Schedule of Compensation of

SWAN VALLEY SCHOOL DIVISION

For the year ended December 31, 2022

INDEPENDENT AUDITOR'S REPORT ON BILL 57

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, 2022.

In our opinion, the accompanying schedule for the year ended December 31, 2022 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 9, 2023 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 \$75,000 for the year ended December 31, 2022. The amounts reported were calculated in accordance with the definition of compensation provided in Section 1 of *The Public Sector Compensation Disclosure Act*.

Government Department	Government Department	Education	
		Swan Valley School	
Employer Name	Employer Name	Division	
Reporting Schedule	Reporting Schedule		
(Calendar or Fiscal)	(Calendar or Fiscal)	Calendar	
Effective Date (DD-MM	Effective Date (DD-MM-		
YY)	YY)	31-12-22	

		PRODUCE STATE OF THE STATE OF T	ALCO ALCO AND A STATE OF THE PARTY OF THE PA	CHARGE SURVEYOR STREET,
First Name	Last Name	Job Title	Entity Department	Total Compensation
	Kletka, Brad	Transportation Supe	ervisor	88,695.38
	Rausch, Brent	Secretary-Treasure	r	162,769.32
	Staniland, Chris	Maintenance Super	visor	88,695.43
	Mateika, Cam	Superintendent/CEC	0	151,322.19
	Evashchenko, John	Mechanic		79,648.78
	Hiebert, Irvin	Mechanic		79,245.41
	Jersak, Jason	Electrician		77,452.01
	Allan-Fuchs, Jennife	Teacher		81,382.36
	Sigurdson, Ashley	Psychologist		96,502.66
	Ashcroft, Denise	Teacher		88,575.48
	Ashcroft, Kristy	Teacher		99,097.88
	Webster, Tammy	Teacher		100,261.64
	Badowski, Tammy	Teacher		100,261.00
	Baudin, Michelle	Teacher		89,893.15
	Bartley, Lisa	Teacher		100,629.04
	Behrmann, Kerrilynr	Social Worker		95,390.50
	Behrmann, Scott	Teacher		97,284.47
	Bender, Jocelyn	Teacher		104,687.18
	Bergin, Jessica	Teacher		81,198.99
	Betcher, Joanne	Teacher		89,851.97
	Blosha, Tara	Teacher		89,680.48
	Bobick, Nicole	Teacher		95,758.6
	Bowles, Pam	Teacher		107,640.1°
	Brown, Erin	Teacher		80,190.32
	Buchanan, Melissa	Teacher		95,390.50
	Clelland, Crystal	Teacher		89,680.48
	Cowan, Susan	Teacher		90,220.78
	Dahl, Kelsey	Teacher		95,390.50
	Danyluk, Sarah	Teacher		83,133.60
	Eisler, Jamie	Teacher		85,868.83
	Ellingson, Cheryl	Teacher		89,244.24
	Fleming, C. J. (Pete	Teacher		95,390.5
	Fullerton, Shannon	Teacher		95,390.5
	Gamache, Julie	Clinician		84,125.3
	Glen, Kirsten	Vice Principal		97,193.52
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Goethe, Kari	Teacher	10	03,968.31
Fothergill, Charlene	Teacher	Ş	90,459.88
Grandfield, Cory	Principal	10	06,060.92
Grandfield, Theresa	Teacher	Ç	93,387.84
Hack, Patti	Student Achievement Coordinator	1.	13,275.69
Henkelman, Derek	Teacher	(91,530.38
Goodman, Christina	Teacher		33,133.60
Khadekin, Kenneth	Teacher		91,747.81
Kujanpaa, Marc	Principal/Teacher		00,189.65
Kujanpaa, Teresa	Teacher		93,902.60
Lacasse, Sebastien			35,051.09
Lambert, Sandra	Teacher		02,306.08
Larson, Carol	Teacher		05,568.25
·	Vice Principal/Teacher		13,981.30
Machan, Kyle	Teacher		32,983.77
Maksymchuk, W. Ry			95,572.91
Maksymchuk, Tracy			93,566.38
•	Teacher		90,688.73
Mateika, Mark	Teacher		97,843.50
Miles, Chelsea	Teacher		31,130.91
Mullin, Kerri	Teacher		99,097.88
Munro, Lorna	Teacher		93,387.84
Mydynski-Arp, Jacqı			30,585.79
Carter, Kirsten	Teacher		90,363.79
	Principal/Teacher		•
Atkinson, Lori	Teacher		98,388.30
Harness, Kristen	Teacher		39,621.21
	Teacher Teacher		39,680.48
Pardoski, Dean			93,387.84
Pardoski, Carrie	Teacher Teacher		95,772.99
Pierrepont, Corrie			99,861.70
	Teacher		99,097.88
Rooks, Hayden	Teacher		00,261.00
	Vice Principal/Teacher		10,650.09
	Teacher		02,328.28
•	Teacher		99,097.88
Malkoske, Lynda	Teacher		39,680.48
Simpson, Jennifer	Teacher		95,829.79
Simpson, Mark	Principal/Teacher		04,098.39
Smith, Brenna	Teacher		97,054.31
Smith, Janelle	Teacher -		90,048.61
Smith, Trudy	Teacher		99,135.80
Staniland, Tanya	Teacher		39,851.97
Stevenson, Sheldon			93,387.84
	Teacher		91,084.52
Ter Horst, Dana	Teacher		95,390.50
Turner, James	Teacher		00,261.00
Turton, Glenda	Teacher	ę	93,686.92

White, Lesley	Teacher	98,918	3.07
White, Michael	Teacher	86,543	3.08
Williams, Albert	Teacher	95,94	1.72
Woitowicz, Leonard	Teacher	95,390	ე.50
Woodward, Kris	Principal	110,156	3.01
Zamzow, Jennifer	Teacher	89,680	ე.48
Zamzow, Marni	Teacher	99,09	7.88
Zaretzky-Denischuk	, Teacher	88,988	3.20
Lavell, Eunice	Teacher	76,692	2.00
Underwood, David	Teacher	87,602	2.31
		8,803,45	3.04

Government	Government		
Department	Department	Education	
		Swan Valley School	
Employer Name	Employer Name	Division	
Reporting Schedule	Reporting Schedule		
(Calendar or Fiscal)	(Calendar or Fiscal)	Calendar	
Effective Date (DD-MM-	Effective Date (DD-MM-		
YY)	YY)	31-12-22	

First Name	Last Name	Job Title	Entity Department	Total Compensation
	Burghart, Donna	Trustee		9,353.36
	Evans, Laurie	Trustee		6,541.00
	Fuchs, Andrew	Trustee		1,804.36
	Highmoor, Kathy	Trustee		10,820.36
	Mendel, T.	Trustee		1,741.36
	Riehl, Kelli	Trustee		6,793.00
	Rooks, Vivian	Trustee		8,597.36
	Schaffer, William	Trustee		8,655.20
	Wowchuk, Gary	Trustee		15,158.20
	Zastre, Vanessa	Trustee		1,363.36
				70,827.56