

The Manitoba Teachers' Society

2006/07 Annual Report



Annual Report



The
Manitoba
Teachers'
Society

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Credits

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Our thanks to École Selkirk Junior High where all in-school photographs were taken.



Provincial Executive

Back: Blaine Johnson; Richard Alarie; Ali Johnston; Gerald Wylychenko; Pam Stinson; Adam Grabowski; Kyle McKinstry; Patt Hamm.

Front: Catharine Teichroew; Brenda Sikora; Brian Ardern; Pat Isaak; Paul Olson; Karen Wiebe.



The 2006/07 school year was an eventful one for The Manitoba Teachers' Society. For the first time in eight years Society members voted for the next MTS president. And that was just one campaign that involved members.

As well, members, with the help of MTS staff, were involved in local school board elections. Public school teachers also figured prominently in the provincial election.

And between those elections, a number of major issues were dealt with by MTS staff and the Society's provincial executive.

One of the dominant issues was the continuing debate over the teachers' pension plan, its ongoing viability and future. Late in the year, the provincial government put many concerns to rest, injecting \$1.5 billion into the plan to cover almost all its unfunded liabilities. The year closed with ongoing discussions about the Cost of Living Adjustment received by retired teachers.

The year also ended with some major arbitration awards in favour of teachers, including one precedent-setting decision on harassment and discrimination in the workplace.



4 Introduction

President's Message

from Pat Isaak

It is an honour for me to start off the 2006/07 annual report of The Manitoba Teachers' Society. The eventful months of the beginning of my presidency remind me that my job as your president is only successful if it makes a positive difference to our 15,000 members in classrooms across the province.

Annual reports are a good chance to look back and to look forward. While there is no shortage of issues facing public schools, we have had a great deal of success on key concerns for our members.

This past year saw the provincial government deposit \$1.5 billion dollars toward funding their half of our pension plan. Substitute teachers have had rights and working conditions enshrined in collective agreements in many local associations. We continue to build positive and productive relationships with educational partners and community leaders.

Our goal as an organization is always to build on our successes

and to challenge ourselves to make new gains for teachers and for public education. The year ahead will be no different. There is more work to be done on our pension plan. Members continue to identify class size and composition as dominant concerns in classrooms. And we will continue to encourage and engage younger teachers to become involved in the Society's work.

All this doesn't just happen. The fourteen elected members of the Provincial Executive are tireless advocates for teachers. I have so much respect for their courage to make difficult decisions, their willingness to take a long-term view on issues and their dedication to improve the professional working lives of our members. MTS is fortunate to have a capable and committed management team and staff. Their skill and expertise are tremendous assets in advancing the goals of our organization.

As this is my first year as President, I am very grateful for the ongoing support and guidance of my predecessor. Thanks Brian.

MTS has a proud history of strong advocacy both for the individual and the collective rights of teachers. I am privileged to represent the men and women who are The Manitoba Teachers' Society.



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General Secretary's Message

Our annual report outlines the breadth and depth of work The Manitoba Teachers' Society does on behalf of 15,000 public school teachers in this province. Our work begins with university students attending Manitoba faculties of education where we describe to these teachers-in-training the roles and responsibilities of teachers and MTS. Our connection with members continues throughout their careers, including help when they need it through the Educator Assistance Program and the Disability

Benefits Plan. We even provide pre-retirement seminars that assist them with planning for life after teaching. The Society has many reasons to celebrate this year. We have made gains bargaining for substitute teachers and obtained long-term contracts in several local associations. Through arbitrations we have obtained an anti-harassment clause in the DSFM collective agreement and guaranteed preparation time in Turtle River. The Teacher Welfare Team works with

teachers on a range of matters—from maternity leave, to workplace safety and health, to employment issues. Through local association professional development and equality in education chairs and various standing committees of the Society, the Professional Issues Team focuses on the provision of professional development, support for the ever-changing needs of teachers in the classroom including trends in curriculum and assessment, and an understanding

of the societal issues affecting schools such as the effects of meeting the demands of the appropriate education legislation. We run workshops for beginning and mid-career teachers, for new and aspiring administrators and for professional development and equality in education chairs. The PD needs of the Council of School Leaders and *Éducatrices et éducateurs francophones du Manitoba* are also addressed. And the Primary Prevention Team and the Teacher Action Cohort go on the

road to provide support to teachers and local associations. As part of our efforts to boost the profile of public school teachers in Manitoba, MTS produced two TV ads: "Meet Mrs. Kowalchuk" and "Ask Mrs. Kowalchuk". This year, the first ad won multiple awards both locally and nationally. These are just some of our successes that you will read about in this annual report. Those victories do not come easily. Every day, our

dedicated staff is working to address the needs of our members. Together with the Provincial Executive and local associations, we strive to improve the working lives of teachers.



Services to Teachers

Professional Issues

The Professional Issues department offered more than a dozen workshops during the year aimed at a wide range of teachers in all areas of the province. The workshops included sessions for beginning teachers, mid-career teachers and administrators.

It also worked with both chairs of local association professional development committees and those involved in equality and education.

The department was also involved in researching a variety of issues for the MTS provincial executive from

the growth in educational assistants to the feminization of education.

Disability Benefits Plan

The Disability Benefits Plan reported some good news to members last year. The program eliminated a deficit it had been carrying since a turndown in investment income several years ago. In 2002, the deficit was \$30.5 million. That led to a plan to eliminate the deficit, including increases in premiums and some cuts to benefits.



Strong investment income of more than 10 per cent helped the plan reach its goal of eliminating its deficit. It also resulted in delegates to the MTS Annual General Meeting voting to cut member premiums. They were trimmed to 2.2 per cent of salary from 2.3 per cent.

The Disability Benefits Plan, however, still had concerns about an increase in claims it had seen through the year.

After seeing a drop in claims in 2005, they jumped six per cent in 2006. The program reported that a major concern was that the most significant claims growth came from younger claimants, 35 to 45 years of age.

Pensions

In March of 2007, the government announced that it was putting in \$1.5 billion to fund 75 per cent of the \$2 billion unfunded liability for TRAF. During the 1960s the government stopped pre-funding teachers' pensions and instead promised to pay its share when teachers retired. The \$1.5 billion covers the government's share of the cost of basic benefits and is not available to improve the Cost of Living Adjustment (COLA) for retired teachers.

Improving the COLA in the teachers' pension plan has been a very important issue for MTS this year, and over the last five years. In the spring of 2007, the government asked former MLA Tim Sale to work

with the Pension Task Force to look at ways to improve the COLA.

Everyone would like to see a full COLA for every retired teacher every year. However, given the decisions of 20 years ago, this is simply not attainable. During most of the 1980s and 1990s, full COLAs were paid out of the Pension Adjustment Account (PAA). Beginning in 1986 the actuary cautioned, every year for nine years, that the plan was using up the money that would be required to fund future COLAs. Despite these warnings, Manitoba kept contributions to the Teachers' Retirement Allowances Fund, among the lowest in the country, and continued to pay full COLAs. This drained the PAA at a time when it should have been building for the future.

In December 2007, Mr. Sale made his report to government. His proposal balances the need for an adequate COLA with the huge contribution increases active teachers would face to pay for them. His recommendations to government are that the maximum payout for COLA would be limited to $\frac{2}{3}$ of CPI. Any excess will build the account for future years. In addition, the PAA that is used to pay COLAs would receive either the rate of return for fixed income that it currently receives, or the rate of return for the overall plan—whichever is higher. This means active teachers will bear all of the investment risk, a significant concession by MTS. The Society believes this will immediately put more money into the pension adjustment account to pay a larger COLA.

MTS remains committed to a solution that balances the need to increase the COLA for retired teachers with a clear understanding of the cost to active

teachers. At this writing, government is waiting for the Retired Teachers Association of Manitoba reaction to the proposals contained in Mr. Sale's report.

COSL

For the second year, the Council of School Leaders operated with a full-time chairperson, giving it a needed voice at educational tables in Manitoba and in Canada.

The organization continued work in a number of areas, welfare, communication, education leadership, governance and finance. It positioned itself as a leader in providing principals and teachers with professional development opportunities such as the fall SAG conference, Students at Risk and the Leading and Learning Conference, Safe and Healthy Learning Communities.

EFM

The *Éducatrices et éducateurs francophone du Manitoba* held its annual conference in November with the theme *Teaching...A Passion of the Heart*. It included more than 60 workshops and presentations.

An omnibus book with writing from students and teachers was produced to celebrate French language education and plans are underway for a second edition. The group offered a number of single-topic workshops throughout the year.

The annual general meeting was held in April, 2007 and some 200 delegates and observers heard and debated a number of issues and approve the budget.





MTS education conference

Several hundred people attended another successful education conference sponsored by The Manitoba Teachers' Society. The theme of the April conference was Diversity, Democracy, Dignity: Fostering World Rights in our Local Schools.

Held at the Winnipeg Convention Centre, featured speakers included Dr. Samantha Nutt, founder and executive director of War Child Canada; Lloyd Axworthy, president of the University of Winnipeg and former federal cabinet minister and Gail Asper, president of the CanWest Global Foundation.



Presidential election

For only the second time in the Society's 88-year history all members could vote in a presidential election. The last such vote had been held in 1999, when 75 per cent of eligible members cast ballots.

Up until 1999, presidents had been elected to one-year terms by delegate votes at the MTS Annual General Meeting.

Last year, more than 90 per cent of the ballots distributed were returned and Pat Isaak, the former vice-president, was elected as the 77th president of the Society.

School board elections

Several local teachers' associations were involved in the 2006 school board elections in Manitoba. Each of the four locals took a different tact.

The Thompson Teachers' Association invested more than \$10,000 in their campaign. That money went into 12 ads in local newspapers and printed information provided to their 225 members. Thompson teachers also carried placards in front of the school board office.

Teachers in Turtle Mountain approached members of the parent advisory councils, people interested in the school and interested in education and asked them if they would like to get together in an informal way. As a result, a group was formed of teachers, parents and concerned

citizens of Killarney. They sought advice from the Society on organizing an all-candidates forum and advertising and then actively promoted a slate of four school trustee candidates. Individuals donated their own money to help with the cause.

River East Transcona Teachers Association and Sunrise Teachers' Association used direct mail. Both associations sent information to teachers residing, but not necessarily working in their school division.

RETTA also worked with the community newspaper. They asked the public to submit questions and then published the results in a two-page spread. As well, they asked candidates to provide a statement to teachers and answer questions on issues such as class size and provincial bargaining.

Sunrise Teachers' Association worked with the parent advisory councils and the local newspaper to develop questions for candidates. These were printed in the local newspaper and sent to teachers living in contested wards in the division.

During the 2006 school trustee elections, MTS joined with the Manitoba Association of School Trustees on a campaign encouraging people to vote in school board elections. Large ads appeared on the side of transit buses in Winnipeg and Brandon and in provincial community newspapers asking people to make their vote count for school trustee.

Provincial election

MTS played an active role during the 2007 Manitoba provincial election. The leaders of the three main political parties responded to five questions that were published in an MTS special election edition of *The Manitoba Teacher*. The political parties also spoke to teachers directly in ads contained in that same newsletter.

During the election campaign, the Society's website, mbteach.org, reported on the public school issues that arose during the campaign and the slate of teacher candidates. In addition, the president of the Society responded in the media to campaign promises about standards testing, public school funding and high school drop-out rates. On May 22, a dozen teachers and former teachers were elected to the Manitoba Legislature.

Grants

MTS granted funds for more than two dozen teacher-led projects in schools across the province to help with communications, professional development and promotion of equality in education.

Projects touched on all aspects of teaching such as production of DVDs of successful art, drama and music lessons that could be integrated into social studies and language arts curriculums.

Another examined ways of using pop culture in the junior high language arts curriculum.

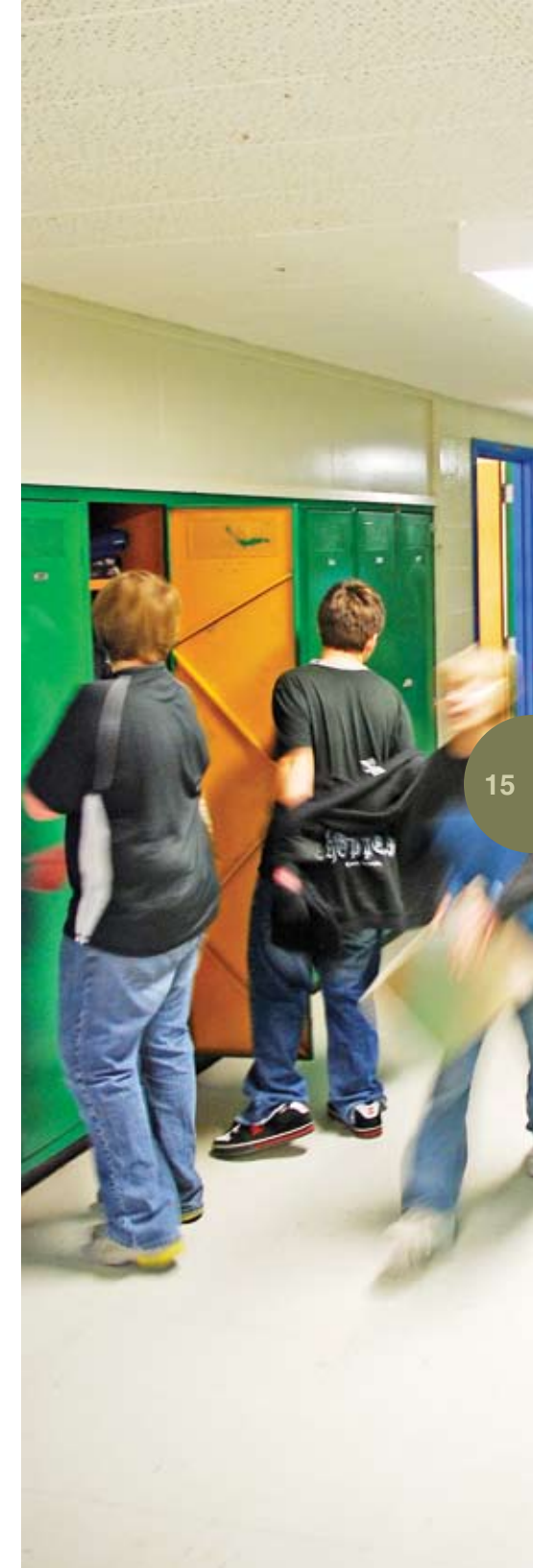
Other projects included:

- Strengthening students' writing by bureau of education and research to discuss and develop understanding of the writing process. (*re-write*)
- Examining the issue of boys and their different needs in regards to literacy.
- Building a sense of community in a junior high school through implementation of a social house system, increasing student affiliation with the school while increasing safety and achievement.
- Learning strategies to help students and staff effectively deal with anger and frustration.
- Development of a campaign for International Day to End Racial Discrimination.
- Promotion of relaxation techniques to improve behaviour.
- Development of ways to meet the needs of special needs students in classrooms.

Bursaries

The Manitoba Teachers' Society provided five bursaries of \$2,400 each to undergraduate students enrolled at the faculties of education at The University of Winnipeg, University of Manitoba, Brandon University, Collège universitaire de Saint-Boniface and Red River College.

The Society also provided five bursaries of \$2,400 each to undergraduate aboriginal students of education enrolled at these same faculties.



Publications and mbteach.org

Two major publications of The Manitoba Teachers' Society underwent major changes in the 2006/07 year. The Society's news-magazine, *The Manitoba Teacher*, was expanded to 12 pages per issue from eight. The Society also switched both printers (having the publication printed at a union shop) and printing processes. The change resulted in a reduced cost while at the same time expanding content.

As well, advertising in *The Teacher* increased substantially through the year, bringing in a record \$20,000.

The other publication well-used by members is the program for the November Special Area Group conferences. The Society cut costs of its production by printing it in-house. It also reduced the format size to make it easier for members to carry and read.

The Society website, mbteach.org, continued to record a growth in visitors. In 2006/07, the site had registered more than 315,000 visitors, up from the previous year's total of 260,341.

Last year was also the first time the Society published a formal annual report on its operations, distributing it to schools, association presidents, teachers' organizations in other provinces and assorted education officials in Manitoba.

Still photograph from the Meet Mrs. Kowalchuk TV spot.



Advertising: The return of Mrs. Kowalchuk

It seems that everyone has had a Mrs. Kowalchuk in their life. That is why The Manitoba Teachers' Society chose to underscore the influence teachers have on students' lives through the TV spot, Meet Mrs. Kowalchuk. The ad, which was shot in April 2006 in the gymnasium at Laura Second School in Winnipeg, stars elementary school teacher Joanne Renaud. Mme Renaud teaches French immersion at Robert H. Smith School and is a member of the Winnipeg Teachers' Association.

Meet Mrs. Kowalchuk cleaned up with four awards at the 2007 Signature Awards held in May 2007 in Winnipeg. This is a Manitoba-only creative awards program. The MTS ad won in the categories of public service announcement, TV or cinema over \$20,000, TV or cinema 100% Manitoba and the People's Choice award.

Also in 2007, the Society won a bronze Summit Creative award in the public service announcement category for Meet Mrs. Kowalchuk.

The Manitoba Teachers' Society launched its new public awareness campaign, Ask Mrs. Kowalchuk on January 28, 2007, reminding Manitobans that teachers, not tests, are the best source of information on how children are performing in school.

The campaign includes a TV commercial and bus ads. Filmed at Linwood School in January 2007, the commercial shows Mrs. Kowalchuk in class with students, "Giving lessons, tests, evaluating homework, listening and working to solve problems."

The ad emphasized that evaluation is a crucial component of education, but standards testing is a waste of time and vital resources. In the end, it does not help students.



2007 Young Humanitarian Awards

Wednesday, April 25, 2007 at 7:00 PM
Ballroom, Delta Winnipeg Hotel, 350 St. Mary Ave

Opening Ceremonies for
Diversity, Democracy, Dignity
2007 MTS Education
Conference



Community relations

The MTS Young Humanitarian Awards celebrated its 10th anniversary. The awards night honoured three students individually plus a group of 41. It also opened the Society's April education conference, Diversity, Democracy, Dignity.

Avaline Wright, a Grade 4 student at Bannatyne School was honoured for creating a video about people with drinking problems at the Main Street Project and other core-area shelters. Her goal was to show her class and school that it's not right to make fun of "drunk people downtown" and that alcoholics are people "just like you and me" who have a serious problem.

Kendell Thomas, a Grade 7 student, won her award for community service. She volunteered weekly at a personal care home in Hartney, singing, dancing and playing the flute for the residents. Kendell has also been a leader of young children at her church and in the community and has been a tremendous help to adults running children's programs.

The Society also honoured Vanessa Kozak, who first came to Argyle Alternative High School as a timid and quiet student. In time, she made a complete turnaround. Vanessa became part of the school's Student Leadership Group, the Aboriginal group, the student advisory committee, the Manitoba Telecom Services' mentorship program, the Urban Shaman Art Gallery where she is a youth

board member, and an Assiniboine Credit Union training program.

Collège Jeanne Sauvé's Students Without Borders "Afrique 2007", a group of 41 members, spent four years and hundreds of hours raising \$250,000 for a community in Mbour, Senegal. The group then personally went to help that community. Their efforts, care and concern benefitted the people of Mbour in many ways, and were well documented by media.

The Society also participated in the Teddy Bears' Picnic. Sunny skies and perfect temperatures drew nearly 50,000 people to the event. Dozens of teachers staffed the MTS Teach Your Bear Tent treating their little visitors to MTS stickers, tattoos, thousands of free books and great entertainment.

The Society supported a range of organizations through its grants and donations program—among them, the Canadian Museum for Human Rights, The Canadian Centre for Policy Alternatives, and the Manitoba Theatre for Young People.

The MTS provincial executive agreed to a number of grants to help out communities in need. It allotted \$1,000 to the Frontier Teachers' Association to be distributed to teachers affected by a fire in the Cormorant community. It also donated \$500 to the Christmas Cheer Board and \$500 to World Vision for assistance to Darfur, Sudan.



Clockwise from left:
2007 YHA winners
Vanessa Kozak,
Avaline Wright,
Kendell Thomas, and
Collège Jeanne Sauvé:
Students Without
Borders "Afrique 2007"

Protecting Teachers

Collective Bargaining

Going into the 2007/08 year, teachers had achieved salary scale increases (at end-rates) of at least three percent for each year from 2000/01 to 2009/10. Thirteen bargaining units had achieved salary scale increases (at annual end-rates) or an overall salary payroll increase above three percent for some of the years between 2002/03 and 2007/08. During 2006/07, one association (Turtle River) went to arbitration and achieved a salary scale increase above three percent in arbitration along with other gains, including a

clause guaranteeing teachers a minimum level of preparation time.

All teacher associations are settled to at least the end of 2004/05.

- 37 out of 38 units settled to at least the end of 2005/06
- 36 out of 38 units settled to at least the end of 2006/07
- 17 out of 38 units settled to at least the end of 2007/08
- 12 out of 38 units settled to at least the end of 2008/09
- 4 out of 38 units settled to at least the end of 2009/10





Arbitration Decisions

The Society was involved in two major arbitration decisions involving the francophone teachers' association and the Turtle River Teachers' Association.

The decision in favour of the l'Association des éducateurs franco-manitobains (AEFM) forced the school division to implement a policy on harassment and discrimination in the workplace.

Calling it precedent-setting across Canada, the AEFM said the issue had been a priority with members for five years.

The most striking aspect of the decision was that it imposes on the school division a protocol on harassment and discrimination that will reside outside of the collective agreement. Normally policies and protocols not included in the agreement are under the sole jurisdiction of school boards.

The decision also puts in place a policy that goes beyond what is contained in most harassment clauses.

While covering a wide-range of discriminatory practices, the policy also prohibits "mental or psychological harassment." This covers such actions as "abuse of power, use of excessive control and any conduct that threatens, intimidates, coerces, humiliates, belittles or embarrasses a staff member, either verbally or physically, on a single occasion or repeatedly."

MTS also took on, and won, an arbitration in Turtle River involving guaranteed prep time. In 2004, prep time was either non-existent or minimal for teachers in the division.

The division had argued that it could not afford to enshrine prep time in the collective agreement, but the arbitration board ruled otherwise. It ordered that teachers be guaranteed 150 minutes of prep time per week, beginning in the next school year.

Workload Survey

In February and March of 2007 MTS undertook its seventh bi-annual workload survey. The results of the survey are used to monitor teacher working conditions over time and to serve as evidence should such information be required for interest arbitration purposes.

The survey was targeted to all members of Manitoba public schools and was conducted via paper and electronically. An outstanding feature of the survey is that teachers are remarkably consistent in their experiences and views about workload matters regardless of where they teach in Manitoba.

Highlights of the survey found that: the average teacher worked 50 hours per week (18 of these hours performed before or after the normal school day); almost 50 per cent of teachers said their workload in 2006/07 had increased relative to the prior year; one-third of teachers



said their average class size was too large to meet their performance expectations; 10 per cent of all teachers received no preparation time whatsoever during the school day; the typical teacher works about two weeks beyond the scheduled school year; and teachers indicated that they are experiencing significantly high levels of stress on the job which affects both their performance at work and negatively impacts their health.

MTS intends to conduct its next workload survey in February and March of 2009.

Activity Based Costing, 2006/07

Governance (\$1,896,087 or 12.1%)

A provincial council of about 300 teachers representing our Local Associations meets at our three-day Annual General Meeting to make decisions on policies and budget. A provincial executive of 13 elected teachers sets directions for the Society. A president and vice-president, who in addition to performing the duties of the Provincial Executive, deal with the government, media, and other parties in working towards advancing the teaching profession. A three-member management team is responsible for implementing decisions of the Provincial Council and Provincial Executive.

CTF, international assistance (\$400,587 or 2.6%)

The Canadian Teachers' Federation is a national federation of teacher organizations in Canada that operates internationally, providing services, research, and networking opportunities for teacher organizations across the country.

The Society provides grants and assistance for projects overseas. Grants are provided primarily through CTF to assist teachers in developing countries.

Local associations, CoSL, ÉFM (\$540,444 or 3.4%)

The Society provides grants and financial assistance to associations for counseling programs, presidents' release-time, executive meetings,

wellness projects, and hosting provincial sporting events.

The Council of School Leaders addresses issues of interest and concern to school administrators. The CoSL operates from a fee collected by the Society from school administrators. The Society also maintains a membership database for CoSL and provides an annual grant to CoSL.

The ÉFM is an agency of the Society that provides French language professional services to members. An executive of seven elected teachers deals with issues of interest and concern to French-speaking members.

Collective bargaining (\$1,384,018 or 8.8%)

A team of staff assists local associations requesting services and/or

advice in preparing bargaining packages, bargaining meetings, mediation, arbitration and legal matters.

Personnel cases (\$1,546,820 or 9.9%)

A team of staff addresses personnel issues or problems that teachers face in their workplace. This includes meeting with teachers, representatives from local associations,

representatives from school divisions, and other relevant parties. The Society provides legal representation to members as required.

Professional Issues (\$1,231,244 or 7.8%)

A team of staff provides training to Professional Development and Equality in Education Chairs of local associations and delivers workshops for



administrators, beginning teachers, and first-year teachers. This team of staff also works with the Teacher Action Cohorts that delivers workshops to various local associations.

Special Area Groups (\$379,446 or 2.4%)

The Society processes membership fees on behalf of Special Area Groups, maintains a membership database and provides printing and mailing services. In addition, Publications staff prepare, print, and mail many journals and newsletters and publish and distribute the SAG conference brochure.

French Language Services (\$229,573 or 1.5%)

Services in the French language are provided to teachers and associations with the assistance of Les Éducatrices et éducateurs francophones du Manitoba, an agency of The Manitoba Teachers' Society, and by bilingual MTS staff.

Educators' Assistance Program (\$843,207 or 5.4%)

A team of counselors provides individual and family counseling, group therapy, and support group sessions. Over a three-year period, the program is being used by approximately 10 per cent of the membership resulting in an average of 2,700 visits per year.

Benefits (\$244,226 or 1.6%)

The Society helps members who must use any of the many health benefits enjoyed under collective agreements negotiated under the auspices of MTS. With some differences between local associations, these benefits include a dental plan, deferred salary leave, health insurance and life insurance.

Disability Benefits Plan (\$4,327,517 or 27.4%)

The Plan assists members through periods of disability to assure maximum rehabilitation both medically and vocationally. It assists members, when possible, to return to work, while providing the disabled member with financial security at a reasonable cost to the premium-paying member.

Communications/ Publications (\$793,119 or 5.1%)

A team of staff annually publishes the handbook and seven editions of *The Manitoba Teacher*, maintains the Society's website, responds to member's queries, and develops and implements advertising campaigns, radio announcements, billboards, and posters. This staff also represents the Society at events such as the Summer Fair and the Teddy Bears' Picnic, assists the Young Humanitarian Awards Committee, administers the grants, donations, and bursary programs, prepares news releases, writes speeches, and takes media calls.

Education finance (\$169,257 or 1.1%)

Staff and the Education Finance Committee develop reports and positions on the funding of public schools in Manitoba and work with other groups, including the provincial government, to change funding policies.

Political action (\$472,650 or 3.0%)

A Public Affairs Facilitator assists the Society in dealing with government issues, responds to correspondence, prepares presentations and speeches, and develops and implements strategies for the Society.

Finance (\$371,397 or 2.4%)

A team of staff processes payments, deposits, and other financial transactions, performs bank reconciliations, prepares various reports, responds to queries, and assists with the audit of the financial affairs of the Society.

Facilities (\$858,342 or 5.5%)

A team of staff is responsible to clean, repair and maintain the facilities and grounds for McMaster House and McMaster Square, ensures security of both buildings and its occupants, prepares rooms for meetings and events, and provides hospitality services.

Summary of financial position

	General funds	Restricted funds	Disability Benefits Plan	2007 total	2006 total
Assets					
Current assets	\$ 505,694	\$ 19,293	\$ 1,456,851	\$ 1,981,838	\$ 1,946,385
Investments	1,041,976	1,000,000	75,122,138	77,164,114	71,183,814
Capital assets	5,218,204	—	95,225	5,313,429	5,508,730
	\$ 6,765,874	\$ 1,019,293	\$ 76,674,214	\$ 84,459,381	\$ 78,638,929
Liabilities and net assets					
Current liabilities	\$ 1,369,007	\$ 19,293	\$ 994,850	\$ 2,383,150	\$ 3,052,503
Accumulated plan benefits	—	—	68,538,451	68,538,451	71,002,223
	1,369,007	19,293	69,533,301	70,921,601	74,054,726
Net assets	5,396,867	1,000,000	95,225	6,492,092	6,514,138
Excess (Deficiency) of net assets to accumulated plan benefits	—	—	7,045,688	7,045,688	(1,929,935)
	5,396,867	1,000,000	7,140,913	13,537,780	4,584,203
	\$ 6,765,874	\$ 1,019,293	\$ 76,674,214	\$ 84,459,381	\$ 78,638,929

These highlights are a summary of the audited financial statements of the Society.

Summary of general and reserve fund operations

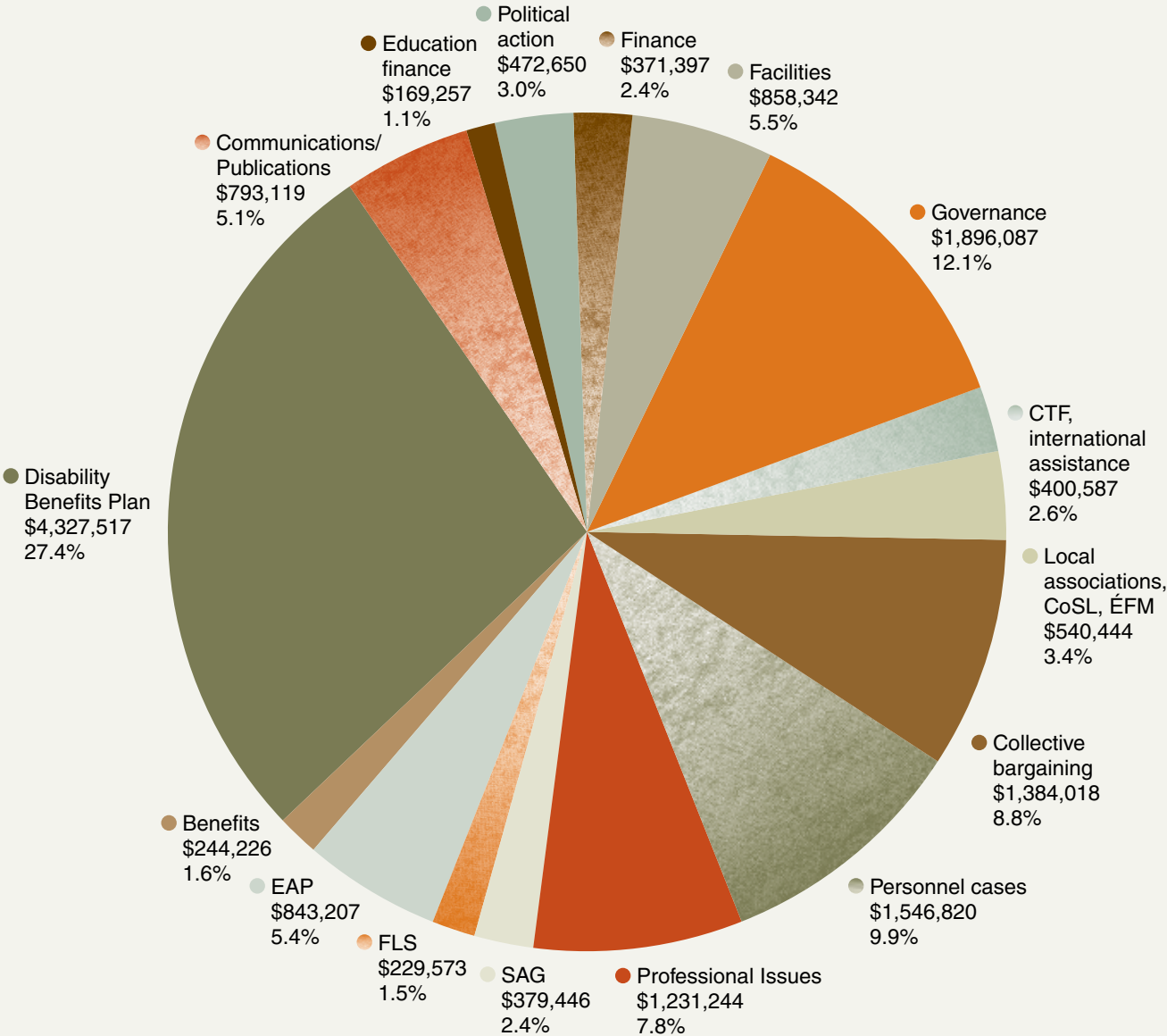
	MTS programs and operations	Reserve fund	Disability Benefits Plan	2007 total	2006 total
Revenue					
Membership fees and premiums	\$ 10,737,250	—	\$ 20,734,960	\$ 31,472,210	\$ 30,953,172
Investment income	30,413	—	6,058,236	6,088,649	5,643,265
ÉFM—Excess revenue over expenditures	30,020	—	—	30,020	11,963
Other revenue	465,346	17,994	253,388	736,728	(18,999)
	11,263,029	17,994	27,046,584	38,327,607	36,589,401
Expenditures					
Governance	1,513,955	—	108,540	1,622,495	1,622,663
Programs	1,619,474	—	1,803,373	3,422,847	3,192,616
Income replacement	—	—	16,088,585	16,088,585	15,420,928
Service	821,266	—	140,138	961,404	893,387
Personnel	5,899,315	—	1,359,038	7,258,353	6,932,443
General operating	1,344,168	—	1,078,668	2,422,836	2,587,961
CoSL—Deficiency of revenue over expenditures	61,282	—	—	61,282	3,773
	11,259,460	—	20,578,342	31,837,802	30,653,771
Excess (deficiency) of revenue over expenditures for the year before (increase) decrease in accumulated plan benefits	3,569	17,994	6,468,242	6,489,805	5,935,630
(Increase) decrease in accumulated plan benefits	—	—	2,463,772	2,463,772	(2,149,816)
Excess (deficiency) of revenue over expenditures for the year	\$ 3,569	\$ 17,994	\$ 8,932,014	\$ 8,953,577	\$ 3,785,814

These highlights are a summary of the audited financial statements of the Society.





Activity based costing (corporate entity)—2006/2007



\$15.688 million

Not including \$16.089 million of payments to members for Income Replacement and Retirement Incentive Options.

