



The
Manitoba
Teachers'
Society



2008/2009

Annual Report

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Credits

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Provincial Executive

From top left: Pat Isaak, Paul Olson, Richard Alarie,
Georgina Dyck-Hacault, John Ehinger, Norm Gould, Adam Grabowski,
Pat Hamm, Blaine Johnson, Julia McKay, Kyle McKinstry, Pam Stinson,
Karen Wiebe



Introduction

The 2008–2009 school year kicked off with long fought for changes in the pension legislation. After years of extensive lobbying, Bill 45 was passed in the Manitoba Legislature. This bill significantly improves the COLA for retired teachers, and protects the basic pension benefit for all active and retired teachers.

The year also saw an announcement for an additional \$53.1 million dollars to be injected into the 2009–2010 school year.

MTS President Pat Isaak was re-elected to a second term. The Society also hired a new General Secretary, Ken Pearce, who came to the Society after 30 years in public schools in Manitoba.



Over the past year, the chairs of the Teacher Workload Taskforce have travelled the province, speaking to members and gathering research for a report on Teacher Workload to be presented at the 2010 Annual General Meeting of Society.

MTS also hosted the “Beyond the 3 Rs” conference to 350 teachers, school division officials,

government representatives and community leaders in Winnipeg.

The year included bargaining wins for salary increases, equity issues, working conditions, and benefits. ●

A message from

the President



Pat Isaak

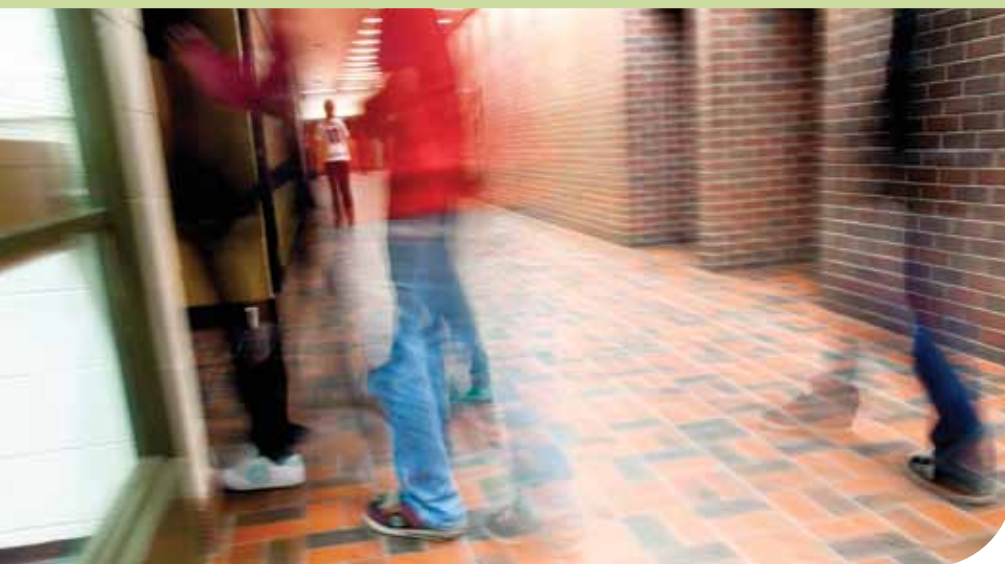
This year we celebrated the 90th anniversary of The Manitoba Teachers' Society. On April 22, 1919, hundreds of teachers met to form the Manitoba Teachers' Federation. Much has been accomplished since those humble beginnings. Teachers should never forget how far we have come or the enormous effort it took to get here. We've made a lot of progress in the last 90 years, and our students and our province are certainly the better for it.

When I meet with teachers in staffrooms throughout the province, one of my key messages is that nothing ever happens by accident. Since 1919, thousands of women and men have stood together and insisted on a fair method for collective bargaining. They knew that creating an excellent public school system requires trained and qualified professionals. They realized that job security and pensions are key to maintaining a knowledgeable teaching force.

Over the decades these teachers toiled to make changes not only to help themselves and their colleagues, but also on behalf of future generations of Manitoba teachers. Today every one of us enjoys the benefit of their efforts and together we must strive to build on their achievements for the teachers of tomorrow. I have a profound respect and admiration for those who came before me—and for a new generation of teachers who will carry the cause of public education forward.

While many battles have been won, there are still more challenges ahead. Since 2008 the MTS Provincial Executive has made addressing teacher workload a priority issue. For the past two years, the chairs of the Teacher Workload Taskforce and I have been travelling the province, visiting schools and listening to teachers. Class size and composition is the number one concern for Manitoba teachers, as it has been for many years. The increasing demands of the job not only cut into the time teachers have to teach, but also have an impact on their personal lives and their health.

We've been listening, and now the information we have collected is being compiled with current research on teacher workload, and will be presented in a report at the 2010 MTS AGM. The Workload Taskforce report will propose solutions to teachers' growing workloads, and its



results will be used to lobby the provincial government and school divisions for changes to improve the working lives of our members.

This year, the Society also rolled out a new TV ad that showed the intensity and diversity of the working life of a teacher. The TV spot, along with the annual Young Humanitarian Awards, the Teddy Bears' Picnic and Operation Donation help to further showcase the work that teachers do every day in classrooms throughout our communities.

This year we welcomed General Secretary Ken Pearce who took up his post in June 2009.

It is an honour and a privilege to represent you as president for a second term. I continue to be extremely grateful for all the hard work of our staff, management and the Provincial Executive. Their dedication and commitment have made this another successful year for MTS.

Our work grows and changes in response to the needs of the teachers in this province. Your voices are important to us and I would encourage you to contact me or any MTS staff member on any issue or question that may affect you. We are proud to work on your behalf. ●



Ken Pearce

A message from

the General Secretary

As I write this, my first message to you as the new General Secretary, I am struck by the fact that the Society has grown so very much in its first nine decades. Not only has the number of staff grown to almost 75, but the level of services provided to members has grown exponentially. The role of teachers has become much broader over the history of The Manitoba Teachers' Society. Now more than ever before, teachers are

charged with the development of health, social and moral aspects of citizenship in addition to what is termed 'traditional learning'.

Social justice issues such as poverty and numerous moral questions in a culturally-diverse social framework, are placed alongside such vitally important questions of climate change concerns and sustainability issues. Manitoba public school teachers have become actively engaged in these issues at the same time as they have embraced inclusive education for all. As a result of these factors and the growing pace of knowledge accumulation particularly through web based technologies, your staff has had to keep pace with a staggering amount of change.

One of the most pressing issues for me is the challenge of reviewing Society staff services to members to ensure we utilize our resources in the most effective way; not only

to continue providing supports but to anticipate and prepare for future challenges.

Broadly

speaking, the Society provides work for staff in three broad areas, governance structures, the provision of welfare services and professional leadership. Included in governance structures are the services that staff provide for provincial and locally-elected leaders and committee members in a wide spectrum of areas. Assistance to local bargaining committees and to members in researching, negotiating and policing collective agreements

as well as providing support and advice to individuals encountering challenges in the workplace, forms the larger role in Welfare Services to members. Professional Issues includes the provision of a growing number of committee services as well as protecting the integrity of the teaching certificate process. Staff members also provide a growing number of professional development workshops in leadership and classroom practice.

Technology has provided staff with its own challenges as we attempt to broaden our reach to members with information, advice and supports. At the time of writing we are enhancing the ability of our numerous committee members to readily update contact information or quickly access information on many aspects of daily work from workplace safety to professional growth.

As you know, the Society provides a wide range of assistance to members including the provision of its own Disability Plan funded only from member contributions, Employee Assistance Counselling, Life Insurance plans, dental and health benefit plans as well as preparation for retirement. From the first days as teacher candidates through ongoing professional development throughout a teaching career to a healthy retirement with dignity, the Society will continue to strive to meet our member needs.



Finally, we should note that recent influences in world economies will have an effect on Manitoba and will provide additional challenges to Society staff. As the Society is seen as an organization with a very strong influence with other organized labour groups, local and provincial political structures and Canada-wide educational agencies and bodies, staff members require a wide range of abilities and skills in order to meet diverse needs. We will continue to seek ways to broaden the ability of the Society to meet the challenges of the present and upcoming years in this next decade.

It is a privilege to work on your behalf and I trust that you will let us know how we can continue to improve the quality of our service to you. ●



Services to Teachers

Professional Development

The Professional Issues Department offered a variety of professional development activities throughout 2008–2009, including sessions for beginning teachers, and specific topic workshops ranging from English as an Additional Language (EAL), to Aboriginal Perspectives, and issues related to Diversity and Equity, Poverty as well as the Appropriate Education Legislation. Also offered

were a series of two-day workshops offering 10 contact hours towards certificates in Administration, Special Education, or the newly developed School Counselors' certificate. These workshops attracted teachers from across the province.

The Professional Issues Team facilitated training workshops for Professional Development Chairs and Equity and Social Justice Chairs, in addition to their



liaison roles for the regions. Needs assessments were completed with staff meeting local committees to discuss the results and assist with planning.

Professional Issues Team members carried out their various roles on department committees such as Inter-organizational Curriculum Advisory Committee (ICAC), the Minister's Teacher Education and Certification Committee (TECC), the Professional

Development Standing Committee (PDSC) and the newly created Equity and Social Justice Standing Committee (ESJSC) as well as other curriculum sub-committees and MERN. Professional Issues Team members continue to liaise with Manitoba's six post secondary institutions that currently provide teacher training programs. Research on a number of topics was undertaken. ●



Publications and mbteach.org

The publications area continued in its role of creating the Society's most prominent print and digital communications vehicles, including *The Manitoba Teacher*, the SAG program, teachers' handbook and calendar and the MTS annual report.

The department also designed almost all the journals and newsletters for the Society's more than 25 Special Area Groups. As well, this year saw a new effort, creation of posters for MTS professional development workshops.

The Manitoba Teacher and the SAG program again experienced advertising revenues at near-record levels.

The Society website continued to be well-used and was expanded to carry more information,

including special sections on issues such as H1N1 and public school finance. The year also saw the beginning of plans to incorporate more video and interactive features into the website. ●

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. ●



2009 YHA Winners, clock-wise from bottom: Students from Collège Louis-Riel's Alternative Program, Aurora Whitehead, Mathew Backhouse and Bryn Helgeson.



Community Relations

Students from every corner of Manitoba were honoured as the MTS Young Humanitarian Awards celebrated 12 years of recognizing public school students for caring and courage. Three individual recipients and a group of eight students from Collège Louis-Riel's Alternative Program received awards.

Bryn Helgeson, a Grade 5 student from Henderson Elementary School in Dauphin, Manitoba,

was honoured for demonstrating a powerful lesson in inclusion and compassion to her school community when she volunteered to work extensively with a new special needs classmate. With Bryn's help, the student became an integral part of the class.

The Society honoured fifth grader Aurora Whitehead from McIsaac School/École McIsaac in Flin Flon, for organizing a dance that raised \$1,600 for Cancer Care Manitoba. Aurora approached local businesses and organizations and worked tirelessly to gain support for the cause so near to her heart—her father is a public school teacher and a seven-year cancer survivor.

Mathew Backhouse, a Grade 12 student at R.D. Parker Collegiate in Thompson, raised \$5,400 to buy two automated external defibrillators (AEDs) to place in recreational facilities in his community. Mathew hit the phone lines, approached businesses and spread the word through radio interviews and meetings with various organizations around the city. At the YHA ceremony in April, The Heart and Stroke Foundation of Manitoba surprised the audience by graciously donating another AED to Mathew's project.

The Society recognized eight students from Collège Louis-Riel's Alternative Program who travelled to the Dominican Republic to build houses in poor villages that suffered hurricane damage. The students raised funds for the trip and donated money to buy local building materials. For two weeks, they lived with the Dominican people, striking up friendships and rising to the challenge of building two homes, despite the lack of running water and electricity.

The Society once again participated in the Teddy Bears' Picnic. Thousands of children and their parents flocked to the MTS Teach Your Bear tent. Teacher performers took the children on an imaginary bear hunt. About 8,000 miniature books, stickers and tattoos were given away. Nearly 30 teacher and student volunteers helped at the MTS tent. The Society also had a tent at the Winnipeg Folk Festival.

The Society also 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, the Manitoba Theatre for Young People, the Prairie Theatre Exchange and the Manitoba Theatre Centre. ●



Young
Humanitarian
Awards



Disability Benefits Plan

The Disability Benefits Plan had another very busy year. The Plan ended the year with an increase in open claims in part due to a reduction in voluntary retirements of claimants. This was seen elsewhere as well, as a result of the year-to-date market volatility. The Plan also saw a significant increase in the number of teachers receiving service through the Early Intervention Program.

The Provincial Executive took a resolution to the 2009 MTS Annual General Meeting to adjust

premiums to 2.18 per cent of a teacher's salary. Of this, 1.93 per cent was for the cost of operating the Plan and 0.25 per cent was to address the underfunding of the Plan resulting from the market volatility which had started in September, 2008.

Glen Anderson started in his role of Staff Officer—Benefit Plans in August 2009 with responsibility as staff advisor to the Disability Benefits Plan Committee and the Investment Committee of the DBP. ●



EAP

The Educators' Assistance Program provided individual and couple counselling services to members throughout the province in both official languages. EAP has locations in Winnipeg and Brandon, and also travelled to the Western and Northern parts of the province during the year. The service is oriented to short-term intervention, with a limit of 10 sessions per year.

Once again, 2008–2009 was a busy year. The program utilized a triage system, using a telephone

intake interview to identify urgency. It was generally able to offer appointments to urgent callers within days and less urgent within weeks. Like in other years, the program responded faster in summer and early fall, and as the stresses of the year built up for educators, loads became heavier. Members whose needs required more frequent, long-term, or more specialized service were referred to appropriate services. ●



COSL

The Council of School Leaders of The Manitoba Teachers' Society focuses its attention on the interests and needs of the approximately 1,000 school-based leaders within Manitoba public schools. COSL believes that optimizing student success can be accomplished through the provision of leading and learning opportunities promoting the creation and support of professional learning communities for the benefit of all members of The Manitoba Teachers' Society.

The Council of School Leaders professional development opportunities during the fall SAG day Conference, the Winter Conference, and the week-long Clear Lake Summer Institute focus on the cutting edge needs of principals and vice-principals currently in roles of school leadership.

COSL communicated with its members through regular meetings within a structure of a Leadership Team, the regular gathering of the regional/urban division Directors Table, and the COSL AGM.

The secondment of the COSL chairperson has afforded to COSL the ability to represent school leaders, on behalf of the Society, organizationally and educationally with a school administrative focus. ●







International Development

This past year, the MTS contributed \$111,000 to international educational development projects, in close co-operation with the Canadian Teachers' Federation and CODE.

As part of its commitment to international development, the Society once again sponsored three teachers who, as participants in the Canadian Teachers' Federation Project Overseas, worked with teachers in Burkina Faso, Ghana, and Saint Vincent.

The Society also provided grants for a variety of projects in developing nations around the world. In approving projects, the Society has traditionally supported those that involve union capacity building and those that support the advancement of women in teacher organizations. This past year, funds were provided in support of projects to:

- The South Asian Association for Regional Co-operation (SAARC) Women's Network in India;
 - Association of South East Asia Nations (ASEAN) Women's Network;
 - Africa Women in Education Network (AWEN);
 - Sierra Leone Teachers' Union (SLTU);
 - Support Activities in Poverty Eradication and Health (SAIPEH); and
 - National Teachers' Association of Liberia (NTAL)
- Support was also given for an eighth year to CODE to fund the Children's Book Project in Tanzania.

In addition to the above, the Society once again participated, along with the Canadian Teachers' Federation and the Caribbean Union of Teachers, in providing collective bargaining training to member organizations in the Caribbean, in furtherance of an Education International resolution to share best practices in collective bargaining. The second advanced workshop on Collective Bargaining was held in April, 2009 in St. Croix, U.S. Virgin Islands. ●





ÉFM

The Éducatrices et éducateurs francophones du Manitoba hosted the 2009 Canadian Association of Immersion Teachers' National Conference with the theme *Engagement, Inclusion and Passion: At the Heart of Success*. It included over 50 workshops and presentations.

ÉFM also offered a number of workshops throughout the 2008–2009 year for its members. These included such topics as classroom discipline, language instruction, and assistance to principals.

The Annual General Meeting was held in April, 2009 and some 170 delegates and observers heard and debated a number of issues and approved the budget. ●







Protecting Teachers

Collective Bargaining

Going into 2010, teacher collective agreements expiry dates by number of bargaining units were as follows:

- All units settled to at least the end of 2006/07
- 37 out of 38 units settled to the end of 2007/08
- 37 out of 38 units settled to the end of 2008/09
- 35 out of 38 units settled to the end of 2009/10
- 1 out of 38 units settled to the end of 2010/11

All local teachers associations achieved an annual salary scale increase (at annual end-rates), or in the case of those associations where the salary scale has been restructured an annual total salary payroll increase, of at least three per cent for each and every year between 2000/01 and 2010/11.

Thirty-seven bargaining units have achieved annual salary increases, measured either as

a percentage increase on salary scale or a percentage increase in total salary payroll where the salary scale was restructured, of above three per cent (excluding increases arising from the blending of salary scales due to amalgamation). The majority of these units negotiated a flat dollar amount on to the salary scale in addition to the three per cent increase (ranging from \$250 to \$500). Some of these units negotiated an annual salary scale increase greater than three per cent (ranging from 3.52 per cent to four per cent) while others achieved a restructuring of the scale resulting in an increase in the total salary payroll. From 2007/08 to 2010/11, annual teacher payroll increases ranged from 2.2 per cent to 4.82 per cent.



Excluding the blending of salary scales due to amalgamation, at least 28 local teacher associations across the province achieved annual salary scale (at end-rates) or payroll increases above three percent in some of the years between 2002/03 and 2009/10. The vast majority of these units achieved a three percent increase plus a flat dollar amount (ranging from \$125 to \$500) added to every step of the scale.

During 2007/08, in addition to salary increases, local associations across the province continued

to make significant gains at the bargaining table in the areas of rights, equity issues, working conditions, and benefits.

For example, in January 2008, the Seine River Teachers' Association reached a three-year deal with the school board calling for salary scale increases of \$500 plus three per cent in 2007/08, three per cent in 2008/09, and \$500 plus three per cent in 2009/10, along with significant increases and improvements in sick leave, family medical leave, compassionate leave, and personal leave. Furthermore, a new article dealing with substitute teachers was inserted into the collective agreement



along with a provision guaranteeing every teacher a minimum of 40 minutes per day of preparation time as well as an association-controlled professional development fund of \$50,000. Finally, a brand new article stating that every teacher is entitled to a fair and reasonable evaluation was also agreed to by the parties in Seine River, which is the first evaluation clause to find its way into a teachers' collective agreement anywhere in Manitoba. ●

Workplace Safety and Health

New Workplace Safety and Health legislation was enacted on February 1, 2007. This legislation covers a wide range of topics and codifies certain

expected practices. Workshops have been ongoing since that time to inform the membership of their rights and responsibilities under this legislation. Six workshops were done around the province along with numerous presentations to locals. The main impact of this legislation for teachers has been the formation of local committees in schools of 20 or more employees and the requirement to create safe work procedures for all activities conducted in a school. New protections enjoyed by teachers include the requirement that every school have a posted violence prevention policy, posted harassment policy, and a posted working alone policy. ●

Activity Based Costing 2008/09

Governance (\$2,166,764 or 13.9%)

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 (\$436,371 or 2.8%)

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, EFM (\$560,578 or 3.6%)

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 acts on all matters related to education in the French language. An executive of seven elected teachers deals with issues of interest and concern to French-speaking members.

Collective Bargaining (\$1,137,770 or 7.3%)

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 (\$1,549,859 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 (\$1,264,385 or 8.1%)

A team of staff provides training to Professional Development and Equity and Social Justice 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 (\$406,600 or 2.6%)

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 (\$250,897 or 1.6%)

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 (\$908,821 or 5.8%)

A team of counsellors, three out of Winnipeg and one out of Brandon, provide individual and relationship counselling for the members.

Benefits (\$245,028 or 1.6%)

The Society facilitates the implementation of employee benefit plans 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 (\$4,054,627 or 26.0%)

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 (\$804,859 or 5.2%)

A team of staff annually publishes the handbook and seven editions of *The Manitoba Teacher*, maintains the Society's website, responds to members' 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 (\$178,760 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 (\$439,908 or 2.8%)

Staff assist the Society in dealing with government issues, responding to correspondence, preparing presentations and speeches, and developing and implementing strategies for the Society.

Finance (\$389,139 or 2.5%)

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 (\$807,325 or 5.2%)

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

Summary of financial position

| | General funds | Restricted funds | Disability Benefits Plan | 2009 total | 2008 total |
|--|---------------------|---------------------|--------------------------------|----------------------|----------------------|
| Assets | | | | | |
| Current assets | \$ 1,196,328 | \$ — | \$ 804,707 | \$ 2,001,035 | \$ 2,573,115 |
| Investments | 1,729,864 | 1,000,000 | 74,502,823 | 77,232,687 | 82,060,172 |
| Capital assets | 4,883,839 | — | 67,830 | 4,951,669 | 5,131,222 |
| | <u>\$ 7,810,031</u> | <u>\$ 1,000,000</u> | <u>\$ 75,375,360</u> | <u>\$ 84,185,391</u> | <u>\$ 89,764,509</u> |
| Liabilities and net assets | | | | | |
| Current liabilities | \$ 1,141,246 | \$ — | \$ 954,643 | \$ 2,095,889 | \$ 2,084,047 |
| Accumulated plan benefits | — | — | 77,076,000 | 77,076,000 | 70,837,000 |
| | <u>1,141,246</u> | <u>—</u> | <u>78,030,643</u> | <u>79,171,889</u> | <u>72,921,047</u> |
| Net assets | 6,668,785 | 1,000,000 | 67,830 | 7,736,615 | 6,976,991 |
| Excess (deficiency) of net assets to accumulated plan benefits | — | — | (2,723,113) | (2,723,113) | 9,866,471 |
| | <u>6,668,785</u> | <u>1,000,000</u> | <u>(2,655,283)</u> | <u>5,013,502</u> | <u>16,843,462</u> |
| | <u>\$ 7,810,031</u> | <u>\$ 1,000,000</u> | <u>\$ 75,375,360</u> | <u>\$ 84,185,391</u> | <u>\$ 89,764,509</u> |

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

Summary of general and reserve fund operations

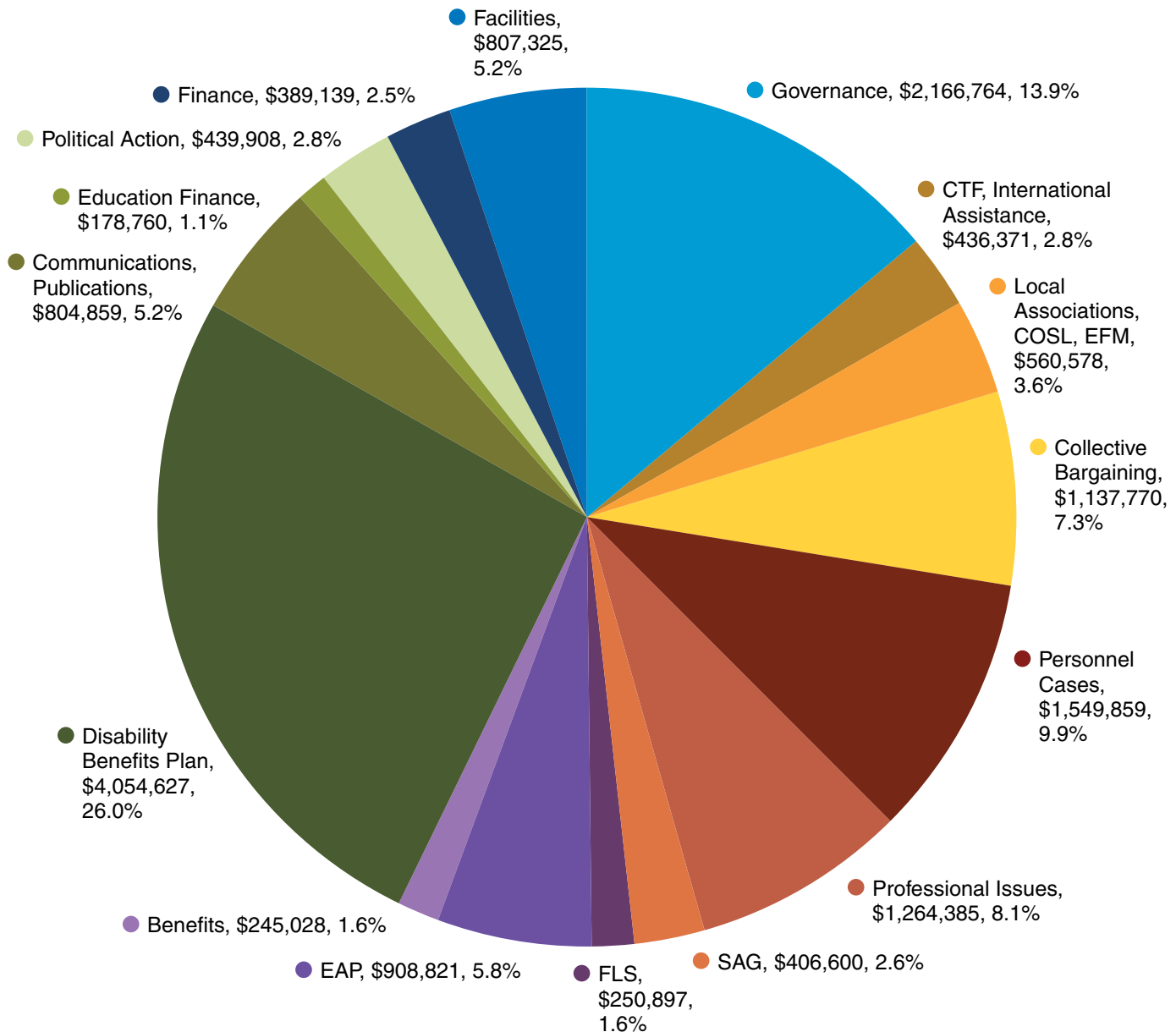
| | MTS programs & operations | Reserve fund | Disability Benefits Plan | 2009 total | 2008 total |
|--|---------------------------------|-----------------|--------------------------------|---------------|---------------|
| Revenue | | | | | |
| Membership fees and premiums | \$ 11,741,388 | — | \$18,636,570 | \$30,377,958 | \$ 31,902,039 |
| Investment income | 94,510 | 80,373 | (4,116,844) | (3,941,961) | 4,475,500 |
| COSL—Excess revenue over expenditures | 39,614 | — | — | 39,614 | — |
| Other revenue | 274,948 | — | (13,686) | 261,262 | (61,743) |
| | 12,150,460 | 80,373 | 14,506,040 | 26,736,873 | 36,315,796 |
| Expenditures | | | | | |
| Governance | 1,642,934 | — | 68,807 | 1,711,741 | 1,627,140 |
| Programs | 1,407,698 | — | 2,243,192 | 3,650,890 | 3,179,722 |
| Income replacement | — | — | 16,709,735 | 16,709,735 | 15,867,727 |
| Service | 758,296 | — | 39,731 | 798,027 | 821,849 |
| Personnel | 6,360,576 | — | 1,459,221 | 7,819,797 | 7,457,148 |
| General operating | 1,260,573 | — | 360,662 | 1,621,235 | 1,703,527 |
| ÉFM— | 16,408 | — | — | 16,408 | 13,440 |
| Deficiency of revenue over expenditures | — | — | — | — | 41,012 |
| COSL— | — | — | — | — | — |
| Deficiency of revenue over expenditures | — | — | — | — | — |
| | 11,446,485 | — | 20,881,348 | 32,327,833 | 30,711,565 |
| Excess (deficiency of revenue over ex- penditures for the year before (increase) decrease in accumulated plan benefits | 703,975 | 80,373 | (6,375,308) | (5,590,960) | 5,604,231 |
| (Increase) decrease in accumulated plan benefits | — | — | (6,239,000) | (6,239,000) | (2,298,549) |
| Excess of revenue over expenditures for the year | \$ 703,975 | \$ 80,373 | (12,614,308) | (11,829,960) | 3,305,682 |

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

Activity Based Costing (Corporate Entity): 2008/2009

\$15.602 million

Not including \$16.710 million of payments to members for
Income Replacement and Retirement Incentive Options



Teachers



An