Schedule of Employees with Compensation in Excess of $100,000

Nova Scotia Community College

Year ended March 31, 2014

KPMG LLP
Chartered Accountants
Suite 1500 Purdy's Wharf Tower I
1959 Upper Water Street
Halifax NS B3J 3N2
Canada

Telephone (902) 492-6000
Telefax (902) 492-1307
www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Nova Scotia Community College

We have audited the accompanying schedule of employees with compensation in excess of $100,000 for the Nova Scotia Community College for the year ended March, 31, 2014 and notes, comprising a summary of significant accounting policies and other explanatory information (together "the schedule"). The schedule has been prepared by management in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Management's Responsibility 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, 2010. This includes determining that the basis of accounting 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 the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this 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 our judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, we consider 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.

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KPMG Canada provides services to KPMG LLP.

Opinion

In our opinion, the schedule of employees with compensation in excess of $100,000 for the Nova Scotia Community College for the year ended March 31, 2014 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 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 requirement 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

June 20, 2014

Halifax, Canada

Nova Scotia Community College

Schedule of Employees with Compensation in Excess of $100,000

Year ended March 31, 2014

Last Name	First Name	Compensation paid ($)
Ahmad	Abid	$103,081
Allen	Kathleen	$113,173
Arsenault	Audrey	$103,003
Baillie	Stacey	$100,379
Barnes	Douglas	$103,284
Barrett	Glenda	$103,535
Bate	James	$109,582
Bing	Peter	$102,148
Boucher	Russell	$100,056
Boyle	Lisa	$101,913
Bureaux	Don	$269,012
Burke	Anna	$112,608
Byrne	Janet	$131,436
Clark	Bruce	$101,963
Collins	Terrence (Craig)	$121,821
Colville	David	$131,420
Davies	Jane	$117,874
D'Entremont-Gray	Marie	$102,335
Dewey	Brian	$102,589
Dewey	David	$117,866
DiGiosia	Marco	$102,051
Edwards	Laurie	$102,589
Farrell	Hugh (Jim)	$103,658
Farrell	Lorne (Ronald)	$159,041
Foster	Monica	$170,969
Fougere	Michelle	$101,569
Fox	Carol	$118,415
Freckelton	David	$121,332
Gauthier	Roland	$114,321
Gerrior	Kevin	$107,109
Goyetche	Christena	$102,590
Gunn	Tom	$121,332

Nova Scotia Community College

Schedule of Employees with Compensation in Excess of $100,000 (Continued)

Year ended March 31, 2014

Last Name	First Name	Compensation paid ($)
Hammer	Richard	$102,616
Hammond	Taralee	$103,302
Hicks	Bruce	$119,839
Hiscock	Robert	$104,787
Huyer	Constance	$104,372
Ingraham	Winston	$141,321
Jacklin	Stanley	$105,163
Jackson	Virginia	$113,689
Jardine	Donald	$104,246
Jillings	Kevin (Kit)	$102,589
Johnston	Lawrence	$112,277
Jones	Kenneth	$142,168
Kelloway	Michael	$100,137
Kelly	Daniel	$124,699
Kelly	Mike	$102,715
Kelly	Ronald	$103,444
Kelly	Tina	$102,590
Kidney	Michael	$102,589
Kingston	Dennis	$102,589
Krzywonos	Lech	$102,589
Kucey	Michelle	$102,589
Lane	Michelle	$180,263
Little	Paul	$131,175
Lowry	Claudine	$121,333
MacDonald	Patricia	$103,958
MacLean	Catherine	$164,222
MacLellan	Marlene	$107,393
MacLeod	Ian	$107,773
MacNeil	Gordie	$102,743
MacNeil	Bruce	$140,520
MacNeil	Roy	$102,589
Madeira-Voss	Isabel	$131,042
Martin	Kevin	$121,332

Nova Scotia Community College

Schedule of Employees with Compensation in Excess of $100,000 (Continued)

Year ended March 31, 2014

Last Name	First Name	Compensation paid ($)
McCormack	Donald	$121,333
McKellar	Scott	$110,839
McKillop	Sheri	$128,547
McKnight	Kelly	$114,152
Moore	Andrew	$106,826
Murray-Sellars	Sharon	$102,589
Muzzerall	James	$102,589
O'Neill	James	$121,231
Orr	Katherine	$112,826
Pace	Eugene	$109,645
Pereira	Pramilla	$103,309
Pothier	Mel	$102,589
Quinlan	Kevin	$121,332
Reycraft	Kirby	$100,131
Reyno	Joy	$100,309
Robichaud	Ron	$100,046
Rodger	Anne	$102,589
Rose	Anthony (Tony)	$102,589
Russell	Gregory	$110,283
Sanford	Owen	$102,143
Sanford	Susan	$102,589
Schwartz	Samuel	$102,514
Sherlock	Patrick	$100,333
Sherman	Jadine	$102,589
Spares	Bruce	$113,978
Specht	Janet	$102,589
St-Amour	Wayne	$132,714
Stanley	Sheila	$131,097
Stewart	Andrea	$112,826
Tawse	Bruce	$172,154
Thompson	Mary	$121,736
Tilley	Frederick	$114,910
Toomey	Carolyn	$102,982

Nova Scotia Community College

Schedule of Employees with Compensation in Excess of $100,000 (Continued)

Year ended March 31, 2014

Last Name	First Name	Compensation paid ($)
White	Robert	$103,535
Wilms	Karla	$106,520
Withers	Shelley	$101,840

Nova Scotia Community College

Notes to Schedule of Employees with Compensation in Excess of $100,000

Year ended March 31, 2014

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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 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:

a) 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.