

ANNUAL REPORT 2022



President's Message



Since being elected SSBA President in November of 2022 and in my previous role as Vice-president I see first-hand, the leadership and passion that the people who are elected to serve on boards of education, and those who work tirelessly in this sector bring to the table every day. It is with this passion fueling my role as SSBA President, I want to acknowledge the accomplishments and highlights presented in this report.

A sincere thank you to my fellow Executive members and the SSBA staff for their continued dedication and work they undertake on behalf of our member boards. Also, a special thanks to the many trustees who sit on committees representing the SSBA.

In 2022 the focus of the SSBA continued to be centred around Inclusion, Innovation, and Investment.

Making diversity, equity, inclusion, and accessibility a priority in education is about actively identifying and removing systemic barriers to achieving equity. We know that inclusive education enriches our education system and provides for important learning about diversity in our communities. The SSBA has worked hard this year to support boards in putting these principles in to meaningful policy and action at the local level.

Innovation shows up in education in many ways in our work. It is about creating awareness of the issues contributing to child poverty and finding new ways to improve school success and life chances. It is about supporting innovative nutrition programs to fuel our students. It is also about partnerships, relationships, and meaningful connections for students when it comes to the land, culture community and technology. Whatever the innovation – we aim to support local boards who know their communities best. Supporting and respecting local autonomy and grassroots knowledge goes a long way in bringing innovation to the classroom and this was a key focus in 2022 for the SSBA. So was advocating for sufficient and sustainable funding for education. While we did see some additional funding to address inflationary and enrollment pressures, boards continued to face budget shortfalls on many fronts. We continue to call for a bigger conversation about how education is funded and valued in our province. We are committed to being strong advocates for Innovation, Inclusion, and Investment in education – for our kids, classrooms, and communities. There is absolutely no better investment for the future of this province.

At the organizational level, we had great participation in our board development events in 2022 and appreciate the feedback and engagement we received in relation to the many services offered.

We will continue to advocate and advance the priorities identified by membership through dialogue, research, resolutions, strategic direction, and feedback. Thanks for your support and engagement with the SSBA this past year.

A handwritten signature in blue ink that reads "Jaimie Smith-Windsor". The signature is stylized and fluid.

Jaimie Smith-Windsor
President

Executive Director's Message



The theme and focus for 2022 was both deliberate and timely. Innovation, Inclusion, and Investment are all themes we are hearing from students, teachers, staff, families, and community voice – not only in Saskatchewan but across all jurisdictions. The viewpoints can vary, but the collective focus on what is best for kids is what we endeavoured to explore and enact.

I want to acknowledge the hard work of the Executive and especially the SSBA staff over this past year who supported our members in every way they could. I am very proud of the work we do on behalf of our members, and this report summarizes the services, board development and advocacy provided in 2022. While we are always looking for ways to serve our members better – the uptake and feedback related to the SSBA services in 2022 was excellent.

A few things to highlight:

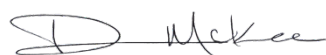
- Saskatchewan hosted a very successful National Trustee Gathering on Indigenous Education and Canadian School Boards Association Congress in Saskatoon in July.
- Also, at the national level, with the Canadian School Boards Association - we partnered or supporting some important work and research projects related to anti-racism, French Language Education, why school boards matter, and Indigenous Education.
- In September, the Indigenous Council of the Saskatchewan School Boards Association held a Pipe Ceremony to thank the Working Group, celebrate and launch the completed *Indigenous Education Responsibility Framework* (IERF) for implementation in the sector.
- We supported and facilitated board engagement in the Provincial Education Planning process; and,
- We continued advocating for Investment, Innovation, and Inclusion – with priority on mental health and wellness.

Much of this work included and relied on our partnerships, committees and working advisory groups. Thanks to the staff, trustees and partner representatives who also participated and served on these committees to advance our strategic priorities.

Updates and progress on the SSBA strategic plan and resolutions were sent to members throughout the year and are also available on our website. We are committed to transparency and consistent communication to keep SSBA members informed and engaged as much as possible and appropriate.

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

As always – please give me a call or send an email anytime if you have questions or feedback.



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 publicly funded 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



2022 SSBA Strategic Initiatives & Outcomes

Emerging from the Pandemic

Supporting Engagement and Connection Strategies at the Local Level

As part of the strategic work of the SSBA on behalf of boards of education – priorities were set to update existing supports available for School Community Councils (SCCs) and provide parent engagement strategies utilized by boards of education through the Parent Teacher Home Visits project in support of the Provincial Education Plan.

- **The target:** SCC Website
- **The outcome:** A SCC Handbook Review committee was formed to revise the SSBA SCC Handbook and determined interest in creating an online resource to house a variety of materials such as relevant research, effective practices, strategies and tools, and examples of resources created or used by school divisions/SCCs to support the work of SCCs. Consultation with boards and SCCs in 2020 established a website as a priority. SCC provincial website project was delayed in 2021 and 2022 due to competing priorities. A project plan was developed in 2022. Project prioritized in 2023.
- **The target:** Complete the Parent Teacher Home Visits project research and disseminate results to information the work of board of education as it pertains to engagement.
- **The outcome:** The pilot project wrapped up visits in March and an interim report was released. Knowledge sharing has occurred at Rural Congress, SSBA Spring Assembly, CSBA Congress, and SSBA Fall Assembly. The final report was completed and distributed to boards in August. A proposal for year 2 of the project was submitted to the Ministry for consideration in August. Year 2 was approved in December.

Post Pandemic Reflection and Learning in Education



The focus in 2022 was to note and document good practices being adopted and lessons learned while the pandemic continued, with the ultimate goal to have a reflection document post pandemic. This will be a phased approach working with the sector.

- **The target:** Preliminary conversations in 2022 around lessons learned to date.
- **The outcome:** Already some lessons learned through the committees and sector support that will become, or have been, operationalized – i.e., hand sanitizer and air quality.

2022 SSBA Strategic Initiatives & Outcomes

Emerging from the Pandemic (continued)

Systemic Approach to Technology



As part of the SSBA's advocacy priorities for 2022, our focus has been on a partnership approach to access to technology through the Saskatchewan Broadband Action Committee (SBAC). SBAC is a cross-sector and community-based group of provincial, local, and Indigenous organizations and networks that was formed through a shared and collective concern and understanding over the issues and lost opportunities for all citizens related to broadband connectivity across the province. The key focus is to assist with addressing long-standing issues affecting broadband connectivity; and, advise and direct actions leading to a shared strategy, investment, and vision.

- **The target:** Create equitable connectivity and then create equitable opportunity.
- **The outcome:** The SSBA, as part of the SBAC partnered on a survey that was distributed by SASBO to determine what will be useful for divisions when it comes to technology and connectivity going forward. The survey resulted in a report and findings that the SBAC shared with the Government of Saskatchewan. An advocacy and communications campaign was launched and ran in the fall of 2022 to create awareness and understanding of the issues. More info on SBAC available at: <https://saskschoolboards.ca/advocacy/>

Assessment and Supports for Education

Priority resolution identified for 2022:

- *Resolution 21-08: That the Saskatchewan School Boards Association recommend to the Ministry of Education that provincial examinations be eliminated at the beginning of the 2022-2023 school year for students in the provincial K-12 system.*

The membership has adopted a resolution that recommends the elimination of provincial exams (departmental exams) as they pertain to the assessment and supports for education.

- **The target:** To have provincial exams eliminated long-term with an alternative in place.
- **The outcome:** Provincial exams were eliminated in 2022-2023 school year, and then the Ministry indicated they will be re-introduced in 2023. The SSBA continues to work with and advocate to the Minister and Ministry of Education to have provincial exams eliminated and alternatives in place.

2022 SSBA Strategic Initiatives & Outcomes

Board and Public Engagement – Board Development

Professional Development for Boards of Education

Following the changes required in response to the pandemic, and as part of the strategic work of the SSBA on behalf of boards of education – a priority was set in 2022 to return to in-person events with a focus on connections and relationship building, along with options for use of technology and online learning (hybrid model).

- **The target:** Offering both virtual, and in-person (and/or hybrid options) events for members in 2022.
- **The outcome:** The Virtual Trustee Academy was held on February 10, 2022. 98 registered, which exceeded the typical in-person attendance of approx. 60 registrants. The SSBA Spring Assembly as held in April with 168 registrants and 28 attended virtually. It was our first hybrid event. An in-person Fall Assembly and AGM was held on Nov. 13-15, 2022. 220 registered, with an additional 50+ guests at the banquet.

Hosting the 2022 National Trustee Gathering on Indigenous Education and Canadian School Boards Associations (CSBA) Congress

The SSBA hosted this national event in beautiful Saskatoon, Saskatchewan. The theme was *Local Voices, Local Choices: Education Belongs to Community*. Highlights from the gathering and congress included keynote addresses from Chief Cadmus Delorme, Anna Maria Tremonti, and Brigitte Lacquette.

- **The target:** To successfully host and offer a quality professional development event that engages boards of education from across the country, while showcasing Saskatoon and Saskatchewan.
- **The outcome:** Successfully hosted the event on July 6-8, 2022. Feedback during the event and the evaluation confirms that the approximate 200+ attendees were engaged and felt it was a high-quality professional development opportunity.



July 6-8, 2022

National Trustee Gathering on Indigenous Education and CSBA Congress

2022 SSBA Strategic Initiatives & Outcomes

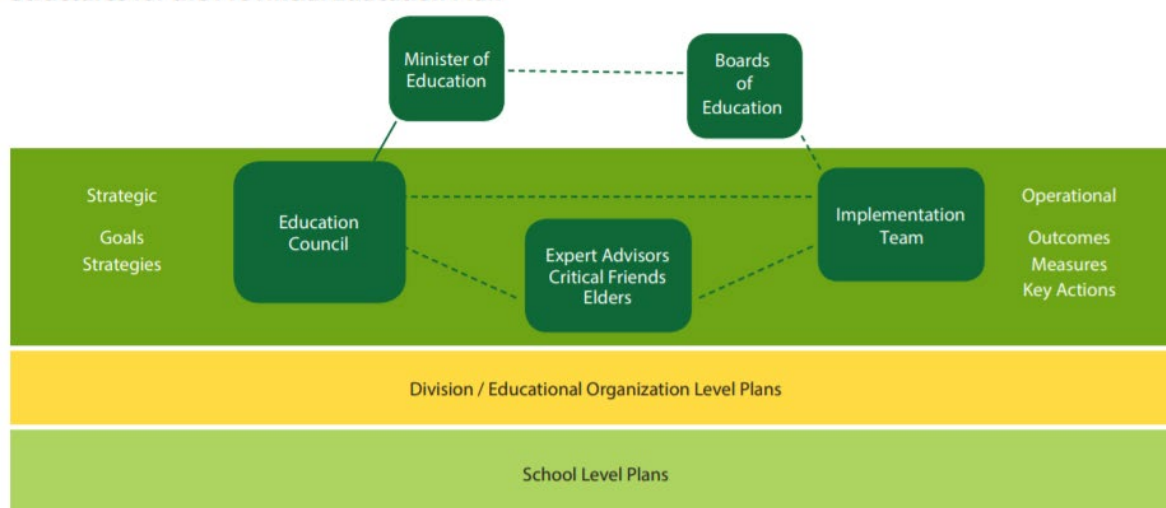
Board and Public Engagement – Board Development (continued)

Provincial Education Plan

As part of the Ministry of Education led process to develop a plan for education for 2020-2030 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 (PEP) Framework. Planning had begun based on the Framework in 2019 and when the pandemic hit in 2020 the long-term planning was paused and work on an interim plan began to support school divisions through the pandemic. The interim plan was announced and continues for 2022/23 while the draft PEP is being developed with a goal to have board engagement and board input (local voice) reflected in the planning and ultimately the plan.

- **The target:** The priority focus of the SSBA in 2022 was the engagement of boards in each step – ensuring they understand their role in strategic planning provincially and locally – allocating portions of SSBA events to PEP priorities, and professional learning related to the work of boards of education for oversight and monitoring.
- **The outcome:** The interim plan was announced and continues for 2022/23. The draft Provincial Education Plan for 2023-2030 was developed and was shared with boards with the opportunity for engagement and consultation in the fall to gain feedback on the draft plan. Feedback on the draft plan was shared by the SSBA and our member boards. The Board Development Committee planned events in 2022 with alignment to PEP framework. Finalization and implementation of the new PEP is expected in 2023/24.

Structures for the Provincial Education Plan



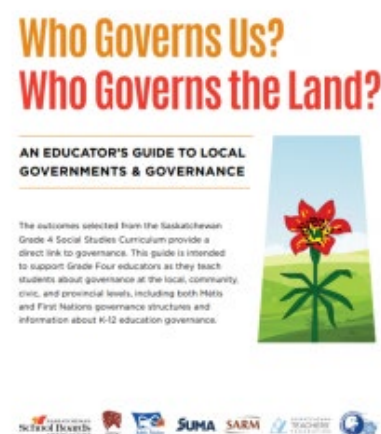
2022 SSBA Strategic Initiatives & Outcomes

Advocacy

Local Voices Local Choices

The focus in 2022 was on the importance of local voice and elected boards in education. Highlighting local board programs and successes.

- **The target:** Public and stakeholder awareness and engagement of the school board role in local voice and local choice
- **The outcome:**
 - Key messages and information related to board autonomy and local voice are consistently utilized in SSBA communications and advocacy materials and within our strategic work.
 - The *Local Voices Local Choices* – Local Government Week 2022 and launch of the *Who Governs Us? Who Governs the Land?* Local Government Resource for Educators
<https://saskschoolboards.ca/advocacy/local-government-week/>



Inter-Agency Connections

- **The target:** To advocate for the establishment of a provincial youth mental health strategy and action towards a new inter-agency committee or structure (that includes school boards) working together to improve systems and structures for the benefit of students.
- **The outcome:** The importance of and need for better inter-agency connections continues to be raised with the Minister of Education and Ministry Education along with education partners, including sharing information on what is working well. Some good results are coming from the Mental Health Capacity Program pilot. The provincial government provided an additional \$800,000 in 2022 for Mental Health Capacity Building, allowing the number of schools taking part in the Mental Health Capacity Building initiative to expand from 5 to 10. We continue to advocate for strategic co-ordination with the Ministry of Health on mental health and wellness initiatives including moving beyond pilots. Funding availability and lack of coordinated strategy impedes the scaling and operationalization of pilot programs.

2022 SSBA Strategic Initiatives & Outcomes

Advocacy

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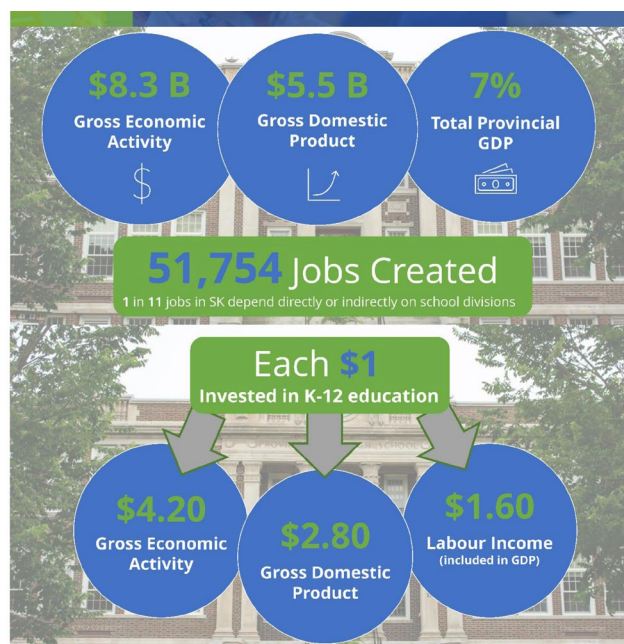
Education Funding – Investment

Advocacy efforts related to the overall sufficiency of education funding continued in 2022.

- **The target:** Predictable, sustainable, and adequate funding for education – including recognition of the impact of pandemic (financially).
- **The outcome:** The Provincial Budget was released on March 23, 2022. The operating increase announced in the 2022-23 budget did not cover operating expenses and inflationary costs. The dollars weren't there to be considered investment or to pay for any additional services that students need. School boards recognized the ongoing investment in capital projects.

On July 21, 2022, the Government of Saskatchewan announced a one-time investment of \$20 million in funding for the 2022-23 school year to assist with rising fuel and insurance costs.

Advocacy continued and the Economic Impact Study was released and profiled in fall 2022. Later in the fall an additional \$15.5M was announced for increased enrolments pressures.



News Release: [Saskatchewan Education System Delivers Significant Economic Benefits \(saskschoolboards.ca\)](https://saskschoolboards.ca/saskatchewan-education-system-delivers-significant-economic-benefits)

Economic Impact Study: [Praxis-Economic-Impact-Analysis-of-Saskatchewan-School-Divisions-on-the-Provincial-Economy.pdf \(saskschoolboards.ca\)](https://saskschoolboards.ca/praxis-economic-impact-analysis-of-saskatchewan-school-divisions-on-the-provincial-economy.pdf)



INNOVATION



INCLUSION



INVESTMENT

2022 SSBA Strategic Initiatives & Outcomes

Services

Service Reflection and Improvement

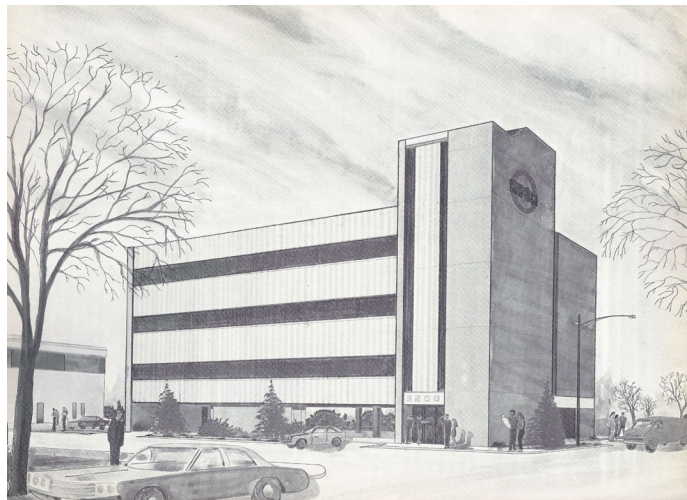
As part of the SSBA's commitment to ongoing service improvement, the priority for 2022 was focussed on implementing the recommendations stemming from the comprehensive SSBA Services Review conducted in 2021.

- **The target:** Reflection and succession planning for SSBA Legal Services, Human Resources/Employee Relations, and ongoing legal service delivery improvement opportunities for the General Insurance Plan (GIP), Employee Benefits Plan (EBP), and other issues such as cybersecurity.
- **The outcome:** The SSBA completed the Legal and HR/ER review. Geraldine Knudsen (Solicitor) retired after 27 years with the Association and received an Honourary Life Membership. Two new Legal Counsel were hired in 2022. One Legal Counsel became Director, Legal Services and assumed supervision of the HR/ER department. The review resulted in more functional alignment of responsibilities between service departments. A Cybersecurity WAG was established and held two meetings this year, in September and November. The WAG will continue its work into 2023.

Building – Office Space

Following the finalization of the sale of the SSBA Building in early 2022, the SSBA conducted an in-depth analysis of the current and future needs of the organization in terms of office space.

- **The target:** A recommendation for the amount of space required by the SSBA based on an in-depth analysis of the needs of the organization by the end of 2022.
- **The outcome:** An RFP was sent out to a number of local architecture and design firms. The firm 1080 Architecture Planning + Interiors was selected to complete an in-depth analysis of the needs of the organization. The firm began its data collection process in May. They presented their findings at the September 2022 Executive meeting. The firm also reviewed and presented real



estate options based on strategic direction provided. Based on the findings, the SSBA Executive approved for management to explore opportunities to reduce the building space requirement and realize potential cost savings. Management has been working with 1080 Architecture and ICR Commercial Realty to complete a market scan. Next steps will continue into 2023.

2022 SSBA Strategic Initiatives & Outcomes

Services

(continued)

Accountability and Transparency

Priority resolution identified for 2022:

- *Resolution 21-09 That the SSBA publish a membership report identifying its expenditures with a reasonable amount of specificity, including the amount of remuneration paid to SSBA employees and board members.*
 - **The target:** The completion of a payee disclosure report to be distributed to members at the time of the annual report distribution. This report will replace the Executive and Senior Management Travel and Expense report distributed at Board Chairs Council.
 - **The outcome:** A draft report was developed and presented to the Executive in March 2022 for approval of the format. The report was finalized and distributed by email to Board Chairs on June 13, 2022. A process that will happen annually.

2022 SSBA Strategic Initiatives & Outcomes

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

Code of Ethics Review

To ensure that SSBA Code of Ethics is current and relevant, a Working Advisory Group (WAG) was put in place to conduct the review.

- **The target:** To have an updated and approved “Code of Conduct” for the SSBA.
- **The outcome:** The WAG was established and held a meeting in October, where they determined a shift from “Code of Ethics” to “Code of Conduct” is required along with the creation of a new Code of Conduct. The WAG provided recommendations to the SSBA Executive in December that resulted in Executive approval to remove the SSBA Code of Ethics from SSBA Position Statements and give notice to members that it is being reviewed to create a new Conduct of Conduct through the establishment of new WAG. Next steps continue in 2023.

2022 SSBA Strategic Initiatives & Outcomes

Research Policy that Supports and Builds Capacity for Evidence Based Decision Making (continued)

Position Statement Renewal

To ensure that SSBA position statements are current and relevant, the Resolutions and Policy Development Committee (RPD) reviewed the following positions statements in 2022: Operations and Facilities - 3.3 Education Equity; Human Resources - 4.1 Collective Bargaining; and Public Engagement and Partnerships - 5.2 Partnership Agreements. Positions statements are available on the SSBA website here: <https://saskschoolboards.ca/wp-content/uploads/2022-Position-Statements-v2.pdf>.

- **The target:** To ensure that the position statements are updated to current context and approved by the membership.
- **The outcome:** The RPD Committee conducted a feedback process with the membership of all the position statements being reviewed and this resulted in the updated positions statement being submitted for the Fall Assembly and AGM. All were adopted by the membership.

Legislation Review and Renewal

Priority resolution identified for 2022:

- *Resolution 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*

With a priority focus on advocating for legislation review and renewal and a related resolution, the focus in 2022 was on the Local Improvement Act.

- **The target:** Legislative change – boards interests reflected in legislation including and potential changes.
- **The outcome:** Following meetings with both the Minister of Education and the Minister of Government Relations, the SSBA was invited to provide input into the potential school board exemption on the Local Improvement Tax. Further advocacy followed with the Minister of Government Relations and legislative changes to the Local Improvement Act were proposed by the Government of Saskatchewan which will exempt all divisions from future local improvement taxation.

2022 SSBA Strategic Initiatives & Outcomes

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

(continued)

Policy Information, Definitions and Relevant Position Statements

Priority resolutions identified for 2022:

- **Resolution 21-06** - That the Saskatchewan School Boards Association research and draft a Whistleblower Policy/Procedure for the consideration of School Divisions.
- **Resolution 19-08** - 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.
- **Resolution 20-02** - Board of Education trustees may choose to enter other areas of politics while serving as a school board trustee, BE IT RESOLVED that the SSBA Executive establish a Working Advisory Group (WAG) to create guidelines for Boards and trustees, and the SSBA Executive to follow so that they can continue to responsibly fulfill obligations and duties in this situation.
- **Resolution 20-04** - That the Saskatchewan School Boards Association work to create a common definition of 'diversity' that all school divisions can use to build their plans for addressing racism and discrimination.

Through resolutions/workplans priority was set in 2022 to support boards with policy information, definitions and relevant position statements related to the following: running for higher office; social media; definition of diversity; a new position statement on inclusion; and a whistle-blower policy.

- **The target:** Fulfillment of resolutions/workplans to support boards with policy information, definitions, and relevant position statements for the SSBA.
- **The outcome:** The policies on running for higher office and social media, the new draft Inclusive Education Position Statement and Diversity definition were all approved at the March Executive meeting. The policies have been distributed to members and a process for feedback on the proposed new Inclusive Education Position Statement was conducted at the Spring Assembly and then Board Chairs Council. The position statement was distributed in August to all members for consideration and review along with the other position statement renewal updates for the AGM in November. The new Inclusive Education Position Statement was adopted by the membership. A Safe Disclosure Policy Template (Whistleblower) was developed through SSBA Human Resources Services. The template was shared with all Boards and Directors in June for use if they deem appropriate in their own board/division policies.

2022 SSBA Strategic Initiatives & Outcomes

First Nations and Métis Education

Indigenous Education Responsibility Framework Implementation

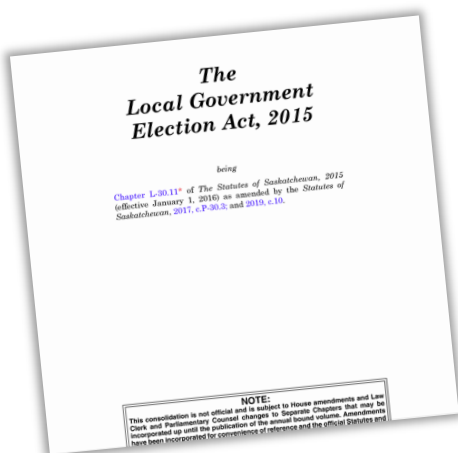
With a priority commitment and numerous resolutions related to First Nations and Métis Education (FNME), the SSBA Indigenous Council led the development of an Indigenous Education Responsibility Framework.

- **The target:** Finalize the Indigenous Education Responsibility Framework and begin implementation in fall 2022.
- **The outcome** The Indigenous Education Responsibility Framework (IERF) was completed in June. The Framework was shared at LEADS in August and distributed to Directors to support their planning. A pipe ceremony was held in September at Board Chairs Council to formally launch the Framework. An Indigenous Education Operating Group is being formed with invited representatives from all school divisions to focus on implementation.

Local Government Elections Act

Priority resolution identified for 2022:

- AGM-20-03 BE IT RESOLVED that the Saskatchewan School Boards Association engage education sector partners and First Nations and Métis educational authorities, as appropriate, to call on the Ministry of Education and the Ministry of Government Relations to review and renew the Local Government Elections Act and Regulations with the intent of creating more opportunities for the election and participation of Indigenous school board trustees.



- **The target:** For the Government of Saskatchewan to consider changes to the Local Government Elections Act and Regulations that would create enabling legislation that creates more opportunities for the election and participation of Indigenous school board trustees.
- **The outcome:** Consultations were conducted with the boards and school divisions to understand what is needed. A report summarizing the consultations and providing options and a recommendation was submitted to the Minister of Education and Minister of Government Relations in June. Ongoing advocacy is occurring. The report was circulated to member boards.

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 2022. 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 March 2023

Complete

In progress

Early stages

PS = Position Statement

For detailed information on resolutions, visit: <http://saskschoolboards.ca/about-us/resolutions/>

2022

— workplan online at <https://saskschoolboards.ca/wp-content/uploads/2022-Adopted-Resolutions-Work-Plan-March-2023.pdf>

Budget Resolution	Bylaw Amendment 22-01	AGM 22-01 PS 3.3	AGM 22-02 PS 4.1	AGM 22-03 PS 5.2	AGM 22-04 PS 2.5	AGM 22-05 Poverty Reduction Advocacy	AGM 22-06 Education Mill Rate	AGM 22-07 Independent School Funding	

2021

— workplan online at <https://saskschoolboards.ca/wp-content/uploads/2021-Adopted-Resolutions-Work-Plan-March-2023.pdf>

Budget Resolution	AGM 21-01 PS 2.2	AGM 21-02 PS 3.2	AGM 21-03 PS 4.2	AGM 21-04 PS 5.1	AGM 21-05 PS 4.2	AGM 21-06 Whistle-blower Policy	AGM 21-07 Sep. 30 Statutory Day	AGM 21-08 Provincial Exams	AGM 21-09 SSBA Payee Detail	AGM 21-10 Teacher Literacy Training

2020

— workplan online at <https://saskschoolboards.ca/wp-content/uploads/2020-Adopted-Resolutions-Work-Plan-March-2023.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	

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

Community and Partner Support

Mosaic School Nutrition Challenge

Ten Saskatchewan schools each received \$10,000 to support student nutrition after winning the [Mosaic School Nutrition Challenge](#) (formerly known as the Mosaic Extreme School Makeover Challenge) for 2022. The grants supported winning projects that have goals including supporting reconciliation projects, enhancing kitchen and garden facilities, increasing educational opportunities for students and families and expanding nutrition programs.



2022 Executive Delegations

The [SSBA Provincial Executive](#) met virtually with many delegations in 2022, including:

- Saskatchewan Urban Municipalities Association
- Prairie Valley School Division
- Opposition Education Critic
- Saskatchewan Professional Teachers Regulatory Board
- University of Saskatchewan
- Deloitte (auditors)
- Saskatchewan League of Educational Administrators, Directors and Superintendents
- Saskatchewan Association of School Business Officials
- Saskatchewan Teachers' Federation
- Saskatchewan High Schools Athletic Association
- University of Regina
- Minister of Education
- Catholic Section
- Public Section
- Saskatchewan Advocate for Children and Youth

SSBA Highlights for 2022

Premier's Board of Education Award for Innovation and Excellence

The Holy Trinity Catholic School Division Board of Education has received the 2022 [Premier's Board of Education Award for Innovation and Excellence in Education](#) for the submission of "[Post-Graduation Community Transition: Holy Trinity Catholic School Division, Moose Jaw Kinsmen Inclusion Centre Partnership](#)". The Premier's Board of Education Award is sponsored by Xerox Canada.



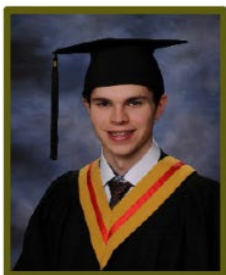
An image from a [video](#) highlighting the award recipients.

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Scholarships and Awards



Sung Park is the recipient of the 2022 Degree Program Scholarship. Sung graduated from Campbell Collegiate in the Regina Public School Division and is enrolled in the Life Sciences program at the University of Toronto.



Wilson Williams is the recipient of the 2022 Technical / Trade Program Scholarship. Wilson graduated from Sheldon-Williams Collegiate in the Regina Public School Division, and is enrolled in the Agriculture and Food Production program at the Saskatchewan Polytechnic Moose Jaw Campus.

Sung Park and Wilson Williams received the SSBA [Education Scholarships](#) in 2022.

Provincial Executive



Jaimie Smith-Windsor
President
(as of November 2022)



Dr. Shawn Davidson
Vice-President
(as of November 2022)



Jerome Niezgoda
Catholic Constituency



Christine Gradin
Central Constituency



Élizabéth Perreault
CSF Constituency



Kimberly Greyeyes
Indigenous Constituency



Nathan Favel
Northern Constituency



Robert Bachmann
Southern Constituency



Donna Banks
Urban Public Constituency

SSBA Staff



Darren McKee
Executive
Director



Ted Amendt, PhD
Director,
Board Development and
Indigenous Education



Jolene Horejda
Director,
Legal
Services ¹



Jeff McNaughton
Director,
Employee Benefits and
Insurance Plans



Catherine Vu
Director,
Corporate
Services



Jill Welke
Director,
Communications and
Strategic Services



Melissa Biro
Administrative
Assistant ³



April Blondeau
Senior Consultant,
Employee and
Labour Relations



Joe Couture
Senior Consultant,
Communications and
Strategic Services



Monica Couture
Legal
Counsel ³



Divya Girisankar
Benefits
Administrator ¹



Rong Hu
Accounting
Clerk



Innocent Ihenyen
Insurance
Administrator



Yinka Jarikre
Legal
Counsel ¹



Maureen Jickling
Solicitor ²



Bini Johnson
Benefits
Administrator ²



Geraldine Knudsen
Solicitor ²



Krista Lenius
Administrative
Paralegal



Felice McKay
Strategic Advisor in
Indigenous Education ¹



Chris Petford
Benefits
Administrator ²



Leanne Petford
Benefits
Administrator



Stephanie Johnston
Administrative
Assistant



Rachel Tabrizi-Reardigan
Benefits
Administrator



Patty Webb
Benefits
Administrator ²

Long-Service Recognition in 2022:

- ✓ Leanne Petford – 15 years
- ✓ Chris Petford (32 years), Geraldine Knudsen (27 years) and Patty Webb (11 years) retired in 2022.
- ✓ Geraldine Knudsen received an Honorary Life Membership.

Notes:

1. Joined the SSBA in 2022
2. Left the SSBA in 2022
3. Joined the SSBA in 2023

Financial Summary

The Association maintains a strong financial position with total net assets of \$3.8M in the Operating Fund and \$25.9M in the Benefits and Insurance Funds. The Association ended the year with a net surplus of almost \$0.8M in operations, a net surplus of \$0.1M in the Benefits Fund, and a net deficit of \$2.7M in the Insurance Fund which includes a distribution of \$1.159M to subscribers.

The final result was better than budgeted deficit of \$331K due to the unsolicited sale of the building and the continued use of technology for virtual meetings. The Association's operating fund net surplus of \$800K for 2022 is due primarily to the following:

- \$1,072K related to the sale of the land and building at 2222 – 13th Avenue in Regina, SK
 - \$1,031K gain on sale;
 - \$2,000K sale of the land and building;
 - (\$969K) net book value of the land and building;
 - (\$88K) commission, legal and other fees
 - \$199K savings in building operating expenses;
 - \$24K savings in amortization expense;
 - (\$164K) in office rent expense;
 - \$70K in additional investment income from the proceeds.
- \$114K in travel related expenses throughout SSBA and the continued use of virtual meetings;

The Benefits Fund reflects a surplus of \$149K primarily as a result of a smaller staff complement due to retirements and the utilization of the recently implemented benefit administration system for enhanced administration capabilities.

The Insurance Fund had a net deficit of \$2,675K after all claims were recorded and an excess capital distribution of \$1,159K was paid to the members during the year. This was primarily due to timing and the 13-month transition in the policy year from February to March.

Financial statements of

**SASKATCHEWAN SCHOOL BOARDS
ASSOCIATION**

December 31, 2022



INDEPENDENT AUDITORS' REPORT

To the Members of Saskatchewan School Boards Association

Opinion

We have audited the financial statements of **Saskatchewan School Boards Association** ("Association"), which comprise the statement of financial position at December 31, 2022 and the statements of revenue, expenses and changes in net assets and cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2022, and its financial performance and 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. Our responsibilities under those standards are further described in the *Auditors' 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 Saskatchewan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Association for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements dated May 19, 2022.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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.

...continued

INDEPENDENT AUDITORS' REPORT continued

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

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the 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 auditors' 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 auditors' 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 significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

May 18, 2023
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

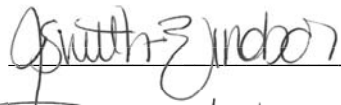
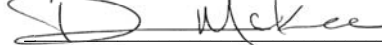
Statement of financial position

as at December 31, 2022

	Operating Fund	Benefits Fund	Insurance Fund	2022	Total 2021
ASSETS					
Current assets					
Cash	\$ 1,346,077	\$ 2,595,714	\$ 1,073,353	\$ 5,015,144	\$ 3,957,761
Accounts receivable	39,263	1,275,119	14,575	1,328,957	870,820
Prepaid expenses	24,003	2,500,000	-	2,524,003	1,547,133
Due from other funds	728,044	5,837	-	733,881	1,340,860
Short-term investments (Note 3)	1,927,977	222,552	2,204,964	4,355,493	2,766,623
Assets held for sale (Note 4)	-	-	-	-	968,922
	4,065,364	6,599,222	3,292,892	13,957,478	11,452,119
Long-term investments (Note 3)	-	2,014,970	21,053,525	23,068,495	28,278,335
Intangible assets (Note 5)	-	609,500	-	609,500	851,000
Capital assets (Note 6)	7,501	-	-	7,501	10,502
	\$ 4,072,865	\$ 9,223,692	\$ 24,346,417	\$ 37,642,974	\$ 40,591,956
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	\$ 251,520	\$ 1,734,155	\$ 26,084	\$ 2,011,759	\$ 2,532,851
Provision for unpaid claims	-	600,000	4,560,506	5,160,506	4,385,174
Due to other funds	-	704,517	29,364	733,881	1,340,860
Deferred revenue	1,615	-	-	1,615	871,175
	253,135	3,038,672	4,615,954	7,907,761	9,130,060
NET ASSETS (Schedule 1)					
Appropriated	2,943,716	4,303,317	19,730,463	26,977,496	28,010,971
Unappropriated	876,014	1,881,703	-	2,757,717	3,450,925
	3,819,730	6,185,020	19,730,463	29,735,213	31,461,896
	\$ 4,072,865	\$ 9,223,692	\$ 24,346,417	\$ 37,642,974	\$ 40,591,956

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, 2022

	Operating Fund	Benefits Fund	Insurance Fund	Total 2022	Total 2021
REVENUE					
Assemblies, events and board development	\$ 309,960	\$ -	\$ -	\$ 309,960	\$ 39,450
Investment income (loss)	98,854	(410,600)	(2,036,790)	(2,348,536)	2,193,305
Membership fees	2,329,342	-	-	2,329,342	2,323,669
Mosaic School Nutrition Challenge	115,000	-	-	115,000	115,000
Other income	237,177	-	-	237,177	348,711
Parent-Teacher Home Visit	50,736	-	-	50,736	34,754
Premiums	-	23,022,520	4,761,712	27,784,232	25,246,458
	\$ 3,141,069	\$ 22,611,920	\$ 2,724,922	\$ 28,477,911	\$ 30,301,347
EXPENSES					
Amortization	\$ 3,001	\$ 241,500	\$ -	\$ 244,501	\$ 141,420
Association operations	419,011	720,468	458,337	1,597,816	1,439,338
Board of education development services	524,415	-	-	524,415	245,134
Building	117,414	-	-	117,414	227,965
Claims/carrier (Note 7)	-	21,501,025	3,783,409	25,284,434	24,406,231
Communication services	295,843	-	-	295,843	283,777
Employee relations	150,068	-	-	150,068	141,679
Executive activity/membership engagement	305,019	-	-	305,019	267,327
Executive director/administration	659,692	-	-	659,692	602,982
Indigenous education services	126,018	-	-	126,018	-
Insurance pool rebate (Note 13)	-	-	1,159,096	1,159,096	1,159,096
Legal services	608,139	-	-	608,139	352,032
Mosaic School Nutrition Challenge	112,481	-	-	112,481	112,554
Parent-Teacher Home Visit	50,736	-	-	50,736	34,754
	\$ 3,371,837	\$ 22,462,993	\$ 5,400,842	\$ 31,235,672	\$ 29,414,289
Excess (deficiency) of revenue over expenses from operations	\$ (230,768)	\$ 148,927	\$ (2,675,920)	\$ (2,757,761)	\$ 887,058
Gain on sale of assets	1,031,078	-	-	1,031,078	-
Excess (deficiency) of revenue over expenses	\$ 800,310	\$ 148,927	(2,675,920)	(1,726,683)	\$ 887,058
Net assets, beginning of year	3,019,420	6,036,093	22,406,383	31,461,896	30,574,838
NET ASSETS, END OF YEAR	\$ 3,819,730	\$ 6,185,020	\$ 19,730,463	\$ 29,735,213	\$ 31,461,896

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

Statement of Cash Flows

for the year ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficit) of revenue over expenses	\$ (1,726,683)	\$ 887,058
Items not involving cash		
Amortization	244,501	141,420
Unrealized loss (gain) on investments	2,686,117	(1,469,626)
Gain on sale of capital assets	(1,031,078)	-
Change in non-cash working capital		
Decrease (increase) in accounts receivable	(458,137)	2,863,538
Increase in prepaid expenses	(976,870)	(1,538,955)
Decrease in accounts payable and accrued liabilities	(521,092)	(88,475)
Increase (decrease) in provision for unpaid claims	775,332	2,199,086
Increase (decrease) in deferred revenue	(869,560)	871,175
Cash provided by (used in) Operating Activities	\$ (1,877,470)	\$ 3,865,221
INVESTING ACTIVITIES		
Proceeds from sale of investments	\$ 10,165,312	\$ 32,390,860
Purchase of investments	(9,230,459)	(31,791,824)
Proceeds from sale of capital assets	2,000,000	-
Purchase of intangible asset	-	(966,000)
Purchase of capital assets	-	(12,003)
Cash (used in) provided by Investing Activities	\$ 2,934,853	\$ (378,967)
Increase in cash	\$ 1,057,383	\$ 3,486,254
Cash, beginning of year	3,957,761	471,507
CASH, END OF YEAR	\$ 5,015,144	\$ 3,957,761

See accompanying notes

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

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 under Section 149 of *The Income Tax Act*.

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, benefits, and insurance funds using the due from other funds and due to other funds.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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. *Intangible Assets*

Computer software are stated at cost. Amortization is recognized to write off the cost over its useful life of 4 years, using the straight-line method.

e. *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.

f. *Assets held for sale*

Assets held for sale are long-lived assets for which the Association has a defined plan to dispose of by sale. They are carried on balance sheet at the lower of carrying value or fair value and no amortization is charged once classified as held for sale.

g. *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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h. *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.

i. *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.

j. *Employee Pension Plan*

Employees of the 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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

k. *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.

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.

	Operating Fund	Benefits Fund	Insurance Fund	Total 2022	Total 2021
Cash & short-term investments	\$ 1,927,977	\$ 222,552	\$ 2,204,964	\$ 4,355,493	\$ 2,766,623
Fixed income	-	1,001,006	10,381,018	11,382,024	13,103,830
Canadian equities	-	521,963	5,476,359	5,998,322	7,502,020
U.S. equities	-	316,337	3,201,960	3,518,297	4,636,497
Non North American equities	-	175,664	1,994,188	2,169,852	3,035,988
Long-term investments	-	2,014,970	21,053,525	23,068,495	28,278,335
Total investments	\$ 1,927,977	\$ 2,237,522	\$ 23,258,489	\$ 27,423,988	\$ 31,044,958

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

	2021 Balance	Net Investment Income	Realized Gains (Losses)	Unrealized Gains (Losses)	Transfers	2022 Balance
Operating Fund	\$ 352,943	\$ 18,730	\$ -	\$ -	\$ 1,556,304	\$ 1,927,977
Benefits Fund	5,191,265	102,080	(205,752)	(350,071)	(2,500,000)	2,237,522
Insurance Fund	25,500,750	510,953	(248,584)	(2,345,534)	(159,096)	23,258,489
Total investments	\$ 31,044,958	\$ 631,763	\$ (454,336)	\$ (2,695,605)	\$ (1,102,792)	\$ 27,423,988

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

4. ASSETS HELD FOR SALE

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Building	\$ -	\$ -	\$ -	\$ 868,922
Land	-	-	-	100,000
	\$ -	\$ -	\$ -	\$ 968,922

In September 2021, the Association commenced the process to sell the property located at 2222 13th Avenue in Regina. An offer of purchase for \$2 million was received and accepted and ownership of the building transitioned on February 1, 2022.

5. INTANGIBLE ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer software	\$ 966,000	\$ (356,500)	\$ 609,500	\$ 851,000

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Office furniture and equipment	\$ 37,278	\$ (29,777)	\$ 7,501	\$ 10,502

7. 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. The agreement is reviewed on a regular basis and was renewed in 2021.

In 2021, the Association entered into an agreement with St. Paul's Catholic School Division to administer the employee benefits plan for its eligible staff for a fee. The risk for the extended health, dental and vision plans remains with St. Paul's Catholic School Division.

The Association operates a Billed in Arrears process with Manulife where the Association provides a deposit of \$2,500,000 (2021 - \$1,500,000) and pays for actual amounts used for extended health, dental, and vision plans on a monthly basis. The Association estimates the incurred but not reported amounts related to January 1 to December 31, 2022 of \$600,000 (2021 - \$700,000).

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

8. PENSION PLAN

During the year, the employee's contribution rate and the Association's contribution rates relating to MEPP remained at 9.00% (2021 – 9.00%). The Association's contributions were \$182,438 (2021 – \$170,073).

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, 2021 reported the following:

Plan Assets:	\$3,202,260,000
Plan Liabilities:	\$2,407,777,000
Plan Surplus:	\$ 481,555,000
Funded Ratio:	110.8%

9. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

	Office Equipment	Office Rent	Total
2023	\$ 7,692	\$ 139,436	\$ 147,128
2024	7,692	92,797	100,489
2025	3,846	81,177	85,023
2026	-	83,788	83,788
2027	-	83,788	83,788
2027	-	83,788	83,788
2028	-	86,399	86,399
2029	-	86,399	86,399
Total	\$ 19,230	\$ 737,573	\$ 756,803

10. 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.

11. 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, 2022 was \$2,296,184 (2021 - \$2,269,715). These amounts are not reflected in the financial statements.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

12. 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 market rate for other building tenants.

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

	2022		2021	
	Benefits Fund	Insurance Fund	Benefits Fund	Insurance Fund
Administrative support and office space	\$ 136,019	\$ 52,361	\$ 170,928	\$ 53,082

13. APPROPRIATED FUNDS

Operating Fund Reserves

- Reserve for building repairs - Amounts have been appropriated in expectation of future major building repairs. Expenditures for major repairs and renovations are charged to the reserve.
- Investment in capital assets - This reserve is equal to the net book value of capital assets.
- Assets held for sale – This reserve is equal to the net book value of property held for sale.
- 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.
- Unappropriated reserve – The purpose of this reserve is to:
 - set aside an appropriation for costs associated with the winding down of the Association if the corporation is dissolved; and
 - 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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

13. APPROPRIATED FUNDS (continued)

Benefits Fund Reserves

- a. Unappropriated reserves - The amount of this reserve shall not be more than \$3,000,000 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,
 - 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.
- 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.
- c. Infrastructure reserve – The purpose of this fund is to set aside an appropriation for the development of administrative infrastructure to support the Employee Benefits Plan in its role as a third party benefit administrator and policy holder.
- d. Investment in intangible assets - This reserve is equal to the net book value of intangible assets.

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 \$250,000 per occurrence. The Association’s maximum annual exposure for the pool is \$3,500,000 (2021 - \$2,500,000).
- 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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

13. APPROPRIATED FUNDS (continued)

- 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.

The insurance funds reserves have been in excess of the Association policy for many years. At the May 19-20, 2022 meeting, the Executive approved the distribution of \$1,159,096 (2021 - \$1,159,096) of excess insurance funds reserves as follows:

	2022	2021
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

14. 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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

14. FINANCIAL RISKS (continued)

ii) Foreign currency risk

Foreign currency (or exchange) risk refers to the losses that an international financial transaction may incur due to currency fluctuations. 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, 2022, investments in U.S. equities accounted for 14% (2021 – 15%) of the total portfolio for both the Benefits and the Insurance Funds as compared to a policy limit of 15% for each fund.

At December 31, 2022, investments in international equities accounted for 8% (2021 – 10%) of the total portfolio for the Benefits and the Insurance Funds, as compared to a policy limit of 10% for each fund.

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, 2022, investments in equities accounted for 23% (2021 - 24%) of the total portfolio for both the Benefits and the Insurance Funds as compared to a policy limit of 25% for each fund.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2022

14. FINANCIAL RISKS (continued)

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 Association has minimal credit risk as accounts receivable are mainly from its member school divisions.

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 issued or guaranteed by the federal government, provinces or municipalities of Canada, Bankers Acceptances and other bank and trust company obligations or deposits, bonds, and corporate and asset backed commercial paper with credit ratings of A or stronger.

Fixed income securities investments 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, 2022 (2021 - \$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 on a forced basis.

As at December 31, 2022, the Association has accounts payable, accrued liabilities, and provision for unpaid claims of \$7,172,265 (2021 - \$6,918,025).

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

Schedule 1 - Schedule of changes in reserves

for the year ended December 31, 2022

	Net Assets 2021	Net revenue over expenses	Transfers	Net Assets 2022
OPERATING FUND				
Assets held for sale	\$ 968,922	\$ (968,922)	\$ -	\$ -
Head Office Maintenance	756,215	-	-	756,215
Investment in capital assets	10,502	(3,001)	-	7,501
Office Premises	-	-	2,000,000	2,000,000
Provincial bargaining	180,000	-	-	180,000
Unappropriated	1,103,781	1,772,233	(2,000,000)	876,014
	3,019,420	800,310	-	3,819,730
BENEFITS FUND				
Claims Reserve	2,837,949	855,868	(2,000,000)	1,693,817
Infrastructure reserve	-	-	2,000,000	2,000,000
Investment in intangible assets	851,000	(241,500)	-	609,500
Unappropriated	2,347,144	(465,441)	-	1,881,703
	6,036,093	148,927	-	6,185,020
INSURANCE FUND				
Air quality pool	2,616,243	(231,162)	-	2,385,081
General liability pool	12,103,272	(1,274,549)	-	10,828,723
Property pool	916,575	289,213	-	1,205,788
Sexual molestation pool	6,770,293	(1,459,422)	-	5,310,871
	22,406,383	(2,675,920)	-	19,730,463
	\$ 31,461,896	\$ (1,726,683)	\$ -	\$ 29,735,213

See Note 13 for further information regarding the reserves and their purpose.



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