



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

# 2019 Annual Report

January 1 to December 31, 2019



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## II. The Funeral Board of Manitoba

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### Administrative Structure

In 2019, the Minister of Justice was responsible for *The Funeral Directors and Embalmers Act*, *The Cemeteries Act* and *The Prearranged Funeral Services Act* until Oct 22. As of Oct 23, 2019, the Minister of Finance was responsible.

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 Chief Operating Officer and Director 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

<b>Chair</b>	Alena Lukes, PhD Chief Operating Officer and Director of Vital Statistics Department of Finance
<b>Vice-Chair</b>	Denise Koss, Vice Chair
<b>Registrar, Secretary and Treasurer</b>	The Very Reverend Don Bernhardt
<b>Funeral Director</b>	Natasha Henderson-Gray
<b>Funeral Director</b>	David Klassen
<b>Board Member</b>	Linda Muirhead

### Board Support

John Delaney, Inspector  
Andrea Schuster, Administrator

### Standing Committees

<b>Education</b>	The Very Reverend Don Bernhardt, Committee Chair
<b>Legislative Review</b>	Denise Koss, Committee Co-Chair David Klassen, Committee Co-Chair
<b>Ethics</b>	Natasha Henderson-Gray, Committee Chair

## III. Profile

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### 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.
- 2019: In response to the review of *The Funeral Directors and Embalmers Act*, *The Cemeteries Act* and *The Prearranged Funeral Services Act* announced in the 2018 *Speech from the Throne*, the Board held consultations with public stakeholders across the province in May, June and October 2019.

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/](http://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 2019, 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

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### ***The Funeral Directors and Embalmers Act:***

Licences to act as Funeral Director and/or Embalmer	215
Permits to act as Funeral Director or Embalmer	0
New Certificates of Qualification Granted	7
New Certificates of Qualification Refused	0
Registrations under section 19 of <i>The Funeral Directors and Embalmers Act</i>	0
Funeral Home Registrations	93

### ***The Cemeteries Act:***

Licences to Maintain and Operate Crematory	18
Licences to Maintain and Operate Cemetery	11
Licences to Maintain and Operate Columbaria	29
Licences to Maintain and Operate Mausoleum	4
Licences to Sell as Owner or Agent under <i>The Cemeteries Act</i>	80

### ***The Prearranged Funeral Services Act:***

Licensees under <i>The Prearranged Funeral Services Act</i>	18
Licences to act as Agent	87
Licences to act as Salesperson	86

NOTE: As at December 31, 2019

## V. Complaints and their Disposition

Complaints Received by the Board:	2019	2018
Complaints	9	16

Concerns Received by the Board under <i>The Cemeteries Act</i> :	11	-
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Complaint Disposition:		
No breach under Acts administered by the Board	5	4
Board referral to another authority	-	1
Ongoing investigations	4	10
Matters Referred to hearing	-	1
Total	9	16

Matters Heard:	2	1
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Hearing Outcomes:		
Reprimands/Suspensions	3	1
Fines	1	-
Cancelled licences	1	-
Revoked Certificates of Qualification	1	-

As of Dec 31/19      As of Dec 31/18

In 2019, the Funeral Board of Manitoba:

- Received nine written complaints (seven pertained to *The Funeral Directors and Embalmers Act* and two to *The Prearranged Funeral Services Act*).
- Revoked one Certificate of Qualification, cancelled one Funeral Director and Embalmer Licence and issued a reprimand (hearing was held on November 19, 2018 and decision was pronounced on January 18, 2019)

Name: Chad Wheeler, license number 587

Reason: The Funeral Board of Manitoba found that Mr. Chad Wheeler had breached *The Prearranged Funeral Services Act*. By doing so, the Board determined that Mr. Wheeler also breached the Code of Ethics and therefore contravened *The Funeral Directors and Embalmers Act*.

- Imposed a fine and issued a reprimand to the following individual

Name: Rock Fontaine, Funeral Director licence number 438 and Embalmer licence number 412



Reason: Following a hearing held on November 5, 2019, the Board found that Mr. Fontaine breached the Code of Ethics and therefore contravened *The Funeral Directors and Embalmers Act*.

- Issued a reprimand to the following individual

Name: Robert Gregory Emerson (In 2017, Funeral Director/Embalmer licence # 1246 was suspended)

Reason: Following a hearing held on November 5, 2019, the Board found that Mr. Robert Gregory Emerson breached the Code of Ethics and *The Funeral Directors and Embalmers Act*.

In addition, the Funeral Board of Manitoba completed investigation of ten complaints ongoing from the previous year (2018), of which four involved no breach, four were referred to another authority, one was referred to a hearing that occurred in 2019, and one remained ongoing in 2019.

Summaries of all hearings held are available on the Board's website, [www.gov.mb.ca/funeraldirectorsboard/](http://www.gov.mb.ca/funeraldirectorsboard/).

## ***VI. 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 29.1 of the Act.

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

## VII. MANAGEMENT REPORT

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**Conseil des services funéraires du Manitoba**  
254, avenue portage, Winnipeg, Manitoba, Canada R3C 0B6  
Tél. 204-947-1098 Téléc. 204-948-2985  
C [funeralboard@gov.mb.ca](mailto:funeralboard@gov.mb.ca)  
SW [www.gov.mb.ca/funeraldirectorsboard/](http://www.gov.mb.ca/funeraldirectorsboard/)

### 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 11, 2020.

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



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Alena Lukes, Chairperson

June 11, 2020

## VIII. Auditor's Report

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### 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 (the Board), which comprise the statement of financial position as at December 31, 2019, and the statement of operations, 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, 2019, 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***

We draw attention to Note 9 in the financial statements, which indicates that the Board has been incurring deficits and drawing down on the accumulated surplus. As stated in Note 9, these events or conditions, along with other matters set forth in Note 9, indicate that a material uncertainty exists that may cast significant doubt on the Board's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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.

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 and 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.

Office: 204. 945.3790 | 500-330 Portage Avenue | Winnipeg, Manitoba R3C 0C4 | [oag.mb.ca](http://oag.mb.ca)



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### ***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*

Office of the Auditor General  
Winnipeg, Manitoba  
June 11, 2020

## **IX. Audited Financial Statements**

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### **THE FUNERAL BOARD OF MANITOBA**

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**THE FUNERAL BOARD OF MANITOBA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2019**


	2019	2018
<b>FINANCIAL ASSETS</b>		
Cash	\$ 103,779	\$ 133,160
Short Term Investments	61,898	81,409
Accounts Receivable	751	355
<b>Total Financial Assets</b>	<u>166,428</u>	<u>214,924</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 7)	17,623	61,849
Deferred revenue	96,006	91,963
<b>Total Liabilities</b>	<u>113,629</u>	<u>153,812</u>
<b>NET FINANCIAL ASSETS</b>	<u>52,799</u>	<u>61,112</u>
<b>NON-FINANCIAL ASSETS</b>		
Deposits - parking	25	25
Supplies Inventory	899	387
Tangible Capital Assets (note 10)	1,110	1,718
	<u>2,034</u>	<u>2,130</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 54,833</u>	<u>\$ 63,242</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, 2019**

	2019		2018
	Budget	Actual	Actual
<b>REVENUE</b>			
Operations Revenue			
Funeral Home Licences	\$ 46,000	\$ 46,500	\$ 44,500
Funeral Director and Embalmer Licences	52,500	54,000	54,250
Cemeteries Act Licences	9,600	9,768	9,537
Prearranged Funeral Services Act	15,000	7,613	6,188
Miscellaneous Income	6,500	1,865	2,449
Interest Income		1,050	558
<b>Total Revenue</b>	<u>129,600</u>	<u>120,796</u>	<u>117,482</u>
<b>EXPENSES</b>			
Administration Charges (note 6)	87,000	21,750	87,000
Amortization	600	608	753
Audit	4,300	4,115	4,115
Board Meetings	13,000	2,745	3,543
Board Members - Honoraria	12,000	3,379	3,270
Communications	3,500	1,105	1,687
Conferences /Training	8,000	75	401
Consultation costs	6,800	4,183	-
Legal Fees	67,000	16,290	26,554
Miscellaneous	3,000	1,946	3,699
Office Supplies , Printing and Postage	7,000	2,580	2,505
Professional Services	20,000	-	-
Hearing Costs	4,000	923	1,625
Salaries and Benefits	67,000	65,923	66,439
Travel	10,900	3,583	3,724
<b>Total Expenses</b>	<u>314,100</u>	<u>129,205</u>	<u>205,315</u>
<b>SURPLUS / (DEFICIT)</b>	<u>(184,500)</u>	<u>(8,409)</u>	<u>(87,833)</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF PERIOD</b>	63,242	63,242	151,075
<b>ACCUMULATED SURPLUS, END OF PERIOD</b>	<u>\$ (121,258)</u>	<u>\$ 54,833</u>	<u>\$ 63,242</u>

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



**THE FUNERAL BOARD OF MANITOBA**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	2019		2018
	Budget	Actual	Actual
<b>SURPLUS /(DEFICIT)</b>	\$ (184,500)	\$ (8,409)	\$ (87,833)
<b>TANGIBLE CAPITAL ASSETS</b>			
Acquisition of Capital Assets		-	(967)
Amortization of Capital Assets	600	608	753
	<u>600</u>	<u>608</u>	<u>(214)</u>
<b>OTHER NON-FINANCIAL ASSETS</b>			
Acquisitions of Supplies Inventory	-	(1,758)	-
Consumption of Supplies Inventory	1,530	1,246	500
<b>Increase/ (Decrease) in Other non-financial assets</b>	<u>1,530</u>	<u>(512)</u>	<u>500</u>
<b>INCREASE (DECREASE) IN FINANCIAL ASSETS</b>	<u>(182,370)</u>	<u>(8,313)</u>	<u>(87,547)</u>
<b>NET FINANCIAL ASSETS, BEGINNING OF PERIOD</b>	61,112	61,112	148,659
<b>NET FINANCIAL ASSETS (LIABILITIES), END OF PERIOD</b>	<u>\$ (121,258)</u>	<u>\$ 52,799</u>	<u>\$ 61,112</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, 2019**

	2019	2018
<b>CASH FLOW PROVIDED BY (APPLIED TO):</b>		
<b>OPERATING</b>		
Surplus / (Deficit), for the period	\$ (8,409)	\$ (87,833)
Amortization of tangible capital assets	608	753
	<u>(7,801)</u>	<u>(87,080)</u>
Change in:		
Investments	19,511	(609)
Accounts receivable	(396)	51
Supplies inventory	(512)	500
Accounts payable and accrued liabilities	(44,226)	1,234
Deferred revenues	4,043	1,628
	<u>(29,381)</u>	<u>(84,276)</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	-	(967)
	<u>-</u>	<u>(967)</u>
NET INCREASE IN CASH	(29,381)	(85,243)
CASH, BEGINNING OF PERIOD	133,160	218,403
CASH, END OF PERIOD	<u>\$ 103,779</u>	<u>\$ 133,160</u>
Supplementary information:		
Interest paid	\$ -	\$ -
Interest received	\$ 684	\$ 609

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

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**THE FUNERAL BOARD OF MANITOBA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**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, 2019**

**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 (2018 - \$ 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.

	2019	2018
Cash	\$ 103,779	\$ 133,160
Short-Term Investments	61,898	81,409
Accounts Receivable	751	355
	\$ 166,428	\$ 214,924

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:

	2019	2018
Employee paid \$ 75,000 or more	n/a	n/a
The aggregate amount paid to Board members was:		
(a) Honoraria, Board Members	\$ 3,379	\$ 3,270

**THE FUNERAL BOARD OF MANITOBA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**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 in the normal course of operations and they are measured at the exchange rate amount agreed to by the transactions with these entities related parties, with the exception of the items noted below:

- The Funeral Board of Manitoba received administration services (Note 6) from related party Vital Statistics Agency at no cost.

**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. During 2019 Treasury Board approved existing internal administrative services within Vital Statistic Agency at no cost to the Funeral Board of Manitoba on a temporary basis as described in the related party transaction Note 5 thus resulting in only one quarter being charged as part of Vital Statistics 2018/2019 fiscal year.

**7. Accounts Payable and Accrued Liabilities**

Accounts Payable and accrued liabilities consist of the following :

	2019	2018
General	\$ 8,262	\$ 9,280
Administration Charges	-	43,500
Salaries and Benefits	9,361	9,069
	\$ 17,623	\$ 61,849

**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 Board's operations. For the years 2017 and 2018 the Funeral Board of Manitoba incurred deficits and drew down on the accumulated surplus. During 2019 the Treasury Board approved existing internal administrative services within Vital Statistics Agency at no cost to the Funeral Board of Manitoba on a temporary basis to support the Boards operations. 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**

	2019			
	Opening Balance	Additions	Disposals	Closing Balance
<b>Cost</b>				
Computer Equipment	\$ 4,247	\$ -	\$ -	\$ 4,247
<b>Accumulated amortization</b>				
Computer Equipment	2,529	608	-	3,137
<b>Net book value</b>	\$ 1,718	\$ 608	\$ -	\$ 1,110
	2018			
	Opening Balance	Additions	Disposals	Closing Balance
<b>Cost</b>				
Computer Equipment	\$ 3,280	\$ 967	\$ -	\$ 4,247
<b>Accumulated amortization</b>				
Computer Equipment	1,776	753	-	2,529
<b>Net book value</b>	\$ 1,504	\$ 214	\$ -	\$ 1,718

**11. Comparative Figures**

Certain of the 2018 comparative figures have been reclassified to conform with the presentation adopted for 2019. In the Current Fiscal Year the comparative have changed as hearing costs are now separated from communications

## X. Appendix A: Supplementary Information

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

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#### Licensed Embalmers (EMB) and Funeral Directors (FD)

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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
Anaka, Shannon	Dadson Funeral Home & Crematorium Ltd. 120 Hwy 10A West Flin Flon MB R8A 1N5	1274	1274
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
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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Bachmeier, Kristopher	Birchwood Funeral Chapel 162 Highway 52 W Steinbach MB R5G 1Y1	1259	1259
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	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	409	409
Bartel, Matthew K.	Klassen Funeral Home 1897 Henderson Hwy Winnipeg MB R2G 1P4	487	487
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
Bluhm, Amber	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	1276	1276
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
Bowskill, Christopher Aaron	Thomson In the Park Funeral Home 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	Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	562	562

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Buchanan, Brent L.	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	309	318
Buchanan, Lynette	Desjardins Funeral Home 357 Des Meurons Street Winnipeg MB R2H 2N6	516	516
Buck, Lorie	Not affiliated with a funeral home.	None	1271
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 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	Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8	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



LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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 <sup>rd</sup> Ave NW Roblin, MB R0L 1P0	524	524
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 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 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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 Chapels Ltd. 383 Wellington Street W Virden MB R0M 2C0	374	377
Durdle, Pamela	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	1205	1205
Dutchyshen, Gerald A.	Sneath-Strilchuk Funeral Services 1 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 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Gardiner, Robert B.	Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	206	251
Gatey, Douglas R.	G.R. Carscadden Funeral Chapels Ltd. 383 Wellington Street W Virden MB R0M 2C0	300	307
Gerelus, Shauna L.	Rae's Funeral Service 521 - 4th Avenue Shoal Lake MB R0J 1Z0	423	423
Gibbens, Michael	Green Acres Funeral Home 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
Gilbart, David	Gilbart Funeral Home 50 - 1st Avenue Gimli MB R1A 1M8	613	613
Girouard, Roger T.	Not affiliated with a funeral home.	465	465
Goertzen, Kenneth	Desjardins Funeral Home 357 Des Meurons Street Winnipeg MB R2H 2N6	555	555
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 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Harapiak, John	Not affiliated with a funeral home.	526	526
Harder, Todd	Birchwood Funeral Chapel 162 PTH 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
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	Crossings Funeral Care 12E-40 North Gate Drive Steinbach MB R5G 2T9	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	Eternal Grace Funerals 10 - 1111 Logan Avenue Winnipeg MB R3E 1R1	1241	1241
Hourie, Kevin R.	Mosaic Funeral, Cremation & Cemetery Services 1839 Inkster Blvd. Winnipeg MB R2X 1R3	1802	None
Hunt, Darlyn	Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0	1008	1008
Jackson, Shannon	Not affiliated with a funeral home.	603	603

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
James, Brian L.	White's Funeral Home 271 Mountain Ave Neepawa MB R0J 1H0	455	455
Jamieson, Dayna M.	Jamieson's Funeral Services Ltd. 415 Broadway Street Glenboro MB R0K 0X0	1229	1229
Jamieson, R. Moray	Jamieson's Funeral Services Ltd. 415 Broadway Street Glenboro MB R0K 0X0	302	309
Johnston, Craig	Doyle's Funeral Home Ltd. 10 4th Avenue SE Carman MB R0G 0J0	527	527
Juba, Rodney P. K.	Sneath-Strilchuk Funeral Services 1 Riverside Road Dauphin MB R0L 1P0	1220	1220
Kehler, Janey E.	Thomson In the Park Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	1244	1244
Kickenko, 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Knutson, Gerald G.	Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8	490	490
Knysh, S. Nick	Eternal Grace Funerals 10 - 1111 Logan Avenue Winnipeg MB R3E 1R1	366	371
Koslowsky, Jotham	Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5	1260	1260
Kotaska, Rick	Interlake Cremation & Memorial Services 374 Main Street Selkirk MB R1A 1T8	425	425
Kowalchuk, Dexter	Kowalchuk's Funeral Home 99 Second Street S Souris MB R0K 2C0	358	363
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 50 - 1st Avenue Gimli MB R1A 1M8	493	493
LeClaire, Albert J.	Aboriginal Funeral Chapel 724 Selkirk Avenue Winnipeg MB R2W 2N3	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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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 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
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 1 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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
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
Michnik, Ryan A.	Not affiliated with a funeral home	1233	1233
Mikawos, Erica	Thomson In the Park Funeral Home 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.	Not affiliated with a funeral home.	609	609
Moroz, John W. "Sonny"	Sneath-Strilchuk Funeral Services 1 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 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	1261	1261
Murphy, Andrew	Doyle's Funeral Home Ltd. 10 4th Avenue SE Carman MB R0G 0J0	427	427



LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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	Not affiliated with a funeral home.	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
Olinyk, Jennifer	Hemauer Funeral Home 122 Lathlin Avenue The Pas MB R9A 1K5	1224	1224
Olson, Donna M.	Thomson In the Park Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	533	533
Park, Elisha J.	G.R. Carscadden Funeral Chapels Ltd. 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
Paton, Ashley Jean Miller	Bardal Funeral Home 843 Sherbrook Street Winnipeg MB R3A 1M6	1272	1272
Paull, Dana	Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0	548	548

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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 604 1 <sup>st</sup> Ave. SW Ste. Rose du Lac MB R0L 1S0	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
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 50-1 <sup>st</sup> 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
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, Greg A.	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	1275	1275
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
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 Home 357 Des Meurons Street Winnipeg MB R2H 2N6	610	610

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Talbot, Joanne	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	474	474
Tarnowski, Anthony	Not affiliated with a funeral home.	1212	1212
Tataryn, Robyn L.	Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0	1273	1273
Thiessen, Kristeen	Green Acres Funeral Home 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 PTH 52 W Steinbach MB R5G 1Y1	648	648
Vergunst-Duijvestijn, Bianca	Not affiliated with a funeral home.	1202	1202
Vernie, Cody	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	1230	1230
Vocadlo, Christine M.	Desjardins Funeral Home 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

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Vogt, Adina	Neil Bardal Funeral Centre 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	618	618
Wagner, Darren M.	McKenzies Portage Funeral Chapel 56 Royal Road S Portage La Prairie MB R1N 1T6	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 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	406	406
Wankling, Sarah	Thomson Funeral Home 669 Broadway Avenue Winnipeg MB R3C 0X4	1235	1235
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
Woods, Tracy L.	Not affiliated with a funeral home.	1256	1256
Yanke, Sara	Not affiliated with a funeral home.	1004	1004

NOTE: Funeral Home of Employ as of December 31, 2019 - may not reflect current affiliation.

## Certificates of Qualification

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CERTIFICATE OF QUALIFICATION ISSUED TO	EMBALMER	FUNERAL DIRECTOR
Anaka, Shannon	1274	1274
Bluhm, Amber	1276	1276
Buck, Lorie	none	1271
LaMarre, Corrine	1277	Previously issued
Paton, Ashley Jean Miller	1272	1272
Tataryn, Robyn L.	1273	1273
Tkach, Jenny-Lynn	None	1278

NOTE: As of December 31, 2019