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## INDEPENDENT AUDITOR'S REPORT ON PUBLIC SECTOR COMPENSATION DISCLOSURE

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**To the Chairperson and Trustees  
Evergreen School Division**

*Opinion*

We have audited the Evergreen School Division (the "Division") Disclosure of Salaries – Bill 57 (the "schedule") for the year ended December 31, 2021.

In our opinion, the financial information in the schedule presents fairly in all material respects, the compensation of officers and employees in excess of \$75,000 of the Division for the year ended December 31, 2021, in accordance with 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 Statement* section of our report. We are independent of the Division 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Emphasis of Matter – Restriction on Distribution*

The schedule is prepared to assist the Division to meet the requirements 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 Division and the Province of Manitoba and should not be distributed to other parties.

*Responsibilities of Management and Those Charged with Governance for the Statement*

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

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

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Independent Auditor's Report on Public Sector Compensation Disclosure to the Chairperson and Trustees – Evergreen School Division (*continued*)

*Auditor's Responsibilities for the Audit of the Statement*

Our objectives are to obtain reasonable assurance about whether the schedule 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 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 this 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 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 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 Division's internal control.
- Evaluate the overall presentation, structure and content of the schedule, including the disclosures, and whether the schedule 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.



Chartered Professional Accountants  
1515 One Lombard Place  
Winnipeg MB R3B 0X3  
May 6, 2022

**EVERGREEN SCHOOL DIVISION**  
**DISCLOSURE OF SALARIES - BILL 57**  
**DECEMBER 31, 2021**

<b><u>EMPLOYEE</u></b>	<b><u>POSITION</u></b>	<b><u>SALARY</u></b>
Agnihotri, Shivani	Teacher	\$ 80,348
Arnason, Linda	Teacher	103,940
Arnbjornsson, Heida	Teacher	75,296
Ashby, Barbara	Teacher	98,072
Bailey, Paul	Principal	118,266
Barkman, Kelly	Teacher	99,707
Barkman, Noreen	Teacher	100,670
Bates, Cheryl	Teacher	102,736
Bauer, Rachelle	Teacher	97,766
Bergman, Richard	Teacher	99,512
Boaz, Sarah	Teacher	83,185
Bobrovich, Serena	Teacher	84,952
Bodnarus, Donald	Teacher	104,653
Borgfjord, Krista	Principal	109,852
Brunen, Erin	Teacher	76,837
Burak, Rachelle	Teacher	104,947
Burns, Lindsay	Teacher	82,397
Campbell, Paula	Teacher	97,535
Casper, Glenda	Teacher	102,428
Charrier, Justin	Teacher	99,234
Charrier, Kathleen	Teacher	87,355
Charrier, Raya	Teacher	95,550
Chrol, Rob	Teacher	106,312
Chwaliboga, Cheryl	Teacher	93,639
Clarke, Heather	Teacher	83,619
Croy, Kelly	Teacher	108,285
Cuthbert, Rosanna	Principal	85,250
Dankochik, Shelly	Vice Principal	114,212
Deck, Devon	Teacher	101,008
Demarchuk, Corey	Teacher	91,312
Einarson, Pamela	Teacher	92,727
Einarson, Tamara	Teacher	102,450
Elsworth, Holly	Teacher	107,349
Ewert, Jay	Teacher	99,686

**EVERGREEN SCHOOL DIVISION**  
**DISCLOSURE OF SALARIES - BILL 57**  
**DECEMBER 31, 2021**

<b><u>EMPLOYEE</u></b>	<b><u>POSITION</u></b>	<b><u>SALARY</u></b>
Fergus, Maureen	Teacher	83,939
Fisher, Hailey	Teacher	88,934
Fridfinnson, Laura	Teacher	89,394
Furgala, Erin	Principal	121,511
Gibbs, James	Principal	85,297
Gibson, Jason	Teacher	98,720
Gilbart, Jamie	Principal	113,755
Gray, Roza	Superintendent	194,460
Groot, Leona	Principal	120,658
Harding, Brad	Principal	124,979
Harding, Tanya	Teacher	108,404
Haycock, Joseph	Teacher	99,707
Heminger, Chad	Teacher	103,315
Heminger, Jessica	Coordinator	107,094
Hibbert, Leanne	Teacher	92,709
Hill, Scott	Assistant Superintendent	143,624
Isfeld, Krystal	Teacher	96,747
Jantz, Robert	Teacher	108,454
Johannesson, Tabitha	Teacher	98,705
Kilbrei, Carlin	Teacher	94,947
Kornelsen, Gaylene	Teacher	78,988
Kreutzer, Gail	Consultant	105,501
Lachuta, Michelle	Teacher	85,872
Lawrence, Amber	Teacher	89,395
Lubinski, Alison	Teacher	98,884
MacDonald, Crystal	Principal	105,924
Mager, Leanne	Teacher	96,440
Magnusson, Della	Teacher	98,966
Marks, Charlie	IT Consultant	93,215
Marteinsson, Grace	Teacher	93,662
McDevitt, Rosaline	Teacher	101,227
Michaluk, Anthony	Teacher	95,507
Michaluk, Lisa	Teacher	96,440
Mills, Patrick	Teacher	92,360

**EVERGREEN SCHOOL DIVISION  
DISCLOSURE OF SALARIES - BILL 57  
DECEMBER 31, 2021**

<b><u>EMPLOYEE</u></b>	<b><u>POSITION</u></b>	<b><u>SALARY</u></b>
Mills, Stephanie	Teacher	96,077
Milne, Kelly	Teacher	104,583
Morrish, Britney	Speech Pathologist	101,812
Nickerson, Jason	Teacher	92,709
Noble, Shaylyn	Teacher	75,780
Orbanski, Rachel	Teacher	99,787
Pawluk, Shawna	Teacher	85,617
Pidwinski, Lisa	Teacher	99,653
Plett, Lorna	Teacher	98,909
Poloski, Michelle	Teacher	96,440
Rudyk, Kristen	Teacher	80,005
Saigan, Craig	Teacher	103,793
Schumack, Jasmine	Teacher	86,853
Semenek, Randy	Principal	117,710
Senkowski, Amanda	Secretary-Treasurer	111,618
Smolinski, Kira	Teacher	91,839
Stadnek, Scott	Teacher	89,479
Stevens, Linda	Teacher	106,304
Stouffer, Patricia	Teacher	93,502
Strachan, Megan	Teacher	105,788
Taylor, Rebekah	Teacher	97,620
Thordarson, Cherie	Teacher	85,907
Toderan, Candace	Teacher	93,640
Trumbley, Nadine	Teacher	103,592
Truscott, Richard	Teacher	106,929
Zahariuk, Katherine	Teacher	100,005
	Trustees	84,786