

Mystery Lake School District

Auditors Report

Bill 57

December 31, 2022

Independent Auditor's Report

To the Board of Trustees:

Opinion

We have audited the Public Sector Compensation Disclosure Report greater than or equal to \$75,000 of the Mystery Lake School District for the year ended December 31, 2022.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the District as at December 31, 2022 is prepared in all material respects in accordance with the criteria established by the terms and conditions of Section 2(1) of The Public Sector Compensation Disclosure Act.

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 Public Sector Compensation Disclosure Report section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the Public Sector Compensation Disclosure Report 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.

Responsibilities of Management and Those Charged with Governance for the Public Sector Compensation Disclosure Report

Management is responsible for the preparation and fair presentation of the Public Sector Compensation Disclosure Report in accordance with the criteria established by the terms and conditions of Section 2(1) of The Public Sector Compensation Disclosure Act and for such internal control as management determines is necessary to enable the preparation of the Schedule of Employee Compensation that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report

Our objectives are to obtain reasonable assurance about whether the Public Sector Compensation Disclosure Report as a whole is 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 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 Public Sector Compensation Disclosure Report.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Public Sector Compensation Disclosure Report, 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 risks 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 controls 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting policies used, and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Public Sector Compensation Disclosure Report and whether the accompanying Public Sector Compensation Disclosure Report represents 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.

May 15, 2023
Thompson, Manitoba

Baker Tilly HMA LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

**MYSTERY LAKE SCHOOL DISTRICT
SCHEDULE OF COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

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	\$ 88,418
c) Compensation of Officers and Employees over \$75,000:	\$ 22,312,780

SCHOOL DISTRICT OF MYSTERY LAKE PURSUANT TO THE PUBLIC SECTOR COMPENSATION ACT		
BILL 57 CONSOLIDATED 2022		
TEACHER	POSITION	2022 SALARY
Abara, Sunday F.	TEACHER	\$ 84,421.73
Adams, Gary	TEACHER	\$ 102,920.93
Adeniyi, Elizabeth	TEACHER	\$ 80,460.16
Alcock, Jennifer L.	TEACHER	\$ 106,021.60
Alcock, Joseph L.	TEACHER	\$ 102,920.93
Alexander, Sherri	COUNSELLOR	\$ 108,586.57
Almeida, Katherine	TEACHER	\$ 98,617.96
Aniceto, Teri	TEACHER	\$ 108,586.57
Arcega, Julian Eiril G.	TEACHER	\$ 90,931.14
Aube, Alain	TEACHER	\$ 102,920.93
Aube, Lisa	TEACHER	\$ 102,196.84
Audet, Daniel	TEACHER	\$ 102,920.93
Badiuk, Brent	TEACHER	\$ 108,890.13
Bartlett, Angele	ADMINISTRATION	\$ 186,209.83
Bass, Linda	TEACHER	\$ 114,867.73
Beardy, Starlett	CONSULTANT	\$ 88,333.46
Beauchemin, Courtney M.	COUNSELLOR	\$ 81,868.16
Beck, Jarrett J.	TEACHER	\$ 95,828.87
Belanger, Carole	TEACHER	\$ 102,920.93
Belanger, Mackenzie L.	TEACHER	\$ 79,237.99
Belyea, Debby	TEACHER	\$ 103,049.85
Bettess, Zoe	TEACHER	\$ 108,586.57
Billiaert Monias, Carlee	TEACHER	\$ 108,586.57
Blair, Sarah	COUNSELLOR	\$ 80,455.92
Bodnaryk, Tami	ADMINISTRATION	\$ 80,864.22
Boisvert, Stephanie L.	TEACHER	\$ 102,196.84
Botelho, Stuart	TEACHER	\$ 85,653.74
Boyes-Macmillan, Loretta	TEACHER	\$ 108,586.57
Brewster, Leslie A.	TEACHER	\$ 88,111.54
Brolund, Joel	TEACHER	\$ 108,707.13
Brolund, Liisa	VICE-PRINCIPAL	\$ 134,445.93
Brown, Jolene D.	COORDINATOR	\$ 144,865.00
Bruderer, Sunshine I.	VICE-PRINCIPAL	\$ 121,861.41
Butler, Amanda M.	TEACHER	\$ 90,266.86
Butler, Cara	TEACHER	\$ 114,867.73
Caldwell, Dave	TEACHER	\$ 108,586.57
Caldwell, Robyn D.	TEACHER	\$ 108,586.57
Canning, Rachel	TEACHER	\$ 91,799.96
Chychula, Orest	ADMINISTRATION	\$ 114,071.72

**SCHOOL DISTRICT OF MYSTERY LAKE
PURSUANT TO THE PUBLIC SECTOR COMPENSATION ACT**

BILL 57 CONSOLIDATED 2022

TEACHER	POSITION	2022 SALARY
Clemons, Theresa	TEACHER	\$ 108,586.57
Conner, Susan	TEACHER	\$ 114,867.73
Cooper, Marcy C.	TEACHER	\$ 108,586.57
Crook, Brenna	TEACHER	\$ 113,636.59
Crummey, Emily	TEACHER	\$ 97,365.37
Deibert, Luke D.	TEACHER	\$ 92,123.52
Desjardine, Judd	TEACHER	\$ 115,297.47
Desjardine, Sherri-Lynn	TEACHER	\$ 114,867.73
Desmet, Daniel	TEACHER	\$ 75,862.48
Dickieson, Alexandra	TEACHER	\$ 84,102.52
Ditz, Michael	TEACHER	\$ 90,716.27
Donovan, Kristin	TEACHER	\$ 103,041.49
Dragon, Pascal P.	TEACHER	\$ 108,586.57
Drebit, Donna R.	TEACHER	\$ 106,368.53
Duarte, Terri-Lynn	TEACHER	\$ 114,996.65
Dube-Derose, Sheri L.	TEACHER	\$ 102,196.84
Dumas, Margaret	TEACHER	\$ 108,586.57
Dupas, Judy	TEACHER	\$ 102,909.19
Dyke, Jennifer L.	TEACHER	\$ 104,157.49
Dykun, Loretta L.	CONSULTANT	\$ 105,266.66
Ellis, Ursula	TEACHER	\$ 102,196.84
Epp, Jeremy	TEACHER	\$ 114,867.73
Ferguson, Alysa	TEACHER	\$ 108,586.57
Fisher, Robert C.	PRINCIPAL	\$ 154,283.59
Flamand, Cameron C.	TEACHER	\$ 88,111.54
Flamand, Chelsie S.	TEACHER	\$ 83,063.66
Foley, Adela	TEACHER	\$ 102,920.93
Foley, Robyn	TEACHER	\$ 108,586.57
Fountain, Ritsuko M.	TEACHER	\$ 114,510.08
French, Jeffrey	VICE-PRINCIPAL	\$ 140,878.95
Fricke, Paul	TEACHER	\$ 114,988.29
Frigo, Peter J.	TEACHER	\$ 108,707.13
Fulton, Amanda D.	TEACHER	\$ 98,369.52
Gagne, Micheline	TEACHER	\$ 108,586.57
Gallo-Paskey, Eric T.	TEACHER	\$ 94,541.59
Gillis, Lorna M.	TEACHER	\$ 114,867.73
Grant, Cora	TEACHER	\$ 108,586.57
Grieves, Roland T.	TEACHER	\$ 102,191.08
Griffin, Tricia	PRINCIPAL	\$ 141,417.43
Halcrow, Cherish B.	TEACHER	\$ 75,408.90
Halcrow, Jerry	TEACHER	\$ 79,077.70
Hanson, Tracy	COUNSELLOR	\$ 98,652.47
Harwood, Nicole	TEACHER	\$ 108,004.98
Harwood, Todd	PRINCIPAL	\$ 141,417.43
Hayes, Emily	TEACHER	\$ 102,196.84
Henderson, Lorie	ADMINISTRATION	\$ 182,688.78
Hlady, Eric	TEACHER	\$ 75,828.28
Horning, Sheri	TEACHER	\$ 102,920.93
Horvath, Susan	TEACHER	\$ 102,920.93
Houndle, Karlyn	TEACHER	\$ 88,111.54
Huber, Shawna A.	TEACHER	\$ 89,519.71
Hudson, Luke T.	TEACHER	\$ 86,889.29
Hudson, Stefan	TEACHER	\$ 98,369.52
Jackson, Barry	MAINTENANCE	\$ 80,824.29
Jacoby, Stephanie	TEACHER	\$ 91,829.26
Janisch, Joanne	TEACHER	\$ 103,041.49
Jenkins, Brittany	TEACHER	\$ 82,572.84
Jenkins, Teresa	TEACHER	\$ 110,658.25

**SCHOOL DISTRICT OF MYSTERY LAKE
PURSUANT TO THE PUBLIC SECTOR COMPENSATION ACT**

BILL 57 CONSOLIDATED 2022

TEACHER	POSITION	2022 SALARY
Johnston, Donna L.	VICE-PRINCIPAL	\$ 128,415.01
Kaspick, Kevin	MAINTENANCE	\$ 76,214.38
Katchmar, Kaysi D.	COUNSELLOR	\$ 91,325.52
Kebernik, Vern	CLINICIAN	\$ 102,845.61
Kelson, Kathleen	PRINCIPAL	\$ 149,828.88
Kennedy, Alison	TEACHER	\$ 114,867.73
Kennedy, Shaun	TEACHER	\$ 108,586.57
Knott, Kelly	ADMINISTRATION	\$ 134,458.12
Konschuk, Jenna	TEACHER	\$ 88,111.54
Krentz, Marnie	TEACHER	\$ 102,920.93
Lafreniere, Jacqueline	TEACHER	\$ 108,586.57
Landers, Leo	TEACHER	\$ 121,171.07
Lawrence, Samantha C.	TEACHER	\$ 92,123.52
Lawson, Sherilyn	TEACHER	\$ 92,123.52
Lewis, Kevin	TEACHER	\$ 114,867.73
Lewis, Sarah	TEACHER	\$ 116,719.33
Lindsay, Anne	TEACHER	\$ 114,867.73
Lowen, Jennifer	TEACHER	\$ 108,586.57
MacDonald, Joseph	SUPPORT	\$ 90,868.05
MacDonald, Misty	VICE-PRINCIPAL	\$ 119,517.62
Martens, Danielle	TEACHER	\$ 86,889.29
Massan, Lyle	COUNSELLOR	\$ 106,091.71
Mayor, Lucy	PRINCIPAL	\$ 135,136.27
McCartney, Karen	TEACHER	\$ 108,707.13
McDonald, Rachel	TEACHER	\$ 86,889.29
McKenzie, Kristin	TEACHER	\$ 108,586.57
McLellan, Audrey	TEACHER	\$ 108,276.23
McNish, Tracy	TEACHER	\$ 76,360.06
McNiven, Nichole	TEACHER	\$ 86,831.77
McQuiston, Megan	TEACHER	\$ 102,920.93
Medwid, Karmelle E.	TEACHER	\$ 102,920.93
Merasty-Moose, Jon-Ross	TEACHER	\$ 79,237.99
Mercer, Wendy	TEACHER	\$ 114,343.32
Merkley, Karen	TEACHER	\$ 102,166.52
Miller, Victoria L.	TEACHER	\$ 85,084.91
Miscavish, Tara	TEACHER	\$ 75,408.90
Monden, McKayla	TEACHER	\$ 77,777.70
Montoux, Sandra D.	TEACHER	\$ 96,717.56
Morris, Davi-Ann D.	TEACHER	\$ 78,158.35
Mueller, Susannah	TEACHER	\$ 115,074.24
Muirhead, Abbey	TEACHER	\$ 108,586.57
Mullet, Jonathan W.	TEACHER	\$ 102,553.64
Munro, Monica	TEACHER	\$ 108,586.57
Nerbas, Tim L.	TEACHER	\$ 104,789.57
Nerbas, Vanessa J.	COUNSELLOR	\$ 115,125.57
Neziol, Cathy	TEACHER	\$ 102,737.29
Neziol, Phil	TEACHER	\$ 102,370.00
North, Mildred	TEACHER	\$ 102,920.93
Nundu, Mulungwa	TEACHER	\$ 121,171.07
Nwachi, Enya	TEACHER	\$ 114,867.73
O'Gilvie, Karen F.	TEACHER	\$ 81,299.40
Omer, Ahmed	SUPPORT	\$ 76,996.84
Osberg, Trina	TEACHER	\$ 102,920.93
Osborne, Nadine	TEACHER	\$ 106,385.20
Packo, Flora A.	TEACHER	\$ 75,408.90
Pankiw, Christina J.	TEACHER	\$ 83,063.66
Pankratz, Sharon	TEACHER	\$ 114,867.73
Paradis, Jeffrey	TEACHER	\$ 104,243.44

**SCHOOL DISTRICT OF MYSTERY LAKE
PURSUANT TO THE PUBLIC SECTOR COMPENSATION ACT**

BILL 57 CONSOLIDATED 2022

TEACHER	POSITION	2022 SALARY
Paterson, Karl	TEACHER	\$ 86,889.29
Pellizzaro, Catherine	TEACHER	\$ 114,867.73
Perrin, Jan	TEACHER	\$ 108,801.43
Pokotylo, Sharon L.	TEACHER	\$ 76,360.06
Ponask, Madeline	TEACHER	\$ 102,920.93
Porter, Jenna L.	TEACHER	\$ 83,708.16
Portey, Amy K.	COORDINATOR	\$ 124,098.44
Porth, Sheri	TEACHER	\$ 114,867.73
Radley, Michelle	CLINICIAN	\$ 99,576.10
Rai, Baljinder Kaur	TEACHER	\$ 108,167.90
Rees-Dysart, Laurie	TEACHER	\$ 102,370.00
Regero, Maria T.	TEACHER	\$ 93,005.08
Reimer, Tamara	TEACHER	\$ 104,561.32
Rempel, Bonnie	PRINCIPAL	\$ 142,336.79
Ricketts-Slack, Amy	TEACHER	\$ 108,586.57
Rindall, Monique	TEACHER	\$ 102,920.93
Roberts, Ashley	VICE-PRINCIPAL	\$ 128,142.59
Roeckenwagner, Christina	TEACHER	\$ 75,408.90
Roque Hornik, Bobbi A.	TEACHER	\$ 108,586.57
Saggu, Harinder Pal K.	TEACHER	\$ 112,178.77
Sararas, Stacey	TEACHER	\$ 108,586.57
Scallion, Kelly	VICE-PRINCIPAL	\$ 140,999.51
Schultz, Kerri	PRINCIPAL	\$ 129,470.63
Sim, Christine	TEACHER	\$ 94,541.59
Slack, Milton	TEACHER	\$ 102,920.93
Snow, Amy	TEACHER	\$ 88,111.54
Sopkowe, Laura	TEACHER	\$ 100,430.38
Sousa, Bonny	TEACHER	\$ 102,920.93
Squires, Ashley	TEACHER	\$ 106,021.60
Srinivasa, Sindhu A.	TEACHER	\$ 113,636.59
Stillie, Amanda C.	TEACHER	\$ 108,167.90
Svenkeson, Rick	MAINTENANCE	\$ 78,945.21
Switzer, Will	TEACHER	\$ 75,408.90
Szaroz, Donova	TEACHER	\$ 102,920.93
Szocs, Tanya	TEACHER	\$ 108,586.57
Taite, Kelly	TEACHER	\$ 113,282.17
Taylor, Amanda	TEACHER	\$ 106,021.60
Thompson, Coral	TEACHER	\$ 108,586.57
Thompson, Darlene	TEACHER	\$ 107,966.82
Thompson, Gabrielle R.	TEACHER	\$ 102,196.84
Thompson, Kyle A.	TEACHER	\$ 76,080.75
Turton, Karla	TEACHER	\$ 80,584.22
Vermette, Martin	TEACHER	\$ 114,867.73
Voyer, Caroline L.	TEACHER	\$ 79,884.11
Wamboldt, Jonathan	PRINCIPAL	\$ 135,136.27
Wamboldt, Mandy	TEACHER	\$ 121,342.96
Warren, Tairra	TEACHER	\$ 108,586.57
Watson, Leisa T.	TEACHER	\$ 114,867.73
Watt, Aaron	MAINTENANCE	\$ 88,788.64
Webber, Caelin A.	TEACHER	\$ 123,242.74
Williams, Brad	TEACHER	\$ 108,586.57
Wilson, Sharon	TEACHER	\$ 108,586.57
Wolfe, Angela M.	TEACHER	\$ 86,889.29
Yehia, Mervat	TEACHER	\$ 95,493.56
Yeo, Megan	TEACHER	\$ 86,889.29
Yetman, Nadine M.	VICE-PRINCIPAL	\$ 128,417.10
Young, Katherine	TEACHER	\$ 75,408.90
Yurkiw, Sheldon	MAINTENANCE	\$ 86,646.31

**SCHOOL DISTRICT OF MYSTERY LAKE
PURSUANT TO THE PUBLIC SECTOR COMPENSATION ACT**

BILL 57 CONSOLIDATED 2022

TEACHER	POSITION	2022 SALARY
Zawadsky, Jennifer	TEACHER	\$ 114,867.73
Ziemanski, Jeff	TEACHER	\$ 102,920.93
GRAND TOTAL BILL 57 TEACHER AND NON TEACHER		<u>\$ 22,312,780.45</u>