.
- **2010-17:** A funeral director alleged that another funeral director's wife was "posing" as a funeral director and had been doing so since 1989 which is misleading the public. As the investigation didn't provide any proof, the complaint file was closed.
- **2010-18:** A funeral director filed a complaint that another funeral home was contravening the Code of Ethics. After investigation, the complaint file was closed.
- **2010-19:** A consumer filed a complaint against a funeral director, alleging unethical practices. After mediation, the complaint file was closed.
- **2010-20:** A consumer alleged that a funeral director was disrespectful in the treatment of the deceased. After investigation, the complaint file was closed.
- **2010-21:** A funeral director filed a complaint regarding advertising placed by other funeral homes. After investigation and mediation, the complaint file was closed.

The public's awareness of the role of the Funeral Board of Manitoba as a venue for complaints has increased. The investigator is playing an increasingly important role in educating the profession on its obligations under the act and their need to provide transparent service.

It is anticipated that the increased awareness will result in more complaints.

