

# ANNUAL REPORT 2020



# President's Message



I would be remiss if I didn't start out by thanking you and commending you all for the tireless efforts over this past year for the benefit of all Saskatchewan students.

When everything changed with what felt like a moment's notice back in March 2020, and has continued to change and evolve ever since – so too have our schools. We should all be very proud of how boards and school divisions across the province came together to meet the challenges. It says a lot about the passion and the commitment of the people who are elected and working in the education sector. Let's keep this up.

I also want to acknowledge the SSBA team – the Executive and the staff who didn't miss a beat to ensure that your Association continued to offer the leadership, advocacy and services our members need and value, while also supporting the significant efforts of school divisions, boards and the sector as a whole in these unprecedented times.

We have worked very hard to stay connected, to keep our members engaged, seek your feedback, input and direction, to share information and provide regular updates – and we will continue to do so.

People in this province care about education – and we know that a healthy and safe publicly funded education system is foundational to the economic and social well-being of our province. School boards are locally elected to bring forth the local voices of your communities and your role is to consider all the factors needed for a properly resourced classroom.

There is no doubt that health, safety and well-being have been absolute priorities for boards during the pandemic and will be going forward. Looking ahead, we have identified three priority areas for education: **Innovation**, **Inclusion** and **Investment**. We also know that keeping decisions closer to the communities we serve will always result in better outcomes for students.

Your Association will be a strong advocate for locally elected boards, continue to support good governance and highlight and celebrate your successes. The work of the SSBA and its member boards remains deeply rooted in the belief that every child in Saskatchewan, regardless of where they live or their personal circumstances, must have the resources and supports they need to succeed and achieve.

Thank you for your continued support of the SSBA and the work undertaken on behalf of boards of education.

A handwritten signature in black ink, appearing to read 'Shawn Davidson', written in a cursive style.

Dr. Shawn Davidson  
President

# Executive Director's Message



While 2020 was unprecedented, the SSBA regularly makes it a priority to respond and adapt the services offered to our members' needs and this past year reflects just that in a significant way.

All of our service areas continued to support the regular requests, while also providing significant advice and support to school boards as we managed and continue to manage through a global pandemic.

I am very proud of the work we do on behalf of boards. The SSBA Services are all listed on our website and I encourage you to take a look as to what is offered as part of your membership and as you make your board plans.

While it is hard not to feel that much of our time and efforts since March have been COVID-19 focused, this 2020 Annual Report highlights that the work prioritized in the SSBA strategic plan for 2020 continued. Significant efforts were undertaken by the SSBA staff and Executive to advance our strategic priorities and actions through our advocacy, board development, and services. Much of this work is also accomplished through our committees and working advisory groups, which we report on regularly.

Please know that any of our members can contact us with any questions you have, and regular updates and progress on the SSBA Strategic Plan and Resolutions are sent to members throughout the year and are also available on our website.

It continues to be an honour to work for locally elected boards of education. Your grassroots and community approach to good governance and leadership for education in Saskatchewan is so important for the success of all students. I truly believe that education is the highest priority social endeavor in the province.

My hope for each and every one of you – and your students, staff, colleagues, friends and families – is to stay healthy and safe. Please take care.

A handwritten signature in black ink that reads "Darren McKee". The signature is fluid and cursive.

Darren McKee  
Executive Director

# Strategic Direction

## Vision 2025

By 2025, Saskatchewan has a globally recognized education system that others wish to emulate.

## Mission

Provide leadership, coordination and services to member boards of education to support student achievement.

## Values

- Personal integrity and courageous leadership – we take pride and responsibility for our work and our decisions;
- Honest relationships built through collaboration, open and transparent communication; and,
- An atmosphere of trust and mutual respect.

## Strategic Intent

The Saskatchewan School Boards Association, as a democratic and voluntary organization, ensures advocacy, leadership and support for member boards of education by speaking as the voice of public education, offering opportunities for trustee development and providing information and services. We are committed to:

- Engagement at All Levels
- Alignment at All Levels
- Accountability for All
- Courageous Leadership



# 2020 SSBA Strategic Initiatives & Outcomes

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## *Board and Public Engagement*

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### Youth and Parent Engagement Strategies

As part of the strategic work of the SSBA on behalf of boards of education – a priority was set to help ensure youth and parent/caregiver voice is considered and embedded in the work and planning for education in the province.

- **The target:** Evidence that School Community Councils (SCCs) are engaged in school-level planning to support the implementation of the provincial education plan framework.
- **The outcome:** A SCC Handbook Review committee was formed to revise the SSBA SCC Handbook. The Committee met in October 2020, and work will be ongoing in 2021.



**Provincial Education Plan Framework:**

<https://publications.saskatchewan.ca/#/products/103407>



# 2020 SSBA Strategic Initiatives & Outcomes

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## *Board and Public Engagement*

*(continued)*

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### Local Voice and Decision Making in Education

The focus in 2020 was on ensuring local voice and governance is part of the work and planning for education and supporting boards with their local initiatives.

- **The target:** Maintain and support local voice and decision making in education by highlighting local initiatives and ensuring consultation and engagement continues and that local autonomy, including the input from boards is authentically valued and considered when planning for education.
  - Reciprocal accountability, local voice reflected in strategic priorities and planning for education.
- **The outcome:**
  - The findings from the SSBA Connections report are reflected in the Provincial Framework.
  - Key messages related to board autonomy and local voice are consistently utilized in SSBA communications materials and within our strategic work and actions.
  - The *Local Voices Local Choices* campaign launched in 2020 with digital card profiles of local programs.
  - Local Government Week



**Local Voices Local Choices - Campaign:**

<https://saskschoolboards.ca/advocacy/local-voices-local-choices/>

# 2020 SSBA Strategic Initiatives & Outcomes

## Board and Public Engagement

(continued)

### School Board Elections

With 2020 being an election year for school boards, the SSBA wanted to profile the importance of locally elected representation in education and encourage diversity in those seeking election.

Priority resolutions identified for 2020:

- *AGM 19-11 BE IT RESOLVED that, with the exception of CSF, the Saskatchewan School Boards Association supports School Division collaboration with Municipalities in administration of General Election proceedings.*
- **The target:** Awareness of the school board elections, coordination with Municipalities, highlight the importance of democratic process in education (locally elected) and increased diversity in trusteeship.
- **The outcome:**
  - The SSBA school board elections information document was updated and posted online: <https://saskschoolboards.ca/wp-content/uploads/elections-2020-full.pdf>
  - A social media campaign was launched to share information about running as a trustee, to share important dates related to running for office and the election dates.
  - A video and social media campaign was launched with the direction and support of the SSBA Indigenous Council to create awareness of trusteeship and encourage Indigenous candidates : <https://saskschoolboards.ca/about-us/advance-nominations/>
  - In preparing for municipal and school board elections, SUMA, SARM and the SSBA encouraged collaboration with their members, shared information about elections and profiled the work of local governments.

**"LET US PUT OUR MINDS TOGETHER AND SEE WHAT LIFE WE CAN MAKE FOR OUR CHILDREN."**

*Sitting Bull*

The voices of Indigenous people and communities are so important in helping to ensure kids get the best education possible. Currently 11% of school board trustees in Saskatchewan are self declared Indigenous. In the spirit of Truth and Reconciliation, we need more Indigenous voices.

 **Help Make a Positive Difference - Become a Locally Elected School Board Member!**

To learn more about school boards and becoming a trustee visit:  
<https://saskschoolboards.ca/about-us/advance-nominations/>



# 2020 SSBA Strategic Initiatives & Outcomes

## Board and Public Engagement

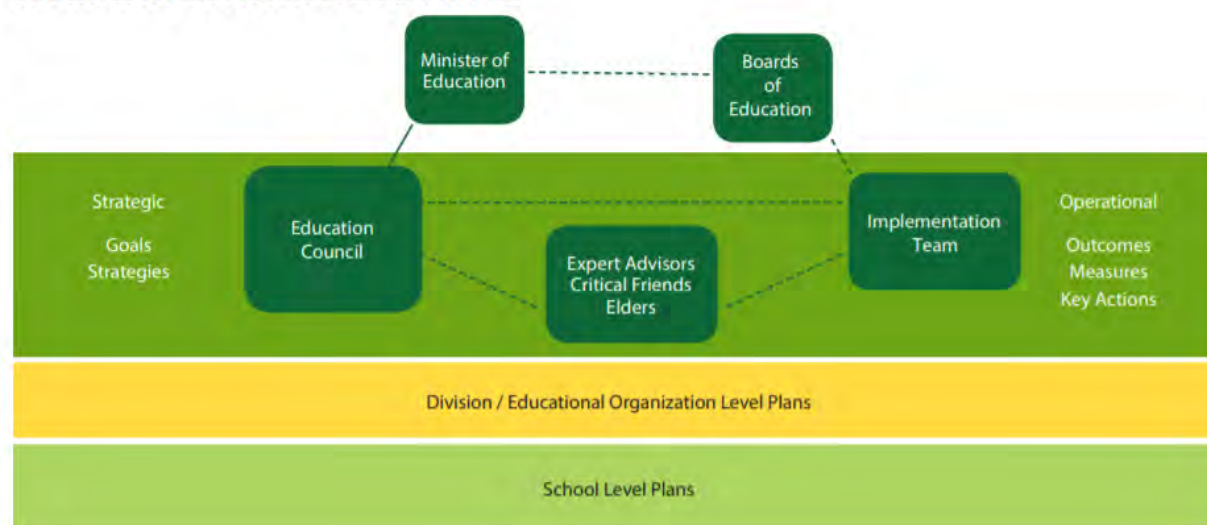
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### Development of a Provincial Plan for Education 2020-2030

As part of the Ministry of Education led process to develop a plan for education for 2020 and beyond, the SSBA established an Education Visioning Working Advisory Group in late 2018 to lead the consultation and engagement process with boards of education that resulted in the Connections report that was submitted to the Minister of Education. This report was among the data sets used in the development of the provincial education plan framework.

- **The target:** With the Provincial Framework released and planning underway, the focus of the SSBA was to engage and support plan development, ensure alignment with the Connections report and ultimately implement a new plan for education that includes local voice and is approved by boards of education.
- **The outcome:**
  - The SSBA staff were actively engaged in supporting and facilitating the provincial planning processes.
  - The findings from the SSBA Connections report are reflected in the Provincial Framework.
  - Planning was put on pause by the Ministry of Education in spring 2020 due to the pandemic and outcome development resumed in November 2020 before a decision was made to pause the long-term planning due to the ongoing pandemic and focus on the development of an Interim Provincial Plan for 2021-22.

### Structures for the Provincial Education Plan





# 2020 SSBA Strategic Initiatives & Outcomes

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## Advocacy

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### Provincial Election

Saskatchewan's provincial election took place on Oct. 26, 2020. The Saskatchewan School Boards Association representing all 27 school boards in the province, shared our priorities for the future of education and encouraged asking questions regarding education of those running for provincial office.

Advocacy efforts emphasized that health, safety and wellbeing are absolute priorities for boards during the pandemic. Going forward we know that education is the best long-term investment we can make for our province and our economy and that school boards are locally elected to bring forth the local voices of their communities. Looking ahead we need to carefully consider all the factors needed for a properly resourced classroom and identified three priority areas for education – Innovation, Inclusion and Investment.

- **The target:** Education identified as a priority for funding and focus for the future of our province. Education issues included in the platforms of all parties and candidate response to education questions and concerns.
- **The outcome:** The SSBA released a campaign video, an open letter on education and shared information on the identified priority areas. Questions and key messages were also shared to support local boards in talking with local candidates. <https://saskschoolboards.ca/2020/10/07/open-letter-on-education-2020-provincial-election/>



INNOVATION



INCLUSION



INVESTMENT

### Review of Position Statement 3.2: Facilities Funding

As per the SSBA's Executive Policy No. 11, Position 3.2 was due for review and was identified as needing to be updated. The Resolutions and Policy Development Committee is responsible for the review and update.

- **The target:** Create a Working Advisory Group (WAG) of members and partners (SASBO/LEADS) to review the existing statement and develop options for changes to the Statement.
- **The outcome:** The WAG met in May and October of 2020. A draft position statement was prepared and shared in December with LEADS, SASBO and SSBA members for feedback. The committee will reconvene in February 2021 to finalize the statement, and a revised position statement will be presented at Fall Assembly 2021 for adoption.

# 2020 SSBA Strategic Initiatives & Outcomes

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## Advocacy (continued)

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### Education Funding – Investment

The SSBA has eight principles for education funding that have been identified by our members as important; they are: sufficiency, autonomy, equity, engagement, predictability, reciprocal accountability, sustainability and transparency. As provincial funding is not keeping pace with student need, school boards are still impacted by funding cuts to education, boards are calling for restoration of funding to operations combined with future investment that is needed for innovation.

Advocacy efforts related to specific member concerns as well as the overall sufficiency of education funding began in 2017 continued in 2018, 2019 and 2020. The advocacy has contributed to significant public awareness and concern about the long-term impact of provincial funding not keeping pace with student need. Key messages and information were shared with boards to support them in engaging with the stakeholders, communities and families they represent.

Priority resolutions identified for 2020:

- *AGM 19-07 WHEREAS some municipalities expect school divisions to cover the costs for local improvements near public schools (i.e., roadwork, infrastructure) and whereas the school division does not receive provincial funding for these unexpected costs, BE IT RESOLVED that the Saskatchewan School Boards Association ask the Minister of Education to work with other government departments, including the Minister of Government Relations, to develop a remedy to provide relief to school divisions regarding local improvement costs.*
  - *AGM 19-10 BE IT RESOLVED that the Saskatchewan School Boards Association advocate to the Ministry of Education to work collaboratively with school divisions to review and update the Relocatable Classroom Program.*
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- **The target:** Restoration of funding cut to include enrollment and inflationary costs – plus future investment.
  - **The outcome:** Budget Day didn't go as expected with only a "spending plan" released on March 18, 2020 due to COVID-19. A small increase to funding education was in the spending – but continued pressures and uncertainty was felt by our members given it did not restore fully the cuts and address inflationary pressures identified. Given the global pandemic and economic uncertainty school boards did share a message of appreciation for stability of funding at this unprecedented time. Provincial and Federal funding related to the pandemic for education was announced and application process was in the work. The provincial budget was then released officially on June 15, 2020. We recognized that the provincial government had committed to supporting schools financially, considering the pandemic context and challenges. The budget took a step toward addressing calls for predictability, with an allocation of operating funding that reflected pressures of enrolment and inflation. Capital investment was also significant. Operating funding levels for 2020-21 enabled boards to continue doing what they needed to do at a base level, though the budget fell short of the significant investment we hoped for to help address some of the challenges in classrooms. It was acknowledged that the full effects of the budget would be better understood going forward as the full impact of the pandemic is realized by school divisions.

# 2020 SSBA Strategic Initiatives & Outcomes

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## Services

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### Board Development Schedule for Professional Learning

As part of the SSBA's commitment to ongoing service improvement, a priority for 2020 was to develop a schedule to help boards plan for professional learning and development.

- **The target:** To develop a cycle of service delivery and professional development for members internally at the SSBA.
- **The outcome:** Learning and development opportunities paused and changed dramatically in 2020 due to the pandemic. The SSBA shared online and virtual opportunities offered by other organizations and a virtual School for New Trustees/Trustee Academy is being planned for early 2021 to provide to board members following school board elections in November 2020. These sessions will provide an array of recommended professional learning on topics designed to equip board members in their role.

### SSBA General Insurance Plan Governance and Accountability

As part of the SSBA's commitment to ongoing service improvement, a priority for 2020 was to implement and operationalize the governance and accountability work done by the GIP Working Advisory Group and the Design Team for the SSBA General Insurance Plan.

- **The target:** Improved governance, transparency and accountability to the membership for the SSBA General Insurance Plan.
- **The outcome:** A standing General Insurance Plan (GIP) Committee has been appointed and held their first meeting in early 2020. The GIP Committee's committee meets four times per year and is provides regular reporting to the membership.

# 2020 SSBA Strategic Initiatives & Outcomes

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## Services

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### Sector-Wide and Inter-Ministerial Service Improvement and Shared Services Opportunities for Vulnerable Students

As directed in a number of resolutions from our members, service improvement and support is required across ministries and the sector for vulnerable students. This is also tied to the committee work the Minister/Ministry is leading.

- **The target:** Advocate for more coordination and programming along with increased support and funding for vulnerable students. Looking for outcomes and action from the committee work.
- **The outcome:** Minister's Committee on Class Size and Composition is underway – report expected in 2021 that will inform next steps for advocacy and action. Board involvement and connection to the Deputy Minister inter-ministerial committee work yet to be established.

Priority resolutions identified for 2020:

- *AGM - 18-02 WHEREAS the socioeconomic status of families can affect their physical and mental health, and the health of the family impacts the children's ability to learn and succeed at school; BE IT RESOLVED that the Saskatchewan School Boards Association invite the Ministry of Education to consider the possibility of creating a committee of professionals from Social Services, Health, Justice and Education to explore how the four can work together to help vulnerable children access what they need to be healthy and stay in and succeed at school.*
- *AGM-18-03 BE IT RESOLVED that the SSBA advocate to the Ministry of Education and Ministry of Advanced Education for a collaborative approach in the co-construction of a recruitment and retention strategy for Saskatchewan teachers.*
- *AGM 19-13 BE IT RESOLVED that the Saskatchewan School Boards Association request that the Government of Saskatchewan provide guidance to school divisions as it relates to the accommodation of immune-compromised students, staff, and volunteers, as well as those who are electively unvaccinated.*
- *AGM 19-14 WHEREAS the promotion and marketing of vapes and vaping products should be treated like other tobacco products. BE IT RESOLVED that the Saskatchewan School Boards Association commend the Minister of Health and Members of the Legislative Assembly for passing legislation to limit the marketing, visibility and availability of vaping products to minors and advocate to the Ministries of Education and Health to establish a proactive public education initiative to reduce the use of vaping products by young people.*

# 2020 SSBA Strategic Initiatives & Outcomes

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## *Research Policy that Supports and Builds Capacity for Evidence Based Decision Making*

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### Education Funding – Historical Data

As part of our advocacy efforts related to education funding – a priority was set in 2020 to undertake further research and analysis of historical education funding and look at historical data.

- **The target:** To have a historical look at mill rates, Education Property Tax, education funding and share information with members and stakeholders.
- **The outcome:** Research and analysis began in early 2020 but was postponed to 2021 due to unexpected competing priorities related to the pandemic planning and response.

### Education Act

The SSBA has been calling for a collaborative review and/or re-write of the Education Act for some time. While there are no current plans to review or re-write the Act, it was determined that 2020 being an election year, is an opportune time to being research and planning for what boards would like to see updated, changed, etc. in the eventuality of a re-write or review.

- **The target:** To develop a clear understanding of the Act with boards in preparation for a research and consultation process about potential updates or re-write.
- **The outcome:** This priority was postponed to 2022 due to capacity and competing priorities related to the pandemic planning and response.

### Definition and Position: Inclusive Education

In support of a resolution and to support members in this priority area research is required to develop a definition and position on inclusive education.

Priority Resolution for 2020:

- *AGM 19-08 BE IT RESOLVED that the Saskatchewan School Boards Association ratify a standing Advisory Committee on Inclusive and Special Education to provide advice and recommendations to the Executive on matters related to the funding and provision of programs and services to students requiring specialized supports in Saskatchewan.*
  - **The target:** To begin researching definitions and information on inclusive education.
  - **The outcome:** Some research is being undertaken through the Class Size and Composition Committee and this work will inform the research and development of a definition and position for boards. The Committee continues to meet and we are waiting the report and findings of their work.



## National Discussions on School Bus Safety

There are ongoing and national discussions around the requirements of seatbelts on school buses – including a national report. Transportation safety and continuous improvement is an ongoing area of focus for our members – as such we wanted to put a process in place to identify provincial initiatives for improving student transportation safety, including but not limited to seatbelts.

- **The target:** To develop and support a Student Transportation Working Advisory Group to identify opportunities and provincial initiatives.
- **The outcome:** The Student Transportation WAG was established and meetings continued in 2020 – with some safety pilot initiatives related to stop arms underway in Saskatchewan.

## SSBA Executive Composition, Membership Fees and Voting Structure Review

Priority resolutions identified for 2020:

- Resolution 15-10 – SSBA undertake a review of its membership fee structure and its relationship to the funding formula used for that purpose as outlined by the Ministry of Education funding distribution model.
  - Resolution 18-06 – That the SSBA initiate an Executive Composition review with results reported to the members prior to the 2019 AGM.
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- **The target:** A process of consultation with member boards and the Sections to review membership fees, voting, and Executive composition. Any proposed changes to be brought to the membership for a vote.
  - **The outcome:** An Executive Composition, Membership Fees and Voting Structure Working Advisory Group (WAG) was established in 2020 with an external chair leading the work and consultation. The WAG met several times over the summer. A Current State and Comparators document with consultation questions was prepared and distributed to boards. As of end of October 2020, 17 boards had responded as well as both Sections. The WAG shared the analysis of the responses with member boards and the Sections and provided an update at Fall Assembly. Ongoing work will continue into 2021.

# 2020 SSBA Strategic Initiatives & Outcomes

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## *First Nations and Métis Education - Student Achievement Through Reconciliation*

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### TRC Calls to Action

The SSBA [FNME webpage](#) includes highlights of action in education related to the Truth and Reconciliation Commission (TRC) recommendations. The SSBA actively supported this work by:

- Gathering and sharing actions in education with our member boards.
- Collaborating with education partners regarding strengthening Reconciliation through Treaty awareness and education.



### Memorandum of Understanding on Treaty Education

The Federation of Sovereign Indigenous Nations, the Saskatchewan Indigenous Cultural Centre, the Office of the Treaty Commissioner and the Saskatchewan School Boards Association signed a Memorandum of Understanding (MOU) on Reconciliation through Treaty education in February of 2018. The MOU recognizes that Reconciliation through Treaty education can be the tool to overcome obstacles that affect Treaty relations. It also endorses partnerships to address the advancement of Treaty awareness and education, as vehicles toward the elimination of systemic discrimination and embody the Truth and Reconciliation Commission's Calls to Action.

### Memorandum of Understanding "Strengthening Our Commitment for Success of Saskatchewan Métis Students"

The Métis Nation–Saskatchewan (MN-S) and the Saskatchewan School Boards Association (SSBA) signed a Memorandum of Understanding (MOU) on "strengthening our commitment for success of Saskatchewan Métis Students" in July of 2018. The MOU recognizes that the advancement of Métis culture, traditions and ways of knowing can be the vehicle to overcome obstacles that affect Métis student success and their educational aspirations.

### Indigenous Education Responsibility Framework

With a priority commitment and numerous resolutions related to First Nations and Métis Education (FNME) and Student Achievement Through Reconciliation, the SSBA Indigenous Council led discussions with the Minister of Education around the development of an Indigenous Education Responsibility Framework. The SSBA Executive has approved this project.

- **The target:** Development of an Indigenous Education Responsibility Framework
- **The outcome:** A small team – Working Advisory Group (WAG) was established and held meetings since the summer of 2020 with support from a U of S researcher/writer. The committee has conducted an analysis of current school division FNME reporting in annual reports, and a literature review of effective practices in FNME measurement. The WAG Chair, the SSBA President and Executive Director, met with

the Office of the Treaty Commissioner to advise them of this project. Work continues into 2021 on the development of an Indigenous Education Responsibility Framework to be aligned with the new provincial education plan and the priority related to FNME.

**Priority resolutions identified for 2020:**

- *AGM-18-04 BE IT RESOLVED that the Saskatchewan School Boards Association advocate to the Ministry of Education to create and implement an assessment tool, forming a measurement of student knowledge of Treaty Education in Saskatchewan Schools.*
- *AGM 19-09 BE IT RESOLVED that the Government of Saskatchewan be urged to review the level of funding to be distributed through the First Nations and Métis Education Achievement Fund component of the Funding Distribution Model to ensure it is sufficient for “ensuring equitable outcomes and improving student achievement for First Nations, Métis and Inuit students” (excerpt from 2019-20 Funding Manual – Prekindergarten to Grade 12 Funding Distribution Model), and to ensure that the available funding component pool is distributed to school divisions based on current First Nations, Métis and Inuit enrolment data.*
- *AGM 19-12 BE IT RESOLVED that the SSBA advocate to the Ministry of Education for a commitment of a trilateral funding agreement that includes Boards of Education (Trustees, LEADS & SASBO members), SSBA and the Ministry. This resolution supports the participation of all Trustees, LEADS & SASBO members to complete the 4 Seasons of Reconciliation, a 3.5 hrs on-line professional development training unit that provides a basic foundational knowledge of Truth and Reconciliation, the Treaties and supporting connections to some of the TRC’s Calls to Action.*

# Resolutions




Resolutions passed at the Annual General Meeting help drive the work of the SSBA and priorities are set based in part upon adopted resolutions. All of the resolutions prioritized for this year are identified under our strategic priorities for 2020. For a complete update of all resolutions and the associated work plans, you can [view more details online](#).

## Dashboard

# Saskatchewan School Boards Association






## ADOPTED RESOLUTIONS PROGRESS

Updated April 2021
















	Complete		In progress		Early stages	PS = Position Statement
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For detailed information on resolutions, visit: <http://saskschoolboards.ca/about-us/resolutions/>











**2020** — workplan online at <https://saskschoolboards.ca/wp-content/uploads/2020-Adopted-Resolutions-Work-Plan-April-2021.pdf>

Budget Resolution	AGM 20-01 Indigenous Education	AGM 20-02 Other Area of Politics	AGM 20-03 Review of LGE Act	AGM 20-04 Diversity Definition
				

**2019** — workplan online at <https://saskschoolboards.ca/wp-content/uploads/2019-Adopted-Resolutions-Work-Plan-April-2021.pdf>

Bylaw Amendment No. 4.1 (13)	Bylaw Amendment No. 4.1 (14)	Budget Resolution	AGM 19-01 Position Statement 1.2	AGM 19-02 Position Statement 2.1	AGM 19-03 Position Statement 2.3	AGM 19-04 Position Statement 3.1	AGM-19-07 Local Improvement	AGM-19-08 Inclusive Education	AGM-19-09 FNME Achievement Fund	AGM-19-10 Relocatable Classrooms	AGM-19-11 Election Proceedings	AGM-19-12 Trilateral Agreement	AGM-19-13 Immune Guidance	AGM-19-14 Vaping Marketing
														

**2018** — workplan online at <https://saskschoolboards.ca/wp-content/uploads/2018-Adopted-Resolutions-Work-Plan-April-2021.pdf>

Bylaw Amendment No. 4.1 (c) (vii)	Bylaw Amendment No. 4.1 7. (5)	Bylaw Amendment No. 4.1 7. (7)	Budget Resolution	AGM 18-01 Position Statement 1.1	AGM 18-02 Vulnerable Children	AGM-18-03 Recruitment Strategy	AGM-18-04 Treaty Education	AGM-18-05 Campaign Donations	AGM-18-06 Executive Composition
									

*This Adopted Resolutions Progress dashboard is regularly updated and shared with members.*

# Community and Partner Support

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## Mosaic Extreme School Makeover Challenge

Ten Saskatchewan schools each received \$10,000 to support student nutrition after winning the [Mosaic Extreme School Makeover Challenge](#) for 2020. The grants, provided by the Mosaic Company, [supported projects](#) that have goals including building or renovating kitchen, garden and other indoor and outdoor facilities; enhancing, through courses, clubs and other efforts, the learning opportunities available for students, families and communities about topics including nutrition, cooking, Indigenous traditional knowledge and environmental sustainability; promoting reconciliation and celebrating cultures; and, implementing or increasing breakfast, lunch and other programs.



*Image from a video highlighting 2020 recipients.*

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## Premier's Board of Education Award for Innovation and Excellence

Greater Saskatoon Catholic Schools and Central Urban Métis Federation Inc., in collaboration with Métis Nation – Saskatchewan, Saskatchewan Urban Native Teacher Education Program and Gabriel Dumont Institute, have received the 2020 [Premier's Board of Education Award for Innovation and Excellence in Education](#) for the submission of "[Marrsî ôma kici kâmiyin – The St. Michael Métis School of Excellence](#)".



*GSCS Chair Diane Boyko in a [video](#) highlighting the award recipients.*



# Community and Partner Support

(continued)

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## 2020 Executive Delegations

The [SSBA Provincial Executive](#) met with many delegations in 2020, including:

- CUPE Education Workers Steering Committee
- Saskatchewan Professional Teacher's Regulatory Board
- Public Section
- Opposition Education Critic
- Deloitte (Auditors)
- Ministry of Education
- University of Saskatchewan
- Saskatchewan Association of Rural Municipalities
- Saskatchewan High School Athletics Association
- University of Regina
- Catholic Section
- Public Section



*The Provincial Executive meets with a delegation in January 2020.  
Delegations during the subsequent months of the year met with the Executive virtually.*

# SSBA Highlights for 2020

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## Scholarships and Awards



### *Degree Program Recipient*

Amanda Gel is the recipient of the 2020 Degree Program Scholarship. Amanda graduated from Hudson Bay Community School in the North East School Division and is enrolled in the Arts and Science program at the University of Saskatchewan.



### *Technical / Trade Program Recipient*

Tiara Thiessen is the recipient of the 2020 Technical / Trade Program Scholarship. Tiara graduated from Kerrobert Composite School in the Living Sky School Division and is enrolled in the Fabricator Welding program at Saskatchewan Polytechnic.

*Amanda Gel and Tiara Thiessen were the recipients of SSBA [Education Scholarships](#) in 2020.*

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## Provincial Students' Day and Orange Shirt Day

At the SSBA's request, Provincial Students' Day and Orange Shirt Day are proclaimed in September each year. Provincial Students' Day is to help ensure a focus on safety as students return to school. Orange Shirt Day is an opportunity for reflection to occur regarding residential schools.



*SSBA staff members participate virtually in Orange Shirt Day.*

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# SSBA Highlights for 2020

(continued)

## Virtual Fall General Assembly



*The SSBA's Fall General Assembly and Annual General Meeting was held virtually in 2020.*

## Trustee Academy



*Trustee Academies were held in Regina and Saskatoon in February.*

## Provincial Budget Response

The SSBA recognized that the provincial government committed to supporting schools financially, considering the pandemic context and challenges to fiscal capacity, with June's 2020-21 budget announcement.

The SSBA committed to continuing working closely with government and all sector partners to ensure safety during the pandemic and supports for the education system going forward.



# SSBA Highlights for 2020

(continued)

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## Healthy and Safe Communities = Healthy and Safe Schools



*Education sector organizations in Saskatchewan joined together in 2020 to ask all communities to do their part in following the recommended health measures to reduce the spread of COVID-19 and help keep our schools safe.*

---

## Local Government Week



*As part of Local Government Week, Saskatchewan's Local Government Week Committee offered a free virtual session for residents interested in learning more about local government in Saskatchewan.*

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## Provincial Collective Bargaining

In April 2020, the Government-Trustee Bargaining Committee and the Teachers' Bargaining Committee met and reached a tentative Provincial Collective Bargaining Agreement, and in a vote held in May, the province's teachers voted 85 per cent in support of the new four-year agreement.

The collective agreement will be effective from Sept. 1, 2019 to Aug. 31, 2023.

# SSBA Highlights for 2020

(continued)

## Employee Benefits Plan (EBP)

Offering benefits to 25 Boards of Education:

- ✓ \$7.0 million in Health Claims
- ✓ \$4.5 million in Dental Claims
- ✓ \$3.7 million in Life and Disability Claims

## General Insurance Plan (GIP)

All 27 Boards of Education participate and receive:

- ✓ Shared Value
- ✓ Shared Risk
- ✓ Shared Protection

## Group Tendering

- ✓ Hotel Lodging
- ✓ School Bus Tires

## Board Development

- ✓ Policy Review and Development
- ✓ Board and Director Evaluation
- ✓ SCC Presentations
- ✓ Enterprise Risk Management Sessions
- ✓ First-ever Virtual Fall General Assembly

## Legal Services

- ✓ Advice to all 27 Boards
- ✓ Primary Focus in 2020 on Issues Related to COVID-19 Pandemic
- ✓ Memos Provided on HR, LAFOIP, Facilities, Students, Other Agencies

## Human Resources & Employees Relations

- ✓ Support Related to COVID-19
- ✓ Service Requests
- ✓ Advice & Research
- ✓ Bargaining Support
- ✓ Data Warehouse

## Communications, Advocacy & Policy Support

- ✓ Provincial Advocacy & Local Support
- ✓ Advice & Issues Management
- ✓ Strategic Planning & Facilitation
- ✓ Workshops & Presentations
- ✓ Media Relations
- ✓ Policy & Research Support

## First Nations and Métis Education

- ✓ Advice
- ✓ Presentations
- ✓ Information & Research



# Provincial Executive



Dr. Shawn Davidson  
President



Jaimie Smith-Windsor  
Vice-President  
(as of November 2020)



Jerome Niezgoda  
Catholic Constituency



Christine Gradin  
Central Constituency  
(as of November 2020)



Élizabéth Perreault  
CSF Constituency  
(as of November 2020)



Kimberly Greyeyes  
Indigenous Constituency



Nathan Favel  
Northern Constituency  
(as of November 2020)



Janet Kotylak  
Southern Constituency



Donna Banks  
Urban Public Constituency

Thanks to Aleana Young, Martin Prince and Harry Morin (outgoing in 2020) for their Executive service.

# SSBA Staff



Darren McKee  
Executive Director



Ted Amendt  
Director, Board Development,  
Strategic HR, Legal,  
and FNME Services



Georgia Hanwell  
Director, Corporate  
Services <sup>1</sup>



Jeff McNaughton  
Director, Employee  
Benefits and  
Insurance Plans



Catherine Vu  
Director, Corporate  
Services <sup>1</sup>



Jill Welke  
Director,  
Communications  
and Policy Support



Leona Baun  
Benefits  
Supervisor <sup>2</sup>



April Blondeau  
Strategic HR / ER



Joe Couture  
Communications,  
Research and  
Policy Analyst



Rong Hu  
Accounting Clerk



Innocent Ihneny  
Insurance  
Administrator



Maureen Jickling  
Solicitor



Bini Johnson  
Benefits  
Administrator



Geraldine Knudsen  
Solicitor



Krista Lenius  
Administrative  
Paralegal



Chris Petford  
Benefits  
Administrator



Leanne Petford  
Benefits  
Administrator



Stephanie Shaw  
Administrative  
Assistant <sup>3</sup>



Kristen Slinn  
Administrative  
Assistant <sup>3</sup>



Rachel Tabrizi-  
Reardigan  
Benefits  
Administrator



Patty Webb  
Benefits  
Administrator

## Long-Service Awards in 2020:

- ✓ Rong Hu – 5 years
- ✓ Geraldine Knudsen – 25 years
- ✓ Jeff McNaughton – 10 years
- ✓ Chris Petford – 30 years
- ✓ Catherine Vu – 5 years
- ✓ Patricia Webb – 10 years
- ✓ Jill Welke – 5 years

## Notes:

1. Georgia Hanwell covered for Catherine Vu's leave starting September 2020.
2. Leona Baun left the SSBA as of December 2020.
3. Kristen Slinn left and Stephanie Shaw joined the SSBA in December 2020.

# Financial Summary

The Association maintains a strong financial position with total net assets of \$2.7M in the Operating Fund and \$27.9M in the Benefits and Insurance Funds. The Association ended the year with a net surplus of almost \$227K in operations, a net surplus of \$2.8M in the Benefits Fund, and a net surplus of \$692K in the Insurance Fund.

The final result was better than budgeted due to the restrictions on travel and large gatherings of the global pandemic. The Association's operating fund net surplus of 227K for 2020 is due primarily to the following:

- \$105K surplus in travel related expenses throughout SSBA due to the restrictions of the COVID-19 pandemic for 75% of the year;
- Limited revenue for board development services was shown in 2020 and expenses were decreased by \$140K due to the inability to host in person events;
- \$72K surplus in the Executive director/administration due to vacancies in the department;
- \$48K savings in Association operating expense due to management minimizing expense throughout the year to offset tenant vacancy and renegotiating service and purchase contracts.

During the year, the investment markets took a severe loss in the first quarter of 2020 due to COVID-19 and the recovery happened slowly which resulted in a loss of \$1M in investment income to the prior year. The disbursement of excess capital of \$1.15M to plan members from the Insurance Fund and other cash needs resulted in a total decline of investments in the amount of \$436K from the prior year.

The Benefits Fund reflects a surplus of \$2.8M as a result of fewer services being used in 2020 due to COVID-19 restrictions. The reserve fund of \$4.9M exists to manage unexpected claims activity in future years.

The Insurance Fund had a net surplus of \$692K after all claims were recorded and an excess capital distribution of \$1.15M from the insurance pools to the members during the year. Claims paid in 2020 exceeded the prior year by \$420K.

Financial statements of

**Saskatchewan School Boards  
Association**

December 31, 2020



Deloitte LLP  
2103 - 11th Avenue  
Suite 900  
Bank of Montreal Building  
Regina SK S4P 3Z8  
Canada

Tel: 306-565-5200  
Fax: 306-757-4753  
[www.deloitte.ca](http://www.deloitte.ca)

# Independent Auditor's Report

To the Members of  
**Saskatchewan School Boards Association**

## Opinion

We have audited the financial statements of Saskatchewan School Boards Association (the "Association"), which comprise the statement of financial position as at December 31, 2020, and the statements of revenue, expenses and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 audit opinion.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 GAAS 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 these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

*Deloitte LLP*

Chartered Professional Accountants  
Regina, Saskatchewan  
June 14, 2021

# SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

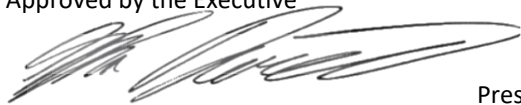
## Statement of financial position

as at December 31, 2020

	Operating Fund	Benefits Fund	Insurance Fund	2020	Total 2019
<b>ASSETS</b>					
Current assets					
Cash	\$ 471,507	\$ -	\$ -	\$ 471,507	\$ 1,752,265
Accounts receivable	4,251	3,438,733	291,374	3,734,358	789,496
Prepaid expenses	8,178	-	-	8,178	8,066
Due from other funds	1,296,931	-	-	1,296,931	387,623
Short-term investments (Note 3)	390,350	4,847,261	24,936,757	30,174,368	3,735,990
	2,171,217	8,285,994	25,228,131	35,685,342	6,673,440
Long-term investments (Note 3)	-	-	-	-	26,874,630
Capital assets (Note 4)	993,841	-	-	993,841	1,021,288
	\$ 3,165,058	\$ 8,285,994	\$ 25,228,131	\$ 36,679,183	\$ 34,569,358
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and accrued liabilities	\$ 457,209	\$ 2,158,803	\$ 5,314	\$ 2,621,326	\$ 2,687,904
Provision for unpaid claims	-	671,953	1,514,135	2,186,088	3,321,296
Due to other funds	-	520,691	776,240	1,296,931	387,623
Deferred revenue	-	-	-	-	1,329,451
	457,209	3,351,447	2,295,689	6,104,345	7,726,274
<b>NET ASSETS (Schedule 1)</b>					
Appropriated	1,893,321	1,195,582	22,932,442	26,021,345	25,195,585
Unappropriated	814,528	3,738,965	-	4,553,493	1,647,499
	2,707,849	4,934,547	22,932,442	30,574,838	26,843,084
	\$ 3,165,058	\$ 8,285,994	\$ 25,228,131	\$ 36,679,183	\$ 34,569,358

See accompanying notes

Approved by the Executive

 President

 Executive Director

# SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

## Statement of revenue, expenses and changes in net assets for the year ended December 31, 2020

	Operating Fund	Benefits Fund	Insurance Fund	Total 2020	Total 2019
<b>REVENUE</b>					
Membership fees	\$ 2,238,891	\$ -	\$ -	\$ 2,238,891	\$ 2,238,894
Premiums	-	22,488,096	2,998,359	25,486,455	23,808,881
Investment income	23,292	289,992	1,465,296	1,778,580	2,802,885
Other income	262,162	2,793,536	-	3,055,698	208,608
Assemblies, events and board development	2,474	-	-	2,474	113,420
Building	19,561	-	-	19,561	168,675
Mosaic Breakfast for Learning	115,000	-	-	115,000	115,000
	\$ 2,661,380	\$ 25,571,624	\$ 4,463,655	\$ 32,696,659	\$ 29,456,363
<b>EXPENSES</b>					
Executive activity/membership engagement	\$ 229,734	\$ -	\$ -	\$ 229,734	\$ 347,537
Executive director/ administration	629,686	-	-	629,686	654,426
Communication services	284,600	-	-	284,600	276,588
Board of education development services	218,529	-	-	218,529	303,858
Employee relations	140,763	-	-	140,763	161,940
Legal services	362,006	-	-	362,006	367,096
First nations and metis education services	49,563	-	-	49,563	86,904
Association operations	178,648	801,035	397,090	1,376,773	1,264,992
Building	201,086	-	-	201,086	200,958
Mosaic Breakfast for Learning	112,415	-	-	112,415	114,913
Claims/carrier (Note 5)	-	21,958,185	2,215,022	24,173,207	23,243,976
Insurance pool rebate (Note 11)	-	-	1,159,096	1,159,096	1,159,096
Bad debt (recovery) expense	-	-	-	-	(10,500)
Amortization	27,447	-	-	27,447	27,447
	\$ 2,434,477	\$ 22,759,220	\$ 3,771,208	\$ 28,964,905	\$ 28,199,231
Excess of revenue over expenses	\$ 226,903	\$ 2,812,404	\$ 692,447	\$ 3,731,754	\$ 1,257,132
Net assets, beginning of year	2,480,946	2,122,143	22,239,995	26,843,084	25,585,952
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 2,707,849</b>	<b>\$ 4,934,547</b>	<b>\$ 22,932,442</b>	<b>\$ 30,574,838</b>	<b>\$ 26,843,084</b>

See accompanying notes

# SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

## Statement of Cash Flows

for the year ended December 31, 2020

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 3,731,754	\$ 1,257,132
Items not involving cash		
Amortization	27,447	27,447
Realized gain on investments	(1,636,473)	(1,427,556)
Change in non-cash working capital		
(Increase) in accounts receivable	(2,944,862)	(67,043)
(Increase) decrease in prepaid expenses	(112)	4,377
(Decrease) in accounts payable and accrued liabilities	(66,578)	(371,598)
(Decrease) in provision for unpaid claims	(1,135,208)	(448,704)
(Decrease) increase in deferred revenue	(1,329,451)	749,352
<b>Cash used in Operating Activities</b>	<b>\$ (3,353,483)</b>	<b>\$ (276,593)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds from sale of investments	\$ 31,892,568	\$ 4,706,341
Purchase of investments	(29,819,843)	(3,636,694)
<b>Cash provided by Investing Activities</b>	<b>\$ 2,072,725</b>	<b>\$ 1,069,647</b>
<b>(Decrease) increase in cash</b>	<b>\$ (1,280,758)</b>	<b>\$ 793,054</b>
<b>Cash, beginning of year</b>	<b>1,752,265</b>	<b>959,211</b>
<b>CASH, END OF YEAR</b>	<b>\$ 471,507</b>	<b>\$ 1,752,265</b>

See accompanying notes

### 1. PURPOSE OF THE ASSOCIATION

The Saskatchewan School Boards Association (the "Association") is a democratic and voluntary organization. It provides advocacy, leadership and support for member boards of education by speaking as the voice for quality public education for all children, offering opportunities for trustee development and providing information and services. The Association operates an Employee Benefits Plan for non-teaching staff in the Province of Saskatchewan and a group Insurance Plan for school divisions.

The Association is incorporated under "An Act to Incorporate Saskatchewan School Boards Association" and is exempt from income tax.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies:

#### **a. Fund accounting**

##### Operating Fund

Revenue and expenses related to program delivery and administrative activities are reported in the Operating Fund.

##### Benefits Fund

Revenue and expenses related to the services offered through the Employee Benefits Plan (EBP) are reported in the Benefits fund. This plan is a group employee benefits plan offering group insurance and related products to member school boards.

##### Insurance Fund

Revenue and expenses related to the services offered through the General Insurance Plan are reported in the Insurance Fund. This is a group insurance plan offering general insurance coverage (property, general liability, sexual molestation/abuse and air quality liability) to member school boards.

#### **b. Cash**

Cash represents cash held in the bank. The Association operates one bank account and therefore for financial statement purposes, the cash held by the Association is allocated between the operating fund, the benefits fund, and the insurance fund.

#### **c. Financial instruments**

Financial assets and financial liabilities are initially recognized at fair value when the Association becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost except investments, which are measured at fair value.

Transaction costs related to financial instruments measured subsequent to initial recognition at fair value are expensed as incurred.

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2. **SIGNIFICANT ACCOUNTING POLICIES (continued)**

**c. Financial instruments (continued)**

With respect to financial assets measured at cost or amortized cost, the Association recognizes in net earnings an impairment loss, if any, when there are indicators of impairment and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to net earnings in the period the reversal occurs.

**d. Capital Assets**

Land and building are stated at cost. Amortization is recognized to write off the cost of the building and related capital expenditures over its useful life of 40 years, using the straight-line method.

Office furniture and equipment are stated at cost. Amortization is recognized to write off the cost over its useful life of 5 years, using the straight-line method.

**e. Impairment of long-lived assets**

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. When conditions indicate that a tangible capital asset is impaired, the net carrying amount of the tangible capital asset is written down to the asset's fair value or replacement cost. The write-down of tangible capital assets is recognized as an expense in the statement of operations and changes in fund balances. A write-down should not be reversed.

**f. Revenue recognition**

Membership fees are recorded as revenue over the applicable membership period as services are performed and collection is reasonably assured.

Premiums are recognized as revenue in the period to which they relate. Any premiums relating to the current year and not yet received at the end of the year are accrued as revenue for the current year.

Interest on investments is recognized as revenue as it is earned. Dividend income is recognized as revenue when received. Realized and unrealized gains and losses from changes in market values are recognized in income in the period that gains and losses occur.

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably assured and collection is reasonably assured.

All other revenues are recognized in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.



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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

***g. Claims incurred not yet reported***

An accrual is recorded for benefit claims that occurred at the end of the year but have not yet been paid by the Benefit Fund.

***h. Employee Pension Plan***

Employees of the Saskatchewan School Boards Association participate in the Municipal Employees' Pension Plan (MEPP). The multiemployer plan is a defined benefit pension plan that provides pensions calculated using a formula that takes into account a member's service and salary history. The contributions by the participant employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. The portion of the annual benefit costs and of the asset surpluses (deficits) that are attributable to the Association cannot be easily determined. Accordingly, the multiemployer plan is accounted for on the defined contribution basis. No portion of the asset (deficit) surplus of the plan is recognized in these financial statements. The Association's liability is limited to the employer contribution which are expensed in the period that they become payable.

***i. Use of estimates***

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Key areas of estimation include useful lives of capital assets and accruals for claims incurred not yet reported. Actual amounts could differ from these estimates.

***j. COVID-19***

The global pandemic declared by the World Health Organization on March 11, 2020 due to the outbreak of COVID-19 has cast uncertainty on the estimates, assumptions, and critical judgements exercised by management. Although the development of successful vaccine candidates towards the end of 2020 signals a turning point in pandemic, ongoing delays in the deployment of these vaccine and continuing public health restrictions indicate that the pandemic will continue to negatively impact the Canadian economy for the foreseeable future.

COVID-19 did not have a significant impact on the Association's financial statements for the year ended December 31, 2020.

**3. INVESTMENTS**

Short term investments are reported separately on the financial statements. Short term investments include highly liquid investments that can be quickly converted into cash or remaining maturity or have a maturity date of 12 months or less.

# Saskatchewan School Boards Association

## Notes to the financial statements

December 31, 2020

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### 3. INVESTMENTS (continued)

	Operating Fund	Benefits Fund	Insurance Fund	Total 2020	Total 2019
Cash & short-term investments	\$ 390,350	\$ 4,847,261	\$ 24,936,757	\$ 30,174,368	\$ 3,735,990
Pooled funds - fixed income	-	-	-	-	18,866,567
Pooled funds - Canadian equities	-	-	-	-	6,526,656
Pooled funds - U.S. equities	-	-	-	-	1,481,407
Long-term investments	-	-	-	-	26,874,630
Total investments	\$ 390,350	\$ 4,847,261	\$ 24,936,757	\$ 30,174,368	\$ 30,610,620

The net investment income, realized and unrealized gains for each fund are provided in the following table:

	2019 Balance	Net Investment Income	Realized Gains (Losses)	Transfers	2020 Balance
Operating Fund	\$ 1,320,724	\$ 19,080	\$ -	\$ (949,454)	\$ 390,350
Benefits Fund	4,573,609	(3,873)	277,525	-	4,847,261
Insurance Fund	24,716,287	20,618	1,358,948	(1,159,096)	24,936,757
Total investments	\$ 30,610,620	\$ 35,825	\$ 1,636,473	\$ (2,108,550)	\$ 30,174,368

### 4. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Building	\$ 2,181,040	\$ (1,289,725)	\$ 891,315	\$ 913,706
Land	100,000	-	100,000	100,000
Office furniture and equipment	25,275	(22,749)	2,526	7,582
	\$ 2,306,315	\$ (1,312,474)	\$ 993,841	\$ 1,021,288

The most recently published valuation appraisal as of November 20, 2020 reported the following:

Cost of Reproduction New:	\$7,549,589
Cost of Reproduction New Less Depreciation:	\$4,348,623

### 5. BENEFITS FUND

In 2005, the Association entered into an agreement with Manufacturers Life Insurance Company (Manulife) whereby the Association assumed the risk for the extended health, dental and vision plans. Manulife is responsible for the administration of the plans and provides an annual accounting of the financial results of the plans - premiums less claims and certain administrative expenses.

# Saskatchewan School Boards Association

## Notes to the financial statements

December 31, 2020

N-5

### 5. BENEFITS FUND (continued)

The Association currently estimates a surplus of \$2,793,536 for the Benefits Fund for the period of January 1 to December 31, 2020. The Association has left the surplus with Manulife, and as such is recorded in accounts receivable.

The Association estimated a deficit of \$105,000 for the Benefits Fund for the period of January 1 to December 31, 2019. This amount was reflected in the provision for unpaid claims as at December 31, 2019, and the actual deficit amount was subsequently paid to Manulife.

### 6. PENSION PLAN

During the year, the employee's contribution rate and the Association's contribution rates relating to MEPP remained at 9.00% (2019 – 9.00%). The Association's contributions were \$167,274 (2019 – \$170,879).

Every three years, MEPP has an actuary perform an actuarial valuation of the pension fund. The most recently published actuarial valuation as of December 31, 2018 reported the following:

Plan Assets:	\$2,519,436,000
Plan Liabilities:	\$2,021,710,000
Plan Surplus:	\$ 497,726,000
Funded Ratio:	124.6%

### 7. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the Association are as follows:

	Office Equipment	Building Equipment	Total
2021	\$ 7,192	\$ 4,560	\$ 11,752
2022	3,596	4,560	8,156
2023	-	4,560	4,560
2024	-	4,560	4,560
2025	-	1,140	1,140
Total	\$ 10,788	\$ 19,380	\$ 30,168

### 8. CONTINGENT LIABILITIES

A contingent liability exists for the Insurance fund associated with legal action related to various insurance claims. The liability for some of the claims cannot be estimated until the results of the legal action are known.

### 9. FUNDS HELD IN TRUSTS

The Association administers funds for the School Division Specific Land Claims Tax Loss Compensation Fund held in trust pursuant to an agreement between the Government of Saskatchewan and the Association. The total cash and investments held in the trust as at December 31, 2020 was \$2,293,199 (2019 - \$2,260,286). These amounts are not reflected in the financial statements.

**10. ALLOCATION OF EXPENSES**

The Association allocates expenses associated with administrative and communications support to the Benefits and Insurance Funds. The appropriate cost driver was determined for each function and applied appropriately. Examples of cost drivers include payroll costs allocated based on percentage of employees in each department and communications support allocated based on percentage of time of specific employees used to support the Benefits and Insurance Fund activities.

Administrative support includes costs associated with information technology, payroll, expense processing, financial management, financial reporting, communications, and Executive Director support. In addition, building rent costs were transferred to each fund using existing office space square footage and the rate charged to other building tenants.

The cost transfers from the Operating Fund to the Benefits and Insurance Funds are provided in the following table:

	2020		2019	
	Benefits Fund	Insurance Fund	Benefits Fund	Insurance Fund
Administrative support and office space	\$ 153,784	\$ 50,384	\$ 133,368	\$ 44,055

**11. APPROPRIATED FUNDS**

**Operating Fund Reserves**

- a. Reserve for Building Repairs and Renovations - Amounts have been appropriated in expectation of future major building repairs. Expenditures for major repairs and renovations are charged to the reserve.
- b. Investment in Property - This reserve is equal to the net book value of property.
- c. Provincial Bargaining – The purpose of this reserve is to set aside an appropriation for costs incurred by the Association for involvement in the Provincial Bargaining process.
- d. Unappropriated Reserve – The purpose of this reserve is to:
  - i) set aside an appropriation for costs associated with the winding down of the Association if the corporation is dissolved; and
  - ii) to set aside an appropriation for unbudgeted expenditures that were unforeseen and could not have been reasonably anticipated at the time the budget was approved and to address emergent situations that arise between budgets.

**Benefits Fund Reserves**

- a. Unappropriated reserves - The amount of this reserve shall not be more than \$1,000,000 as per Association policy. The purpose of this fund is:
  - i) to set aside an appropriation for administrative costs associated with the winding down of the plan if dissolved,

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**11. APPROPRIATED FUNDS (continued)**

- ii) to set aside an appropriation for costs incurred as a result of a significant group withdrawal from the plan, creating a plan deficit,
- iii) to set aside an appropriation for administrative expenditures that have not been budgeted for that were unforeseen and could not have been reasonably anticipated at the time the budget was approved and to address emergent situations that arise between budgets, and
- iv) to set aside an appropriation for development of administrative infrastructure to support the Employee Benefits Plan in its role as a third-party benefit administrator and policy holder.

The unappropriated reserve has been in excess of the Association policy and a plan was developed to utilize the excess by reducing administration fees collected over several years to minimize the impact. The administration fee is estimated around \$700,000 per year.

- b. Claims Fund Reserve - The purpose of this fund is to set aside an appropriation for Incurred But Not Reported (IBNR) amounts and to ensure that an amount is appropriated for claims fluctuations.

**Insurance Fund Reserves**

Reserve accounts have been established to set aside an appropriation for self-insurance amounts and/or unanticipated costs.

- a. Property pool – This reserve is designated as a “group self-insurance plan” for members’ losses for property claims to be used to cover members’ losses in excess of the basic insurance deductible of \$5,000 to a maximum of \$200,000 per occurrence. The Association’s maximum annual exposure for the pool is \$2,000,000.
- b. General liability pool – This reserve is designated as a “group self-insurance plan” for general liability claims against school boards for bodily injury and property damage. The statute of limitations on liability insurance is currently two years beyond the age of majority for an individual to claim damages for negligence against a school board. \$400,000 is set aside annually for this pool with a maximum of \$45,000 available per claim.
- c. Sexual molestation pool – This reserve is designated as a “group self-insurance plan” for the risk and exposure to school boards resulting from sexual molestation claims. Association policy requires a minimum balance of \$2,000,000 in this pool. Annual coverage is provided by insurers for expenses between \$1,000,000 and \$8,000,000. This reserve is funded by the addition of \$1.00 per student to the cost of insurance to school boards.
- d. Air quality pool – This reserve is designed as a “group self-insurance plan” to offset the risk and exposure to school boards resulting from air quality, mold and fungus. There is a maximum of \$1,000,000 annual aggregate expenses to this reserve and a \$500,000 per claim limit, with a \$5,000 deductible for each claim. This reserve is funded by the addition of \$1.00 per student to the cost of insurance to the school boards.

Schedule 1 outlines the transfers between the unappropriated and appropriated reserves.

# Saskatchewan School Boards Association

## Notes to the financial statements

December 31, 2020

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### 11. APPROPRIATED FUNDS (continued)

The insurance funds reserves have been in excess of the Association policy for many years. On May 20, 2021, the Executive approved the distribution of \$1,159,096 (2019 - \$1,159,096) of excess insurance funds reserves as follows:

	2020	2019
Property pool	\$ 703,135	\$ 703,135
Sexual molestation pool	436,665	436,665
General liability pool	19,296	19,296
Air quality pool	-	-
Total	\$ 1,159,096	\$ 1,159,096

### 12. FINANCIAL RISKS

The Association is exposed to various risks through its financial instruments.

#### a. *Market Risk*

Market risk is the risk of loss that may arise from change in market factors such as interest rates, foreign currency rates and equity prices. The Association is mainly exposed to this market risk in its investing activities.

##### i) Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes on the Association's cash flows and appropriated and unappropriated funds. The investment portfolio is exposed to interest rate risk in respect to its fixed income and short-term investments. Fixed rate instruments subject the Association to a fair value risk. To manage,

interest rate risk, the Association investment policy provides for distribution of investments among several classes of investments in order to reduce exposure to investment volatility.

##### ii) Foreign currency risk

Foreign currency exposure arises from holdings of non-Canadian investments. The investment policy limits foreign currency risk by providing maximum investment amounts in US and International Equities as a percentage of the total investment portfolio for both the Benefits and Insurance Funds. Investment in international equities requires prior approval from the Audit and Investment Committee.

The Operating Fund is limited to investments in Canadian cash and short-term securities.

At December 31, 2020, investments in U.S. equities accounted for 0% (2019 – 5%) of the total portfolio for both the Benefits and the Insurance Funds as compared to a policy limit of 15% for each fund. There are no investments in international equities.



**12. FINANCIAL RISKS (continued)**

iii) Equity price risk

Equity price risk is the risk the fair value or future cash flows of an equity investment will fluctuate because of changes in market prices (other than those arising from interest risk or foreign currency risk), whether those changes are caused by factors specific to the individual equity instrument or factors affecting similar equity instruments traded in the market.

The investment policy limits equity price risk by providing maximum investment amounts in equities as a percentage of the total investment portfolio. At December 31, 2020, investments in equities accounted for 0% (2019 - 22%) of the total portfolio for both the Benefits and the Insurance Funds as compared to a policy limit of 25% for each fund.

b. **Credit Risk**

Credit risk is the potential financial loss resulting from the failure of a counterparty to settle its financial and contractual obligations of the Association, as and when they come due.

The investment policy limits credit risk by dealing with investees that are considered to be of high quality.

Cash and short-term securities investments are limited to Treasury Bills and other securities

Bankers Acceptances and other bank and trust company obligations or deposits, and corporate and asset backed commercial paper with credit ratings of A or stronger.

Fixed Income Securities are limited to securities issued or guaranteed by the federal government, provinces, or municipalities of Canada, corporate bonds with credit ratings of A or stronger, and mortgage and other asset backed securities.

None of the assets in the investment portfolio are past due or impaired as at December 31, 2020 (2019 - \$nil).

c. **Liquidity Risk**

The business of the Association necessitates the management of liquidity risk. Liquidity risk is the risk of being unable to meet financial commitments, under all circumstances, without having to raise funds at unreasonable prices or sell assets at a forced basis.

As at December 31, 2020, the Association has accounts payable, accrued liabilities, and provision for unpaid claims of \$4,807,411 (2019 - \$6,009,200).

# SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

## Schedule 1 - Schedule of changes in reserves

for the year ended December 31, 2020

	Net Assets 2019	Net revenue over expenses	Transfers	Net Assets 2020
<b>OPERATING FUND</b>				
Building repairs	\$ 656,215	\$ -	\$ 100,000	\$ 756,215
Investment in capital assets	1,021,288	(27,447)	-	993,841
Provincial bargaining	112,416	(19,151)	50,000	143,265
Unappropriated	691,027	273,501	(150,000)	814,528
	2,480,946	226,903	-	2,707,849
<b>BENEFITS FUND</b>				
Claims Reserve	1,165,671	529,911	(500,000)	1,195,582
Unappropriated	956,472	2,282,493	500,000	3,738,965
	2,122,143	2,812,404	-	4,934,547
<b>INSURANCE FUND</b>				
Property pool	3,520,239	(440,659)	-	3,079,580
Sexual molestation pool	6,666,213	53,057	-	6,719,270
General liability pool	9,824,152	916,786	-	10,740,938
Air quality pool	2,229,391	163,263	-	2,392,654
	22,239,995	692,447	-	22,932,442
	\$ 26,843,084	\$ 3,731,754	\$ -	\$ 30,574,838

See Note 11 for further information regarding the reserves and their purpose.





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