

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH ACT

To the Board of Trustees
Kelsey School Division

Opinion

We have audited the accompanying Schedule of Compensation of Kelsey School Division for the year ended December 31, 2025. This Schedule has been prepared by management based on the Manitoba Public Sector Compensation Disclosure Act.

In our opinion, the Schedule of Compensation for the year ended December 31, 2025 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 Kelsey School 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 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 25, 2026

Name	Position	Salary
AFATSAWO, C	Teacher	\$ 106,774
BAGLEY, A	Teacher	\$ 93,478
BARRY, P	Principal	\$ 132,006
BATE, K	Teacher	\$ 107,530
BEAULIEU, J	Teacher	\$ 111,187
BEAULIEU, M	Teacher	\$ 106,774
BERSCHIED, V	Teacher	\$ 106,703
BIRD, A	Teacher	\$ 109,250
BREEMERSCH, L	Teacher	\$ 99,537
COTE, D	Teacher	\$ 110,734
COTE, M	Teacher	\$ 109,680
CRUZ, R	Teacher	\$ 106,774
DE HOOP, T	Student Services Coordinator	\$ 124,054
DEVILIEGER, A	Teacher	\$ 111,518
DEVILIEGER, K	Teacher	\$ 112,587
DONOVAN, S	Teacher	\$ 120,515
DUCHARME, C	Teacher	\$ 89,611
DUCHARME, M	Teacher	\$ 111,287
DUNHAM, J	Teacher	\$ 101,560
DUNNIGAN, M	Teacher	\$ 107,220
DYCK, K	Teacher	\$ 106,774
ELLIOTT, J	Teacher	\$ 98,660
ENNS, L	Teacher	\$ 106,227
ESSON, A	Teacher	\$ 106,794
FENNER, V	Teacher	\$ 107,961
FOLEY, B	Teacher	\$ 108,453
GALLAGHER, D	Teacher	\$ 106,774
GESWIN, L	Teacher	\$ 113,459
GIBB, L	Teacher	\$ 112,586
GIBSON, H	Teacher	\$ 109,457
GRAHAM, B	Teacher	\$ 106,774
GRAHAM, M	Teacher	\$ 106,874
GRAVELINE, S	Teacher	\$ 109,250
GREENE, A	Teacher	\$ 106,301
GUILMAINE, A	Teacher	\$ 104,283
HAGGSTROM, G	Teacher	\$ 104,757
HAMILTON, M	Teacher	\$ 112,853
HANCHUK, D	Teacher	\$ 106,227
HARRISON, S	Teacher	\$ 93,830
HAUKAAS, A	Teacher	\$ 106,353
HAY, A	Teacher	\$ 104,370
HELSTROM, S	Teacher	\$ 119,935
HNIDY, D	Assistant Principal	\$ 114,254
HOLBERT, L	Teacher	\$ 113,917
HOPPER, K	Teacher	\$ 101,560

HUNTER, G	Teacher	\$ 107,730
HUNTER, S	Teacher	\$ 111,187
HYNES, J	Teacher	\$ 111,696
INGS, G	Teacher	\$ 113,342
JOHNSON, K	Teacher	\$ 107,680
JOHNSTON, A	Teacher	\$ 106,774
JONES, M	Teacher	\$ 106,939
KAHLER, G	Secretary Treasurer	\$ 123,339
KERR, C	Teacher	\$ 107,474
KLIMA, B	Teacher	\$ 102,559
KOSHEL, D	Assistant Principal	\$ 97,616
LANE, B	Teacher	\$ 109,450
LANE, T	Superintendent	\$ 147,820
LEGENY, A	Teacher	\$ 109,379
LOEWEN, S	Principal	\$ 106,456
LUSSIER, J	Teacher	\$ 87,538
MACLEOD, T	Teacher	\$ 111,187
MARIN, H	Teacher	\$ 111,272
MARIN, J	Principal	\$ 132,160
MARIN, L	Teacher	\$ 101,866
MATHEWS, J	Teacher	\$ 105,528
MCGINNIS, T	Teacher	\$ 104,267
MCLAUCHLAN, A	Teacher	\$ 101,560
MEGGS, S	Teacher	\$ 101,894
MITCHELL, I	Tech Support Analyst	\$ 96,341
MOISAN, K	Principal	\$ 127,080
MORNINGSTAR, J	Teacher	\$ 113,342
MOULE, L	Teacher	\$ 106,774
NAGLE, C	Principal	\$ 142,413
NAGLE, K	Teacher	\$ 111,163
NAODJIDE, E	Teacher	\$ 108,590
NOVO, M	Principal	\$ 88,866
PERCHALUK, J	Teacher	\$ 93,557
PETRYK, A	Teacher	\$ 106,774
PICH, H	Teacher	\$ 106,774
POPIEL, N	Assistant Principal	\$ 121,723
PROKOPOW, R	Teacher	\$ 96,264
REYNOLDS, J	Teacher	\$ 87,897
ROBERTSON, S	Teacher	\$ 104,365
ROUSSON, R	Director of Maint. & Transportation	\$ 110,912
SABET, M	Assistant Principal	\$ 126,509
SALISBURY, J	Teacher	\$ 106,278
SMITH, S	Teacher	\$ 103,009
SOURA, K	Teacher	\$ 104,165
TRITTHART, L	Teacher	\$ 104,581
WADELIUS, K	Principal	\$ 132,160
WALKER, A	Teacher	\$ 113,833

WARD, S	Teacher	\$ 106,435
WERSTROH, S	Teacher	\$ 94,401
WHALEY, A	Teacher	\$ 106,924
WHYTE, E	Teacher	\$ 107,630
WILLIAMS, K	Teacher	\$ 111,187
WYATT, M	Teacher	\$ 106,774
YELLOWEGA, S	Teacher	\$ 112,587
Board of Trustees	7	\$ 58,866