

May 13, 2025

Western School Division
Unit 4 – 75 Thornhill Street
Morden, Manitoba R6M 1P2

To the Board of Trustees
Western School Division

We have prepared an Independent Auditor's Report on the Public Sector Compensation Disclosure Act requirements for Western School Division. Please see the attached report.

Gislason Targownik Peters

Gislason Targownik Peters
Chartered Professional Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Western School Division

Opinion

We have audited the accompanying Schedule of Remuneration of Western School Division for the year ended December 31, 2024.

In our opinion, the financial information in the Schedule as at December 31, 2024 is prepared, in all material respects, in accordance with The 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 Western 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 and Restriction on Distribution

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Western School Division to meet the requirements of The Public Sector Compensation Disclosure Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for Western School Division and should not be distributed to parties other than the Western School Division or the Province of Manitoba. 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 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.

In preparing the Schedule, management is responsible for assessing Western School Division's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate Western School Division or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing Western 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 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation 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 Western School Division 's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Western School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Schedule, or if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained to the date of our auditor's report. However, future events or conditions may cause Western School Division to cease to continue as a going concern.
- 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.

Gislason Targownik Peters

Gislason Targownik Peters
Chartered Professional Accountants LLP

May 13, 2025

PUBLIC SECTOR COMPENSATION DISCLOSURE ACT
FOR THE YEAR ENDING DECEMBER 31, 2024
WESTERN SCHOOL DIVISION
EMPLOYEES WITH EARNINGS OVER \$85,000
SCHEDULE OF REMUNERATION

Name	FTE	Group	Gross Pay
MACARAEG, CHRISTOPHER MICHAEL	1.0000	TEACHERS	85,230.56
ROWLEY, LAURA	1.0000	TEACHERS	85,235.36
ROSE, AMANDA	1.0000	TEACHERS	85,534.63
SIBILLEAU, COLIN	1.0000	TEACHERS	85,536.37
KURBATSKAYA, ANNA	1.0000	TEACHERS	86,149.12
WARKENTIN, NICOLE	1.0000	TEACHERS	86,648.23
DYCK, JENESSA L	1.0000	TEACHERS	86,783.67
WIENS, ALISON	0.7500	TEACHERS	86,872.55
ENNS, CHELSEA	1.0000	TEACHERS	87,317.44
DUECK, DANIELLE	0.7500	TEACHERS	89,654.20
OMIDIORA, OLAKUNLE F	1.0000	TEACHERS	90,093.37
LEBEDYUK, YURIY	1.0000	FACILITY SUPERVISOR	90,620.56
MCGILLIVARY, BROOK	1.0000	TEACHERS	90,830.58
GRENIER, CHRISTINE	1.0000	TEACHERS	90,867.06
NOTON, REID	1.0000	TEACHERS	91,532.97
PRITCHARD, GINETTE	0.8000	TEACHERS	92,034.84
PETERS, CORINNE	1.0000	TEACHERS	92,221.65
WORMS, MICHELLE A	1.0000	TEACHERS	94,352.22
BOUACHANTHALA, KAYCEE B	1.0000	TEACHERS	95,745.40
KEITH, DARLENE	0.9000	TEACHERS	96,843.96
LOVATT, NICHOLAS R	1.0000	TEACHERS	97,674.88
MINNELLI, ADAM	1.0000	TEACHERS	98,191.61
ELIAS, JAMES	1.0000	TEACHERS	98,247.19
DYCK, CHICAGO	1.0000	TEACHERS	98,620.28
PENNER, LAVONNE A	1.0000	TEACHERS	98,759.10
MURRAY, CINDY	0.7000	TEACHERS	98,908.93
UNRAU, JULIANA	1.0000	TEACHERS	99,423.09
NIXON, KYLE	1.0000	TEACHERS	99,617.03
CHUYENKOV, VIKTOR	1.0000	HUMAN RESOURCE MANAAGER	99,635.50
NICHOLLS, KRIS	1.0000	TEACHERS	99,922.71
BOUCHER, BRADEN	1.0000	TEACHERS	99,935.18
HAWRYSHKO, CRAIG	1.0000	TEACHERS	99,935.18
HLADY, MARCIE	1.0000	TEACHERS	99,935.18
LUMGAIR, BRANDI	1.0000	TEACHERS	99,935.18
RACH FRIESEN, HAYLEY	1.0000	TEACHERS	99,935.18
SMART, JANINE	1.0000	TEACHERS	100,143.89

STEIN, JENNIFER	1.0000 TEACHERS	100,356.54
FINDLAY, LORALEE	1.0000 TEACHERS	100,565.51
VERRIER, MEGAN J	1.0000 TEACHERS	101,221.38
KROEKER, COURTNY	1.0000 TEACHERS	101,350.51
BERGEN, JANESEA	1.0000 TEACHERS	101,512.00
SALIMI, PARVIZ	1.0000 IT DIRECTOR	101,608.29
MCCARTHY-MEEKIS, PATRICIA	1.0000 TEACHERS	101,704.07
REDDIG, CHANTEL K	1.0000 TEACHERS	101,715.42
ROLLER, MERVIN	1.0000 TEACHERS	101,715.42
CHEWINGS, TARA	1.0000 TEACHERS	101,715.43
BERGMANN, ARIEL	1.0000 TEACHERS	102,791.88
KLASSEN, RENEE	1.0000 TEACHERS	102,866.28
HAMM, KATHI	1.0000 TEACHERS	103,031.70
SAMBROOK, WADE	1.0000 TEACHERS	103,031.70
PROKOPETZ, BRIAN	1.0000 TEACHERS	103,061.99
NINTIEMA, MARIE AH	1.0000 TEACHERS	103,775.28
THIESSEN, KRYSTAL	1.0000 TEACHERS	104,305.36
TANGUAY, ERIC J	1.0000 TEACHERS	105,092.90
TURNBULL, KYLE	1.0000 TEACHERS	105,142.04
ANDREWS, JEFF R	1.0000 TEACHERS	105,315.15
YAKE, CHANTELLE	1.0000 TEACHERS	105,435.31
WILSON, DEMARIS JF	1.0000 TEACHERS	105,621.63
PENNER, LISA	1.0000 TEACHERS	105,681.67
WHITEHEAD, GILLIAN	1.0000 TEACHERS	105,683.22
GRAY, SHELLEY L	1.0000 TEACHERS	105,690.38
ROBERTSON, HELENA	1.0000 TEACHERS	105,780.58
THOMSON, RHONDA	1.0000 TEACHERS	105,790.12
DUERKSEN, DAVID	1.0000 TEACHERS	105,790.33
WINSLOW, JEREMY	1.0000 TEACHERS	105,790.34
VIGIER HUTTON, NATALIE	1.0000 TEACHERS	105,790.38
WIENS, JASON	1.0000 TEACHERS	105,790.39
VICTOR, LISA M	1.0000 TEACHERS	105,790.53
REDDING, GINETTE D	1.0000 TEACHERS	105,790.65
CLAYTON, MACY	1.0000 TEACHERS	105,791.08
YOUNG, KELLY L	1.0000 TEACHERS	105,842.86
ROUTHIER, TARA L	1.0000 TEACHERS	105,911.55
ZWIEP, NIKLAAS	1.0000 TEACHERS	106,207.67
ZACHARIAS, MANDI R	1.0000 TEACHERS	106,211.08
DOBBELAERE, SHAWNA M.C.	1.0000 TEACHERS	106,211.10
STRYDOM, RIAAN	1.0000 TEACHERS	106,211.17
LY, DUONG	1.0000 TEACHERS	107,567.85
DEJAEGHER, LEANNE N	1.0000 TEACHERS	107,567.86
TAN, JUSTIN	1.0000 TEACHERS	107,567.93
BATALUK, RYAN W	1.0000 TEACHERS	107,570.11

HIEBERT, RACHEL	1.0000 TEACHERS	107,591.73
BORGES-TURNBULL, SARAH M	1.0000 TEACHERS	107,720.20
SLOAN, REID	1.0000 TEACHERS	107,766.49
MCPHAIL, LAUREN G	1.0000 TEACHERS	107,971.27
PETERS, KORINA	1.0000 TEACHERS	108,881.91
CLYDE, HEATHER	1.0000 TEACHERS	108,882.09
CROCKETT-NICHOLLS, KAREN	1.0000 TEACHERS	108,882.09
SHELLENBERG, DOUG	1.0000 TEACHERS	109,193.86
FOLKETT, TODD	1.0000 PRINCIPAL	110,539.25
BATES LAGAE, JENNIFER	1.0000 TEACHERS	110,606.21
ADDISON, HEATHER L	1.0000 TEACHERS	110,837.81
LEFEBVRE, JESSICA J L	1.0000 TEACHERS	110,837.81
MARTIN, KATHRYN	1.0000 TEACHERS	110,837.81
SLOAN, TYLER A	1.0000 TEACHERS	110,862.81
VERHOOG, JESSICA L	1.0000 TEACHERS	110,887.81
FRIESEN, KARI-LYNN	1.0000 TEACHERS	110,987.77
KALINOWSKI, JULIE	1.0000 TEACHERS	111,308.55
MANSELL, TERRY	1.0000 TEACHERS	112,617.77
RIGAUX, DAWN	1.0000 TEACHERS	112,617.77
JASKA, KANDYCE	1.0000 TEACHERS	112,617.79
RUTLEDGE, NICOLE D	1.0000 TEACHERS	112,664.99
PENNER, MARLIN	1.0000 TEACHERS	113,727.55
MCGILL, ASTEN	1.0000 TEACHERS	113,833.10
ST-JEAN, ROSS	1.0000 TEACHERS	113,930.42
HUTTON, RYAN	1.0000 TEACHERS	113,933.91
THIESSEN, ANDREA	1.0000 TEACHERS	113,933.92
ANDREWS, CHRISTINE K	1.0000 TEACHERS	114,058.92
CURRY, LANE	1.0000 RRTVA DIRECTOR	114,443.89
THWAITES, LAURA	1.0000 TEACHERS	114,556.81
TOEWS, PUI SHAN SARAH FUNG	1.0000 TEACHERS	115,038.11
TOEWS, DARRYL R	1.0000 TEACHERS	115,038.15
FLOWERS, TRUDY A	1.0000 TEACHERS	115,459.55
MARDLI, ANDREI	1.0000 TEACHERS	117,233.17
PEDERSEN, CARL	0.8000 SECRETARY TREASURER	118,467.67
SUTTON, GEOFFREY	1.0000 PRINCIPAL	119,176.80
WARD, MICHAEL T	1.0000 VICE PRINCIPAL	123,913.84
KROETSCH, JENNIFER	1.0000 VICE PRINCIPAL	124,688.42
WIEBE, CARLA	1.0000 STUDENT SERVICES COORDINATOR	126,905.36
CHIAPPETTA, CHRIS	1.0000 VICE PRINCIPAL	128,642.32
PAULS, JORDAN R	1.0000 VICE PRINCIPAL	130,913.49
DICK, CYNTHIA C	1.0000 PRINCIPAL	134,048.07
JEREMA, SAMUEL	1.0000 PRINCIPAL	143,664.40
SHINDLE, GARTH F	1.0000 PRINCIPAL	146,501.59
SIGURDSON, TANIA M	1.0000 PRINCIPAL	146,790.58

FENN, MARIANNE	1.0000 ASSISTANT SUPERINTENDENT	159,812.36
ROSS, STEPHEN	1.0000 SUPERINTENDENT	197,838.77

TRUSTEES

BURLEY, LISA	1.0000 TRUSTEE	13,308.18
FRANSEN, BRIAN	1.0000 TRUSTEE	18,221.19
GUENTHER, K H DAVID	1.0000 TRUSTEE	2,357.78
HAWRYSHKO, SUSANA	1.0000 TRUSTEE	12,244.36
LEVESQUE, NICOLE	1.0000 TRUSTEE	7,521.08
WOLFE, DARCY	1.0000 TRUSTEE	18,039.86

Note 1 - Basis of Accounting

This schedule has been prepared in accordance with The Public Sector Compensation Disclosure Act.