Mystery Lake School District

Auditors Report

Bill 57

December 31, 2020

Partners: David Kendall, FCPA, FCA* Manisha Pandya, CPA, CA*

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees:

We have audited the accompanying Schedule of Compensation ("Schedule") of Mystery Lake School District and a summary of significant accounting policies and other explanatory information for the year ended December 31, 2020. This Schedule has been prepared by management based on The Public Sector Compensation Disclosure Act.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the Schedule in accordance with The Public Sector Compensation Disclosure Act and for such internal control as management determines necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

Opinion

In our opinion, the financial information in the Schedule of Compensation of Mystery Lake School District for the year ended December 31, 2020 is prepared in all material respects, in accordance with The Public Sector Compensation Disclosure Act.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the Schedule of Compensation, which describes the basis of accounting. The schedule is prepared to assist Mystery Lake School District to meet the requirements of Section 2 of The Public Sector Compensation Disclosure Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the Trustees of Mystery Lake School District and the Province of Manitoba and should not be distributed to or used by parties other than the Trustees of Mystery Lake School District and the Province of Manitoba.

Thompson, Manitoba June 2, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS

Kendall & Pandya

MYSTERY LAKE SCHOOL DISTRICT SCHEDULE OF COMPENSATION FOR THE YEAR ENDED DECEMBER 31, 2020

Basis of Accounting

Pursuant to Section 2 of The Public Sector Compensation Disclosure Act, the entity shall disclose to the public in accordance with the Act the amount of compensation that it pays or provides in the year directly or indirectly. Compensation means compensation pursuant to any arrangement, including an employment contract, calculated to include the total value of all cash and non-cash salary or payments, allowances, bonuses, commissions and perquisites. The amounts meeting the requirements for disclosure are listed below.

a) Chairperson of the Board of Trustees (over \$75,000)

\$ NIL

b) Aggregate compensation of all Board Members

\$88,657

c) Compensation of Officers and Employees over \$75,000:

| | OOL DISTRICT OF MYSTERY LAKE | | |
|--------------------------|------------------------------|----|------------|
| | LL 57 CONSOLIDATED 2020 | | |
| TEACHER | POSITION | 20 | 020 SALARY |
| | | | |
| ADAMS, GARY | TEACHER | \$ | 95,263.61 |
| ALCOCK, JENNIFER L | TEACHER | \$ | 91,064.89 |
| ALCOCK, JOSEPH L | TEACHER | \$ | 95,263.61 |
| ALEXANDER, SHERRI | COUNSELLOR | \$ | 100,505.69 |
| ALMEIDA, KATHERINE | TEACHER | \$ | 83,895.03 |
| ANICETO, TERI | TEACHER | \$ | 100,505.69 |
| APPELL, LAUREL B. | TEACHER | \$ | 77,866.89 |
| ARCEGA, JULIAN EIRIL G. | TEACHER | \$ | 76,904.97 |
| AUBE, ALAIN | TEACHER | \$ | 95,263.61 |
| AUBE, LISA | TEACHER | \$ | 87,523.85 |
| AUDET, DANIEL | TEACHER | \$ | 95,263.61 |
| BADIUK, BRENT | TEACHER | \$ | 101,927.17 |
| BARTLETTE, ANGELE | SUPERINTENDENT | \$ | 166,038.94 |
| BASS, LINDA | TEACHER | \$ | 106,315.61 |
| BECK, JARRETT J. | TEACHER | \$ | 81,576.33 |
| BELANGER, CAROLE | TEACHER | \$ | 95,263.61 |
| BELYEA, DEBBY | TEACHER | \$ | 95,263.61 |
| BETTESS, ZOE | TEACHER | \$ | 100,505.69 |
| BIE, JENNIFER | TEACHER | \$ | 100,505.69 |
| BILLIAERT MONIAS, CARLEE | TEACHER | \$ | 100,505.69 |
| BILLIAERT CINDY M | TEACHER | \$ | 100,505.69 |
| BOISVERT, STEPHANIE L. | TEACHER | \$ | 87,523.85 |
| BONNER, JANICE | TEACHER | \$ | 82,277.05 |
| BOYES-MACMILLAN, LORETTA | TEACHER | \$ | 100,505.69 |
| BRISSON, JEREMIE A | TEACHER | \$ | 85,287.61 |
| BROLUND, JOEL | TEACHER | \$ | 100,607.79 |
| BROLUND, LIISA | VICE-PRINCIPAL | \$ | 118,596.65 |
| BROWN, JOLENE D. | COORDINATOR | \$ | 134,325.29 |
| BRUDERER, SUNSHINE I. | TEACHER | \$ | 100,505.69 |
| BUTLER, AMANDA M. | VICE-PRINCIPAL | \$ | 125,619.17 |
| BUTLER, CARA | TEACHER | \$ | 100,505.69 |
| CALDWELL, DAVE | TEACHER | \$ | 100,505.69 |
| CALDWELL, ROBYN D. | TEACHER | \$ | 95,263.61 |
| CANNING, RACHEL | TEACHER | \$ | 77,866.89 |
| CHOW, WING | TEACHER | \$ | 77,866.89 |
| CHYCHULA, OREST | ADMINISTRATOR | \$ | 105,054.52 |
| CLEMONS, THERESA | TEACHER | \$ | 96,817.04 |
| CONNER, SUSAN | TEACHER | \$ | 102,442.33 |
| COOPER, MARCY C. | TEACHER | \$ | 98,144.89 |
| CORMIER, LOIS | CONTRACT | Š | 83,224.03 |

| FEACUED | BILL 57 2020 | 661 | ADV |
|-------------------------|----------------|----------|------------|
| TEACHER TO THE TEACHER | POSITION | | ARY |
| CROOK, BRENNA | TEACHER | \$ | 106,395.97 |
| DALE, ELLEN | TEACHER | \$ | 95,262.85 |
| DAVIES, ROBERT | TEACHER | \$ | 95,263.61 |
| DEIBERT, LUKE D. | TEACHER | \$ | 77,866.89 |
| DESJARDINE, JUDD | TEACHER | \$ | 106,315.61 |
| DESJARDINE, SHERRI-LYNN | TEACHER | \$ | 100,505.69 |
| DITZ, MICHAEL | TEACHER | \$ | 76,929.97 |
| OONOVAN, KRISTIN | TEACHER | \$ | 95,365.71 |
| DRAGON, PASCAL | TEACHER | \$ | 100,505.69 |
| DREBIT, DONNA R. | TEACHER | \$ | 98,711.21 |
| DUARTE, TERRI-LYNN | TEACHER | \$ | 100,130.89 |
| OUBE-DEROSE, SHERI L | TEACHER | \$ | 87,848.85 |
| DUHAIME, BETTY | TEACHER | \$ | 86,102.25 |
| DUMAS, MARGARET | TEACHER | \$ | 100,505.69 |
| DUPAS, JUDY | TEACHER | \$ | 95,263.61 |
| DYKE, JENNIFER L. | TEACHER | \$ | 85,694.49 |
| OYKUN, LORETTA L. | CONSULTANT | \$ \$ | 98,038.41 |
| | | \$ | |
| INARSON, WANDA | PRINCIPAL | | 136,709.69 |
| ELLIS, URSULA | TEACHER | \$ | 87,523.85 |
| PP, DANA | TEACHER | \$ | 83,070.89 |
| PP, JEREMY | TEACHER | \$ | 106,315.61 |
| FERGUSON, ALYSA | TEACHER | \$ | 100,505.69 |
| ISHER, ROBERT C. | PRINCIPAL | \$ | 142,142.57 |
| OLEY, ADELA | TEACHER | \$ | 95,263.61 |
| OLEY, ROBYN | TEACHER | \$ | 100,505.69 |
| OUNTAIN, RITSUKO M. | TEACHER | \$ | 97,010.97 |
| RENCH, JEFFREY | VICE-PRINCIPAL | \$ | 130,332.29 |
| RICKER, PAUL | TEACHER | \$ | 106,417.71 |
| RIGO, PETER J. | TEACHER | \$ | 100,607.79 |
| ULTON, AMANDA D. | TEACHER | \$ | 83,984.17 |
| SAGNE, MICHELINE | TEACHER | \$ | 98,144.89 |
| SALLANT, GREGORY | TEACHER | \$ | 85,741.53 |
| SALLO-PASKEY, ERIC T | TEACHER | \$ | 80,443.85 |
| GILLIS, LORNA M. | TEACHER | \$ | 106,315.61 |
| GOSSELIN, INGRID | COUNSELLOR | \$ | |
| | | | 95,263.61 |
| GRIEVES, PAMELA | TEACHER | \$ | 83,984.17 |
| GRIEVES, ROLAND | TEACHER | \$ | 87,523.85 |
| GRIFFIN, TRICIA | PRINCIPAL | \$ | 122,690.33 |
| GULICK, PAUL | ELECTRICIAN | \$ | 77,294.78 |
| IANSON, TRACY | COUNSELLOR | \$ | 95,263.63 |
| HARWOOD, NICOLE | TEACHER | \$ | 100,505.69 |
| IARWOOD, TODD | PRINCIPAL | \$ | 130,531.86 |
| HAYES, EMILY | TEACHER | \$ | 87,523.85 |
| HENDERSON, LORIE | SUPERINTENDENT | \$ | 167,225.40 |
| HORNING, SHERI | TEACHER | \$ | 94,254.43 |
| HORVATH, SUSAN | TEACHER | \$ | 95,263.63 |
| HUBER, SHAWNA A. | TEACHER | \$ | 76,904.97 |
| HUDSON, STEFAN | TEACHER | \$ | 83,984.1 |
| TSON, WALTER | TEACHER | \$ | 93,840.88 |
| ANISCH, JOANNE | TEACHER | \$ | 95,365.7 |
| ENKINS, TERESA | TEACHER | \$ | 100,505.69 |
| OHNSTON, DONNA L. | VICE-PRINCIPAL | \$ | 125,169.8 |
| (ATCHMAR, KAYSI | COUNSELLOR | \$ | 78,071.6 |
| KAUR, GURPREET | TEACHER | \$ | |
| · | | | 80,443.89 |
| KEBERNIK, VERN | CLINICIAN | \$ | 95,315.49 |
| KELSON, KATHLEEN | PRINCIPAL | \$ | 138,676.3 |
| KENNEDY, ALISON | TEACHER | \$ | 106,315.6 |
| KENNEDY, SHAUN | TEACHER | \$ | 100,505.69 |

| | BILL 57 2020 | | |
|--------------------------------|-----------------------------|---------|------------|
| TEACHER | POSITION | SA | LARY |
| VNOTT VELLY | CECRETARY TREACURER | • | 120 577 20 |
| KNOTT, KELLY KRENTZ, MARNIE | SECRETARY TREASURER TEACHER | \$ | 126,577.30 |
| | | \$ | 95,263.61 |
| KRISTJANSON, KRISTA | COUNSELLOR COUNSELLOR | \$ | 95,263.61 |
| KUHL, TREENA | | \$ | 100,505.69 |
| LAFRENIERE, JACQUELINE | TEACHER | \$ | 100,505.69 |
| LANDERS, LEO | TEACHER | \$ | 112,147.61 |
| LEWIS, KEVIN | TEACHER | \$ | 103,840.89 |
| LEWIS, SARAH | TEACHER | \$ | 105,692.49 |
| LINDSAY, ANNE | TEACHER | \$ | 106,315.61 |
| LOWEN, JENNIFER | TEACHER | \$ | 100,505.69 |
| MACDONALD, JOSEPH | IT DIRECTOR | \$ | 81,966.06 |
| MACDONALD, MISTY | TEACHER | \$ | 105,308.54 |
| MACPHERSON, STEVIE | TEACHER | \$ | 82,295.45 |
| MADER, DANA | VICE-PRINCIPAL | \$ | 118,596.65 |
| MAYOR, LUCY | PRINCIPAL | \$ | 125,067.77 |
| MCCARTNEY, KAREN | TEACHER | \$ | 100,607.79 |
| MCKENZIE, KRISTIN | TEACHER | \$ | 100,505.69 |
| MCKEOWN, ALEXANDRIA A. | TEACHER | \$ | 92,387.62 |
| MCLELLAN, AUDREY | TEACHER | \$ | 100,505.69 |
| MCNISH, TRACY | TEACHER | \$ | 105,969.78 |
| MCQUISTON, MEGAN | TEACHER | \$ | 95,263.61 |
| MEDWID, KARMELLE E. | TEACHER | \$ | 95,263.61 |
| MERCER, WENDY | TEACHER | \$ | 106,315.61 |
| MERKLEY, KAREN | TEACHER | \$ | 94,927.20 |
| MORRIS, KAIDIE E | TEACHER | \$ | 79,116.12 |
| MUELLER, SUSANNAH | TEACHER | \$ | 106,417.71 |
| MUIRHEAD, ABBY | TEACHER | \$ | 100,505.69 |
| MULLET, JONATHON W. | TEACHER | \$ | 95,263.61 |
| MUNRO, MONICA | TEACHER | \$ | 100,505.69 |
| NERBUS, TIM | TEACHER | \$ | 95,263.61 |
| NERBUS, VANESSA | COUNSELLOR | \$ | 106,009.96 |
| NEZIOL, CATHY | TEACHER | \$ | 95,263.61 |
| NEZIOL, PHIL | TEACHER | \$ | 95,263.61 |
| NORTH, MILDRED | TEACHER | \$ | 95,263.61 |
| NSI, AMANDA | TEACHER | \$ | 102,442.33 |
| NUNDU, MULUNGWA | TEACHER | \$ | • |
| NWACHI, ENYA | TEACHER | \$ | 110,164.11 |
| O'BRIEN, DOUGLAS | | | 106,315.61 |
| OGILVIE, KAREN F. | TEACHER VICE-DRINCIPAL | \$ e | 77,866.89 |
| OSBERG, TRINA | VICE-PRINCIPAL | \$ | 100,593.89 |
| OSBORNE, NADINE | TEACHER | \$ | 95,263.61 |
| • | TEACHER | \$ | 98,144.89 |
| PANKRATZ, SHARON | TEACHER | \$ | 106,315.61 |
| PARADIS, JEFFERY | TEACHER | \$ | 89,000.57 |
| PELCHET, CHRIS | TEACHER | \$ | 100,505.69 |
| PELLIZZARO, CATHERINE | TEACHER | \$ | 106,315.61 |
| PERRIN, JAN | TEACHER | \$ | 100,586.05 |
| POKOTYLO, SHARON | TEACHER | \$ | 100,130.89 |
| PONASK, MADELINE | TEACHER | \$ | 95,263.61 |
| PORTEY, AMY K. | COORDINATOR | \$ | 106,331.91 |
| PORTH, SHERI | TEACHER | \$ | 103,840.89 |
| RADLEY, MICHELLE | CLINICIAN | \$ | 115,198.51 |
| REES-DYSART, LAURIE | TEACHER | \$ | 95,263.61 |
| REGERO, MARIA T | TEACHER | \$ | 79,235.93 |
| REIMARM TAMARA | TEACHER | \$ | 84,814.49 |
| REMPEL, BONNIE | PRINCIPAL | \$ | 124,122.93 |
| RICHTER, KERRI L. | TEACHER | \$ | 105,409.84 |
| RICKETTS-SLACK, AMY | TEACHER | \$ | 100,505.69 |
| RINDALL, MONIQUE | TEACHER | \$ | 95,263.61 |
| ROBERTS, ASHLEY | TEACHER | \$ | 118,596.65 |

| EACHER | BILL 57 2020 | | |
|------------------------------|----------------|--------|------------|
| CACIEN | POSITION | SALARY | |
| ROQUE HORNIK, BOBBI A. | TEACHER | \$ | 100,505.69 |
| SARARAS, STACEY | TEACHER | \$ | 100,505.69 |
| SAUNDERS-MCKAY, JUDY | TEACHER | \$ | 94,590.81 |
| SCALLION, KELLY | VICE-PRINCIPAL | \$ | 118,491.99 |
| SCHROEDER, SARAH E. | TEACHER | \$ | 76,517.64 |
| SCHULTZ, KERRI | TEACHER | \$ | 107,544.65 |
| SIM, CHRISTINE | TEACHER | \$ | 80,443.85 |
| SLACK, MILTON | TEACHER | \$ | 95,263.61 |
| SMART, JUDY | TEACHER | \$ | 99,811.75 |
| SMITH-MACDONALD, KIMBERLY L. | TEACHER | \$ | 90,457.81 |
| SOPKOWE, LAURA | TEACHER | \$ | - |
| • | TEACHER | \$ | 86,147.25 |
| SOUSA, BONNY | | \$ | 95,263.61 |
| EQUIRES, ASHLEY | TEACHER | | 91,064.89 |
| FRINIVASA, SINDHU A. | TEACHER | \$ | 106,315.61 |
| STANLEY, MEIGHAN D. | TEACHER | \$ | 76,904.97 |
| STEEVES, CHERYL M | COUNSELLOR | \$ | 101,788.01 |
| STEEVES, EDITH | TEACHER | \$ | 95,263.61 |
| STILLIE, AMANDA C. | TEACHER | \$ | 87,523.85 |
| ZAROZ, DONOVA | TEACHER | \$ | 95,263.61 |
| SZOCS, TANYA | TEACHER | \$ | 100,505.69 |
| TAITE, KELLY | TEACHER | \$ | 100,586.05 |
| TAYLOR, AMANDA | TEACHER | \$ | 91,145.25 |
| THOMPSON, CORAL | TEACHER | \$ | 100,505.69 |
| THOMPSON, DARLENE | TEACHER | \$ | 95,263.61 |
| THORBOURNE, MICHAEL | TEACHER | \$ | 106,127.67 |
| ODD, HEATHER | TEACHER | \$ | 95,263.61 |
| TURTON, KARLA | TEACHER | \$ | 112,147.61 |
| VERMETTE, MARTIN | TEACHER | \$ | 106,436.15 |
| WAMBOLDT, JONATHAN | PRINCIPAL | \$ | 125,067.77 |
| WAMBOLDT, MANDY | TEACHER | \$ | 112,308.33 |
| WARREN, TAIRRA | TEACHER | \$ | 100,505.69 |
| WATSON, LEISA T. | TEACHER | \$ | 147,528.37 |
| NATT, AARON | MAINTENANCE | \$ | 78,853.78 |
| WEBBER, CAELIN A. | TEACHER | \$ | 105,650.61 |
| WILLIAMS, BRAD | TEACHER | \$ | 100,505.69 |
| WILSON, SHARON | TEACHER | \$ | 100,505.69 |
| YEHIA, MERVAT | TEACHER | \$ | 91,892.65 |
| | TEACHER | \$ | 106,395.97 |
| ZAWADSKY, JENNIFER | | • | |