

Schedule of Compensation of

**SWAN VALLEY SCHOOL DIVISION**

For the year ended December 31, 2023

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## INDEPENDENT AUDITOR'S REPORT ON BILL 57

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### 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 \$85,000 for individuals employed or affiliated with The Swan Valley School Division for the calendar year ended December 31, 2023.

In our opinion, the accompanying schedule for the year ended December 31, 2023 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 19, 2024

  
Chartered Professional Accountants

## **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 \$85,000 for the year ended December 31, 2023. The amounts reported were calculated in accordance with the definition of compensation provided in Section 1 of *The Public Sector Compensation Disclosure Act*.

**SWAN VALLEY SCHOOL DIVISION**

**SCHEDULE OF INDIVIDUALS WHO EARNED \$85,000 OR MORE  
IN THE 2023 CALENDAR YEAR**

**RE: BILL 57**

<b><u>NAME</u></b>	<b><u>POSITION</u></b>	<b><u>REMUNERATION</u></b>
Kletka, Brad	Trans. Supervisor	87,350.78
Rausch, Brent	Sec. Treasurer	163,455.22
Staniland, Chris	Maint. Supervisor	101,247.16
Mateika, Cam	Superintendent/CEO	157,301.09
Evashchenko, John	Mechanic	86,849.56
Sigurdson, Ashley	Psychologist	99,138.47
Ashcroft, Kristy	Teacher	98,063.36
Webster, Tammy	Teacher	98,874.88
Badowski, Tammy	Teacher	98,946.06
Baudin, Michelle	Teacher	88,623.91
Beehler, Jocelyn	Prin/Teacher	102,775.49
Behrmann, Kerrilynn	Social Worker	94,055.20
Behrmann, Scott	Teacher	98,063.36
Bender, Jocelyn	Teacher	99,670.32
Bergen, Jessica	Teacher	88,409.28
Betcher, Joanne	Teacher	88,582.72
Blosa, Tara	Teacher	88,404.80
Bobick, Nicole	Teacher	94,482.16
Riddell, Lindsey	Teacher	93,811.96
Bowles, Pam	Teacher	106,359.24
Buchanan, Melissa	Teacher	94,055.20
Clelland, Crystal	Teacher	88,404.80
Cowan, Susan	Teacher	89,010.40
Dahl, Kelsey	Teacher	94,055.20
Danyluk, Sarah	Teacher	85,798.88
Eisler, Jamie	Teacher	87,912.52
Ellingson, Cheryl	Teacher	87,947.54
Fleming, C. J. (Peter)	Teacher	93,082.24
Fullerton, Shannon	Teacher	94,055.20
Gamache, Julie	Clinician	86,216.64
Glen, Kirsten	Vice Principal	101,246.67
Goethe, Kari	Teacher	102,882.96
Fothergill, Charlene	Teacher	94,055.36
Grandfield, Cory	Principal	104,613.36
Grandfield, Theresa	Teacher	92,412.96
Hack, Patti	Stu. Ser. Coord.	113,399.49
Henkelman, Derek	Teacher	90,260.64
Khadekin, Kenneth	Teacher	90,651.44
Kujanpaa, Marc	Prin/Teacher	99,141.52
Kujanpaa, Teresa	Teacher	92,598.29

<b><u>NAME</u></b>	<b><u>POSITION</u></b>	<b><u>REMUNERATION</u></b>
Lambert, Sandra	Teacher	101,068.98
Larson, Carol	Teacher	104,189.52
Leadbeater, Jennifer	Vice Principal/Teacher	113,013.36
Maksymchuk, W. Ryan	Teacher	94,244.48
Maksymchuk, Tracy	Teacher	92,598.80
Markham, Jennifer	Teacher	93,254.76
Mateika, Mark	Teacher	96,660.26
McQueen, Susan	Teacher	94,791.05
Mullin, Kerri	Teacher	98,063.36
Munro, Lorna	Teacher	92,412.96
Mydyski-Arp, Jacquie	Principal	128,883.20
Carter, Kirsten	Teacher	88,550.93
Shevernoha, Paula	Prin/Teacher	97,084.32
Atkinson, Lori	Teacher	87,210.94
Harness, Kristen	Teacher	88,404.80
Pardoski, Dean	Teacher	92,412.96
Pardoski, Carrie	Teacher	94,513.98
Pierrepoint, Corrie	Teacher	98,895.48
Rooks, Charlene	Teacher	98,063.36
Rooks, Hayden	Teacher	98,874.88
Sagert, Lana	Vice Principal/Teacher	109,218.24
Schaworski, Barry	Teacher	101,121.36
Hodgson, Erin	Teacher	98,063.36
Malkoske, Lynda	Teacher	88,404.80
Simpson, Jennifer	Teacher	94,695.70
Simpson, Mark	Prin/Teacher	102,592.48
Smith, Brenna	Teacher	96,363.62
Smith, Janelle	Teacher	88,831.76
Smith, Trudy	Teacher	98,063.36
Staniland, Tanya	Teacher	88,582.72
Stevenson, Sheldon	Teacher	92,412.96
Sutherland, Caitlyn	Teacher	89,753.70
Sutherland, Tyler	Teacher	92,154.08
Ter Horst, Dana	Teacher	94,055.20
Turner, James	Teacher	98,874.88
Turton, Glenda	Teacher	94,055.20
White, Lesley	Teacher	98,063.36
White, Michael	Teacher	88,503.56
Woitowicz, Leonard	Teacher	94,055.20
Woodward, Kris	Principal	108,665.60
Zamzow, Jennifer	Teacher	88,404.80
Zamzow, Marni	Teacher	98,063.36
Zaretsky-Denischuk, Tammy	Teacher	88,618.28
Underwood, David	Teacher	<u>90,241.71</u>
		8,151,318.00

SWAN VALLEY SCHOOL DIVISION

SCHEDULE OF TRUSTEES REMUNERATION  
IN THE 2023 CALENDAR YEAR

RE: BILL 57

<u>NAME</u>	<u>POSITION</u>	<u>TOTAL TAXABLE REMUNERATION</u>
Burghart, Donna	Trustee	11,117.39
Fuchs, Andrew	Trustee	10,046.39
Highmoor, Kathy	Trustee	17,525.39
Mendel, T.	Trustee	10,424.39
Rooks, Vivian	Trustee	9,164.39
Wowchuk, Gary	Trustee	13,780.43
Zastre, Vanessa	Trustee	9,794.40
Totals		81,852.78