

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH ACT

To the Board of Trustees
Kelsey School Division

Opinion

We have audited the accompanying Schedule of Compensation of the Kelsey School Division for the year ended December 31, 2020. This Schedule has been prepared by management based on the Manitoba Public Sector Compensation Disclosure Act.

In our opinion, the Schedule of Compensation of the for the year ended December 31, 20120 is prepared, in all material respects, in accordance with the Manitoba 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 Schedule section of our report. We are independent of the Town 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 basis of accounting disclosure. The Schedule is prepared to assist the School Division in complying with the Manitoba Public Sector Compensation Disclosure Act. 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 Manitoba Public Sector Compensation Disclosure 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 School 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 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 School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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.

Baker Tilly HMA LLP

Chartered Professional Accountants

The Pas, Manitoba
May 27, 2021

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2020

NAME	POSITION	COMPENSATION
AFATSAWO, C.	Teacher	\$91,850
AUDIA, L.	Teacher	82,241
BARRY, P.	Assistant Principal	98,773
BATE, A.	Teacher	93,303
BATE, K.	Teacher	93,723
BEAULIEU, J.	Teacher	89,153
BEAULIEU, M.	Teacher	86,912
BECKINGHAM, J.	Teacher	87,405
BELL, C.	Teacher	89,189
BERSCHEID, V.	Teacher	92,393
BIRD, A.	Teacher	93,531
COTE, D.	Teacher	79,644
COTE, M.	Teacher	89,624
CRUZ, R.	Teacher	91,852
CULL, W.	Assistant Principal	98,773
DE HOOP, T.	Teacher	92,751
DEVLIEGER, A.	Teacher	93,848
DEVLIEGER, K.	Teacher	96,810
DONOVAN, S.	Teacher	91,852
DUCHARME, M.	Teacher	93,600
DUNHAM, J.	Teacher	87,405
DUNNIGAN, M.	Teacher	91,852
DYCK, K.	Teacher	84,690
ENNS, L.	Teacher	91,112
ESSON, A.	Teacher	91,853
FENNER, V.	Teacher	76,789
FREESE, J.	Secretary-Treasurer	104,314
FOLEY, B.	Teacher	81,549
GALLAGHER, D.	Teacher	91,853
GAWLUIK, D.	Teacher	75,859
GEORGE, L.	Teacher	97,351
GESWIN, L.	Teacher	97,433
GIARDINO, A.	Teacher	77,393

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2020

NAME	POSITION	COMPENSATION
GIBB, L.	Teacher	84,689
GIBSON, H.	Teacher	89,086
GREENE, A.	Teacher	76,542
GUILMAINE, A.	Teacher	89,249
HAGGSTROM, G.	Teacher	75,030
HAMILTON, M.	Teacher	97,916
HANCHUK, D.	Teacher	78,024
HAUKAAS, A.	Teacher	91,853
HAY, A.	Teacher	91,071
HELSTROM, S.	Teacher	102,061
HNIDY, D.	Assistant Principal	98,232
HOLBERT, L.	Teacher	97,350
HOPPER, K.	Teacher	88,304
HUNTER, G.	Teacher	91,853
HUNTER, S.	Teacher	83,971
HYNES, J.	Teacher	89,877
INGS, G.	Teacher	97,350
JACKSON, B.	Teacher	90,223
JOHNSON, K.	Teacher	92,394
JONES, M.	Teacher	92,751
KERR, C.	Teacher	92,751
KING, N.	Teacher	93,915
KLIMA, B.	Teacher	87,603
KOSHEL, D.	Assistant Principal	104,621
LANE, B.	Teacher	93,531
LANE, T.	Assistant Principal	104,930
LEGENY, A.	Teacher	93,649
LOEWEN, L.	Principal	128,287
MACLEOD, T.	Teacher	89,895
MANYCH, T.	Principal	113,716
MARIN, H.	Teacher	94,835
MARIN, J.	Principal	113,506
MARKUS, L.	Teacher	101,531

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000

For the year ended December 31, 2020

NAME	POSITION	COMPENSATION
MARLOW, H.	Teacher	96,810
MATHEWS, J.	Teacher	92,514
McCONNELL-HORE, K.	Principal	118,007
McGILLIVRAY, P.	Teacher	98,435
McGINNIS, T.	Teacher	89,083
McKAY, D.	Teacher	88,110
McKAY, J.	Superintendent	125,263
McLAUHLAN, A.	Teacher	83,372
McLEOD, B.	Teacher	94,246
MEGGS, S.	Teacher	87,405
MITCHELL, I.	Tech Support Analyst	87,765
MOISAN, K.	Teacher	88,304
MORNINGSTAR, J.	Teacher	97,351
MOULE, L.	Teacher	79,259
NAGLE, C.	Principal	122,036
NAGLE, K.	Teacher	93,956
NAODJIDE, E.	Teacher	92,394
NOVO, M.	Teacher	88,328
OGRODNICK, K.	Teacher	89,249
OGRODNICK, V.	Teacher	87,568
PATTON, G.	Teacher	96,956
PENNER, J.	Teacher	93,579
PETRYK, A.	Teacher	88,395
PICH, H.	Teacher	81,529
POPIEL, N.	Teacher	93,191
ROBERTSON, S.	Teacher	88,027
ROUSSON, R.	Shop Foreman Mechanic	86,604
RUST, M.	Teacher	81,007
SABET, M.	Teacher	94,331
SALISBURY, J.	Teacher	75,746
SARACEVIC-LUCIC, B.	Teacher	98,488
SAWCHYN, A.	Teacher	96,810
SCOTT, D.	Teacher	91,852

**KELSEY SCHOOL DIVISION
THE PAS, MANITOBA**

SCHEDULE OF EMPLOYEES WHOSE EARNINGS EXCEED \$75,000
For the year ended December 31, 2020

NAME	POSITION	COMPENSATION
SHEPHERD, G.	Director of Maint. & Trans.	95,828
SMIGELSKI, B.	Teacher	82,771
SMITH, S.	Teacher	88,110
SOURA, K.	Teacher	89,202
STOLTZ, P.	Teacher	79,259
TRITTHART, L.	Teacher	77,386
WADELIUS, K.	Principal	113,506
WALKER, A.	Teacher	94,872
WARD, S.	Teacher	89,202
WHALEY, A.	Teacher	88,642
WHEELER, B.	Teacher	84,246
WHYTE, E.	Teacher	92,393
WILLIAMS, K.	Teacher	94,835
YASKIW, S.	Teacher	99,029
YELLOWEGA, S.	Teacher	96,810
		\$10,519,337