

Schedule of Compensation of

SWAN VALLEY SCHOOL DIVISION

Year ended December 31, 2019

INDEPENDENT AUDITOR'S REPORT ON ENROLMENT

TO THE CHAIRMAN AND TRUSTEES OF THE SWAN VALLEY SCHOOL DIVISION

Opinion

We have audited the schedule of compensation equal to or in excess of \$75,000 for individuals employed or affiliated with The Swan Valley School Division for the calendar year ended December 31, 2019.

In our opinion, the accompanying schedule for the year ended December 31, 2019 of the Organization is prepared, in all material respects, in accordance with the financial reporting framework described in the Note to the schedule.

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 “**Auditors’ Responsibilities for the Audit of the Schedule**” section of our auditors’ report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the schedule 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 – Financial Reporting Framework

We draw attention to the Note in the schedule, which describes the applicable financial reporting framework. The schedule is prepared to assist the Organization to comply with the requirements of *The Public Sector Compensation Disclosure Act* described in the note. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the financial reporting framework described in the Note to the schedule; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Organization’s financial reporting process.

Auditors’ Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors’ 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 the schedule.

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 schedule, 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 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

Swan River, Manitoba
June 6, 2020



Chartered Professional Accountants

SWAN VALLEY SCHOOL DIVISION

SCHEDULE OF INDIVIDUALS WHO EARNED \$75,000 OR MORE
IN THE 2019 CALENDAR YEAR

RE: BILL 57

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>
Kletka, Brad	Mechanic	79,514.78
Mendel, Tim	Superintendent/CEO	92,298.38
Rausch, Brent	Sec. Treasurer	132,306.42
Staniland, Chris	Maint. Supervisor	81,636.20
Andres, Ben	Teacher	87,080.72
Sigurdson, Ashley	Psychologist	75,209.27
Ashcroft, Kristy	Teacher	85,458.42
Webster, Tammy	Teacher	79,568.46
Badowski, Tammy	Teacher	89,406.13
Baudin, Michelle	Teacher	83,727.08
Bartley, Lisa	Teacher	93,596.64
Behrmann, Scott	Teacher	80,644.37
Bender, Jocelyn	Prin/Teacher	99,368.16
Betcher, Joanne	Teacher	83,727.08
Bloscha, Tara	Teacher	82,990.90
Bobick, Nicole	Prin/Teacher	84,212.22
Bowles, Pam	Teacher	99,509.44
Buchanan, Melissa	Teacher	88,690.94
Burnside, Deborah	Stu. Ser. Coord.	118,150.07
Chapman, Doug	Teacher	83,940.30
Checkley, Marlana	Teacher	77,638.41
Clelland, Crystal	Teacher	83,587.84
Cowan, Susan	Teacher	83,972.94
Dahl, Kelsey	Teacher	88,869.58
Dormer, Brian	Teacher	90,965.86
Ellingson, Cheryl	Teacher	82,522.66
Fleming, C. J. (Peter)	Teacher	88,869.58
Fraser, Lise	Teacher	96,930.27
Goethe, Kari	Teacher	95,938.16
Goudy, Chris	Teacher	83,587.84
Grandfield, Cory	Teacher	83,863.46
Grandfield, Theresa	Teacher	86,373.52
Eisner, Lisa	Teacher	85,149.23
Hack, Patti	Principal	109,273.99
Hart, Max	Teacher	83,949.88
Henkelman, Derek	Teacher	85,249.66
Khadekin, Kenneth	Teacher	85,125.58
Kujanpaa, Marc	Prin/Teacher	93,629.92
Kujanpaa, Teresa	Teacher	86,645.51
Kurtz, Carla	Teacher	86,373.52

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>
Lambert, Sandra	Teacher	94,961.98
Larson, Carol	Teacher	98,165.28
Leadbeater, Jennifer	Prin/Teacher	95,253.44
Maclure, Elizabeth	Teacher	89,092.08
Maksymchuk, W. Ryan	Teacher	89,017.74
Maksymchuk, Tracy	Teacher	86,555.34
Mateika, Mark	Teacher	89,691.77
Morden, Nancy	Teacher	83,606.76
Mullin, Kerri	Teacher	91,655.44
Munro, Lorna	Teacher	86,442.27
Mydyski-Arp, Jacquie	Principal	121,420.98
Carter, Kirsten	Teacher	83,968.80
Nicolle, Patricia	Teacher	99,480.56
Shevernoha, Paula	Prin/Teacher	91,523.28
Oberton, Louise R.	Speech/Lang.	91,143.60
Atkinson, Lori	Teacher	86,517.50
Harness, Kristen	Teacher	83,587.84
Pardoski, Dean	Vice Prin/Teacher	95,168.10
Pardoski, Carrie	Teacher	88,887.32
Pierrepoint, Corrie	Teacher	83,149.70
Rooks, Hayden	Teacher	93,490.21
Sagert, Lana	Teacher	87,080.72
Hodgson, Erin	Teacher	91,655.44
Malkoske, Lynda	Teacher	83,587.84
Simpson, Jennifer	Teacher	91,655.44
Simpson, Mark	Prin/Teacher	103,487.46
Smith, Brenna	Teacher	86,026.06
Smith, Janelle	Teacher	83,810.30
Smith, Trudy	Teacher	91,726.99
Staniland, Tanya	Teacher	83,795.84
Stevenson, Sheldon	Teacher	86,373.52
Ter Horst, Dana	Teacher	87,080.72
Turner, James	Teacher	93,374.32
Turton, Glenda	Teacher	78,736.58
Verbo, Alexander	Teacher	83,635.97
Vestby, Franziska	Teacher	83,829.22
Williams, Albert	Teacher	89,093.98
Woitowicz, Leonard	Teacher	88,690.94
Woodward, Kris	Prin/Teacher	102,223.52
Zamzow, Jennifer	Teacher	82,731.76
Zamzow, Marni	Teacher	91,655.44
Zaretsky-Denischuk, Tammy	Teacher	<u>83,587.84</u>
		7,336,173.28

SWAN VALLEY SCHOOL DIVISION
SCHEDULE OF TRUSTEES REMUNERATION
IN THE 2019 CALENDAR YEAR

RE: BILL 57

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL TAXABLE REMUNERATION</u>
Burghart, Donna	Trustee	10,304.23
Evans, Laurie	Trustee	15,767.23
Highmoor, Kathy	Trustee	11,753.23
Riehl, Kelli	Trustee	11,060.23
Rooks, Vivian	Trustee	11,312.23
Schaffer, William	Trustee	10,493.23
Wowchuk, Gary	Trustee	13,282.27
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Totals		83,972.65

NOTE TO SCHEDULE

Basis of accounting:

The schedule lists employees or individuals affiliated with The Swan Valley School Division who received compensation and benefits equal to or in excess of \$75,000 for the year ended December 31, 2019. The amounts reported were calculated in accordance with the definition of compensation provided in Section 1 of *The Public Sector Compensation Disclosure Act*.