Independent Auditors' Report

To the Board of Trustees of Evergreen School Division:

Opinion

We have audited the accompanying Schedule of Remuneration of Employees in Excess of \$85,000 of Evergreen School Division (the "Division") for the year ended December 31, 2024 (the "Schedule").

In our opinion, the financial information in the Schedule of Remuneration of Employees in Excess of \$85,000 for the year ended December 31, 2024, is prepared, in all material respects, in accordance with the provisions of The Public Sector Compensation Disclosure Act of the Province of Manitoba.

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 Schedule* 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 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 - Basis of Accounting and Restriction on Distribution

This Schedule is prepared to assist Evergreen School Division to meet the requirements of The Public Sector Compensation Disclosure Act of the Province of Manitoba. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the Board of Trustees of Evergreen School Division relative to The Public Sector Compensation Disclosure Act of the Province of Manitoba and should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of this Schedule in accordance with the provisions of The Public Sector Compensation Disclosure Act of the Province of Manitoba, and for such internal controls 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.

Auditors' Responsibilities for the Audit of the Schedule

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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation 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.

Winnipeg, Manitoba

Chartered Professional Accountants

I hereby certify that this report and the Schedule referenced herein have been presented to the members of the Board of Trustees of Evergreen School Division.

EVERGREEN SCHOOL DIVISION

Schedule of Remuneration of Employees in Excess of \$85,000 For the year ended December 31, 2024

Pursuant to the disclosure required by The Public Sector Compensation Disclosure Act, the following information is reported:

a) Trustees with compensation over \$85,000

NIL

b) Aggregate compensation of all Trustees

78,678.44

c) Compensation of Officers and Employees over \$85,000:

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ANGUS, KIMBERLEY	Teacher	109,328.05
ARNASON, LINDA S	Teacher	112,872.24
ARNBJORNSSON, HEIDA	Teacher	99,108.20
BAILEY, PAUL H	Principal	129,548.50
BARKMAN, KELLY M	Teacher	107,400.98
BARKMAN, NOREEN	Teacher	108,335.06
BATES, CHERYL D	Teacher	111,265.86
BOAZ, SARAH	Teacher	108,548.34
BOBROVICH, SERENA	Teacher	103,970.94
BODNARUS, DONALD	Teacher	112,705.42
BORGFJORD, KRISTA	Teacher	121,600.59
BURAK, RACHELLE A	Teacher	116,443.34
BURNS, LINDSAY	Teacher	121,731.12
CAMPBELL, PAULA	Teacher	104,977.92
CASPER, GLENDA	Teacher	111,265.86
CHARRIER, JUSTIN	Teacher	111,366.76
CHARRIER, KATHLEEN	Teacher	107,316.36
CHARRIER, RAYA	Vice Principal	120,979.85
CHWALIBOGA, CHERYL M	Teacher	100,894.71
CLARKE, HEATHER P	Teacher	105,258.33
CROY, KELLY	Teacher	117,312.41
DANKOCHIK, SHELLY	Teacher	93,730.61
DECK, DEVON M	Teacher	109,727.71
EINARSON, TAMARA J	Teacher	110,999.84
ELSWORTH, HOLLY E	Teacher	116,570.01
EWERT, JAY	Teacher	107,400.98
FISHER, HALEY	Teacher	114,848.13
FRIDFINNSON, LAURA	Teacher	109,606.22
FRIESEN-PLETT, LORNA	Teacher	101,074.99
FURGALA, ERIN	Principal	130,771.48
GIARDINO, ALLYSON	Teacher	94,021.39

GIBSON, JASON	Teacher	107,388.53
GIBSON, LIANNE	Teacher	104,260.13
GILBART, JAMIE	Principal	129,404.53
GROOT, LEONA	Teacher	98,842.72
HARDING, BRAD R	Principal	140,125.11
HARDING, TANYA M	Teacher	116,570.31
HAYCOCK, JOSEPH C	Teacher	107,401.28
HEMINGER, CHAD	Teacher	111,935.80
HIBBERT, LEANNE	Teacher	100,894.59
HILDEBRANDT, KURT J	Teacher	98,471.55
HILL, SCOTT	Superintendent	199,505.95
ISFELD, KRYSTAL N	Teacher	105,322.34
JANTZ, ROBERT H	Teacher	86,228.14
JOHANNESSON, TABITHA L	Teacher	107,400.98
JOHNSON, SHAWNA	Teacher	107,388.53
KILBREI, CARLIN M	Teacher	101,403.17
KRISTJANSON, ERIN	Teacher	86,640.79
KUSHNIR, MELISSA	School Pyschologist	93,154.18
LAWRENCE, AMBER	Teacher	104,484.10
MACDONALD, CRYSTAL G	Principal	136,386.18
MAGER, LEANNE	Teacher	104,757.18
MAGNUSSON, DELLA M	Vice Principal	114,050.88
MARKS, CHARLIE	IT Consultant	91,080.45
MARKS, STEPHANIE	Teacher	94,091.64
MARTEINSSON, GRACE	Teacher	101,815.02
MCDEVITT, ROSALINE M	Teacher	114,499.28
MELLEN, KAYLA	Teacher	106,087.01
MICHALUK, ANTHONY M	Teacher	103,100.18
MICHALUK, LISA M	Teacher	104,759.32
MILLS, PATRICK	Teacher	107,401.28
MILLS, STEPHANIE	Teacher	111,265.86
MILNE, KELLY	Teacher	115,205.55
MOORE, RON	Secretary-Treasurer	129,160.66
MORRISH, BRITNEY	Speech Pathologist	116,570.25
NICKERSON, JASON W	Teacher	100,894.71
NOBLE, SHALYN	Teacher	100,055.97
ORBANSKI, RACHEL L	Teacher	112,705.44
PIDWINSKI, LISA	Teacher	107,401.28
POLOSKI, MICHELLE LEE	Teacher	104,759.32
RAINE, STEPHANIE	Teacher	93,462.62
SEMENEK, RANDY A	Principal	127,275.02
SINCLAIR, KRISTEN	Teacher	93,826.05
SMOLINSKI, KIRA	Teacher	107,366.20
SPECALUK, MAKAYLA	Teacher	91,018.74

STADNEK, SCOTT	Teacher	108,019.80	
STEVENS, LINDA B	Teacher	113,413.65	
STRACHAN, MEGAN	Teacher	114,908.10	
SVIENSON, JESSICA	Teacher	100,680.93	
TAYLOR, REBEKAH	Teacher	114,120.96	
THORDARSON, CHERIE	Teacher	104,545.75	
TODERAN, CANDACE D	Teacher	100,395.17	
TORCIA, SHANNON LEE	Teacher	101,080.94	
TRUMBLEY, NADINE L	Teacher	113,413.81	
VANDERSTEEN, JESSICA	Vice Principal	86,903.15	
WARCIMAGA, ASHLEY	Teacher	106,747.86	
WORDEN, JESSICA K	Coordinator	130,784.71	
YOUNG, NICOLE	Principal	112,623.26	
ZAHARIUK, KATHERINE	Teacher	116,435.61	