

Independent Auditor's Report on Compliance with Act

To the Chairperson and Members of the Board of Park West School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report greater than or equal to \$ 85,000 of Park West School Division for the year ended December 31, 2025.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of Park West School Division for the year ended December 31, 2025 is prepared, in all material respects, in accordance with the criteria established by the terms and conditions of section 2(1) of 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 Public Sector Compensation Disclosure Report section of our report. We are independent of Park West School Division in accordance with the ethical requirements that are relevant to our audit of the Public Sector Compensation Disclosure Report 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.

Responsibilities of Management and Those Charged with Governance for the Public Sector Compensation Disclosure Report

Management is responsible for the preparation of the Public Sector Compensation Disclosure Report, in accordance with the criteria established by the terms and conditions of section 2(1) of The Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the Public Sector Compensation Disclosure Report that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Park West School Division financial reporting process.

Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report

Our objectives are to obtain reasonable assurance about whether the Public Sector Compensation Disclosure Report 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 Public Sector Compensation Disclosure Report.

Independent Auditor's Report on Compliance with Act - Continued

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 Public Sector Compensation Disclosure Report, 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 Park West School 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.

Brandon, Manitoba
June 30, 2026

MNP LLP

Chartered Professional Accountants

PARK WEST SCHOOL DIVISION PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2025

ANDREYCHUK	JENNIFER D	Principal	\$103,989.96
ARDIEL-VOTH	REBECCA M	Principal	\$117,086.46
BASKERVILLE	GORDON R	Teacher	\$99,075.04
BASKERVILLE	KIMBERLY M	Speech Pathologist	\$110,586.52
BAUEREISS	KRYSTLE G	Teacher	\$105,152.18
BEAR	EVIE	Teacher	\$106,154.74
BILY	LEANNE M	Teacher	\$99,538.50
BILY FRANSILA	SUSAN K	Teacher	\$97,802.30
BILY-REAGH	LYNELLE M	Teacher	\$107,805.58
BLAIR	KATHLEEN V	Teacher	\$103,989.58
BLOUIN	NATALIE S	Teacher	\$102,189.27
BOWLEY	ANGELA D	Teacher	\$98,345.88
BRADSHAW	KATHRYN	Teacher	\$103,989.54
BROWN	DIANE L	Teacher	\$97,693.54
BUNN	RACHEL A	Teacher	\$96,060.74
CALDWELL	DEREK M	Principal	\$117,401.03
CHEASLEY	TANIS D	Teacher	\$97,802.04
CHICHLOWSKI	MELISSA A	Teacher	\$104,066.15
CHUCHMUCH	CORY L	Teacher	\$99,064.00
CLARK	GREGORY J	Teacher	\$117,945.36
CLAYTON	LAURA J	Teacher	\$112,081.74
CLEARSKY	COLLEEN	Superintendent of Aboriginal Education	\$127,887.79
CLEMPSON	AUDREY J	Teacher	\$104,981.98
COTE	MARELLIA	Teacher	\$111,448.48
COUGHLAN	RYAN N	Teacher	\$99,616.67
CRAMPAIN	GERALD W	Teacher	\$107,942.56
DALE	CHRISTINA	Mental Health Facilitator	\$86,855.61
DAVID	CANDACE L	Teacher	\$107,831.03
DAVID	STEPHEN A	Superintendent	\$176,382.03
DECORBY	STEEVE J	Secretary/Treasurer	\$90,156.16
DECORBY	VICKI L	Teacher	\$102,386.90
DESAULNIERS	JENNIFER L	Teacher	\$101,618.60
DREILICH	KAYLEIGH M	Teacher	\$108,083.79
DUFRAT	DALLAS	Teacher	\$99,986.04
DZIVER	HANNAH L	Teacher	\$104,939.67
EDWARDS	TAMMY G	Teacher	\$101,618.16
ENGLISH	AMBER J	Speech Pathologist	\$109,898.78
FOUILLARD	TIA-DAWN	Teacher	\$107,805.34
FRASER	KATHERINE D	Teacher	\$99,985.80
FRASER	KYLA	Speech Pathologist	\$108,412.38

PARK WEST SCHOOL DIVISION PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2025

FURMAN	IRIS M	Teacher	\$98,304.04
GAMBLER	CARLA V	Teacher	\$108,389.35
GARNETT	TAMMY R	Teacher	\$97,802.04
GEEKIE	BOBBI-LYNN	Teacher	\$106,876.56
GIANNOTTI	TIMOTHY D	Teacher	\$112,081.90
GLASMAN	CHELSEY J	Principal	\$112,640.32
GOBERT	PAMELA D	Teacher	\$112,082.06
GOERTZEN	JESSE L	Teacher	\$110,441.82
GORRELL	HEIDI D	Teacher	\$107,876.49
GRABOWSKI	ADAM C	Teacher	\$97,802.24
HAAS	WAYNE M	Teacher	\$105,715.94
HICKEY	NADINE C	Teacher	\$104,000.60
HILL	MELISSA G	Teacher	\$97,126.29
HOWARD	KRISTY-ANNE J	Teacher	\$90,070.08
HUBERDEAU	SHANNON	Teacher	\$99,986.04
HUBERDEAU	JULIE A	Teacher	\$105,959.86
HUBERDEAU	TANA M	Teacher	\$110,482.09
HUNKIN	RANDI	Teacher	\$91,370.26
JOHNSTON	KEIFER M H	Teacher	\$85,275.88
JOHNSTON	JULIA K	Teacher	\$104,794.94
KEHLER	JANNA	Teacher	\$113,903.87
KENDALL	LAURIE C	Teacher	\$103,989.58
KIRK	KAREN K	Teacher	\$85,704.34
KIRK	DARREN W	Teacher	\$110,367.17
KLEIT	BARRY M	Teacher	\$104,533.05
KNIGHT	CHELSEY N	Teacher	\$96,516.26
KNOL	MEAGHAN R	Teacher	\$104,490.58
KNOLL	TARA C	Teacher	\$102,050.54
KOROSCIL	JANELLE J	Speech Pathologist	\$106,575.95
KYLE	LYNDSAY D	Teacher	\$108,690.50
LAFERRIERE	DANIELLE J	Teacher	\$86,718.24
LAMB	HAYLEY L	Teacher	\$87,868.67
LANGELOTZ	ALEAH	Teacher	\$93,578.24
LANGELOTZ	CORY A.D.	Teacher	\$103,926.22
LANGEVIN-MURRAY	LOUISE T	Assistant Superintendent	\$134,348.39
LEE	JAIME D	Teacher	\$109,017.04
LEFAVE	ASHTON L	Teacher	\$93,181.69
LEWIS	TREVOR D	Teacher	\$106,568.32
LOEWEN	PATRICK A	Teacher	\$104,019.96
LOGAN	LEAH A F	Vice-Principal	\$117,142.64

PARK WEST SCHOOL DIVISION PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2025

LUHOWY	TROY W	Teacher	\$103,372.59
LYTTLE	JENNIFER M	Teacher	\$104,533.02
MACKEDENSKI	SANDRA N	Teacher	\$103,509.78
MACKEDENSKI	LISA M	Teacher	\$112,082.06
MADSEN	TAYLOR R.G.	Teacher	\$95,390.54
MADSEN	JILLIAN N	Teacher	\$97,409.12
MAIN	KARALYN J	Teacher	\$113,706.80
MAYNES	SCOTT W	Principal	\$109,311.40
MCCULLOCH	TAMMY D	Principal	\$130,188.44
MCKAY	LEONA G	Teacher	\$101,560.78
MCKEE	JACKIE L	Finance Director	\$87,699.06
MCNABB	H. MICHELLE	Teacher	\$86,227.36
MCPHEE	CATHERINE E	Teacher	\$112,081.74
MILLER	LANA M	Guidance Program Facilitator	\$101,618.16
MILLER	MARDIE L	Teacher	\$104,831.80
MITCHELL	MELISSA L.D.	Teacher	\$107,805.34
MONCRIEF	WILLIAM C.J.	Vice-Principal	\$121,980.92
NERBAS	AMBER M	Principal	\$117,614.32
NEUFELD	ALISON C	Teacher	\$90,044.26
NEUHOFFER	BERNHARD J	Teacher	\$97,802.04
NIXON	BROCK	Teacher	\$98,907.33
NOWOSAD	K FAYE	Teacher	\$100,101.86
OBACH	CHRISTOPHER J	Teacher	\$105,777.94
O'GRADY	ERIN E	Teacher	\$99,986.06
OKEMOW	REBECCA L	Teacher	\$110,423.04
PAULL	STACY J	Teacher	\$93,609.62
PETROWSKI	TIFFANY P	Teacher	\$96,568.17
PICKARD-FARMER	BRANDI J	Teacher	\$106,752.60
PLOSHYNSKY	BAILEE	Teacher	\$89,615.23
POZZEBON	SARA-LYN V	Teacher	\$107,143.50
REICHMUTH	MARK A	Principal	\$103,989.54
REICHMUTH	SARAH J	Teacher	\$107,805.32
REID	GREG	Principal	\$119,711.00
ROSZELL	GRANT J	ICT Supervisor	\$101,499.41
SALEY	SARAH A	Teacher	\$89,050.04
SALMI	KEVIN M	Principal	\$114,281.68
SAMSON	AMY D	Teacher	\$109,898.20
SHARMA	LALIT	Teacher	\$114,129.84
SHWALUK	BENITA A	Teacher	\$108,018.31
SLIMMON KILIWNIK	BONNIE L	Student Services Co-ordinator	\$128,031.31

PARK WEST SCHOOL DIVISION PUBLIC SECTOR COMPENSATION

January 1 to December 31, 2025

SMITH	CORY A	Teacher	\$107,805.32
SNOW	RODNEY P	Maintenance Supervisor	\$95,688.22
STANCHUK	ALANA A	Principal	\$111,934.75
STEINWALT	JLEE	Teacher	\$103,989.54
STONEHOUSE	STACIE L	Principal	\$127,800.84
TANAYSCHUK	EMILY	Teacher	\$91,139.30
THIESEN	JAY M	Teacher	\$110,824.47
TYSCHINSKI	TRACY M	Teacher	\$108,682.38
VAN LANDEGHEM	DREW	Teacher	\$104,362.84
VON ZUBEN	PEARL M	Teacher	\$103,989.96
VOTH	DANIEL W	Transportation Supervisor	\$85,776.33
WHELPTON	KAYLIE M	Teacher	\$96,947.12
WHITEHAWK	MADELINE	Teacher	\$86,540.17
WILLIAMS	MARK R	School Psychologist	\$106,172.78
WILSON	ALAN G	Teacher	\$98,345.72
WOOD	ALLISON	Teacher	\$87,978.04
WOOD	MARISA I	Teacher	\$89,528.36
WOOD	ASHLEY B	Teacher	\$109,898.08
WOODYARD	TERA MD	Teacher	\$109,898.78
WRAY	LESLEY A	Teacher	\$103,989.82
ZIMMER	CONNIE B	Literacy-Numeracy Facilitator	\$110,508.04
TRUSTEES (10 AGGREGATE)			\$72,721.45