



*Funeral Board of Manitoba
Conseil des services funéraires
du Manitoba*

2018 Annual Report

January 1 to December 31, 2018



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II. The Funeral Board of Manitoba

Administrative Structure

In 2018, the Minister of Justice was responsible for *The Funeral Directors and Embalmers Act*, *The Cemeteries Act*, and after September 1, 2017, *The Prearranged Funeral Services Act*.

Board members are appointed by the Lieutenant Governor in Council in three-year renewable terms. The Board includes a Chair designated by the Minister, and five other persons of whom two must be licensed funeral directors.

The Chair of the Funeral Board is also the Director and Chief Operating Officer of the Vital Statistics Agency (SOA). This provides a link for death registration processes; permission and oversight of transportation of the deceased to other countries; and disinterments. The Agency also provides administrative and information technology support for the Funeral Board of Manitoba. The Board designates a Vice-Chair and Registrar from the appointed members.

The Board has one employee – an Inspector, who is not a civil servant.

The Board also has three standing committees: the Education Committee, chaired by the Registrar, which reviews continuing education courses for approval by the Board; the Legislative Committee, co-chaired by the Vice-Chair and one other member; and the Ethics Committee chaired by a member who is also a funeral director.

Board Members

| | |
|-------------------------|---|
| Chair | Alena Lukes A/Director and Chief Operating Officer, Vital Statistics Agency (SOA) Department of Justice |
| Vice-Chair | Denise Koss, Vice Chair (current) |
| Registrar | The Very Reverend Don Bernhardt |
| Funeral Director | Natasha Henderson-Gray |
| Funeral Director | David Klassen |
| Board Member | Linda Muirhead |

Darin Hoffman, board member and Vice Chair (until April 22, 2018)

Board Support

John Delaney, Inspector
Andrea Schuster, Administrator (Denise Carrière until April 27, 2018)

Standing Committees

| | |
|---------------------------|---|
| Education | The Very Reverend Don Bernhardt, Committee Chair |
| Legislative Review | Denise Koss, Committee Co-Chair David Klassen, Committee Co-Chair Darin Hoffman, previous Committee Co-Chair (until April 22, 2018) |
| Ethics | Natasha Henderson-Gray, Committee Chair |

III. Profile

History

In 1967, the Province of Manitoba proclaimed *The Embalmers and Funeral Directors Act*, which created a Board of Administration to oversee the funeral industry.

Although the Act underwent several minor changes in the following years, the first major change occurred in 2006 when the requirement to complete six hours of funeral director and/or embalmer continuing education annually was implemented.

Additional changes:

- 2009: The Act was renamed *The Funeral Directors and Embalmers Act* and was amended to increase the enforcement tools available to the Board, including a *Code of Ethics*. The Board's name was also changed from the Board of Administration to the Funeral Board of Manitoba.
- 2011: Introduction of *The Grieving Families Protection Act*. This Act increased fines for desecration and vandalism of cemeteries under *The Cemeteries Act*; increased the investigative powers of the Board under *The Funeral Directors and Embalmers Act*; and changed significant parts of *The Prearranged Funeral Services Act*.
- 2013: (December 5) Administration of *The Cemeteries Act* transferred from the Public Utilities Board to the Funeral Board of Manitoba.
- 2015: The Board circulated a consultation draft of *The Prearranged Funeral Services Act Regulation* to funeral home owners, directors and other stakeholders. The consultation identified several issues for further study, including the recommendation to review and consolidate all bereavement legislation.
- 2017: (September 1) Administration of *The Prearranged Funeral Services Act* transferred from the Public Utilities Board to the Funeral Board of Manitoba.
- 2018: (November 20) A review of *The Funeral Directors and Embalmers Act*, *The Cemeteries Act* and *The Prearranged Funeral Services Act* was announced in the *Speech from the Throne*, with a goal of making funeral, burial and bereavement legislation more responsive to the diverse needs of Manitobans.

Administratively, the Funeral Board of Manitoba has evolved to serve multiple functions:

- Providing consumers with protection in the provision of funeral-related services by regulating the licensure of select professionals, services and facilities as prescribed by *The Funeral Directors and Embalmers Act*, *The Cemeteries Act*, and *The Prearranged Funeral Services Act*. This includes issuing licences to funeral directors and/or embalmers; premises, crematories, and certain cemeteries, mausoleums and columbaria; and prearranged funeral service plan providers involving trust moneys. Lists of licensees are available on the Board's website: www.gov.mb.ca/funeraldirectorsboard/.
- Contributing to professional distinction by approving the school specializing in training funeral directors and embalmers in Manitoba; and continuing education courses approved for the professional development of licensees.

- Monitoring compliance and responding to concerns, including investigation of complaints by the Inspector . All written complaints are investigated, and may result in a hearing before the Board or imposition of other disciplinary measures.

Vision

The Funeral Board of Manitoba is committed to improving funeral and cemetery services within a fair, ethical and transparent marketplace.

Mission

Responsible for the protection of public interest, the Funeral Board of Manitoba regulates and supports funeral and cemetery services, sets educational standards and responds to consumer complaints about licensees.

Goals

Education

To provide an educational framework for students and a continuing education framework for licensees to ensure they have the knowledge and skills to provide dignified care to the deceased, and serve their families, the public and the industry.

Accountability

To ensure all licensed cemeteries, crematories, funeral homes, and funeral directors/embalmers provide fair and ethical services to all clients.

Compliance

To ensure cemetery owners, funeral home operators, directors and agents comply with all codes, laws and regulations.

Organizational Stability

To achieve financial sustainability in the fulfillment of its legislative responsibilities.

Values

Collaboration

The Funeral Board of Manitoba consults with decision-makers; the public and the industry, whenever possible.

Continuous Improvement

The Funeral Board of Manitoba is committed to continuous improvement of its forms, processes and policies to better serve Manitobans.

Professional Education

The Act requires all funeral directors and embalmers to take six hours of continuing education each year. The Board approves the courses eligible for Continuing Education and oversees the fulfillment of this requirement.

The Act requires that the Board approve the school(s) for education and training of students. In 2018, the Canadian College of Funeral Service was approved to provide training in the Province of Manitoba.

Communication

The Funeral Board of Manitoba's brochure, *Guide to Roles and Responsibilities*, continues to be distributed by funeral directors to clients and individuals who make inquiries. It outlines the responsibilities of the Funeral Board of Manitoba, those of the funeral directors and the consumers. Each has a role and responsibilities when dealing with the death of a loved one.

Through its website and inquiry line, the Board provides consumers with information regarding their legal rights, including which bereavement products and services are required by law and which are optional.

Investigation

The Board investigates all complaints in an objective, consistent and transparent manner. Each complaint is investigated on its own merit, and may result in a hearing before the Board. Following a hearing, the Board may, for cause, suspend, revoke or cancel a licence; reprimand and/or fine a licensee or permit holder; impose licence or permit conditions, or suspend, revoke or cancel a certificate of qualification.

IV. Licensing Summary

The Funeral Directors and Embalmers Act:

| | |
|--|-----|
| Licences to act as Funeral Director and/or Embalmer | 214 |
| Permits to act as Funeral Director or Embalmer | 0 |
| New Certificates of Qualification Granted | 18 |
| New Certificates of Qualification Refused | 0 |
| Registrations under section 19 of <i>The Funeral Directors and Embalmers Act</i> | 0 |
| Funeral Home Registrations | 89 |

The Cemeteries Act:

| | |
|--|----|
| Licences to Maintain and Operate Crematory | 17 |
| Licences to Maintain and Operate Cemetery | 11 |
| Licences to Maintain and Operate Columbaria | 29 |
| Licences to Maintain and Operate Mausoleum | 5 |
| Licences to Sell as Owner or Agent under <i>The Cemeteries Act</i> | 68 |

The Prearranged Funeral Services Act:

| | |
|--|----|
| Licences under <i>The Prearranged Funeral Services Act</i> | 29 |
|--|----|

NOTE: As at December 31, 2018

V. Complaints and their Disposition

| Complaints Received by the Board: | 2018 | 2017 |
|-----------------------------------|------|------|
| Complaints | 16 | 13 |

| Complaint Disposition: | | |
|--|----|----|
| No breach under Acts administered by the Board | 4 | 8 |
| Board referral to another authority | 1 | 0 |
| Ongoing investigations | 10 | 4 |
| Matters Referred to hearing | 1 | 1 |
| Total | 16 | 13 |

| Matters Heard: | 1 | - |
|----------------|---|---|
|----------------|---|---|

| Hearing Outcomes: | | |
|---------------------------------------|---|---|
| Reprimands/Suspensions | 1 | 1 |
| Fines | - | - |
| Cancelled licences | - | - |
| Revoked Certificates of Qualification | - | 1 |

As of Dec 31/18

As of Dec 31/17

In 2018, the Funeral Board of Manitoba:

- Received sixteen written consumer complaints (eight pertained to *The Funeral Directors and Embalmers Act*, four to *The Cemeteries Act* and four to *The Prearranged Funeral Services Act*).
- Suspended one Funeral Director and Embalmer License
 Name: Chad Wheeler, license number 587
 Reason: Suspension pending completion of a hearing under section 12(3.1) of *The Funeral Directors and Embalmers Act* (Immediate suspension to protect public). The hearing was held on November 19, 2018, but the hearing outcome was pending as of December 31, 2018.

In addition, the Funeral Board of Manitoba completed investigation of five complaints ongoing from the previous year (2017), of which four involved no breach, and one was referred to a hearing to be scheduled in 2019.

Summaries and dispositions of all hearings held are available on the Board's website, www.gov.mb.ca/funeraldirectorsboard/.

VI. 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 Funeral Board of Manitoba received no disclosures under the Act in this calendar year.

VII. MANAGEMENT REPORT



Funeral Board of Manitoba 254 Portage Avenue, Winnipeg, MB R3C 0B6 Canada
Conseil des services funéraires du Manitoba 254, avenue Portage, Winnipeg (MB) R3C 0B6 Canada

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all the information in the annual report are the responsibility of the Funeral Board of Manitoba and have been prepared in accordance with Canadian Public Sector Accounting Standards. In the Board's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating Board's best judgment regarding all necessary estimates and all other data available to June 4, 2019.

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 Office of the Auditor General of Manitoba is to express an independent, professional opinion on whether the financial statements of the Board are fairly presented in accordance with Canadian Public Sector Accounting Standards. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management
Funeral Board of Manitoba

Alena Lukes, Chairperson

June 4, 2019

VIII. Auditor's Report



Auditor General
MANITOBA

INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

To the Board of Directors of the Funeral Board of Manitoba

Opinion

We have audited the financial statements of the Funeral Board of Manitoba (Board), which comprise the statement of financial position as at December 31, 2018, and the statement of operations and accumulated surplus, the statement of changes in net financial assets and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2018, and its operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Material Uncertainty Related to Going Concern

Without qualifying our opinion, we draw attention to note 9 in the financial statements. The uncertainty of grant funding described in note 9 indicates the existence of a material uncertainty that may cast significant doubt about the entity's ability to continue as a going concern.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern using the going concern basis of accounting unless an intention exists to liquidate the Board or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Office of the Auditor General
Winnipeg, Manitoba
June 4, 2019

IX. Audited Financial Statements

THE FUNERAL BOARD OF MANITOBA

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Financial Statements

Statement of Financial Position

Statement of Operations

Statement of Change in Net Financial Assets

Statement of Cash Flows

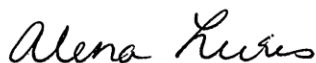
Notes to Financial Statements

THE FUNERAL BOARD OF MANITOBA
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018

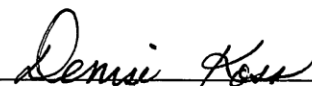
| | 2018 | 2017 |
|---|------------------|-------------------|
| FINANCIAL ASSETS | | |
| Cash | \$ 133,160 | \$ 218,403 |
| Short Term Investments | 81,409 | 80,800 |
| Accounts Receivable | 355 | 406 |
| Total Financial Assets | <u>214,924</u> | <u>299,609</u> |
| LIABILITIES | | |
| Accounts payable and accrued liabilities (note 7) | 61,849 | 60,615 |
| Deferred revenue | 91,963 | 90,335 |
| Total Liabilities | <u>153,812</u> | <u>150,950</u> |
| NET FINANCIAL ASSETS | <u>61,112</u> | <u>148,659</u> |
| NON-FINANCIAL ASSETS | | |
| Deposits - parking | 25 | 25 |
| Supplies Inventory | 387 | 887 |
| Tangible Capital Assets (note 10) | 1,718 | 1,504 |
| | <u>2,130</u> | <u>2,416</u> |
| ACCUMULATED SURPLUS | <u>\$ 63,242</u> | <u>\$ 151,075</u> |

The accompanying notes are an integral part of these financial statements.

Approved on behalf of The Funeral Board of Manitoba



Alena Lukes
Chairperson



Board Member

THE FUNERAL BOARD OF MANITOBA
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | 2018 | | 2017 |
|--|------------------|------------------|-------------------|
| | Budget | Actual | Actual |
| REVENUE | | | |
| Operations Revenue | | | |
| Funeral Home Licences | \$ 44,500 | \$ 44,500 | \$ 46,000 |
| Funeral Director and Embalmer Licences | 52,500 | 54,250 | 52,500 |
| Cemeteries Act Licences | 9,600 | 9,537 | 9,445 |
| Prearranged Funeral Services Act | 15,000 | 6,188 | |
| Miscellaneous Income | 6,500 | 2,449 | 2,524 |
| Interest Income | | 558 | 673 |
| | <u>128,100</u> | <u>117,482</u> | <u>111,142</u> |
| Grant Revenue - Vital Statistics Agency (note 9) | - | | |
| Total Revenue | <u>128,100</u> | <u>117,482</u> | <u>111,142</u> |
| EXPENSES | | | |
| Administration Charges (note 6) | 87,000 | 87,000 | 47,070 |
| Amortization | 500 | 753 | 569 |
| Audit | 4,200 | 4,115 | 4,300 |
| Board Meetings | 13,000 | 3,543 | 1,246 |
| Board Members - Honoraria | 12,000 | 3,270 | 2,180 |
| Communications | 6,400 | 3,312 | 3,368 |
| Conferences /Training | 8,000 | 401 | 523 |
| Consultation costs | 6,800 | - | - |
| Legal Fees | 33,500 | 26,554 | 3,347 |
| Miscellaneous | 3,000 | 3,699 | 2,579 |
| Office Supplies , Printing and Postage | 7,000 | 2,505 | 6,082 |
| Professional Services | 20,000 | - | - |
| Salaries and Benefits | 67,000 | 66,439 | 65,759 |
| Travel | 10,900 | 3,724 | 4,194 |
| Total Expenses | <u>279,300</u> | <u>205,315</u> | <u>141,217</u> |
| SURPLUS / (DEFICIT) | <u>(151,200)</u> | <u>(87,833)</u> | <u>(30,075)</u> |
| ACCUMULATED SURPLUS, BEGINNING OF PERIOD | 151,075 | 151,075 | 181,150 |
| ACCUMULATED SURPLUS /(DEFICIT), END OF PERIOD | <u>\$ (125)</u> | <u>\$ 63,242</u> | <u>\$ 151,075</u> |

The accompanying notes are an integral part of these financial statements.

THE FUNERAL BOARD OF MANITOBA
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS / (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2018

| | 2018 | | 2017 |
|---|------------------|------------------|-------------------|
| | Budget | Actual | Actual |
| SURPLUS /(DEFICIT) | \$ (151,200) | \$ (87,833) | \$ (30,075) |
| TANGIBLE CAPITAL ASSETS | | | |
| Acquisition of Capital Assets | | (967) | (868) |
| Amortization of Capital Assets | 500 | 753 | 569 |
| | <u>500</u> | <u>(214)</u> | <u>(299)</u> |
| OTHER NON-FINANCIAL ASSETS | | | |
| Decrease in Prepaid expense | - | - | |
| Deposits - parking | | - | (25) |
| Acquisitions of Supplies Inventory | 500 | - | - |
| Consumption of Supplies Inventory | 1,416 | 500 | 938 |
| Decrease/ (Increase) in Other non-financial assets | <u>1,916</u> | <u>500</u> | <u>913</u> |
| DECREASE (INCREASE) IN FINANCIAL ASSETS | <u>(148,784)</u> | <u>(87,547)</u> | <u>(29,461)</u> |
| NET FINANCIAL ASSETS, BEGINNING OF PERIOD | 148,659 | 148,659 | 178,120 |
| NET FINANCIAL ASSETS /(DEBT), END OF PERIOD | <u>\$ (125)</u> | <u>\$ 61,112</u> | <u>\$ 148,659</u> |

The accompanying notes are an integral part of these financial statements.

THE FUNERAL BOARD OF MANITOBA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | 2018 | 2017 |
|--|-------------------|-------------------|
| CASH FLOW PROVIDED BY (APPLIED TO): | | |
| OPERATING | | |
| Surplus / (Deficit), for the period | \$ (87,833) | \$ (30,075) |
| Amortization of tangible capital assets | 753 | 569 |
| | <u>(87,080)</u> | <u>(29,506)</u> |
| Change in: | | |
| Investments | (609) | (800) |
| Accounts receivable | 51 | 70,127 |
| Supplies inventory | 500 | 938 |
| Prepaid | - | (25) |
| Accounts payable and accrued liabilities | 1,234 | 34,267 |
| Deferred revenues | 1,628 | (5,356) |
| | <u>(84,276)</u> | <u>69,645</u> |
| CAPITAL | | |
| Acquisition of tangible capital assets | (967) | (868) |
| | <u>(967)</u> | <u>(868)</u> |
| NET INCREASE IN CASH | (85,243) | 68,777 |
| CASH, BEGINNING OF PERIOD | 218,403 | 149,626 |
| CASH, END OF PERIOD | <u>\$ 133,160</u> | <u>\$ 218,403</u> |
| Supplementary information: | | |
| Interest paid | \$ - | \$ - |
| Interest received | \$ 609 | \$ 800 |

The accompanying notes are an integral part of these financial statements.

THE FUNERAL BOARD OF MANITOBA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

1. Nature of Operations

The Funeral Directors and Embalmers Act established The Funeral Board of Manitoba (the Board) to licence and regulate Funeral Homes, Funeral Directors and Embalmers and to prescribe the courses of training and instruction for articling students. As at December 5, 2013 the Board has been assigned the responsibility to licence and regulate under The Cemeteries Act.

As at September 1, 2017 the Board has been assigned the responsibility to licence and regulate under The Prearranged Funeral Services Act.

2. Significant Accounting Policies:

a. Basis of accounting

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board.

b. Cash

Cash includes cash on hand and bank balances.

c. Investments

Investments consist of guaranteed investment certificate (GIC) with a national financial institution. The investment certificate is a flexible short term nature with a maturity of one year or less and cashable at any time.

d. Deferred Revenue and Revenue Recognition

The Board recognizes revenue under The Funeral Directors and Embalmers Act, The Cemeteries Act and The Prearranged Funeral Services Act on an accrual basis. Any license fees which are received prior to December 31 with respect to and are applicable to the subsequent fiscal year are recorded as deferred revenue. Grant revenue is recognized when it is authorized and any eligibility criteria have been met. Receivables are recognized by the Board for those grants authorized by the Province prior to the end of the accounting period but not received.

e. Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

f. Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities at the date of the financial statements and the reported amounts of the revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

g. Non-Financial Assets

Tangible capital assets and other non-financial assets do not normally provide resources to discharge liabilities of the Board. These assets are normally employed to provide future services.

Tangible capital assets are recorded at cost. Cost includes the purchase price as well as other acquisition costs. The costs of tangible capital assets are amortized over their estimated useful lives as follows:

| | <u>Rate</u> | <u>Method</u> |
|--|-------------|---------------|
| Computer equipment | 20% | Straight line |
| One-half of the annual amortization is charged in the year of the acquisition and in the year of disposal. | | |

3. Financial Instruments and Financial Risk Management

Measurement

Financial instruments are classified into one of the two measurement categories: (a) fair value; or (b) cost or amortized cost.

The Funeral Board of Manitoba (the Board) records its financial assets at cost, which includes cash, short term investments and accounts receivable.

The Board also records its financial liabilities at cost, which includes accounts payable and accrued liabilities.

THE FUNERAL BOARD OF MANITOBA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

3. Financial instruments and Financial Risk Management - continued

Gains and losses on financial instruments measured at fair value are recorded in accumulated deficit as re-measurement gains and losses until realized. Upon disposition of the financial instruments, the cumulative re-measurement gains and losses are reclassified to the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Board did not incur any re-measurement gains and losses during the year (2017 - \$ nil).

Financial Risk Management - overviews

The Board has exposure to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; interest risk; and foreign currency risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Board to credit risk consist principally of cash, short term investments and accounts receivable.

| | 2018 | 2017 |
|------------------------|-------------------|-------------------|
| Cash | \$ 133,160 | \$ 218,403 |
| Short-Term Investments | 81,409 | 80,800 |
| Accounts Receivable | 355 | 406 |
| | <u>\$ 214,924</u> | <u>\$ 299,609</u> |

Cash and Short Term Investments: the Board is not exposed to significant credit risk as these amounts are held by a Canadian Chartered Bank.

Accounts Receivable: the Board is not exposed to significant credit risk as accounts receivable are from the Vital Statistics Agency, a provincial government organization. Accounts receivable are neither past due or impaired.

Liquidity Risk

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they come due. The Board manages liquidity risk by maintaining adequate cash balances.

Market Risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the Board's income or the fair value of its financial instruments.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash.

The interest rate risk on funds on cash is considered to be low because of their short-term nature.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Board is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

4. The Public Sector Compensation Disclosure Act

In accordance with Section 2 of The Public Sector Compensation Disclosure Act, the following summarizes compensation paid:

| | | |
|---|-----------|-----------|
| Employee paid \$ 50,000 or more | 2018 | 2017 |
| J. Delaney - Investigator | \$ 61,677 | \$ 61,352 |
| The aggregate amount paid to Board members was: | | |
| (a) Honoraria, Board Members | \$ 3,270 | \$ 2,180 |

THE FUNERAL BOARD OF MANITOBA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

5. Related Party Transactions

The Board is related in terms of common control 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. Administration Charges - Vital Statistics Agency

Effective January 1, 2016 the administration charges are paid to the Vital Statistics Agency.

The administration charges are based on staff time and overhead contributions provided by Vital Statistics Agency to the Board. The services are outlined in the administration agreement.

7. Accounts Payable and Accrued Liabilities

Accounts Payable and accrued liabilities consist of the following :

| | 2018 | 2017 |
|------------------------|------------------|------------------|
| General | \$ 9,280 | \$ 5,442 |
| Administration Charges | 43,500 | 47,070 |
| Salaries and Benefits | 9,069 | 8,103 |
| | <u>\$ 61,849</u> | <u>\$ 60,615</u> |

8. Budgeted Figures

Budgeted figures have been provided for comparison purposes and have been derived from the annual budget approved by the Board.

9. Going Concern

The accompanying financial statements have been prepared on the going concern assumption that the Board will be able to realize its assets and discharge its liabilities in the normal course of business.

The Board received a grant of \$140,000 from the Vital Statistics Agency in 2016 to support the Boards operations. No additional grants have been received to date.

The Board continues to review their financial position and the long term viability of the Board and are reviewing all options.

10. Tangible Capital Assets

| 2018 | | | | |
|---------------------------------|--------------------|-----------|-----------|--------------------|
| | Opening Balance | Additions | Disposals | Closing Balance |
| Cost | | | | |
| Computer Equipment | \$ 3,280 | \$ 967 | \$ - | \$ 4,247 |
| Accumulated amortization | | | | |
| Computer Equipment | 1,776 | 753 | - | 2,529 |
| Net book value | \$ 1,504 | \$ 214 | \$ - | \$ 1,718 |
| 2017 | | | | |
| | Opening Balance | Additions | Disposals | Closing Balance |
| Cost | | | | |
| Computer Equipment | \$ 2,412 | \$ 868 | \$ - | \$ 3,280 |
| Accumulated amortization | | | | |
| Computer Equipment | 1,207 | 569 | - | 1,776 |
| Net book value | \$ 1,205 | \$ 299 | \$ - | \$ 1,504 |

X. Appendix A: Supplementary Information

Listings in accordance with section 18(1)(a) to (c) of *The Funeral Directors and Embalmers Act*:

Licensed Embalmers (EMB) and Funeral Directors (FD)

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|-----------------------|--|------|------|
| Adam, Alvin P. | Adam's Funeral Home 35072 Hwy 244 South Notre Dame De Lourdes MB R0G 1M0 | 305 | 325 |
| Anderson, Conrad T. | Anderson Family Funeral Home 9 Railway Avenue Ashern MB R0C 0E0 | 461 | 461 |
| Anderson, Courtney | Norway House Funeral Home 207 Kistapinan Drive Norway House MB R0B 1B0 | 462 | 462 |
| Anderson, Stacey | Not affiliated with a funeral home | 1204 | 1204 |
| Ardron, Kurt D. | Redpath Funeral Home 21 Main Street N Melita MB R0M 1L0 | 575 | 575 |
| Arnason, Douglas G. | Arnason Funeral Home 28 1st Avenue N Ashern MB R0C 0E0 | 161 | 170 |
| Arnason, Shawn H. | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 460 | 460 |
| Atkinson, Jayde T. | E. J. Coutu & Co. Funeral Directors 680 Archibald Street Winnipeg MB R2J 0Y4 | 654 | 654 |
| Babey, Donald | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 567 | 567 |
| Bachmeier, Kristopher | Birchwood Funeral Chapel 162 Highway 52 W Steinbach MB R5G 1Y1 | 1259 | 1259 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|-----------------------------|--|------|------|
| Ballance, Krystle | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 1009 | 1009 |
| Bardal, Eirik | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 522 | 522 |
| Barringer, Lee | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 409 | 409 |
| Bartel, Matthew K. | Klassen Funeral Home 1897 Henderson Hwy Winnipeg MB R2G 1P4 | 487 | 487 |
| Beaudry, Darlyn | Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0 | 1008 | 1008 |
| Bernat, Jaclyn | Not affiliated with a funeral home. | 643 | 643 |
| Bilcowski, Rick | Not affiliated with a funeral home. | 627 | 627 |
| Binnie, Clifford E. | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 286 | 296 |
| Bjarnarson, Kayla | Adam's Funeral Home 35072 Hwy 244 South Notre Dame De Lourdes MB R0G 1M0 | 1232 | 1232 |
| Boardman, Christopher | Boardman/Northland Funeral Home 28 Nelson Road Thompson MB R8N 0B4 | 1010 | 1010 |
| Boardman, James C. | Boardman/Northland Funeral Home 28 Nelson Road Thompson MB R8N 0B4 | 293 | 303 |
| Bowman, Tracy L. | Green Acres Funeral Home and Cemetery Hwy#1 East at Navin Road Winnipeg MB R2C 2Z3 | 1256 | 1256 |
| Bowskill, Christopher Aaron | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4 | 557 | 557 |
| Brewer, Reginald | Sneath-Strilchuk Funeral Services 121 3rd Avenue NW Roblin MB R0L 1P0 | 1214 | 1214 |
| Buchalter, Kristin | Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5 | 562 | 562 |
| Buchanan, Brent L. | Memories Chapel & Pre-Planning Centre 330 18th Street N | 309 | 318 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|------------------------|---|------|------|
| | Brandon MB R7A 7P3 | | |
| Buchanan, Lynette | Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6 | 516 | 516 |
| Bueckert, Katherine | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 1215 | 1215 |
| Buors, Tyson | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 523 | 523 |
| Cameron, Catherine | Green Acres Funeral Home and Cemetery Hwy# 1 East at Navin Road Winnipeg MB R2C 2Z3 | 1257 | 1257 |
| Campbell, Amissa L. | Wheatland Funeral Service 315 Railway St N Pilot Mound MB R0G 1P0 | 1207 | 1207 |
| Campbell, Dwayne M. | Campbell Funeral Home 24 2nd Street SE Hamiota MB R0M 0T0 | 463 | 463 |
| Campbell, Malcolm S. | Campbell Funeral Home 24 2nd Street SE Hamiota MB R0M 0T0 | 204 | 238 |
| Campbell, Stefan J. R. | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 1222 | 1222 |
| Casas, Percival | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd Winnipeg MB R3T 5Y4 | 1005 | 1005 |
| Chamberlin, Jarrod P. | Birchwood Funeral Chapel 162 Highway 52 W Steinbach MB R5G 1Y1 | 1243 | 1243 |
| Chappellaz, Amy E.G. | McKenzies Portage Funeral Chapel 56 Royal Road S Portage La Prairie MB R1N 1T6 | none | 1242 |
| Church, Patrick | Not affiliated with a funeral home | 1208 | 1208 |
| Citulsky, David P. | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 444 | 444 |
| Clarke, Robert W. | Clarke's Funeral Home 196 Hampton Street E MacGregor MB R0H 0R0 | 233 | 258 |
| Coffey, Joe | Sneath-Strilchuk Funeral Services 121 3 rd Ave NW Roblin, MB R0L 1P0 | 524 | 524 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|----------------------|--|------|------|
| Coulson, Sarah | Thomson Funeral Home 669 Broadway Avenue Winnipeg MB R3C 0X4 | 1235 | 1235 |
| Coutu, Edward J. | E. J. Coutu & Co. Funeral Directors 680 Archibald Street Winnipeg MB R2J 0Y4 | 578 | 578 |
| Crawshaw, Glenn | Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Blvd. Winnipeg MB R2X 1R3 | 637 | 637 |
| Curtis, Perry E. | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 445 | 445 |
| Dadson, Dana G. | Dadson Funeral Home & Crematorium Ltd. 120 Hwy 10A West Flin Flon MB R8A 1N5 | 335 | 340 |
| Davidson, John W. | Green Acres Funeral Home and Cemetery Hwy#1 East at Navin Road Winnipeg MB R2C 2Z3 | 420 | 420 |
| Dawson, Paul J. | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | 1007 | 1007 |
| Day, Melinda | Not affiliated with a funeral home. | 595 | 595 |
| Denesiuk, Shirley C. | LeClaire Brothers 306-475 Provencher Boulevard Winnipeg MB R3G 2W1 | none | 1247 |
| Dent, John C. | Gilbart Funeral Home Ltd. 50 - 1st Avenue Gimli MB R1A 1M8 | 647 | 647 |
| Doyle, Patrick | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 624 | 624 |
| Drobot, Shannon | Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8 | 605 | 605 |
| Dryden, Janice | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 560 | 560 |
| Dubois, Jeffrey | McKenzies Portage Funeral Chapel 56 Royal Road S Portage La Prairie MB R1N 1T6 | 635 | 635 |
| Dunfield, John A. | G.R. Carscadden Funeral Chapel 383 Wellington Street W Virden MB R0M 2C0 | 374 | 377 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|----------------------------|---|------|------|
| Durdle, Pamela | Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0 | 1205 | 1205 |
| Dutchak, Rick J. | Not affiliated with a funeral home. | 401 | 401 |
| Dutchyshen, Gerald A. | Sneath-Strilchuk Funeral Services 5 Riverside Road Dauphin MB R0L 1P0 | 164 | 173 |
| Fedorowich, Sheri-Lynne | Not affiliated with a funeral home. | 572 | 572 |
| Fjeldsted, Holly Ann | Seasons Funeral Chapel 576 Balsam Crescent Oakbank MB R0E 1J0 | 443 | 443 |
| Foidart, Miguel | Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8 | 623 | 623 |
| Fontaine, Rock | Not affiliated with a funeral home. | 412 | 438 |
| Ford, Gordon | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd Winnipeg MB R3T 5Y4 | 510 | 510 |
| Friesen, Jared W. | Not affiliated with a funeral home. | 481 | 481 |
| Friesen McElroy, Rhonda M. | Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0 | 1223 | 1223 |
| Froese, Danielle L. | Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5 | 1267 | 1267 |
| Froese, Harry | Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5 | 365 | 370 |
| Gardiner, Robert B. | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 206 | 251 |
| Gatey, Douglas R. | G.R. Carscadden Funeral Chapel 383 Wellington Street W Virden MB R0M 2C0 | 300 | 307 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|------------------------|---|------|------|
| Gerelus, Shauna L. | Rae's Funeral Service 521 - 4th Avenue Shoal Lake MB R0J 1Z0 | 423 | 423 |
| Gibbens, Michael | Green Acres Funeral Home and Cemetery Hwy# 1 East at Navin Road Winnipeg MB R2C 2Z3 | 542 | 542 |
| Giesbrecht, Jake | Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 0M1 | 502 | 502 |
| Giesbrecht, Michael P. | Not affiliated with a funeral home. | 551 | 551 |
| Gilbart, David | Gilbart Funeral Home Ltd. 50 - 1st Avenue Gimli MB R1A 1M8 | 613 | 613 |
| Girouard, Roger T. | Not affiliated with a funeral home. | 465 | 465 |
| Gold, Kenneth D. | Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4 | 1011 | 1011 |
| Grant, Darren S. | Dadson Funeral Home & Crematorium Ltd. 120 Hwy 10A West Flin Flon MB R8A 1N5 | 424 | 424 |
| Gray, John | Arnason Funeral Home 28 1st Avenue N Ashern MB R0C 0E0 | 404 | 404 |
| Greig, Lorraine | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd Winnipeg MB R3T 5Y4 | 1238 | 1238 |
| Grenier, Joey | Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 0M1 | 489 | 489 |
| Groening, Trevor | Wiebe Funeral Home Altona Ltd. 216 Centre Ave E Altona MB R0G 0B0 | 625 | 625 |
| Harapiak, John | Not affiliated with a funeral home. | 526 | 526 |
| Harder, Todd | Birchwood Funeral Chapel 162 Highway 52 W Steinbach MB R5G 1Y1 | 503 | 503 |
| Hayward, Craig | Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3 | 376 | 379 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|---------------------------|--|------|------|
| Hemauer, James Francis A. | Not affiliated with a funeral home. | 239 | 261 |
| Hemauer, Neil A. F. | Hemauer Funeral Home 122 Lathlin Avenue The Pas MB R9A 1K5 | 485 | 485 |
| Henderson-Gray, Natasha | Spirit Road Funeral Services Inc. Hwy 11, Sagkeeng Arena Multiplex Fort Alexander MB R0E 0P0 | 641 | 641 |
| Hiebert, Robert | Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4 | 580 | 580 |
| Hildebrand, Gregory J. | Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3 | 466 | 466 |
| Hoffman, Darin | Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Blvd. Winnipeg MB R2X 1R3 | 556 | 556 |
| Holgate, Lisa | Aboriginal Funeral Chapel 724 Selkirk Avenue Winnipeg MB R2W 2N3 | 1241 | 1241 |
| Hourie, Kevin R. | Not affiliated with a funeral home. | 1802 | none |
| Jackson, Shannon | Not affiliated with a funeral home. | 603 | 603 |
| James, Brian L. | White's Funeral Home 271 Mountain Ave Neepawa MB R0J 1H0 | 455 | 455 |
| Jamieson, Dayna M. | Jamieson's Funeral Services 415 Broadway Street Glenboro MB R0K 0X0 | 1229 | 1229 |
| Jamieson, R. Moray | Jamieson's Funeral Services 415 Broadway Street Glenboro MB R0K 0X0 | 302 | 309 |
| Johnston, Craig | Doyle's Funeral Home. 10 4th Avenue SE Carman MB R0G 0J0 | 527 | 527 |
| Juba, Rodney P. K. | Sneath-Strilchuk Funeral Services 5 Riverside Road Dauphin MB R0L 1P0 | 1220 | 1220 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|-----------------------------|--|------|------|
| Kehler, Janey E. | Korban Funeral Chapel 907 Main Street Winnipeg MB R2W 3P2 | 1244 | 1244 |
| Kicenکو, Amber | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | none | 1250 |
| Kiefling-Nicholson, Jody D. | Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8 | 470 | 470 |
| Kiewitt, Michael | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 1264 | 1264 |
| Kilcollins, Peter J. | Aboriginal Funeral Chapel 724 Selkirk Avenue Winnipeg MB R2W 2N3 | 377 | 380 |
| Kirkhope, Scott K. | Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4 | 434 | 434 |
| Klassen, David W. | Braendle-Bruce Funeral Service 114 Russell St W Russell MB R0J 1W0 | 413 | 413 |
| Knutson, Edward | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 529 | 529 |
| Knutson, Gerald G. | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 490 | 490 |
| Knysh, S. Nick | Eternal Grace Funerals 10 - 1111 Logan Avenue Winnipeg MB R3E 1R1 | 366 | 371 |
| Koslowsky, Harold | Not affiliated with a funeral home. | 492 | 492 |
| Koslowsky, Jotham | Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5 | 1260 | 1260 |
| Kotaska, Rick | Kotaska Cremation Services Ltd. 520 Greenwood Ave Selkirk MB R2K 1N6 | 425 | 425 |
| Kowalchuk, Dexter | Kowalchuk's Funeral Home 99 Second Street S Souris MB R0K 2C0 | 358 | 363 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|---------------------|--|------|------|
| Kozak, Tony | Not affiliated with a funeral home. | 312 | 327 |
| LaMarre, Corrine | Not affiliated with a funeral home. | none | 1269 |
| Lancaster, Jeremy | Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4 | 1227 | 1227 |
| Lawson, Ryan J. | Not affiliated with a funeral home. | 565 | 565 |
| Laycock, Robert D. | Gilbart Funeral Home Ltd. 50 - 1st Avenue Gimli MB R1A 1M8 | 493 | 493 |
| LeClaire, Albert J. | Not affiliated with a funeral home. | 237 | 265 |
| LeClaire, Aurèle J. | LeClaire Brothers 306-475 Provencher Blvd Winnipeg MB R3G 2W1 | 316 | 316 |
| Leggat, John | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 630 | 630 |
| Lesage, Maria | Adam's Funeral Home 35072 Hwy 244 South Notre Dame De Lourdes MB R0G 1M0 | 628 | 628 |
| Letts, Karen L. | McKenzies Portage Funeral Chapel 56 Royal Road S Portage La Prairie MB R1N 1T6 | 530 | 530 |
| Lilley, Shane | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4 | 600 | 600 |
| Loehmer, Kenneth E. | Ken Loehmer Funeral Services 55 Main Street Teulon MB R0C 3B0 | 327 | 328 |
| Lumbard, J. Todd | Not affiliated with a funeral home. | 415 | 415 |
| Lumbard, Wade | Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4 | 546 | 546 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|------------------------------|--|------|------|
| 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. | Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4 | 504 | 504 |
| MacKenzie Kresnyak, Roshelle | MacKenzie Funeral Services Ltd. 433 Main St Stonewall MB R0C 2Z0 | 597 | 597 |
| MacLellan, Brittany | Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4 | 1006 | 1006 |
| MacMillan, Luke | Sneath-Strilchuk Funeral Services 5 Riverside Road Dauphin MB R0L 1P0 | 1240 | 1240 |
| Matheson, Shannon | Not affiliated with a funeral home. | 1251 | 1251 |
| Matikka, Mark | Wojcik's Funeral Chapel & Crematorium Inc. 2157 Portage Avenue Winnipeg MB R3J 0L4 | 598 | 598 |
| McMillan, Allison | Not affiliated with a funeral home. | none | 1251 |
| McMillan, Cara E. | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 1270 | 1270 |
| McMillan, Jason | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4 | 517 | 517 |
| McPhail, Megan | Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8 | 1268 | 1268 |
| Meilleur, Caitlin | Thomson Funeral Home 669 Broadway Avenue Winnipeg MB R3C 0X4 | 644 | 644 |
| Mellen, Joshua | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 645 | 645 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|------------------------|--|------|------|
| Michnik, Ryan A. | Not affiliated with a funeral home | 1233 | 1233 |
| Mikawos, Erica | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd Winnipeg MB R3T 5Y4 | 611 | 611 |
| Moffit, Ronald K. | Ronald Moffit Memorial Services 306 Saskatchewan Avenue E Portage La Prairie MB R1N 0K8 | 271 | 156 |
| Monkman, Curtis E. | Sanderson Funeral Home 1336 Main Street Winnipeg MB R2X 0N7 | 609 | 609 |
| Moroz, John W. "Sonny" | Sneath-Strilchuk Funeral Services 5 Riverside Road Dauphin MB R0L 1P0 | 352 | 357 |
| Moynham, Joseph F. | Not affiliated with a funeral home. | 494 | 494 |
| Munroe, Jason G. | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4 | 1261 | 1261 |
| Murphy, Andrew | Doyle's Funeral Home 10 4th Avenue SE Carman MB R0G 0J0 | 427 | 427 |
| Nairn, Robert Paul | Not affiliated with a funeral home. | 518 | 518 |
| Neufeld, Eric Henry | Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0 | 260 | 275 |
| Neufeld, G. Shane | Integrity Cremation and Funeral Planning 50 Princess St Winnipeg MB R3B 1K2 | 435 | 435 |
| Newton, Ashley | Alterna Cremation 2495C Henderson Highway East St. Paul MB R2E 0C2 | 1245 | 1245 |
| Nichol, Garth | Wheatland Funeral Service 315 Railway St N Pilot Mound MB R0G 1P0 | 323 | 324 |
| Nichol, Matthew | Wheatland Funeral Service 315 Railway St N Pilot Mound MB R0G 1P0 | 634 | 634 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|--------------------|--|------|------|
| Olinyk, Jennifer | Hemauer Funeral Home 122 Lathlin Avenue The Pas MB R9A 1K5 | 1224 | 1224 |
| Olson, Donna M. | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4 | 533 | 533 |
| Park, Elisha J. | G.R. Carscadden Funeral Chapel 383 Wellington Street W. Virden MB R0M 2C0 | 1265 | 1265 |
| Pascal, Leslie | Not affiliated with a funeral home. | 636 | 636 |
| Paterson, Bryce R. | Braendle-Bruce Funeral Service 114 Russell St W Russell MB R0J 1W0 | 612 | 612 |
| Paull, Dana | Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0 | 548 | 548 |
| Piatkowski, Megan | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 1255 | 1255 |
| Pirozek, Mark R. | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | 1253 | 1253 |
| Racette, Abilene | Clarke's Funeral Home 102 Dennis Street W Gladstone MB R0J 0T0 | 646 | 646 |
| Raffray, Ryan A. | Sneath-Strilchuk Funeral Services 5 Riverside Road Dauphin MB R0L 1P0 | 483 | 483 |
| Redpath, Neil D. | Redpath Funeral Home 21 Main Street N. Melita MB R0M 1L0 | 512 | 512 |
| Reimer, Mark J. | Doyle's Funeral Home Ltd. 10 4th Avenue SE Carman MB R0G 0J0 | 590 | 590 |
| Robinson, Rayna | Wheatland Funeral Service 583 Park Street East Killarney MB R0K 1G0 | 617 | 617 |
| Rosin, Richard A. | Richard Rosin Funeral Director Ltd. 196A Tache Ave Winnipeg MB R2H 1Z6 | 379 | 382 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|-----------------------|--|------|------|
| Rybak, Stan | Not affiliated with a funeral home. | 1210 | 1210 |
| Salie, Jenny | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 629 | 629 |
| Schroeder, Sheldon A. | Birchwood Funeral Chapel 162 Highway 52 W Steinbach MB R5G 1Y1 | 586 | 586 |
| Schultz-Marsh, Erin | Gilbart Funeral Home Ltd. 50-1 st Avenue Gimli MB R1A 1M8 | 1266 | 1266 |
| Scott, Rhonda | Dadson Funeral Home & Crematorium Ltd. 120 Hwy 10A West Flin Flon MB R8A 1N5 | 1213 | 1213 |
| Siebold, Elizabeth A. | Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0 | 1003 | 1003 |
| Siemens, Terence D. | Not affiliated with a funeral home. | 337 | 342 |
| Sigurdson, Julie A. | Clarke's Funeral Home 102 Dennis Street W Gladstone MB R0J 0T0 | 514 | 514 |
| Silvester, Ambber | Nairn-Chyz Funeral Home 325 Main St. W. Roblin MB R0L 1P0 | 1258 | 1258 |
| Smith, Paul F. | Smith Funeral Home 113 Lake Street S Deloraine MB R0M 0M0 | 369 | 374 |
| Solylo, Bonnie | Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0 | 1221 | 1221 |
| Speirs, Orville | Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7 | 429 | 429 |
| Spratt, Lawana | Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3 | 642 | 642 |
| Stratton, Lyndon C. | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | none | 1263 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|----------------------|---|------|------|
| Suski, Mark S. | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | 496 | 496 |
| Swan, Crystal | Anderson Family Funeral Home 9 Railway Avenue Ashern MB R0C 0E0 | 501 | 501 |
| Sweryd, Adam P. | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | none | 1248 |
| Sweryd, Kevin | Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6 | 459 | 459 |
| Sylvester, Robert W. | Not affiliated with a funeral home. | 264 | 288 |
| Talbot, Glen W. | Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6 | 610 | 610 |
| Talbot, Joanne | Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4 | 474 | 474 |
| Thiessen, Kristeen | Green Acres Funeral Home and Cemetery Hwy# 1 East at Navin Road Winnipeg MB R2C 2Z3 | 1239 | 1239 |
| Thiessen, Sharon D. | Clarke's Funeral Home 102 Dennis Street W. Gladstone MB R0J 0T0 | 1262 | 1262 |
| Thom, Richard M. | Rae's Funeral Service 521 - 4th Avenue Shoal Lake MB R0J 1Z0 | 417 | 417 |
| Thomas, James E. | Not affiliated with a funeral home. | 158 | 165 |
| Trush, Gregory G. | Not affiliated with a funeral home. | 381 | 384 |
| Unger, Brad | Birchwood Funeral Chapel 162 Highway 52 W Steinbach MB R5G 1Y1 | 648 | 648 |
| Vernie, Cody | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 1230 | 1230 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|-----------------------|---|------|------|
| Vocadlo, Christine M. | Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6 | 1228 | 1228 |
| Vogiatzakis, Michael | Voyage Funeral Home & Crematorium 1577 Pembina Hwy Winnipeg MB R2L 0L4 | 554 | 554 |
| Vogt, Adina | Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9 | 618 | 618 |
| Wagner, Darren M. | Not affiliated with a funeral home. | 473 | 473 |
| Wall, Corey R. | Morris Funeral Home 136 James Avenue W Morris MB R0G 1K0 | 571 | 571 |
| Wankling, Richard A. | Thomson "In The Park" Funeral Home and Cemetery 1291 McGillivray Blvd Winnipeg MB R3T 5Y4 | 406 | 406 |
| Webster, James G. | Swan Valley Funeral Services 363 Kelsey Trail (Hwy 10 North) Swan River MB R0L 1Z0 | 274 | 292 |
| Webster, Jodene | Not affiliated with a funeral home. | 1203 | 1203 |
| Wevursky, Gordie S. | Fisher Funeral Home Inc. 70 Taché Street Fisher Branch MB R0C 0Z0 | 418 | 418 |
| White, Brian | Boardman/Northland Funeral Home 28 Nelson Road Thompson MB R8N 0B4 | 497 | 497 |
| White, Nathan | White's Funeral Home 34 3rd Avenue SW Minnedosa MB R0J 1E0 | 588 | 588 |
| Wiebe, Amanda | Clarke's Funeral Home 102 Dennis Street W Gladstone MB R0J 0T0 | 633 | 633 |
| Wiebe, Terrance W. H. | Wiebe Funeral Home Altona Ltd. 216 Centre Ave E Altona MB R0G 0B0 | 275 | 299 |
| Wiesner, Lisa J. | Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3 | 616 | 616 |

| LICENSEE | FUNERAL HOME OF EMPLOY | EMB | FD |
|---------------------|--|------|------|
| Wilson, Kiley J. R. | Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 0M1 | 538 | 538 |
| Wolkowski, Dereck | Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0 | 1231 | 1231 |
| Yanke, Sara | Not affiliated with a funeral home. | 1004 | 1004 |

NOTE: Funeral Home of Employ as of December 31, 2018 - may not reflect current affiliation.

Certificates of Qualification

| CERTIFICATE OF QUALIFICATION ISSUED TO | EMBALMER | FUNERAL DIRECTOR |
|--|----------|------------------|
| Bachmeier, Kristopher | 1259 | 1259 |
| Bowman, Tracy L. | 1256 | 1256 |
| Cameron, Catherine | 1257 | 1257 |
| Froese, Danielle L. | 1267 | 1267 |
| Hourie, Kevin R. | 1802 | none |
| Kiewitt, Michael | 1264 | 1264 |
| Koslowsky, Jotham | 1260 | 1260 |
| LaMarre, Corrine | none | 1269 |
| McMillan, Allison | none | 1251 |
| McMillan, Cara E. | 1270 | 1270 |
| McPhail, Megan | 1268 | 1268 |
| Munroe, Jason G. | 1261 | 1261 |
| Park, Ellisha J. | 1265 | 1265 |
| Piatkowski, Megan | 1255 | 1255 |
| Pirozek, Mark R. | 1253 | 1253 |
| Schultz-Marsh, Erin | 1266 | 1266 |
| Stratton, Lyndon C. | none | 1263 |
| Thiessen, Sharon D. | 1262 | 1262 |

NOTE: As of December 31, 2018