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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, 2025 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
March 9, 2026

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2025

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 \$85,000) n/a

b) Aggregate compensation of all Trustees \$ 93,134

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

Name	Position	Compensation (\$)
ADAMSON, BLAIR	TEACHER	107,137
ANTOSKI, JUSTIN	TEACHER	85,122
ARNAL, BRYTON J L	TEACHER	93,900
BARTEL, TWYLA	TEACHER	98,198
BELLEMARE, STEVEN	VICE-PRINCIPAL ST. MALO SCHOOL	113,773
BENTO, JAMIE	TEACHER	87,723
BERARD, JODY	PRINCIPAL - SUNCREST COLONY	110,558
BEREZOWSKI, KENDAL	TEACHER	103,018
BERGLUND, DEVON	TEACHER	104,727
BERGMANN, JOHN	TEACHER	114,227
BERTRAND, ALEX	TEACHER	108,023
BLAHY, TAMMY LYNN	STUDENT SERVICES COORDINATOR	125,816
BLANCHETTE, JODY	TEACHER	102,286
BOILEAU, CHRISTOPHER W	TEACHER	103,344
BOUCHARD, NADINE	TEACHER	104,727
BRANDT, MARLA	PRINCIPAL-LOWE FARM SCHOOL	115,203
BROUWER, ANTONY	TEACHER	109,796
BRUEL, FABIEN	TEACHER	104,500
BURJAN, CARISSA	TEACHER	108,840
BURNELL, JAYNIE	PRINCIPAL - SANFORD COLLEGIATE	124,461
BURTON, CATHY	TEACHER	98,677
CAMERON, DARREN	TRANSPORTATION SUPERVISOR	112,488
CAMPBELL, JODY	TEACHER	104,727
CHISHOLM, SUSAN	TEACHER	109,796
CHUDOBIAK, SHANNON	TEACHER	93,593
CLAYTON, ANGELA	TEACHER	104,777
COLLETTE, ROBYN	SECRETARY-TREASURER	144,845
CORY, SETH	TEACHER	102,479
COTE, DARIENE	TEACHER	104,727
COX, MARSHALL	TEACHER	107,415
CURTIS, BRAD	SUPERINTENDENT	128,295
DAVIDSON, AMBERLEY	TEACHER	108,815
DEKEZEL, TRAVIS	TEACHER	95,819
DIXON, CHRISTINE	TEACHER	104,727
DUECK, BRENT	TEACHER	108,815
DUECK, JARED	TEACHER	104,727
DUREAULT, CARRIE	TEACHER	109,796
EDEL, CHRISTELLE	TEACHER	104,727
ERHART, RIKKI	TEACHER	104,577
ESTEVES, PAUL	TEACHER	98,549

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2025

Name	Position	Compensation (\$)
EVENSON, DIANE	TEACHER	100,481
FOSSAY, ALISON	TEACHER	88,677
FOUASSE, JOEL	PRINCIPAL - ST. MALO SCHOOL	123,575
FUNK, DAVID	MAINTENANCE SUPERVISOR	87,742
GAMINEK, KERRI	TEACHER	107,010
GOSSELIN, DANIELLE	TEACHER	104,727
GREEN, JONA	TEACHER	102,638
GROELE, ALEKSANDER	IT TECHNICIAN	94,468
HAJIN, ZLATA	TEACHER	110,275
HALIUK, AMBER	TEACHER	109,252
HARRISON, ASHLEY	TEACHER	107,960
HENDERSON COX, BARBARA	TEACHER	90,048
HENSON, DALLAS C	TEACHER	110,385
HERKERT, MEGAN	TEACHER	97,514
HICKS, CHRISTOPHER	SECONDMENT	138,527
HIKER, IAN	TEACHER	105,206
HILDEBRANDT, KAREN	TEACHER	98,742
HOFER, AMOS	PRINCIPAL - PEACE VALLEY SCHOOL	110,951
HOPPER, CONNOR	TEACHER	96,121
HRYHORUK, BRADLEY	TEACHER	101,413
JOHNSTON, JODI	TEACHER	104,727
KARATCHUK, JULIE	PRINCIPAL - HERITAGE IMMERSION	134,523
KIRKNESS, SUZANNE	TEACHER	104,727
KIROUAC-FOUAD, MICHELLE	TEACHER	109,796
KODJA, JEAN-MARC	TEACHER	115,102
KORNELSEN, BRENDA	TEACHER	107,010
KORNELSEN, TYLER	VICE-PRINCIPAL ROSENORT SCHOOL	110,835
KROEKER, ANDREW	TEACHER	98,248
KROEKER, LISA	TEACHER	98,198
KURLYKO, STEPHANIE	TEACHER	104,777
LAFOURNAISE, TANIA	TEACHER	106,012
LAMOUREUX, RACHELLE	TEACHER	104,727
LATIMER, JEFFREY	PRINCIPAL - OAK BLUFF SCHOOL	129,199
LAW, RACHELLE	VICE-PRINCIPAL HERITAGE IMMERSION	123,611
LEE, RACHEL	TEACHER	105,295
LEFLAR, SHANNON	TEACHER	98,198
LEGAULT, BRETT	TEACHER	113,884
LEHMANN, DANIEL	TEACHER	105,206
LELA, MARTIN	TEACHER	104,759
LOEWEN, JENNIFER	TEACHER	112,178
LOXTON, RENEE	TEACHER	108,815
MAHUSSIER, BRENNNA	TEACHER	104,727
MANN, MARILYN	TEACHER	102,286
MARTENS, SARAH	TEACHER	88,928
MASI, KATELYN	TEACHER	104,727
MAYNARD, CARMEN	TEACHER	98,353
MCMANUS, BRENDAN	TEACHER	98,272
MICHALESKI, KARLY	TEACHER	113,330
MONNEY, AMANDA	TEACHER	110,619
MONT, RACHAEL	TEACHER	110,275
MOORE, DANIEL	TEACHER	98,198
MORISON, TIM	TEACHER	104,727
NAYET, BONNIE	TEACHER	108,815
NIX, BRIDGET	TEACHER	110,275
NOBLE, BRANDI	TEACHER	113,581
NOEL, KIMBERLY	TEACHER	109,796

Red River Valley School Division
Schedule of Compensation
For the Year Ended December 31, 2025

Name	Position	Compensation (\$)
O'CONNOR, ANNDREA	TEACHER	108,815
OGILVIE, CANDY	TEACHER	98,932
OGILVIE, RYAN	PRINCIPAL - J. A. CUDDY SCHOOL	119,053
OUIMET, LIANE	TEACHER	109,448
PASIECZKA, PHILIPPA	TEACHER	109,828
PENNER, DEWAYNE P	TEACHER	109,796
PETTINGER, SEAN	TEACHER	109,980
PETTY, DARREN	TEACHER	107,010
POIRIER, ASHLEY	TEACHER	108,815
REMILLARD, KIRSTEN	TEACHER	89,272
RICARD, RICK	TEACHER	104,727
ROBERGE, SAMANTHA	TEACHER	104,727
ROBINSON, JOANNE	ASSISTANT SECRETARY-TREASURER	89,769
SABOURIN, JANNINE	TEACHER	109,796
SANDHU, KULDEEP	TEACHER	93,088
SANSOME, SAMANTHA	TEACHER	105,206
SARRASIN, DIANE	TEACHER	104,727
SAURETTE, BRIGITTE	TEACHER	113,884
SCHARFENBERG, ARLIN	PRINCIPAL - ROSENORT SCHOOL	134,765
SCHELLER, CLAYTON	PRINCIPAL - VERMILLION SCHOOL	90,580
SCHETTLER, DALE	TEACHER	110,276
SCHINKEL, DANIEL	TEACHER	101,873
SEELEY, ARDEN	TEACHER	93,470
SINNOCK, KELLI	VICE-PRINCIPAL SANFORD COLLEGIATE	111,897
SKOG, ANGELA	VICE-PRINCIPAL MORRIS SCHOOL	120,160
SKOG, DARREN	ASSISTANT SUPERINTENDENT	160,656
SKOGLUND, JENNA	TEACHER	111,294
SLOBODZIAN, DONNA	TEACHER	105,206
ST. HILAIRE, HOPE	TEACHER	91,833
STEFANYSHYN, CARA	TEACHER	108,815
STEVENSON, KEVIN	TEACHER	113,884
SUFFIELD, DAVID	TEACHER	98,198
TESSIER-CURE, ALLIE	TEACHER	103,755
TETRAULT, CASSANDRA	TEACHER	104,727
TETRAULT, CHRISTINE H	TEACHER	98,127
THIESSEN, RACHEL	TEACHER	87,937
THOMPSON, TRICIA	TEACHER	108,815
THOMSON, SCOTT	PRINCIPAL - STARBUCK SCHOOL	120,100
THORVALDSON, ADAM	TEACHER	104,727
TORMEY, JENNIFER	TEACHER	105,629
TRAINER, KELLY	TEACHER	110,275
TRUDEL, DANIEL	TEACHER	104,727
TULLY, ROBIN	TEACHER	104,727
VIEIRA, PAOLA	TEACHER	104,766
WARREN, MAUREEN	TEACHER	105,225
WATSON, MIKE	PRINCIPAL - MORRIS SCHOOL	139,022
WHITELY, KERRY	VICE-PRINCIPAL MORRIS SCHOOL	122,873
WIEBE, DENNIS	TECHNOLOGY COORDINATOR	106,125
WUERCH, JODIE	TEACHER	102,321
WYNESS, DANIELLE	TEACHER	109,896
YESKE, SHANE	TEACHER	113,884
ZURBA, MICHAEL	TEACHER	119,388