

Tel: 902-444-5540 Fax: 902-444-5539 www.bdo.ca

### **Independent Auditor's Report**

#### To the Honorable Brendan Maguire - Minister, Education and Early Childhood Development

#### Opinion

We have audited the Schedule of Compensation (the Schedule) for Cape Breton Victoria Regional Centre for Education ("the Centre for Education") for the year ended March 31, 2025 and a summary of significant accounting policies.

In our opinion, the accompanying Schedule is prepared, in all material respects, in accordance with The Public Sector Compensation Disclosure Act. 2010, C.43, S.1 (the PSCD 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 Schedule* section of our report. We are independent of the Centre for Education 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.

#### Other Matter

We draw attention to the fact that the supplementary information consisting of total expenses for all employees included on the statement is presented for purposes of additional information and does not form part of the statement as required by the PSCD Act. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Centre for Education to meet the reporting requirements of the PSCD Act referred to above. 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 the PSCD Act, 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.

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



### Auditor's 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 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 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 Centre for Education'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.

Chartered Professional Accountants

Halifax, Nova Scotia June 26, 2025

Received by		Compensation
Abbass	Janet	\$ 113,892
Abbass	Lynn	107,914
Abraham	Rose	107,914
Aikens	Marni	106,869
Al-Khouri	Barbara	107,914
Anderson	Carl	120,032
Anderson	Shyella	101,894
Andrea	Brian	107,914
Andrea	Paul	107,914
Andrews	Aaron	107,914
Andrews	Junell	107,914
Astephen	Lee	119,879
Aubrecht	Yolanda	107,914
Aucoin	Robert	113,892
Aucoin	Suzanne	130,857
Aucoin-Coleman	Danielle	141,396
Aucoin-Russell	Tammy	120,848
Bailey	Derek	107,391
Baillie	Mara	107,914
Baird	Susan	113,892
Baldwin	Kelly	107,914
Barrie	Stacey	118,345
Barrington	Aaron	101,110
Barron	Amy	107,914
Barry	L. Marie	101,127
Barry	Rhonda	101,619
Barter	Tara	101,620
Batten	Isaac	101,619
Batten	Melissa	101,619
Beaton	Daniel	140,903
Beaton	Louise	101,620
Beaton	Rhonda	100,864
Bennett	Chad	107,914
Benoit	Joyce	107,914
Bereta	Darlene	113,892
Bernard	Barrie	126,696
Bidart	Michelle	113,892

For the year ended March 31, 2025

Received by		Compensation
Bird	Lindsay	107,653
Blades	, Jennifer	107,914
Blinkhorn	Jana	122,619
Bonaparte	Ashley	100,260
Bond	, April	101,620
Bonnar	Milton	114,484
Bonnell	Blair	101,620
Bonnell-MacLean	Heather	106,832
Boone	Tanya	101,620
Boudreau	Jessica	114,871
Boudreau	Karrie	101,110
Bourgeois	Kelly	107,983
Bourgeois-Peach	, Jillian	107,914
Boutilier	Erin	101,620
Boutilier	John	141,396
Boutilier	Kerri	101,619
Boutilier	Kris	101,620
Boutilier	Ryan	105,805
Boutilier	Shauna	107,914
Bradbury	Charlene	109,974
Braunmiller	Kathy	101,619
Breen	K. Denice	101,619
Brewer	Keli	120,849
Briand	Jenny	101,619
Briggs	Janet	140,903
Brown	Christopher	101,619
Brown	Danette	101,619
Brown	Michele	101,620
Brown	Suzanne	131,906
Brown-Holland	Kelly	107,914
Buffett	Monique	113,892
Burke	Ashley	107,391
Burke	Brent	107,914
Burke	Cara	101,619
Burke	Francine	101,110
Burke	lan	113,892
Burke	James	119,459

For the year ended March 31, 2025

Received by		Compensation	
Burke	Lee-Ann	120,032	
Burke	Sandra	133,297	
Burke	True	113,892	
Burke-Morash	Natasha	100,091	
Burke-Pickup	Ainsley	107,914	
Butler	Aileen	101,619	
Butler	Kathleen	108,562	
Byrne	Sheena	102,060	
Cabot	Kylie	107,218	
Cadegan	Tammy	125,255	
Calder	Heather	103,034	
Callaghan	Gregory	106,742	
Cameron	Nancy	107,914	
Campbell	Chris	113,892	
Campbell	Colin	111,645	
Campbell	Karen	120,848	
Campbell	Stephanie	141,395	
Campbell	Susan	111,669	
Campbell-MacDonald	Leanna	120,263	
Candelora	Melissa	101,620	
Canova	Vanessa	101,620	
Cantwell	Alisa	107,914	
Cantwell	Eileen	107,914	
Carew	Charlotte	117,080	
Carew	Ronald	126,573	
Carmichael	Ashley	107,914	
Carrigan	Leanna	107,914	
Carrigan	Michael	113,892	
Chaisson	Fiona	121,414	
Chiasson	Amanda-Jo	112,198	
Chiasson	Kimberley	113,804	
Chislett	Tanya	106,804	
Chopeck	Tracy	113,892	
Christmas	Sarah	101,542	
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Received by		Compensation
Chubbs	George	101,620
Clancy	Janine	101,619
Clare-Duggan	Lauren	114,872
Clarke	Arlene	120,032
Clarke	Lindsay	106,823
Clarkson	, Michelle	101,620
Colbert	Tara	106,346
Coleman	Michelle	141,395
Coleman	William	118,941
Colford	Alyson	107,392
Colford	, Bruce	113,282
Collier	Tracie	130,857
Collins	Jasmin	105,648
Colson	Charles	107,819
Connors	Erin	113,892
Corbett	Kimberly	113,892
Corbett	Melissa	101,620
Corbett	Steven	107,914
Cordeau	Claudette	113,892
Cordeau Lavery	Anne	111,740
Cordy	Ryan	113,980
Cormier	Julia	113,949
Crawford-Carter	Lynn	158,421
Crawley	Joelle	101,058
Criss	Danielle	101,620
Critchley	Evan	111,740
Crummey	Jill	101,620
Currie	Justine	107,914
Currie	Laura	111,740
Currie	Michael	113,892
Currie	Neila	130,987
Currie	Shaun	107,914
Currie-Simms	Angela	125,191
Curtis	Adele	101,620
Cyr-Donovan	Leah	113,892
Dalton	Natasha	106,869
Dalzell	Daniel	101,606

For the year ended March 31, 2025

Received by		Compensation
Day	Peter	155,440
Daye	Adam	101,619
Daye	Joni	101,620
Deadder	Karen	101,127
Degiobbi	Michael	113,892
Delaney	Dori	106,869
Delaney	Maralyn	138,505
Dellorusso	Lorenzo	107,914
Demeter	Jean	113,892
Desmond	Joseph	101,619
Desmond	Lillyann	101,619
Deveaux	Corey	107,391
Deveaux	Lori	107,887
Dolan	Melanie	141,396
Donovan	Conal	132,853
Donovan	Janice	101,620
Donovan	Karey	101,620
Donovan	Leo	113,892
Donovan	Patricia	107,914
Donovan	Shannon	107,914
Doran	Sarah	107,914
Doue	Brian	101,620
Dove	Nancy	158,989
Dove	Tracy	113,892
Doyle	Jason	101,620
Doyle	Kara	101,620
Dunlop	Laura	100,635
Dunning	Kimberly	113,892
Edwards	Launa	101,620
Estwick	Tanya	108,576
Ettinger	Tamalah	132,853
Feit	Cheryl	112,788
Ferguson	, Kerry	101,127
Ferguson	Kim	107,373
Ferguson	Maureen	101,619
Fewer	Brianne	100,872

Received by		Compensation
Field-Currie	Catherine	113,892
Fifield	Tanya	107,914
Finigan	Michelle	120,263
Finlayson	Alyssa	101,620
Foisy-Lahey	Celeste	120,848
Forgeron	A. Denise	101,619
Forrest	Tracey	101,619
Foster	Ashley	105,648
Francis	Lloyd	111,682
Francis	Pamela	106,869
Fraser	David	107,914
Fraser	John	101,620
Fraser	Susan	107,914
Fraser	Tara	101,620
Fricker	Cheryl	107,914
Gallant	Danielle	101,568
Gallaway	Blaine	114,813
Gaskell	Tara	113,137
George	Mildred	113,892
Gibbons	Sharon	101,620
Gillard	Krista	101,619
Gillis	Ann	130,527
Gillis	Daniel	107,914
Gillis	John	107,914
Gillis	Leah	107,914
Gillis	Lisa	112,090
Gillis	Lorna	113,892
Gillis	Stephanie	100,058
Gordon	Patrick	107,900
Gouthro	Leigha	107,364
Graham	Janine	100,635
Gratton-MacLeod	Angela	100,143
Graves	Marjorie Ann	131,906
Green	Fred	101,619
Grezel	Irene	113,892
Halloran	Sheila	101,620
Hanrahan	Chad	107,914

For the year ended March 31, 2025

Received by		Compensation
Hardy	Catherine	101,127
Harpell	Jody	113,892
Hashem	Joann	101,619
Hawboldt	Ryan	107,804
Hawley	Arlene	101,619
Hawley	Marie	107,914
Hickey	Sharon	101,620
Hill	Derrick	101,620
Hillier-Weatherbee	Tammy	107,914
Hill-MacKinnon	Angela	101,006
Hoffman	Chad	111,831
Holland	Lindy	101,620
Hollohan	Janel	107,914
Hollohan	Robbie	101,619
Hollohan	Stephen	101,619
Hopkins	Leah	106,869
Howley	Laura Jean	101,620
Hull	Angela	113,892
Hunter	Jason	107,914
Hunter	Kristy	102,410
Hurley-McDonald	Aleisha	101,619
Hurley-Taylor	Lindsay	101,127
Hutchison	Andrea	101,620
Hutchison	Sandra	101,619
lvey	Krystal	101,619
lvey	Tara	107,373
Jackson	Rebecca	101,619
Jackson	Robert G.	113,892
Jackson	Robert	101,396
Jamieson	Tanya	138,034
Janega	Jeremiah	113,892
Jeans	Vanessa	107,914
Jenkins	Joseph	101,620
Jenkins	Kelly	101,620
Jenkins	Lisa	107,914

For the year ended March 31, 2025

Received by		Compensation
Joe-MacDonald	Heather	101,620
Johnson	Gloria	101,015
Jones-McNeil	Marilyn	122,619
Julian	Jennifer	101,619
Kauffman	Susan	111,712
Kavanagh	Jennifer	101,620
Kavanagh	Melissa	107,914
Kavanaugh	Jason	113,659
Kean	Heather	101,620
Kearney	Heather	117,371
Keel MacNeil	Amanda	108,300
Kelley	Susan	196,031
Kelloway	Beth	101,620
Kelloway	Sean	107,914
Kelly	Jerome	113,892
, Kelly	Lisa	107,914
, Kelly	Michael D.	116,980
, Kelly	Michael R.	108,041
, Kempt	Ronald Jason	119,672
Kennedy	Stephanie	101,620
King	Wendy	158,411
Koziel	Dana	107,914
Kublek	Kurt	141,396
Kublek	Sheila	131,906
Kumar-Britten	Neeta	118,664
Kyte	Anne	113,521
Laffin-Murrell	Terri	100,143
Lahey	Ashley	101,620
Lahey	Tanya	101,127
Lane	Charles	101,619
Lavery	Brenda	120,032
Lavigne	David	101,620
Lawrence	Brian	107,914
Lawrence	Lori	107,914
Leblanc	Amy	109,436
Leblanc	Cheryl	113,892
Leblanc	Heather	105,786

For the year ended March 31, 2025

Received by		Compensation
LeBlanc	Nicole	133,297
LeBlanc	Sandra	107,914
LeBlanc	Trevor	130,987
LeBlanc-Penny	Stephanie	102,716
LeForte	Michelle	118,664
Lefrense	Bernadette	107,914
Lerikos	Michelle	107,075
Levatte	Margaret	107,914
Lewis	Alison	100,600
Lewis	Diane	113,892
Long	Brian	113,892
Lorway	Verne	113,892
Lynch-Briand	Meghan	106,869
MacArthur-MacAulay	Michelle	114,871
MacAskill	Carole Lee	107,914
MacAskill	Keri	107,914
MacAulay	Janine	113,892
MacAulay	Laura	100,600
MacAulay	Nancy	101,567
MacAulay	Todd	120,032
MacCormack	Colleen	113,892
MacCormack	Derrick	107,914
MacCuish	Catherine	123,053
MacDonald	Chantel	101,084
MacDonald	Cindy	113,863
MacDonald	Dallas	113,892
MacDonald	Danielle	113,892
MacDonald	E. Charmaine	107,364
MacDonald	James	101,594
MacDonald	Jennifer	113,892
MacDonald	Kimberly	107,653
MacDonald	Lewis	154,092
MacDonald	Mark	106,291
MacDonald	Sara Beth	101,619
MacDonald	Sarah	107,914
MacDonald	Sheila	105,823

For the year ended March 31, 2025

Received by		Compensation
MacDonald	Susan	120,599
MacDonald	Suzanne	111,740
MacDonald	Vanessa	111,740
MacDonald	W.M. Chris	101,620
MacDonald-Gillis	Dawn	113,892
MacDonald-Mombourquette	Deanna	107,391
MacDougall	Andrea	100,635
MacDougall	Jennifer	101,594
Macdougall	Marilyn	111,740
MacDougall	Stephen	141,395
MacGillvary	Joanne	107,914
MacInnis	Stephen	107,914
MacInnis	Troy	113,892
MacIntyre	Alanna	113,892
MacIntyre	Brian	101,619
MacIntyre	Leanne	113,321
MacIntyre	Susan	107,914
MacIsaac	Aaron	113,892
MacIsaac	Dawn	113,892
MacIsaac	Heather	119,666
MacIsaac	Natalie	101,619
MacIsaac	Renee	101,620
MacIsaac	Roberta	112,749
MacKay	Lynne	105,324
MacKay-Carroll	Lori	141,396
MacKeigan	Richelle	101,620
MacKenzie	Arlene	131,446
MacKenzie	Carolin	107,914
MacKenzie	Cori	113,892
MacKenzie	Gillian	101,620
MacKenzie	Michelle	113,892
MacKinnon	Christopher	113,892
MacKinnon	Cyril	113,892
MacKinnon	Donald	113,892
MacKinnon	John David	112,781
MacKinnon	Linda	101,620
MacKinnon	Mary Carmel	112,207

Received by		Compensation
MacKinnon	Michael	113,892
MacKinnon	Richard	113,892
MacKinnon	Samantha	101,620
MacKinnon	Susie	107,914
MacLean	Beverly	101,620
MacLean	Chalaine	106,832
MacLean	Deborah	117,817
MacLean	Heather	113,892
MacLean	Jennifer E.	107,914
MacLean	Jennifer M.	101,620
MacLean	Jody	108,506
MacLean	, Kenna	113,523
MacLean	Krista	100,635
MacLean	Lisa	131,446
MacLean	Martia	107,914
MacLean	Stephen	107,914
MacLean	Susan	101,620
MacLellan	Anne	111,740
MacLellan	Jolene	106,841
MacLellan	Lanna	105,263
MacLellan	Neil	113,892
MacLellan	Neil J.	113,231
MacLeod	Alana	100,881
MacLeod	Chad	101,620
MacLeod	Jaclyn	104,664
MacLeod	James	101,620
MacLeod	Kenneth	113,892
MacLeod	Shauna	101,620
MacLeod	Terrance	101,620
MacLeod-Loder	Lorenda	101,594
MacLeod-Vint	Mary Christine	107,914
MacMaster	Carol Ann	107,914
MacMillan	Angela	107,373
MacNamara	Michael	100,143
MacNeil	Becky	100,574
MacNeil	Bradley	112,749
MacNeil	C. Lynn	107,887

Received by		Compensation
MacNeil	Elizabeth	119,614
MacNeil	Erin	101,619
MacNeil	Jillian	120,032
MacNeil	Karl	101,620
MacNeil	Kelly	120,864
MacNeil	Lynette	101,127
MacNeil	, Mark	107,914
MacNeil	Mary	101,620
MacNeil	Maureen	113,892
MacNeil	Melissa	113,892
MacNeil	Monica	113,340
MacNeil	Stephen	127,891
MacPhee	Melissa	111,740
MacPherson	Amanda	101,619
MacPherson	Cheryl	101,619
MacPherson	lan	100,548
MacPherson	Julia	107,914
MacVicar	Jillian	107,914
Madore	Erika	107,914
Manuel	Kerri	101,127
March	Heather	107,914
March	Janice	107,914
Marinelli	Donna	100,600
Martell	Jenna	101,619
Martin	Adam	113,892
Martin	C. Patrice	107,914
Martin	Margaret	107,956
Martin	Ronald	129,595
Martin-Doyle	Danna	100,125
Matheson	Daniel	101,619
Matheson	Serena	141,396
Maxner	Jeff	101,619
Mayich	Margaret	100,125
McCarron	Kimberley	112,236
McCarron	M Kurt	101,568
McCormick	Bonita	131,446

For the year ended March 31, 2025

Received by		Compensation
McDonald	Lynsey	107,914
McGee	Danny	101,620
McGee	Jill-Anne	101,620
McGillivary	Jennifer	101,619
McGowan	J Brant	106,869
McIsaac	lan	117,009
McIsaac	Neil	107,914
McKibbon	Jennie	113,892
McKinlay	Morah	107,914
McKinnon	Catherine	107,914
McLeod	Mary	131,906
McNamara	Mallory	104,289
McNamara	S. Maureen	113,892
McNeil	Carrie	107,914
McNeil	Colin	107,914
McNeil	David	131,446
McNeil	Diane M.	113,892
McNeil	Erin	100,600
McNeil	Jeffrey	101,620
McNenly	Kelly	131,906
, McPhail	Coralie	131,906
McPhee	Lesa	106,841
McPhee	Michael	135,328
Merlin	Jason	107,914
Miles	Danyelle	107,914
Miller-MacKeigan	Shauna	141,396
Mills	Jan	101,619
Moffatt	Craig	105,648
Mombourquette	Leanne	113,340
Mombourquette	Michael	120,032
Mombourquette	Paul	131,906
Moore	Alana	130,987
Moores	Mariann	107,914
Morley	Lisa	101,620
Morneau	Cindy	101,619
Morrison	, Heather	107,914
Morrison	Jennifer	107,914

For the year ended March 31, 2025

Morrison         Keith         107,914           Morrison         Lisa         107,914           Morrison         Lisa         107,914           Morrison         Michael         113,892           Morrison         Shaun         118,037           Mossman         Meaghan         101,620           Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,619           Murroe         Danielle         101,619           Murphy         Reter         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nauss-Vickers         Heather         101,619           Nicholson         Anne         113,892           Nicholson         Jennifer         101,620 </th <th>Received by</th> <th></th> <th>Compensation</th>	Received by		Compensation
Morrison         Lisa         107,914           Morrison         Michael         113,892           Morrison         Shaun         118,037           Mossman         Meaghan         101,620           Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Murnoe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620	Morrison	Keith	107,914
Morrison         Michael         113,892           Morrison         Shaun         118,037           Mossman         Meaghan         101,620           Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Murroe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620           Nicholson         Joseph         101,620           Nicholson         Marylee         107,914 <td>Morrison</td> <td>Kirk</td> <td>107,914</td>	Morrison	Kirk	107,914
Morrison         Shaun         118,037           Mossman         Meaghan         101,620           Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nauss-Vickers         Heather         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620           Nicholson         Joseph         101,620           Nicholson         Joseph         101,620	Morrison	Lisa	
Mossman         Meaghan         101,620           Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Murnoe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nuss-Vickers         Heather         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Jennifer         101,620           Nicholson         Marylee         107,914           Nock         Catherine         101,620           O'Brien         Selinda         113,89	Morrison	Michael	113,892
Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nucholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620           Nicholson         Marylee         107,914           Nock         Catherine         101,620           O'Brien         Belinda         113,892           O'Brien         Susanne         107,914           O'Donnell-Larade         Shelaine         115	Morrison	Shaun	118,037
Mossman         Trevor         104,386           Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nuray         Janice         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Christopher         141,396           Nicholson         Joseph         101,620           Nicholson         Marylee         107,914           Nock         Catherine         101,620           O'Brien         Belinda         113,892           O'Brien         Susanne         107,914	Mossman	Meaghan	
Moules         Kevin         100,099           Moules         Shauna         113,892           Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,101           Murroe         Danielle         101,101           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nuss-Vickers         Heather         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620           Nicholson         Marylee         107,914           Nock         Catherine         101,620           O'Brien         Selinda         113,892           O'Brien         Susanne         107,914	Mossman	_	
Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nauss-Vickers         Heather         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620           Nicholson         Marylee         107,914           Nock         Catherine         107,914           Nock         Catherine         107,914           O'Brien         Susanne         107,914           O'Brien         Susanne         107,914           O'Donnell-Larade         Shelaine         115,486           O'Handley         Meaghan	Moules	Kevin	
Muir         Sara Beth         101,620           Muise         Stephen         106,125           Muller         Ronald         140,903           Mulvihill         Paula         105,634           Munden         Lisa         101,619           Munroe         Danielle         101,101           Murchison         J. Scott         127,891           Murphy         Karen         101,620           Murphy         Peter         112,090           Murray         Janice         101,619           Nauss-Vickers         Heather         101,619           Nicholson         Anne         113,892           Nicholson         Barbara         113,892           Nicholson         Jennifer         101,620           Nicholson         Joseph         101,620           Nicholson         Marylee         107,914           Nock         Catherine         107,914           Nock         Catherine         107,914           O'Brien         Susanne         107,914           O'Brien         Susanne         107,914           O'Donnell-Larade         Shelaine         107,914           O'Handley         Meaghan	Moules	Shauna	
Muise       Stephen       106,125         Muller       Ronald       140,903         Mulvihill       Paula       105,634         Munden       Lisa       101,619         Munroe       Danielle       101,101         Murchison       J. Scott       127,891         Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Joseph       107,914         Nock       Catherine       107,914         Nock       Catherine       107,914         O'Brien       Belinda       113,892         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       107,914         O'Handley       Meaghan       107,914	Muir	Sara Beth	
Muller       Ronald       140,903         Mulvihill       Paula       105,634         Munden       Lisa       101,619         Murroe       Danielle       101,101         Murchison       J. Scott       127,891         Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Marylee       107,914         Nock       Catherine       101,620         O'Brien       Belinda       113,892         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       107,914         O'Handley       Meaghan       107,914	Muise	Stephen	
Mulvihill       Paula       105,634         Munden       Lisa       101,619         Murroe       Danielle       101,101         Murchison       J. Scott       127,891         Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Joseph       107,914         Nock       Catherine       107,914         Nock       Catherine       107,914         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       115,486         O'Handley       Meaghan       107,914	Muller	•	
Munden       Lisa       101,619         Munroe       Danielle       101,101         Murchison       J. Scott       127,891         Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Christopher       141,396         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Marylee       107,914         Nock       Catherine       101,620         O'Brien       Belinda       113,892         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       115,486         O'Handley       Meaghan       107,914	Mulvihill	Paula	
Murroe       Danielle       101,101         Murchison       J. Scott       127,891         Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Christopher       141,396         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Marylee       107,914         Nock       Catherine       101,620         O'Brien       Belinda       113,892         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       115,486         O'Handley       Meaghan       107,914	Munden	Lisa	
Murchison       J. Scott       127,891         Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Christopher       141,396         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Marylee       107,914         Nock       Catherine       101,620         O'Brien       Belinda       113,892         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       115,486         O'Handley       Meaghan       107,914	Munroe	Danielle	
Murphy       Karen       101,620         Murphy       Peter       112,090         Murray       Janice       101,619         Nauss-Vickers       Heather       101,619         Nicholson       Anne       113,892         Nicholson       Barbara       113,892         Nicholson       Christopher       141,396         Nicholson       Jennifer       101,620         Nicholson       Joseph       101,620         Nicholson       Marylee       107,914         Nock       Catherine       101,620         O'Brien       Belinda       113,892         O'Brien       Susanne       107,914         O'Donnell-Larade       Shelaine       115,486         O'Handley       Meaghan       107,914	Murchison	J. Scott	
MurphyPeter112,090MurrayJanice101,619Nauss-VickersHeather101,619NicholsonAnne113,892NicholsonBarbara113,892NicholsonChristopher141,396NicholsonJennifer101,620NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Murphy	Karen	
MurrayJanice101,619Nauss-VickersHeather101,619NicholsonAnne113,892NicholsonBarbara113,892NicholsonChristopher141,396NicholsonJennifer101,620NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	• •	Peter	
NicholsonAnne113,892NicholsonBarbara113,892NicholsonChristopher141,396NicholsonJennifer101,620NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914		Janice	
NicholsonBarbara113,892NicholsonChristopher141,396NicholsonJennifer101,620NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nauss-Vickers	Heather	101,619
NicholsonChristopher141,396NicholsonJennifer101,620NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nicholson	Anne	113,892
NicholsonJennifer101,620NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nicholson	Barbara	113,892
NicholsonJoseph101,620NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nicholson	Christopher	141,396
NicholsonMarylee107,914NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nicholson	Jennifer	101,620
NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nicholson	Joseph	101,620
NockCatherine101,620O'BrienBelinda113,892O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nicholson	Marylee	107,914
O'BrienSusanne107,914O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	Nock	-	101,620
O'Donnell-LaradeShelaine115,486O'HandleyMeaghan107,914	O'Brien	Belinda	113,892
O'Handley Meaghan 107,914	O'Brien	Susanne	107,914
	O'Donnell-Larade	Shelaine	115,486
O'Leany Johnna 101 127	O'Handley	Meaghan	107,914
O Leary Johnson 101,127	O'Leary	Johnna	101,127
Oliver Charles 107,831	Oliver	Charles	107,831
Oliver Darlene 110,418	Oliver	Darlene	110,418
Oliver Geoff 131,109	Oliver	Geoff	131,109
O'Neill Candace 101,110	O'Neill	Candace	101,110
O'Neill Janice 101,620	O'Neill	Janice	101,620
O'Neill Kevin 119,653	O'Neill	Kevin	119,653

For the year ended March 31, 2025

Received by		Compensation
O'Neill	Lori	107,914
O'Neill	Scott	107,914
O'Quinn	Nancy	113,892
Oravecz	Carolyn	113,892
O'Regan-Mayich	Lisa	114,872
Orychock	Amber	140,903
Osmond	Bernice	107,914
Osmond	Linda	107,914
Ouellet	Jocelyn	101,620
Palmizi	Nadine	120,032
Parsons	April	101,084
Parsons	Kristen	113,863
Parsons	Shannon	105,648
Parsons	Shera	103,048
Pedersen	Andrew	
Pedersen	Charlene	107,914
Pellerine	Michelle	101,619
Pembroke		113,892
	Laura	101,127
Penman	Byron	113,340
Penney-Wells	Tammy	101,619
Penny	Brian	101,620
Penny	Gina	101,620
Penny	Lisa	113,775
Penny	Stephanie	106,832
Pentecost	Anne	107,914
Peori	Laura	100,833
Peori	Maria	101,620
Perry	Lyndsey	118,345
Pinaud	Michelle	101,620
Pinhorn	Allison	113,892
Pinhorn	Corinne	105,648
Podetz	Troy	130,091
Podetz	Vicki	105,648
Poloni	Diana	101,620
Porter	Diane _	101,619
Pouchelu	Tracey	112,483
Power	Chad	101,594

For the year ended March 31, 2025

Received by		Compensation
Power	Kerri	112,090
Power	Laura	107,914
Power-Jessome	Sherry	105,648
Ramaglia	Jennifer	101,568
Ramsay	Carrie	111,617
Ranni	Stephen	116,044
Ratchford	Sheldon	107,914
Redshaw	Lee-Ann	101,619
Reid	Delynn	107,391
Reid	John	107,391
Reid	Lisa	107,914
Reid	Mary	107,914
Rendell	Heather	107,914
Risk	Nicole	101,620
Rizzo-Baker	Leigh-Anne	113,863
Roach	Jennifer	101,619
Roach	Lisa	113,892
Robertson	Arlene	101,110
obertson	Carrie	107,373
Rogers	Donna	101,620
Romard	Aimee	106,869
lowe	Amanda	101,594
Royal	Tanya	101,620
Royal	Wayne	107,914
Rudderham	Tara	112,236
Rudderham	Troy	102,086
Rushton	Kelly	101,620
Ryan	Norma	101,620
Ryan	Shane	131,446
Ryan	Sheri	101,620
Ryba	Barbara	113,892
Sakalauskas	George	101,620
Sampson	Charmaine	100,383
Sampson	Crystal	101,619
Sampson	William	113,892
Saunders	Kerri	107,914
Sawchuk	Tim	101,620

For the year ended March 31, 2025

Received by		Compensation
Sawlor	Kerri	105,596
Sawlor	Scott	113,892
Seward	Alanna	101,620
Seward	R. Craig	107,914
Sheppard	Thomas	113,892
Shore	Ruth	116,380
Sidney	Michael	107,914
Simm	Krista	107,914
Simm	Wanda	126,574
Simms	Donald	116,623
Sinclair	Robert	101,084
Smith	Louise	108,576
Snow	Judy	101,532
Sollazzo	, Michelle	107,914
Spracklin	Dawn	113,892
Stanwick	Jean	113,863
Starzomski	Krista	104,162
Steele	Kevin	107,819
Steele-MacDonald	Michelle	107,914
Stockley	Naomi	101,620
Strangis-McPhee	Juanita	120,762
Stubbert	Michelle	130,987
Stubbert	Nancy	104,074
Sullivan	Donna	139,918
Summerell	Jane	101,620
Talbot	Michelle	113,238
Thompson	Erin	101,620
Thorne	Nicole	101,620
Tierney	Brian	118,141
, Tierney	Shealann	113,321
Timmons	Leslie	106,850
Tobin	Chad	107,914
Toomey	Yolanda	107,914
Tracey	Lezlee	107,914
Trainor	Christa	107,914
Tubrett-Crawley	Gina	107,983
Tutty	Brianna	107,900

For the year ended March 31, 2025

eceived by		Compensation
Insworth	George	106,399
Irquhart	Heather	117,194
rquhart	S. Marlene	141,396
allis	Jill	107,391
andommelen	Pamela	111,740
okey	Barbara	120,032
okey	Melissa	105,298
Vadden	Brent	107,914
Vadden	Noelle	113,892
Valker	Joanne	110,562
/alker	Kristen	100,260
Valker-Mohammed	Lisa	101,620
/alzak	Juanita	101,620
Vestcott	Donalda	113,892
/hite	Aaron	113,892
Vhite	Nancy	113,340
Vhite	Rebecca	100,023
Vhite	Robert	107,749
/hite	Setz-Sue	113,892
/hitney	Dawn	105,648
/illiams	Michelle	101,127
Vinters	Dale	107,914
Vojick	Evelyn	101,525
ahara	Carmella	108,576

For the year ended March 31, 2025

#### 1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton-Victoria Regional Centre for Education (Centre) to comply with the reporting requirements of the Public Sector Compensation Disclosure act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

### a) Persons covered under the Act

Section 3 of the Act states that the Centre is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The Centre considers any individual with an employment contract between the individual and the Centre to be an employee.

Secondments- Employees on secondment to another organization and are not expensed in the records of the Centre are excluded from this statement.

Contractors and consultants – The Centre considers any entity to whom it issues a T4A to be a contractor or consultant.

### b) Compensation

For purposes of The Act, compensation means 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, and includes, without restricting the generality of the foregoing.

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts,

### Cape Breton-Breton-Victoria Regional Centre for Education Notes to the Statement of Disclosure of Compensation

For the year ended March 31, 2025

### 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### b) Compensation (continued)

- The value of benefits derived from vehicles or allowances with respect to vehicles.
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,
- Payments made for exceptional benefits not provided to the majority of employees,
- Payments made for employee portion of life insurance and dependent life insurance,
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.

### c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.

#### 3. DISCLOSURE OF TOTAL PAID COMPENSATION AND EMPLOYEE EXPENDITURES

Total compensation of \$142,568,542 and Total employee expenditures of \$1,778,000 were paid out by the Cape Breton-Victoria Regional Centre for Education during the 2024-25 fiscal year.