

Schedule of Employees with Compensation in excess of \$100,000
Public Sector Compensation Disclosure Report

ST. FRANCIS XAVIER UNIVERSITY

March 31, 2015

INDEPENDENT AUDITOR'S REPORT

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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, 2015 (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* 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, 2015, 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 meet the requirements of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.



Chartered Accountants
Halifax, Nova Scotia
June 25, 2015

ST. FRANCIS XAVIER UNIVERSITY

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ST. FRANCIS XAVIER UNIVERSITY
Schedule of Employees with Compensation in excess of \$100,000
As at March 31, 2015

Section 3 of the *Public Sector Compensation Disclosure Act* 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, 2015, the following board members, officers, and employees, contractors and consultants received compensation of \$100,000 or more:

Last	First	2015 Fiscal Total Compensation
ADAMS	CARL	\$ 103,172
ALEX	MARION	117,584
ANDERSON	ALAN	136,197
APALOO	JOSEPH	116,719
AQUINO	MANUEL	141,167
ARPIN	MAURICE	130,167
BALDNER	STEVE	147,503
BANTJES	RODERICK	130,167
BECKETT	ANDREW	126,462
BELL	KYLER	114,220
BELTRAMI	HUGO	130,167
BERNARD	IRENE	137,731
BICKERTON	JAMES	146,963
BIGELOW	ANN	150,163
BOUCHER	JACQUES	121,480
BOYLE	TODD	128,437
BREBNER	KAREN	100,384
BROWN	DOUGLAS	102,630
BYRNE	CHRISTOPHER	111,579
CALLAGHAN	TARA	175,563
CAMERON	JAMES	120,781
CAMERON	SUSAN	128,570
CAMPBELL	RITA	108,935
CARTER	GREGORY	117,584
CLANCY	PETER	144,663
CLEMENT	CONNIE	146,317
CORMACK	PATRICIA	119,179
CORMIER	JAMES	133,595

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CUNNINGHAM	GORDON	105,645
DAVISON	PHIL	110,927
DE'BELL	KEITH	152,533
DEMONT	EDWIN	138,853
DIOCHON	MONICA	130,668
DODARO	SANTO	115,829
DOSSA	SHIRAZ	144,663
DUFF	DIANE	132,583
EDWARDS	JOHN	144,663
ENGLISH	LEONA	141,722
FABIJANCIC	URSULA	115,531
FAWCETT	CLARE	115,531
FORAN	ANDREW	139,499
FORESTELL	NANCY	118,849
FRAZER	CHRISTOPHER	101,104
FULLER	MARK	100,064
GALLANT	LEO	142,610
GALLANT	MARGARET	144,663
GALWAY	MOIRA	119,043
GARBARY	DAVID	146,600
GAVENTA	JOHN	118,237
GILLIS	DORIS	109,740
GRAHAM	LORI	111,688
GREGORY	SHARON	105,596
GRENIER YVON	ALAN	135,537
GROARKE	LOUIS	114,060
HALE	ROBERT	128,424
HANSEN-KETCHUM	PATTI	109,393
HAUF	PETRA	152,477
HENKE	PETER	142,610
HYNES	TIMOTHY	147,375
JAIN	ANUJ	133,376
JENSEN	ELSA	104,566
KALMAN	SAMUEL	102,702
KARUNAKARAN	VELAUTHAM	126,216
KEARNS	LAURA-LEE	106,786
KELLMAN	LISA	129,221
KENNEDY	ROBERT	117,300
KLAPSTEIN	DIETER	143,524
KOCAY	VICTOR	130,167
KOCH	ERIKA	100,649

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KOLEN	ANGELA	107,747
LALANDE	GUY	115,531
LANG	TIMOTHY	238,500
LANGILLE	EDWARD	133,619
LANGLEY	WENDY	129,713
LEAIST	DEREK	160,013
LEBLANC	REJEANNE	123,301
LIN	MAN	111,415
LUKEMAN	GREGORY	105,656
LUNNEY-BORDEN	LISA	104,390
LYNES	DAVID	126,531
MACAULAY	KENNETH	129,364
MACCAULL	WENDY	128,158
MACDONALD	CATHY	101,702
MACDONALD	JOSEPH	112,365
MACDONALD	KENT	215,532
MACDONALD	LEO	117,375
MACDOUGALL	DONNA	103,362
MACGREGOR	HELEN	130,419
MACLAREN	LESLIE	205,000
MACLEAN	KIM	116,649
MACLEAN	ELAINE	113,262
MACLEAN	BRIAN	102,062
MACLELLAN	LEON	136,326
MACPHERSON	LEO	113,827
MADDEN	ROBERT	142,610
MAHAFFEY	THOMAS	140,797
MARANGONI	GERRY	159,287
MARQUIS	PAUL	128,973
MARSHALL	WILLIAM	144,663
MARZI	HOSEIN	117,217
MATHIE	ALISON	110,837
MCCORMICK	PETER	119,808
MCGIBBON	ELIZABETH	117,584
MCGILLIVRAY	MARY	157,153
MCINNIS	PETER	113,716
MCKENNA	JOHN	115,315
MCMILLAN	LESLIE	106,541
MCPHERSON	CHARMAINE	110,225
MELCHIN	MICHAEL	146,305
MEYER	MATTHEW	123,497

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MOYNAGH	MAUREEN	122,113
MUKERJI	BHASKER	103,839
MURPHY	BRENDAN	144,663
MURPHY	LYNNE	129,783
NEMESVARI	RICHARD	158,221
OGUEJIOFOR	EMEKA	121,015
ORLOVA	GALINA	103,172
ORR	JEFFREY	151,023
PALANISAMY	RAMARAJ	114,626
PHYNE	JOHN	133,251
POOLE	PETER	146,141
QUINN	WILLIE	144,663
RASMUSSEN	ROY	161,256
RILEY	SEAN	449,995
SCROSATI	RICARDO	106,845
SEMPLE	RHONDA	101,153
SMITH	DOUGLAS	144,663
SMITH	GENE	144,663
SMITH-PALMER	TRUIS	145,352
STAN	LAVINIA	115,811
STANLEY-BLACKWELL	LAURIE	130,060
STEINITZ	MICHAEL	142,610
SWEET	WILLIAM	133,987
TAYLOR	BARRY	117,080
TAYLOR	TARA	105,382
TKACZ	GREGOIRE	126,715
TOMPKINS	JOANNE	139,314
TYNAN	PAUL	103,161
VANBOMMEL	MARTIN	131,525
VANDENHOOGEN	ROBERT	142,744
VERBERG	NORINE	115,027
VINCENT	SUSAN	117,584
WADSWORTH	LAURIE	117,584
WANG	PING	143,730
WATT	MARGO	119,060
WEAVER	ANGELA	103,641
WEAVING	CHARLENE	106,010
WHITE	ROBERT	107,747
WHITTY-ROGERS	JOANNE	102,569
WILLIAMS	JAMES	103,745
WILPUTTE	EARLA	138,221

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WRIGHT	EDWARD	142,610
YANG	LAURENCE	103,848
ZECKER	ROBERT	110,269
ZHOU	PING	111,374

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Notes to the Schedule of Employees with Compensation in excess of \$100,000

As at March 31, 2015

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 accommodation provided or any subsidy with
- (vi) respect to the living accommodation,
- (vii) payments made for exceptional benefits not provided to the majority of employees,
- (viii) payments for memberships in recreational clubs or organization, and
- (ix) 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.