

Statement of Compensation Required Pursuant to the Public Sector  
Compensation Disclosure Act

# **Nova Scotia Community College**

Year ended March 31, 2019



KPMG LLP  
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## INDEPENDENT AUDITORS' REPORT

To the President of the Nova Scotia Community College

### ***Opinion***

We have audited the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College (the Entity) for the year ended March 31, 2019 and notes to the schedule, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying schedule for the year ended March 31, 2019 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

### ***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 "***Auditors' Responsibilities for the Audit of the Schedule***" section of our auditors' report.

We are independent of the Entity 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 – Financial Reporting Framework***

We draw attention to Note 1 in the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

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 financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 201.; this includes determining that the applicable financial reporting framework is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' 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 auditors' 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants  
Halifax, Canada  
June 13, 2019

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2019

Last Name	First Name	Amount
Ackerman	Sue	\$ 100,902.33
Adler	Adrien Lee	\$ 105,589.38
Ahmad	Abid	\$ 120,758.24
Allen	Kathleen	\$ 147,847.40
Amirault	Donna Lynn	\$ 109,174.70
Amirault	Michelle	\$ 100,400.60
Anderson	Edith B.	\$ 129,860.71
Andrews	Darren	\$ 111,720.69
Archer	Jennifer Lee	\$ 105,123.98
Arsenault	Audrey	\$ 122,359.41
Arsenault	Christine A	\$ 141,194.73
Aucoin	Denis Paul	\$ 102,727.00
Baillie	Stacey	\$ 137,132.27
Baldwin	Noelle	\$ 103,802.67
Barnes	Douglas A.	\$ 120,046.70
Barrett	Cecil James	\$ 101,118.64
Barrett	Glenda M.	\$ 128,710.85
Beals	Arthur L.	\$ 104,339.10
Beaton	Mary Lou	\$ 128,799.98
Beattie	Martin J	\$ 103,374.29
Begin	John	\$ 143,221.79
Bennett	Janice	\$ 105,724.48
Bennett	Michael	\$ 100,720.56
Billard	Gary L	\$ 103,161.03
Blackman	Robertson M	\$ 101,438.76
Bolivar	Daniel	\$ 105,435.90
Bowers	Lore D.	\$ 104,295.51
Boyd	Lawrence	\$ 116,884.71
Boyle	Lisa	\$ 119,650.57
Brandwin-Glait	Julia	\$ 101,027.16
Breen	Nancy	\$ 102,465.19
Brodie	Marie	\$ 105,635.75
Brown	Craig John	\$ 108,954.92
Brown	Jarrold Michael	\$ 102,723.90
Brown	Joy E.	\$ 127,250.79
Brown	Stephen Russell	\$ 100,389.61
Brown	Steve	\$ 124,898.41
Buchanan	Barbara E.	\$ 100,187.32
Bullerwell	Vaughn Lance	\$ 103,830.62

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Bureaux	Don	\$ 286,615.21
Burgess	Cheryl Margaret	\$ 127,624.38
Burke	Anna	\$ 207,427.68
Burns	Dianne	\$ 104,560.86
Burton	Darlene T.	\$ 142,219.08
Bussey-Sare	Michelle Elaine	\$ 115,269.70
Byrne	Janet	\$ 152,156.36
Calder	Kim A.	\$ 111,709.47
Callaghan	Eva	\$ 102,080.15
Cameron	Gary	\$ 102,503.00
Cameron	Kathleen Mary	\$ 141,770.84
Cameron	Kevin G.	\$ 103,146.58
Campbell Sr	David P.	\$ 105,885.58
Campbell	Charles	\$ 106,304.30
Campbell	Christopher	\$ 101,639.07
Campbell	Ellen	\$ 100,741.50
Campbell	Michael Sinclair	\$ 119,679.11
Campbell	Scott	\$ 111,628.25
Carter	Margaret Anne	\$ 120,045.54
Caume	Catherine	\$ 102,615.74
Champion	Margaret Leslie	\$ 134,311.32
Chapman	Michael	\$ 113,889.19
Charlton	Patricia Ann	\$ 115,924.23
Churchill	Elliott	\$ 101,657.58
Churchill	Lewis Piers	\$ 103,345.79
Clark	Bruce	\$ 106,841.02
Clark	Jason	\$ 141,311.83
Clarke	Della S.	\$ 121,268.35
Cleveland	Alice	\$ 131,169.91
Cleveland	Michelle Lynn	\$ 110,081.35
Collins	Terrence Craig	\$ 139,013.18
Colter	Erica G.	\$ 120,681.82
Comeau	Tracy I	\$ 101,440.34
Connolly	Baden A.	\$ 101,477.47
Connors	Deborah	\$ 100,633.32
Connors	Kathy	\$ 100,414.03
Connors	Shawn M.	\$ 120,826.95

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Cooper	Annette P.	\$ 111,162.90
Corbin	James R.	\$ 116,361.04
Costelo	Deborah Jane	\$ 145,853.67
Crabbe	David H	\$ 134,223.09
Crocker	Michael Haley	\$ 102,050.33
Cunningham	Mark A.	\$ 104,455.56
Cunningham	William	\$ 106,107.70
Cuzner	M. Lynn	\$ 101,607.56
Daisley	Edward W.	\$ 105,640.19
Dakin	Duane	\$ 122,535.06
Daly	Christopher Andrew	\$ 167,522.14
Davis	Jerry A.	\$ 113,166.06
Davis	Rosemary A.	\$ 104,842.03
Decker	Jacqueline Susanne	\$ 115,351.16
DeLong	Ashley K	\$ 105,493.60
D'Entremont	Gerard	\$ 135,822.89
d'Entremont	Marcel Jean	\$ 108,700.70
d'Entremont	Tina	\$ 102,485.55
Desmond	Darren	\$ 100,781.44
Deveau	Carl Richard	\$ 129,860.71
Dewey	Brian Joseph	\$ 126,454.71
Dewey	David W	\$ 148,427.49
Dewey	Wendi G.	\$ 121,651.78
DiGiosia	Marco	\$ 118,846.07
Dodson	Denise	\$ 132,942.51
Doridam	Jean-Luc	\$ 120,045.54
Doucette	Katrina A.	\$ 101,213.60
Doucette	Michelle Yvonne	\$ 126,761.61
Doyle	M. Barrie	\$ 105,051.36
Dramowicz	Konrad	\$ 100,469.53
Drapeau	Suzanne E.	\$ 114,160.64
Dugas	Ludger	\$ 105,263.26
Edwards	Kimball	\$ 105,936.13
Edwards	Laurie	\$ 161,066.62
Ellison	James W.	\$ 108,853.49
Emeneau	Deborah Lynn	\$ 103,866.65

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Evans	Elizabeth	\$ 131,393.32
Facey	Dale W.	\$ 118,545.85
Fancy	Brian Joseph	\$ 111,862.31
Farrell	Hugh James	\$ 102,726.78
Fisher	Connie L.	\$ 117,640.79
Flanagan	Michelle Andrea	\$ 124,588.61
Foran	Lori	\$ 118,977.81
Foster	Monica	\$ 277,248.12
Fraser	Edward Joseph	\$ 135,858.84
Freckelton	David C.	\$ 127,624.12
Fuhlendorf	Raimer W.	\$ 106,006.80
Gatza	Peter Bernard	\$ 103,225.39
Gaudet	Jacques M.	\$ 101,132.36
Gerrior	Kevin James R.	\$ 155,750.95
Gerrits	Patricia Ann	\$ 113,403.64
Giffen-Balcom	Karen L.	\$ 138,076.55
Gillespie	Karen	\$ 104,290.42
Gillis	Barbara	\$ 111,167.24
Gillis	Leo A.	\$ 100,128.04
Gillis	Maureen	\$ 104,830.49
Gillis	Ronald	\$ 120,045.54
Godin	Gilles	\$ 119,679.11
Godin-Keating	Lorraine	\$ 102,602.10
Goodwin	Curtis T.	\$ 104,866.49
Goyetche	Christena	\$ 143,791.24
Graham	Helen	\$ 108,594.40
Grandy	Joseph	\$ 111,377.04
Grant	Beverley	\$ 114,325.84
Greene	Troy	\$ 105,685.73
Greer	Wayne	\$ 110,277.06
Grout	Gerard F.	\$ 104,766.16
Gruchy	Dale	\$ 114,111.23
Gunn	Tom	\$ 144,700.69
Hadley	Beth E.	\$ 106,462.84
Hammer	Richard W.	\$ 101,663.62
Hammond	Taralee	\$ 196,001.90
Hansen	Robert	\$ 109,819.92
Harrison	Julia Anne	\$ 100,901.32



# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Hart	Brooks R.	\$ 131,722.29
Hartley	Emily Jeannette	\$ 113,031.50
Hartling	James	\$ 100,765.34
Hawkins	Paul	\$ 114,099.63
Hebert	Mark Adam	\$ 103,106.93
Helmer	Leif	\$ 100,995.63
Herman	Blaine	\$ 100,791.00
Hiltz	Daniel	\$ 125,594.69
Hiscock	Sean J.	\$ 102,512.67
Holmes	Martha R.	\$ 102,289.86
Hublely	Bruce	\$ 111,932.06
Hunt	Susan	\$ 109,327.89
Huskins-Townsend	Dawn	\$ 120,908.15
Hutton	Kelly D.	\$ 100,580.32
Huyer	Constance	\$ 120,489.38
Isner	Robbie Scott	\$ 106,035.91
Jackson	Rhonda L.	\$ 120,045.54
Jardine	Donald William	\$ 107,909.36
Jillings	Kevin J	\$ 125,034.86
Jones	Douglas	\$ 119,679.11
Jorgensen	Helle	\$ 103,594.47
Joseph	Alain Abraham	\$ 119,087.71
Julian	Bernadette	\$ 105,912.82
Kaleva	Karl	\$ 131,393.32
Kanary	Lucy Ellen	\$ 141,715.28
Keener	Terrah L	\$ 100,614.24
Kelba	Deirdre	\$ 104,528.86
Kelloway	Bruce	\$ 106,830.36
Kelloway	Michael J.	\$ 114,663.98
Kelly	Daniel James	\$ 171,947.76
Kelly	J. Michael	\$ 150,191.12
Kelly	Ronald K.	\$ 165,530.22
Kelly	Tina	\$ 120,985.19
Kennedy	Donna	\$ 106,715.36
Kennedy	Pamela Ann	\$ 107,748.17
Kennedy-Pippy	Kelly A.	\$ 126,309.21
Kerr	James N.	\$ 119,693.17
Kettley	Sean D	\$ 113,154.06

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Kincaid-Lowe	Corinna	\$ 112,032.95
King	Lisa Denise	\$ 105,086.84
Kirk	James M	\$ 127,624.38
Kondali	Zoran	\$ 100,919.72
Krewenki	Condea	\$ 106,011.85
Krzywonos	Lech	\$ 144,779.92
Kucey	Michelle	\$ 122,126.39
Kuipers	Rachel	\$ 110,164.26
Lafford	Andrew Thomas	\$ 102,143.05
Lamrock	Carole Lynn	\$ 102,486.42
Langille	Doug	\$ 119,017.23
Lanigan	Kurt	\$ 106,107.66
Larusic	Gordon	\$ 105,638.62
Laureijs	Apollonia C. J. P.	\$ 130,101.54
LeBlanc	Andrew	\$ 104,905.18
Leblanc	Phyllis Marie	\$ 137,464.36
Levy	Tanya	\$ 102,482.45
Lewis	Glenda Marie	\$ 122,943.90
Linthorne	Darrell	\$ 102,775.69
Lipsett	Blair	\$ 105,209.47
Little	Paul Wayne	\$ 139,399.78
Lockington	Frank Hans	\$ 128,258.24
Long	Weldon Kenneth	\$ 104,227.85
Lovitt	Anne	\$ 104,262.00
Lowe	Harold E.	\$ 120,681.82
Lowe	Leroy	\$ 119,038.70
Lowe	Suzette	\$ 111,714.39
MacCormick	Pamela	\$ 111,953.91
MacDonald	Barbara	\$ 106,051.73
MacDonald	Jean Elizabeth	\$ 105,050.58
MacDonald	Mary Darlene	\$ 114,044.28
MacDonald	Susan Genevieve	\$ 104,128.00
Macdonald	Theresa	\$ 118,380.18
MacDonald-Clahane	Sandra	\$ 111,633.36
MacDonnell-Scott	Joanne	\$ 104,437.76
MacDougall	Elizabeth Lisa	\$ 113,352.09
MacDougall	Graham Peter	\$ 103,722.23
MacEachern	Franklyn M	\$ 124,373.05

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
MacFadyen	Kenda Ann	\$ 100,372.48
MacGillivray	Corrine	\$ 100,938.92
MacGillivray	F. Scott	\$ 106,830.36
MacIntosh	Kevin	\$ 100,744.80
MacIntosh-Dobson	Sonia Y.	\$ 124,965.76
MacIntyre	Mark Douglas	\$ 114,829.90
MacIsaac	Heather	\$ 101,343.50
MacKenzie	Nicole	\$ 102,872.51
MacKinnon	Vicki	\$ 121,677.63
MacLaren	Brian	\$ 135,881.45
MacLean	Catherine	\$ 190,844.94
MacLean	J. David	\$ 102,494.56
MacLennan	Ferne V.	\$ 120,681.82
MacLeod	Dwayne A.	\$ 114,034.82
MacLeod	Ian H.	\$ 154,961.33
MacLeod	Linda	\$ 121,409.29
MacNeil	Conrad G	\$ 101,438.76
MacNeil	Gordie	\$ 150,332.98
Mailman	Donald K.	\$ 119,679.11
Malvar-Oickle	Kristine	\$ 129,860.71
Mann	Douglas	\$ 111,940.35
Marsh	Robert T.	\$ 102,441.25
Marshall	Crystal	\$ 108,635.78
Martin	Heather Anne	\$ 116,393.11
Matuchet	Eric	\$ 100,764.19
McCarron	Peter William	\$ 110,735.60
McCarron	Stephen J.	\$ 121,048.25
McCormack	Donald R.	\$ 127,624.38
McDonald	Claudette	\$ 104,322.39
McGill	Wendy Suzanne	\$ 125,098.86
McGuire	Erin	\$ 103,158.21
McHugh	Edward J.	\$ 105,209.50
McInnis	Catherine Ann	\$ 102,726.78
McKenna	James Peter	\$ 121,331.22
McManus	Crystal Lorraine	\$ 109,534.98
McPherson	Connie	\$ 108,391.52
McVeigh	Deborah Anne	\$ 100,474.51
Meloney	Patricia Lynn	\$ 100,850.39

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Merchant	Odette	\$ 113,729.42
Mfoumou	Etienne Marcelin	\$ 105,499.92
Mick	Glenn	\$ 109,775.20
Moore	Andrew Brent	\$ 148,433.65
Morrison	Marlene	\$ 114,674.17
Morrow	Sean	\$ 107,118.57
Mosey	Lorraine	\$ 102,087.36
Murphy	Gail	\$ 101,477.22
Murphy	Joseph	\$ 142,808.71
Muzzerall	James Peter	\$ 114,133.86
Myer	Dennis	\$ 127,640.41
Nazaryan	Aret	\$ 100,474.51
Nickerson	Deborah A.	\$ 102,413.13
Nickerson	Lise A	\$ 111,788.09
O'Callaghan	Valerie	\$ 104,245.30
O'Halloran	Kevin Patrick	\$ 101,610.47
Ollerhead	Jocelyn Dianne	\$ 106,830.36
O'Neill	Betty	\$ 127,082.40
Oram	Lindsey	\$ 117,999.40
Ormerod	Neil	\$ 100,720.56
Orr	Katherine	\$ 127,406.19
Oxner	Andrew	\$ 108,108.87
Pace	Lynn Darlene	\$ 100,030.32
Park	Lynn M.	\$ 103,048.40
Parsons	Stephen	\$ 101,254.77
Pattison	Jolene	\$ 129,860.71
Penfound	Rosalind Christene	\$ 193,575.19
Phelan	Richard	\$ 111,644.45
Pike	Maxine	\$ 114,674.48
Pothier	Mel	\$ 155,750.95
Provoe	Jill D.	\$ 140,158.25
Purcell	Kathleen A.	\$ 112,843.61
Purcell	Michael Gordon	\$ 107,703.70
Pye-Varnes	Lorraine	\$ 101,142.31
Pyke	Brian	\$ 108,909.46
Ratchford	Harvey Gerard	\$ 142,219.08
Ray	Robert	\$ 100,158.31
Redmond	Darlene	\$ 109,996.37

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Renaud	Frank	\$ 125,391.44
Renault	Gaston L	\$ 104,386.19
Reycraft	Kirby W.	\$ 105,109.74
Richards	Rodney	\$ 123,463.33
Richards	Sonia Lee	\$ 124,715.29
Robichaud	J. Ronald	\$ 138,575.23
Robinson	Nicole	\$ 107,041.27
Rogers	Carol	\$ 105,536.54
Rogers	Cynthia June	\$ 125,129.36
Rolfe-Hunter	Sharla	\$ 101,597.87
Romeo Campbell	Goretti	\$ 102,627.61
Rose	Anthony C.	\$ 123,390.52
Rumsey	Adam C	\$ 101,967.80
Rushton	Dana Robert	\$ 118,458.45
Russell	David	\$ 108,035.92
Russell	Gregory	\$ 149,890.26
Ryan	Michael D.	\$ 103,948.45
Sachs	Christian M	\$ 104,864.75
Sanford	Owen	\$ 113,829.05
Sanford	Susan	\$ 114,963.99
Saxena	Vivek	\$ 109,767.68
Schumacher-Cain	Harriette	\$ 102,497.11
Schwartz	Samuel Kumar	\$ 103,913.77
Semadeni	Peter	\$ 102,443.67
Shanahan	Russell	\$ 100,598.42
Shepherd	Patricia Dawne	\$ 123,934.90
Sherman	Jadine Ladawn	\$ 145,119.48
Shewan	Brian J.	\$ 106,152.01
Siddall	Wendy Lynn	\$ 117,583.13
Slauenwhite	Monica	\$ 120,541.18
Smiley	Sue	\$ 115,845.79
Smith	David G.	\$ 121,239.35
Smith	John Howard	\$ 118,224.43
Smith	Lisa C.	\$ 119,679.11
Smith	Mark C	\$ 112,911.20
Snooks	Jacqueline	\$ 100,057.49
Spares	Bruce	\$ 127,725.20
Spearns	Daniel A.	\$ 137,605.01

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Specht	Janet Lou	\$ 148,124.87
Spence	Dale	\$ 138,614.99
Spencer	Michelle M.	\$ 108,350.70
St. John	John J.	\$ 104,224.08
Stackhouse	Amy	\$ 100,202.39
St-Amour	Wayne Fernand	\$ 143,308.08
Stevens	Andrew Christopher	\$ 107,459.41
Stewart	Andrea	\$ 124,036.24
Stewart	G. Blair	\$ 100,188.36
Stewart	Kathleen Anne	\$ 126,990.82
Stewart	Stephen F.	\$ 137,369.34
Stotz	Beverly	\$ 105,961.06
Strubank	William	\$ 115,562.85
Sulis	Terryann Evelyn	\$ 101,523.23
Sullivan	Stephanie M.	\$ 127,143.17
Surette	Faren James	\$ 100,662.55
Symons	Edward	\$ 102,526.07
Tattrie	Bryan	\$ 126,879.71
Taverner	Krista	\$ 104,321.18
Taylor	Glenn D.	\$ 106,760.36
Taylor	Jeffrey Ryan	\$ 146,369.60
Taylor	Matthew Douglas	\$ 101,625.76
Theriault	Lisa Anne	\$ 106,531.04
Thompson	Mary L.	\$ 150,209.11
Tilley	Frederick Scott	\$ 145,427.56
Tompkins	Timothy Kelly	\$ 149,114.95
Turner	Glenn	\$ 107,866.69
Tuttle-Comeau	Tanya	\$ 107,129.91
Umlah	Heather	\$ 104,534.78
Verge	Todd E.	\$ 111,777.47
Vernon	Terri Robin	\$ 104,664.38
Vroom	Jeff	\$ 100,467.55
Wadden	Spencer W.	\$ 144,889.06
Walker	Anne Elizabeth	\$ 107,859.71
Walker	Kimberlea	\$ 115,881.23
Walsh	Diane	\$ 100,563.52
Walters	Lisa M.	\$ 109,530.22
Webster	Timothy Lloy	\$ 111,409.44

# Nova Scotia Community College

## Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2019

Last Name	First Name	Amount
Weissenhorn	Franc A.	\$ 129,860.71
Westaway	Wayne W.	\$ 105,082.86
White	Adam J.B.	\$ 101,357.30
White	Donna M.	\$ 104,828.97
Wilkie	Gordon D	\$ 103,748.71
Williams	Bonnie L.	\$ 100,651.76
Williams	Roxanne	\$ 107,649.19
Wilms	Karla P.	\$ 107,909.36
Wilson	Adrian	\$ 102,744.67
Wilson	Kevin Donald	\$ 101,438.76
Wilson	Mathew F.	\$ 134,223.09
Withers	Shelley A.	\$ 113,424.03
Wohlmuth	Edward	\$ 106,304.06
Yeo	Elizabeth Dianne	\$ 117,585.63

See accompanying notes to the financial information

# Nova Scotia Community College

## Notes to Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2019

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### 1. Basis of accounting:

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract. Compensation includes, without restricting the generality of the foregoing,

- a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;
- c) long-term incentive plan earnings and payouts;
- d) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;
- f) payments made for exceptional benefits not provided to the majority of employees;
- g) payments for memberships in recreational clubs or organizations, and
- h) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

### 2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.



# Nova Scotia Community College

Notes to Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (continued)

Year ended March 31, 2019

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### 3. College Service Award:

The College provides a service award to eligible employees who retire based on a percentage of compensation and years of service earned up until April 1, 2015. Effective April 1, 2015, the College's service award (the "CSA") was effectively frozen, consistent with the Public Services Sustainability Act. This award is paid to eligible employees in the year of retirement. In 2018 and 2019, the Province offered a one-time payout option to all non-union, management and bargaining unit employees who have a service award and whose service was previously frozen. Payouts qualify as compensation as noted in note 1 a) and are included in the year of payout.