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Independent Auditor's Report

To the Board of Trustees of Red River Valley School Division

Opinion

We have audited the Schedule of Compensation (the Schedule) of Red River Valley School Division (the Division) for the year ended December 31, 2018 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with The Public Sector Compensation Disclosure Act (the 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 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

We draw attention to the note to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Division to meet the reporting requirements of the Act referred to above. 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 Act, 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.

Auditor's 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 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 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 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 appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
May 15, 2019

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2018

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 requirement for disclosure in accordance with The Public Sector Compensation Disclosure Act are as follows:

- a) Chairperson of the Board of Trustees (over \$50,000) n/a
- b) Aggregate compensation of all Trustees \$ 78,902
- c) Compensation of Officers and Employees over \$50,000:

Last Name	First Name	Position	Compensation (\$)
ADAMSON	BLAIR	TEACHERS - REGULAR	\$ 77,275
BAHNMAN	ANGELA	TEACHERS - REGULAR	\$ 85,406
BAZIN	MELANIE	TEACHERS - REGULAR	\$ 83,057
BEAUDIN	MELANIE	TEACHERS - REGULAR	\$ 86,297
BEGOUM-KAKE	ARLETTE	PRINCIPAL - HERITAGE IMMERSION	\$ 105,602
BEHL	NATALIE	TEACHERS - REGULAR	\$ 59,636
BELLEMARE	STEVEN	TEACHERS - REGULAR	\$ 88,883
BERARD	JODY	PRINCIPAL - SUNCREST COLONY	\$ 93,276
BERARD	LEAH	TEACHERS - REGULAR	\$ 61,445
BERARD	LUCIEN	CUSTODIAN	\$ 51,937
BEREZOWSKI	KENDAL	TEACHERS - REGULAR	\$ 54,745
BERGEN	ELIZABETH	TEACHERS - REGULAR	\$ 91,235
BERGLUND	DEVON	TEACHERS - REGULAR	\$ 57,886
BERGMANN	JOHN	TEACHERS - REGULAR	\$ 78,231
BERTRAND	MICHAEL	HEAD MECHANIC	\$ 69,476
BIALLY	KATHERINE	TEACHERS - REGULAR	\$ 84,518
BLANCHETTE	JODY	TEACHERS - REGULAR	\$ 86,953
BOUCHARD	NADINE	TEACHERS - REGULAR	\$ 75,366
BRANDT	MARLA	PRINCIPAL-LOWE FARM SCHOOL	\$ 98,848
BRAUN	JIM	HEAD MECHANIC	\$ 72,353
BRAUN	TARA	SENIOR PAYROLL OFFICER	\$ 56,359
BROWN	ALICE	TEACHERS - REGULAR	\$ 51,690
BUNKOWSKY	JILL	TEACHERS - REGULAR	\$ 54,202
BURJAN	CARISSA	TEACHERS - REGULAR	\$ 90,530
BURNELL	JAYNIE	PRINCIPAL - SANFORD COLLEGIATE	\$ 99,287
BURTON	CATHY	TEACHERS - REGULAR	\$ 83,361
CAHILL	DANIELLE	TEACHERS - REGULAR	\$ 91,442
CAMERON	DARREN	TRANSPORTATION SUPERVISOR	\$ 78,141
CAMPBELL	MARY	TEACHERS - REGULAR	\$ 92,358
CHASE	WENDY	TEACHERS - REGULAR	\$ 99,937
CHISHOLM	SUSAN	TEACHERS - REGULAR	\$ 97,007
CHRISTLE	SARA	TEACHERS - REGULAR	\$ 63,081
CHUDOBIAK	SHANNON	TEACHERS - REGULAR	\$ 87,127
CLACE	KEVIN	PRINCIPAL - MORRIS SCHOOL	\$ 76,718
CLAYTON	ANGELA	TEACHERS - REGULAR	\$ 88,666

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2018

Last Name	First Name	Position	Compensation (\$)
COLLETTE	ROBYN	ASSISTANT SECRETARY-TREASURER	\$ 82,523
COX	MARSHALL	TEACHERS - REGULAR	\$ 90,314
CRETE	MELANIE	TEACHERS - REGULAR	\$ 67,071
CROSS	ABIGAIL	TEACHERS - REGULAR	\$ 61,440
CURTIS	BRAD	SUPERINTENDENT	\$ 138,296
DAVIDSON	AMBERLEY	TEACHERS - REGULAR	\$ 79,213
DEREWIANCHUK	CORINNA	VICE-PRINCIPAL-MORRIS	\$ 109,591
DERKACH	MARK	COMPUTER TECH	\$ 78,637
DILK	JANIS	TEACHERS - REGULAR	\$ 94,197
DIXON	CHRISTINE	TEACHERS - REGULAR	\$ 76,952
DUECK	BRENT	TEACHERS - REGULAR	\$ 70,705
DUECK	JARED	TEACHERS - REGULAR	\$ 72,124
DYCK	LESLIE	HEAD CUSTODIAN	\$ 53,567
EDEL	CHRISTELLE	TEACHERS - REGULAR	\$ 88,840
EDEL	LAURIE	TEACHERS - REGULAR	\$ 88,840
EVENSON	DIANE	TEACHERS - REGULAR	\$ 85,538
FORTIN	PASCAL	PRINCIPAL - I.C.S.P	\$ 91,429
FOUASSE	JOEL	TEACHERS - REGULAR	\$ 89,787
FRIESEN	GWEN	TEACHERS - REGULAR	\$ 91,099
FRIESEN	TRAVIS	MECHANIC	\$ 55,890
FUNK	DAVID	WPSH OFFICER	\$ 61,714
FUST	DALE	PRINCIPAL - STARBUCK SCHOOL	\$ 102,805
GAMINEK	KERRI	TEACHERS - REGULAR	\$ 89,305
GLENESK	KATHY	TEACHERS - REGULAR	\$ 75,562
GOSSELIN	DANIELLE	TEACHERS - REGULAR	\$ 88,688
GOSSELIN	ROXANNE	TEACHERS - REGULAR	\$ 79,618
GRATTON	SANDRA	TEACHERS - REGULAR	\$ 59,236
GREEN	JONA	TEACHERS - REGULAR	\$ 87,527
HAJIN	ZLATA	TEACHERS - REGULAR	\$ 93,158
HALIUK	AMBER	TEACHERS - REGULAR	\$ 58,451
HARDER	PETER	CUSTODIAN	\$ 51,160
HARLEY	KRISTEN	PRINCIPAL - DOMAIN SCHOOL	\$ 69,767
HARRISON	ASHLEY	TEACHERS - REGULAR	\$ 86,681
HIKER	IAN	TEACHERS - REGULAR	\$ 88,840
HILDEBRAND	AUDRA	TEACHERS - REGULAR	\$ 58,669
HILDEBRANDT	KAREN	TEACHERS - REGULAR	\$ 83,114
HODGINS-RECTOR	TAMMY	TEACHERS - REGULAR	\$ 83,279
HOFER	AMOS	PRINCIPAL - PEACE VALLEY SCHOO	\$ 80,200
HRYHORUK	BRADLEY	TEACHERS - REGULAR	\$ 83,366
INGIMUNDSON	RICHARD	TECHNOLOGY DIRECTOR	\$ 112,167
ISABEY	BEV	TEACHERS - REGULAR	\$ 85,007
JOEL-O'HARA	CINDY	TEACHERS - REGULAR	\$ 93,158
JOHNSTON	JODI	TEACHERS - REGULAR	\$ 88,666
KARATCHUK	JULIE	PRINCIPAL - ST. MALO SCHOOL	\$ 109,505
KIRKNESS	SUZANNE	TEACHERS - REGULAR	\$ 89,693
KIROUAC-FOUAD	MICHELLE	TEACHERS - REGULAR	\$ 93,201
KLIPPENSTEIN	TAMMY	TEACHERS - REGULAR	\$ 89,652
KODJA	JEAN-MARC	TEACHERS - REGULAR	\$ 76,503
KORNELSEN	BRENDA	TEACHERS - REGULAR	\$ 80,869
KORNELSEN	TYLER	VICE-PRINCIPAL-ROSENORT	\$ 82,750
KOSKIE	JACLYN	STUDENT SERVICES COORDINATOR	\$ 106,803
KROEKER	ANDREW	TEACHERS - REGULAR	\$ 83,279

Red River Valley School Division
Schedule of Compensation
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Last Name	First Name	Position	Compensation (\$)
KROEKER	LISA	TEACHERS - REGULAR	\$ 83,279
KRYKEWICH	MICHAEL	TEACHERS - REGULAR	\$ 89,519
KURLKO	STEPHANIE	TEACHERS - REGULAR	\$ 66,344
LABOSSIERE-CLARK	NICOLE	TEACHERS - REGULAR	\$ 89,416
LAFOURNAISE	TANIA	TEACHERS - REGULAR	\$ 89,629
LAMOUREUX	RACHELLE	TEACHERS - REGULAR	\$ 89,066
LAW	RACHELLE	TEACHERS - REGULAR	\$ 92,688
LEE	PAMELA	PRINCIPAL - OAK BLUFF	\$ 95,224
LEE	RACHEL	TEACHERS - REGULAR	\$ 75,942
LEFLAR	SHANNON	TEACHERS - REGULAR	\$ 83,279
LEGAULT	BRETT	PRINCIPAL - VERMILLION SCHOOL	\$ 68,924
LELA	MARTIN	TEACHERS - REGULAR	\$ 67,815
LEMOINE	SUZIE	TEACHERS - REGULAR	\$ 57,535
LENTO	BRIDGET	TEACHERS - REGULAR	\$ 91,468
LEVESQUE	CHELSEY	TEACHERS - REGULAR	\$ 56,813
LEWIS	BARRY	TEACHERS - REGULAR	\$ 85,538
LOEPP	INGRID	TEACHERS - REGULAR	\$ 92,887
LOEWEN	JENNIFER	TEACHERS - REGULAR	\$ 95,660
LOPEZ	ANTONIO	TEACHERS - REGULAR	\$ 89,243
LOPEZ	CANDACE	TEACHERS - REGULAR	\$ 93,158
LOXTON	RENEE	TEACHERS - REGULAR	\$ 92,538
MACKENZIE	JANE	TEACHERS - REGULAR	\$ 93,458
MACKLEY	CLAIRE	TEACHERS - REGULAR	\$ 95,417
MAENDEL	PAUL	PRINCIPAL - ALBRIGHT SCHOOL	\$ 86,602
MAHUSSIER	BRENNA	TEACHERS - REGULAR	\$ 75,365
MANKEL	JOY	ACCOUNTS PAYABLE	\$ 51,364
MANN	MARILYN	TEACHERS - REGULAR	\$ 87,127
MARTENS	DONNA	TEACHERS - REGULAR	\$ 83,958
MATJEI MATJEI	JEAN-JACQUES	COMPUTER TECH	\$ 63,482
MAYNARD	CARMEN	TEACHERS - REGULAR	\$ 84,226
MCLAREN	HYLIN	TEACHERS - REGULAR	\$ 85,538
MCMANUS	BRENDAN	TEACHERS - REGULAR	\$ 83,452
MITCHELL	ALMA	SECRETARY-TREASURER	\$ 122,048
MONT	RACHAEL	TEACHERS - REGULAR	\$ 95,052
MOORE	DANIEL	TEACHERS - REGULAR	\$ 83,312
MORISON	TIM	TEACHERS - REGULAR	\$ 67,929
MORRISH	DON	CUSTODIAN	\$ 58,920
NYMAN	HANK	CUSTODIAN	\$ 53,471
O'CONNOR	ANNDREA	TEACHERS - REGULAR	\$ 85,053
OGILVIE	CANDY	TEACHERS - REGULAR	\$ 83,340
OGILVIE	RYAN	VICE-PRINCIPAL-SANFORD COLLEGIATE	\$ 93,047
OUIMET	LIANE	TEACHERS - REGULAR	\$ 92,601
PALMER	ALISON	TEACHERS - REGULAR	\$ 71,454
PARK-PAYNE	BAILIE	TEACHERS - REGULAR	\$ 66,242
PASIECZKA	PHILIPPA	TEACHERS - REGULAR	\$ 93,158
PECOLD	ADRIAN	TEACHERS - REGULAR	\$ 58,556
PENNER	CATHY	TRANSPORTATION SECRETARY	\$ 51,474
PENNER	PAMELA	TEACHERS - REGULAR	\$ 65,030
PENNO	HEATHER	TEACHERS - REGULAR	\$ 92,688
PETTINGER	SEAN	TEACHERS - REGULAR	\$ 67,357
PETTY	DARREN	TEACHERS - REGULAR	\$ 66,315
POUTEAU	KURTIS	MECHANIC	\$ 63,718

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2018

Last Name	First Name	Position	Compensation (\$)
REIS	MONICA	TEACHERS - REGULAR	\$ 88,840
RICARD	RICK	TEACHERS - REGULAR	\$ 76,952
ROBERGE	SAMANTHA	TEACHERS - REGULAR	\$ 80,198
ROBERTS	AMBER	TEACHERS - REGULAR	\$ 72,803
RYZEBOL	KYLE	TEACHERS - REGULAR	\$ 55,852
SABOURIN	JANNINE	TEACHERS - REGULAR	\$ 93,158
SABOURIN	MADISSON	TEACHERS - REGULAR	\$ 63,290
SANSOME	SAMANTHA	TEACHERS - REGULAR	\$ 89,562
SCHADE	PATRICK	MECHANIC	\$ 50,138
SCHARFENBERG	ARLIN	TEACHERS - REGULAR	\$ 94,708
SCHETTLER	DALE	TEACHERS - REGULAR	\$ 93,837
SCHINKEL	DANIEL	TEACHERS - REGULAR	\$ 58,076
SCHNELL	AMANDA	TEACHERS - REGULAR	\$ 86,776
SEMENIUK	LAUREN	TEACHERS - REGULAR	\$ 50,733
SIMONS	LAURA	TEACHERS - REGULAR	\$ 72,727
SINNOCK	KELLI	TEACHERS - REGULAR	\$ 90,701
SKOG	ANGELA	VICE-PRINCIPAL-MORRIS	\$ 95,404
SKOG	DARREN	ASSISTANT SUPERINTENDENT	\$ 135,534
SLOBODZIAN	DONNA	TEACHERS - REGULAR	\$ 89,556
STEFANYSHYN	CARA	TEACHERS - REGULAR	\$ 93,484
STEVENSON	KEVIN	TEACHERS - REGULAR	\$ 77,903
STEVENSON	SCOTT	TEACHERS - REGULAR	\$ 68,170
STEVENSON	SHAWNA	TEACHERS - REGULAR	\$ 84,385
SUFFIELD	DAVID	TEACHERS - REGULAR	\$ 83,279
SUL	GAY	TEACHERS - REGULAR	\$ 93,933
TESSIER-CURE	ALLIE	TEACHERS - REGULAR	\$ 55,073
TETRAULT	CASSANDRA	TEACHERS - REGULAR	\$ 81,857
THIESSEN	RACHEL	TEACHERS - REGULAR	\$ 59,590
THIESSEN	TREVOR	MAINTENANCE SUPERVISOR	\$ 73,641
THOMPSON	TRICIA	TEACHERS - REGULAR	\$ 87,127
THOMSON	SCOTT	PRINCIPAL - J. A. CUDDY SCHOOL	\$ 98,798
THORVALDSON	ADAM	TEACHERS - REGULAR	\$ 87,261
TOEWS-LOPEZ	TAMARA	TEACHERS - REGULAR	\$ 87,127
TORMEY	JENNIFER	TEACHERS - REGULAR	\$ 88,357
TRAINER	KELLY	TEACHERS - REGULAR	\$ 93,837
TRUDEL	DANIEL	TEACHERS - REGULAR	\$ 79,160
TSIALIPKA	ALIAKSEI	COMPUTER TECH	\$ 66,277
TULLY	ROBIN	TEACHERS - REGULAR	\$ 66,846
VIEIRA	PAOLA	TEACHERS - REGULAR	\$ 92,713
VOTH	VALORIE	TEACHERS - REGULAR	\$ 87,127
WALDNER	JERRY	PRINCIPAL - ROSENORT SCHOOL	\$ 105,556
WARREN	MAUREEN	TEACHERS - REGULAR	\$ 92,688
WEHRLE	MICHELLE	TEACHERS - REGULAR	\$ 63,106
WIEBE	DENNIS	TEACHERS - REGULAR	\$ 83,279
WIEBE	JAY	CUSTODIAN	\$ 52,641
WIEBE	ROBIN	TEACHERS - REGULAR	\$ 86,662
WIEHLER	MARK	TEACHERS - REGULAR	\$ 81,667
WUERCH	JODIE	TEACHERS - REGULAR	\$ 87,155
YEATS	YVONNE	TEACHERS - REGULAR	\$ 77,450
YESKE	SHANE	TEACHERS - REGULAR	\$ 82,225
ZURBA	MICHAEL	TEACHERS - REGULAR	\$ 97,007