
Schedule of employees with
compensation in excess of \$100,000
Public sector compensation
disclosure report
St. Francis Xavier University

March 31, 2018

| | |
|--|-----|
| Independent Auditor's Report | 1 |
| Schedule of employees with compensation in excess of \$100,000 | 2-5 |
| Note to the schedule of employees with compensation in excess of \$100,000 | 6 |

Independent Auditor's Report

To the management of St. Francis Xavier University

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University for the year ended March 31, 2018 and a summary of other explanatory information (the "Schedule"). The Schedule has been prepared by management based on Section 3 of the *Public Sector Compensation Disclosure Act, 2010*.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the Schedule in accordance with Section 3 of the *Public Sector Compensation Disclosure Act, 2010* as disclosed in Note 1 to the Schedule, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Schedule 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information in the Public Sector Compensation Disclosure Report of St. Francis Xavier University for the year ended March 31, 2018, is prepared, in all material respects, in accordance with Section 3 of the *Public Sector Compensation Disclosure Act*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The Schedule is prepared to enable management of St. Francis Xavier University to meet the requirements of the Public Sector Compensation Disclosure Act, 2010. As a result, the Schedule may not be suitable for another purpose.



Chartered Professional Accountants
June 26, 2018

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2018

Section 3 of the *Public Sector Compensation Disclosure Act, 2010* of the Province of Nova Scotia, requires public sector bodies to publically disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for benefit of, each of its board members, officers, employees, contractors, and consultants.

Board Members, Officers, and Employees, Contractors and Consultants

For the year ended March 31, 2018, the following board members, officers, and employees, contractors and consultants received compensation of \$100,000 or more:

| <u>Last Name</u> | <u>First Name</u> | <u>2018 Fiscal Total Compensation</u> |
|------------------|-------------------|---------------------------------------|
| ADAMS | CARL | 116,810 |
| ALEX | MARION | 121,914 |
| ANDERSON | ALAN | 152,480 |
| APALOO | JOSEPH | 148,956 |
| AQUINO | MANUEL | 143,764 |
| ARPIN | MAURICE | 147,982 |
| BALDNER | STEVE | 151,425 |
| BANTJES | RODERICK | 145,632 |
| BECKETT | ANDREW | 214,734 |
| BELL | KYLER | 123,424 |
| BELTRAMI | HUGO | 160,632 |
| BICKERTON | JAMES | 141,340 |
| BIGELOW | ANN | 147,329 |
| BOUCHER | JACQUES | 118,150 |
| BOYD | IAIN | 101,184 |
| BOYLE | TODD | 153,660 |
| BREBNER | KAREN | 134,644 |
| BROWN | DOUGLAS | 108,280 |
| BRUNKHORST | KEVIN | 119,185 |
| BUKSAITIS | TARA | 105,052 |
| BYRNE | CHRISTOPHER | 121,914 |
| CALLAGHAN | TARA | 171,550 |
| CAMERON | SUSAN | 121,914 |
| CHISHOLM | SHAUN | 104,181 |
| CHO | YOUNGWON | 110,299 |
| CLANCY | PETER | 139,123 |
| CLEMENT | CONNIE | 148,647 |
| COADY | MAUREEN | 101,955 |
| COMEAU | FRANK | 103,207 |
| CONNOLLY | DAPHNE | 107,876 |
| CORMACK | PATRICIA | 131,467 |
| CORMIER | JAMES | 123,840 |
| CUNNINGHAM | GORDON | 107,327 |
| D'ARCY | MICHAEL | 105,492 |
| DAVISON | PHIL | 112,694 |
| DE'BELL | KEITH | 151,843 |
| DELOREY | JOHN | 105,052 |
| DEMONT | EDWIN | 154,960 |
| DE VRIES | RANKE | 104,175 |

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2018

| | | |
|-----------------|-------------|---------|
| DODARO | SANTO | 126,164 |
| ENGLISH | LEONA | 142,799 |
| FABIJANCIC | URSULA | 101,765 |
| FINBOW | STEPHEN | 103,501 |
| FORAN | ANDREW | 144,565 |
| FORESTELL | NANCY | 124,632 |
| FOSHAY | NEIL | 122,529 |
| FOX | ANN | 123,188 |
| FOX | JUSTIN | 101,181 |
| FRAZER | CHRISTOPHER | 109,471 |
| FULLER | MARK | 104,385 |
| GALLANT | LEO | 100,284 |
| GALWAY | MOIRA | 113,192 |
| GARBARY | DAVID | 152,480 |
| GHORE | YOGESH | 101,437 |
| GHOUMA | HATEM | 107,916 |
| GILLIS | DORIS | 111,620 |
| GRAHAM | LORI | 117,678 |
| GRENIER | YVON | 146,244 |
| GROARKE | LOUIS | 128,635 |
| HALE | ROBERT | 135,406 |
| HALLER | MIKAEL | 100,167 |
| HALPERIN | DONNA | 119,469 |
| HANSEN-KETCHUM | PATTI | 121,914 |
| HARLING STALKER | LYNDA | 101,729 |
| HAUF | PETRA | 192,532 |
| HOLLOWAY | STEVE | 145,791 |
| HYNES | TIMOTHY | 162,309 |
| ISNOR | RICHARD | 160,722 |
| JAIN | ANUJ | 117,181 |
| JENSEN | ELSA | 114,199 |
| KALMAN | SAMUEL | 114,866 |
| KARUNAKARAN | VELAUTHAM | 133,469 |
| KEARNS | LAURA-LEE | 115,329 |
| KELLMAN | LISA | 132,847 |
| KENNEDY | ROBERT | 121,914 |
| KHOURY | JOSEPH | 110,815 |
| KLAPSTEIN | DIETER | 142,750 |
| KOCAY | VICTOR | 145,632 |
| KOCH | ERIKA | 110,293 |
| KOLEN | ANGELA | 122,968 |
| KYTE | MURRAY | 192,138 |
| LALANDE | GUY | 122,615 |
| LANGDON | JONATHAN | 100,904 |
| LANGILLE | EDWARD | 147,251 |
| LANGLEY | WENDY | 131,779 |
| LEAIST | DEREK | 156,021 |
| LEBLANC | REJEANNE | 123,259 |
| LENT | MONICA | 132,910 |
| LEO | TENG W | 100,838 |
| LEPAGE | FELICIA | 104,832 |
| LIN | MAN | 125,801 |
| LINKLETTER | MICHAEL | 101,084 |

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2018

| | | |
|---------------|-------------|---------|
| LITZ | STEFAN | 111,426 |
| LONG | BRADLEY | 122,234 |
| LUKEMAN | GREGORY | 111,850 |
| LUNNEY BORDEN | LISA | 111,431 |
| LYNES | DAVID | 121,914 |
| MACAULAY | KENNETH | 142,392 |
| MACCAULL | WENDY | 154,125 |
| MACDONALD | CATHY | 125,323 |
| MACDONALD | JOSEPH | 123,424 |
| MACDONALD | KENT | 352,481 |
| MACDONALD | LEO | 135,433 |
| MACGREGOR | HELEN | 134,884 |
| MACKENZIE | ANN | 150,000 |
| MACKENZIE | SASHO | 108,330 |
| MACLEAN | BRIAN | 111,486 |
| MACLEAN | KIM | 119,669 |
| MACLELLAN | LEON | 140,985 |
| MACLEOD | KATARIN | 100,167 |
| MACNEIL | MICHELLE | 107,740 |
| MACPHERSON | LEO | 115,640 |
| MADDEN | ROBERT | 150,489 |
| MAHAFFEY | THOMAS | 138,367 |
| MARANGONI | GERRY | 166,465 |
| MARQUIS | PAUL | 138,044 |
| MARSHALL | WILLIAM | 127,370 |
| MARZI | HOSEIN | 115,171 |
| MARZLIN | KARL-PETER | 121,444 |
| MATHIE | ALISON | 123,423 |
| MCCORMICK | PETER | 130,458 |
| MCGIBBON | ELIZABETH | 137,889 |
| MCGILLIVRAY | MARY | 145,260 |
| MCINNIS | PETER | 126,924 |
| MCKENNA | JOHN | 121,914 |
| MCMILLAN | LESLIE JANE | 118,440 |
| MELCHIN | MICHAEL | 152,480 |
| MEYER | MATTHEW | 118,065 |
| MITTON-KUKNER | JENNIFER | 112,505 |
| MORRISON | BOBBI | 104,848 |
| MOYNAGH | MAUREEN | 137,133 |
| MUKERJI | BHASKER | 116,329 |
| MUNROE | ELIZABETH | 102,235 |
| MURPHY | BRENDAN | 161,769 |
| MURRAY-ORR | ANN | 116,139 |
| OGUEJIOFOR | EMEKA | 125,039 |
| ORLOVA | GALINA | 116,810 |
| ORR | JEFFREY | 188,799 |
| OXNER | MARY | 130,486 |
| PALANISAMY | RAMARAJ | 159,608 |
| PENNER | KEN | 101,514 |
| PHYNE | JOHN | 145,338 |
| POOLE | PETER | 136,120 |
| POTTS | JASON | 101,615 |
| PROVOST | KATHLEEN | 101,181 |

St. Francis Xavier University**Schedule of employees with compensation in excess of \$100,000**Year ended March 31, 2018

| | | |
|-------------------|----------|---------|
| QUINN | WILLIE | 129,348 |
| RASMUSSEN | ROY | 157,989 |
| RILEY | SEAN | 200,000 |
| RISK | DAVID | 132,838 |
| ROBINSON | DANIEL | 106,781 |
| ROY | CAROLE | 105,492 |
| RUSHTON | CORY | 114,721 |
| SANDNESS | ADELA | 109,886 |
| SCROSATI | RICARDO | 123,371 |
| SEMPLE | RHONDA | 107,574 |
| SMITH | DOUGLAS | 152,480 |
| SMITH | GENE | 164,385 |
| SMITH-PALMER | TRUIS | 147,329 |
| STAN | LAVINIA | 138,304 |
| STANLEY-BLACKWELL | LAURIE | 146,070 |
| SWEET | WILLIAM | 144,450 |
| SWINEMAR-MURRAY | JENNIFER | 126,065 |
| TAYLOR | BARRY | 123,699 |
| TAYLOR | TARA | 110,176 |
| TKACZ | GREGOIRE | 121,896 |
| TOMPKINS | JOANNE | 110,492 |
| TYNAN | PAUL | 117,964 |
| VAN BOMMEL | MARTIN | 127,836 |
| VANDENHOOGEN | ROBERT | 137,975 |
| VANZYL | BRANDON | 110,815 |
| VERBERG | NORINE | 134,991 |
| VINCENT | SUSAN | 127,091 |
| VISHWAKARMA | VIJAY | 119,954 |
| VOSSEN | DEBORAH | 116,810 |
| WADSWORTH | LAURIE | 123,905 |
| WAMSLEY | KEVIN | 242,419 |
| WANG | PING | 153,058 |
| WATT | MARGO | 133,635 |
| WEAVING | CHARLENE | 115,331 |
| WEBBER | JUNE | 187,364 |
| WHITE | ROBERT | 108,258 |
| WHITTY-ROGERS | JOANNE | 111,541 |
| WILLIAMS | JAMES | 122,627 |
| WILPUTTE | EARLA | 152,480 |
| WRIGHT | EDWARD | 150,489 |
| WYETH | RUSSELL | 100,167 |
| YANG | LAURENCE | 122,858 |
| YOUNG | DAVID | 122,527 |
| ZECKER | ROBERT | 121,358 |
| ZHOU | PING | 112,115 |

1. Basis of accounting

The Schedule 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, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as a 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, and includes, without restricting the generality of the foregoing,

- (i) all overtime payments, retirements or severance payments, lump-sum payments and vacation payouts,
- (ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- (iii) long-term incentive plan earnings and payouts,
- (iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,
- (v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organizations, and
- (viii) the value of any other payment or benefit prescribed in the regulations.

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

- (a) The reporting period is the fiscal year ended March 31.
- (b) An employee is considered to be anyone to whom the Corporation issues a T4 or a T4A and also includes contractors or consultants that are a sole proprietors or incorporated individuals.

Compensation

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.