

Prairie South Schools
BOARD OF EDUCATION

September 6, 2022

Immediately following the Organizational Meeting
Central Office, 1075 9th Avenue NW
Moose Jaw

AGENDA

- 1. Call to Order**
- 2. Adoption of the Agenda**
- 3. Adoption of Minutes**
 - 3.1 Regular Board Meeting June 7, 2022
- 4. Declarations of Conflict of Interest**
- 5. Decision and Discussion Items**
 - 5.1 Tabled Motion from June 7: Director of Education Evaluation
 - 5.2 Proposed 2022-2023 Budget
 - 5.3 Land Transfer Application from South East Cornerstone School Division
 - 5.4 Sale of Surplus Land
 - 5.5 Fourth Quarter Forecast and Finance Report
 - 5.6 Monthly Tender Report
 - 5.7 Staff Absence and Substitute Usage Reports for February 1, 2022 to July 31, 2022
- 6. Delegations and Presentation**
 - 6.1 Amanda Hixson (3:00 pm)
- 7. Information Items**
 - 7.1 Organizational Chart
 - 7.2 Public Section Update and Calendar of Events
 - 7.3 SSBA Annual Report
- 8. Committee Reports**
 - 8.1 Business, Infrastructure and Governance
 - 8.2 Human Resources
 - 8.3 Partnerships and Teambuilding
 - 8.4 Student Outcomes

- 9. Provincial Matters**
- 10. Celebration Items**
- 11. Identification of Items for Next Meeting Agenda**
 - 11.1 Notice of Motions
 - 11.2 Inquiries
- 12. Meeting Review**
- 13. Adjournment**

MINUTES OF THE REGULAR BOARD MEETING OF THE PRAIRIE SOUTH SCHOOL DIVISION NO. 210 BOARD OF EDUCATION held at the Central Office, 1075 9th Avenue North West, Moose Jaw, Saskatchewan on June 7, 2022 at 1:00 p.m.

Attendance:

Mr. R. Bachmann; Mr. J. Bumbac; Dr. S. Davidson (via teleconference); Ms. C. Froese; Mr. B. Hagan; Mr. T. Johnson; Ms. J. Jukes; Ms. D. Pryor; Ms. G. Wilson; Mr. L. Young; D. Swanson, Superintendent of School Operations; J. Prokopetz, Superintendent of School Operations; D. Huschi, Superintendent of School Operations; A. Johnson, Superintendent of Human Resources; A. Olson; Superintendent of Learning; R. Boughen, Director of Education; R. Purdy, Superintendent of Business; H. Boese, Director Assistant

Presentations:

Auditors Presentation on the Draft Audit Plan, Shadab Tahir (2:00 pm)

Motions:

- | | | |
|-------------------|---|-----------------------------------|
| 2022-06-07 – 3701 | Giselle Wilson took the chair and called the meeting to order at 1:07 p.m. | |
| 2022-06-07 – 3702 | That the Board add the following item to the agenda:
5.10 Tabled Motion around Memorandum of Understanding with the Southern Plains Metis Local 160
AND THAT the Board adopt the agenda as amended.
- Froese | Carried |
| 2022-06-07 – 3703 | That the Board adopt the minutes of the May 3, 2022 Regular Board Meeting.
- Johnson | Carried |
| 2022-06-07 – 3704 | That the Board endorse the Interim Provincial Education Plan for the 2022-2023 school year.
- Pryor | Carried |
| 2022-06-07 – 3705 | That the Board confirm the Director Evaluation Report and authorize the Board Chair to monitor progress on goals during the 2022-2023 school year.
- Hagan | Tabled to September Board Meeting |
| 2022-06-07 – 3706 | That the Board table motion 2022-06-07 – 3705 to the September Board Meeting.
- Bachmann | Carried |
| 2022-06-07 – 3707 | That the Board confirm the Board Self-Evaluation Report and Positive Path Forward recommendations and that the Board Chair be authorized to monitor the progress on recommendations for the 2022-2023 school year.
- Pryor | Carried |

2022-06-07 – 3708	That the Board confirm the 2022-2023 Board Annual Work Plan and updates. - Pryor	Carried
2022-06-07 – 3709	That the Board receive and file the Student Learning Accountability Report II. - Jukes	Carried
2022-06-07 – 3710	That the Board receive and file the Third Quarter Forecast and Finance Report. - Bachmann	Carried
2022-06-07 – 3711	That the Board receive and file the tender report as presented. - Bumbac Shawn Davidson attended in-person at 1:50 p.m.	Carried
2022-06-07 – 3712	That the Board approve the Sale of Parcels of land as presented. <ul style="list-style-type: none"> • 105677905 (SW-10-24-27-W2) in the RM of Craik for a price of \$10. • 105242374 (SW-24-01-29-W2) in the RM of Poplar Valley for a price of \$250. • 104509122 (SW-10-02-25-W2) in the RM of Hart Butte for a price of \$200. • 104509133 (SW-10-02-25-W2) in the RM of Hart Butte for a price of \$200. • 150300425 (NE-09-09-06-W3) in the RM of Wood River for a price of \$200. - Bachmann	Carried
2022-06-07 – 3713	That Prairie South School Division unrestrict funds restricted for Prekindergarten of \$620,548 and unrestrict \$107,066 of the \$159,948 restricted for innovation. - Young	Carried
2022-06-07 – 3714	That we lift motion 2022-05-03 – 3697 from the table. - Froese	Carried
2022-06-07 – 3715	Tabled Motion 2022-05-03 – 3697: That Prairie South School Division in the spirit of Truth and Reconciliation explore a Memorandum of Understanding with New Southern Plains Métis Local 160. - Froese	Carried

2022-06-07 – 3716 That the meeting be adjourned at 2:39 p.m.
- Hagan

Carried

G. Wilson
Chairperson

R. Purdy
Superintendent of Business

Next Regular Board Meeting:

September 6, 2022

Prairie South School Division Central Office, Moose Jaw

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	5.1
Topic:	Tabled Motion from June 7, 2022: Director of Education Evaluation		
Intent:	<input checked="" type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Information		

Background:	A facilitated process was completed during the Board Planning Meeting on May 24, 2022. During this meeting, the Board discussed the Director's performance related to the Role Expectation statements found in Board Policy 12. This item was tabled at the June 7, 2022 Board Meeting to today's meeting to give trustees the opportunity to review the Director Evaluation Report.
Current Status:	A Director Evaluation Report was reviewed by the Board and the Director of Education, and a copy will be placed in his personnel file.
Pros and Cons:	
Financial Implications:	
Governance/Policy Implications:	Board Policy 2 requires the Board to make provision for the regular evaluation of the Director of Education and make provision for the regular review of Director of Education's compensation. Board Policy 12 includes provision for the next full performance appraisal of the Director of Education to occur in the spring of 2023.
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Ryan Boughen	August 30, 2022	n/a

Recommendation:

That the Board confirm the Director Evaluation Report and authorize the Board Chair to monitor progress on goals during the 2022-2023 school year.

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	5.2
Topic:	Proposed 2022-2023 Budget		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background:	The Board of Education provides strategic direction during the budget development process and has reviewed the proposed budget for the 2022-2023 at planning sessions on April 26 and 27, 2022.
Current Status:	The Ministry of Education requires the Board of Education to submit their 2022-2023 budget for approval prior to June 30, 2022. The ministry will provide an extra \$1,050,800 in funding for 2022-23 to cover inflationary pressures. The money was intended to cover increased costs for transportation and insurance or to backfill areas where funds were taken from to cover the cost increases in those two areas. It could not be used to reduce the deficit. As we have covered the cost increases by drawing on surplus out, funds will be used to provide extra resources. The associate school share of the money was \$30,527.
Pros and Cons:	
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	In accordance with <i>The Education Act 1995</i> , the Minister of Education must approve the School Division budget before it is implemented.
Communications:	

Prepared By:	Date:	Attachments:
Ron Purdy	August 27, 2022	Budget schedule

Recommendation:

That the Board approve the 2022-2023 Budget as amended for the additional inflation funding, with revenue of \$99,308,306, operating expenses of \$95,797,128 and capital purchases of \$11,605,742.

SCHOOL DIVISION: Prairie South School Division No. 210
CASH BUDGET
For the period ending August 31, 2023

Chart of Accounts	Description	Budget 2022-23	Budget 2021-22
REVENUES			
1-1-01-000-000	Property Taxes and Other Related	-	-
1-1-02-000-000	Grants	93,142,359	87,091,139
1-1-03-000-000	Tuition and Related Fees	285,500	216,500
1-1-04-000-000	School Generated Funds	1,297,533	1,283,954
1-1-07-000-000	Complementary Services	702,458	691,700
1-1-08-000-000	External Services	3,345,456	3,457,580
	Restructuring	-	-
1-1-05-000-000	Other Revenue	535,000	431,000
Total Revenues		99,308,306	93,171,873
EXPENDITURES			
1-2-10-000-000	Governance	410,865	413,793
1-2-11-000-000	Administration	2,782,252	2,777,029
1-2-12-000-000	Instruction	64,001,601	60,713,777
1-2-13-000-000	Plant	14,773,526	13,841,359
1-2-14-000-000	Transportation	7,637,856	6,804,296
1-2-15-000-000	Tuition and Related Fees	8,000	8,000
1-2-16-000-000	School Generated Funds	1,220,021	1,262,797
1-2-21-000-000	Complementary Services	1,589,586	1,450,165
1-2-22-000-000	External Services	3,373,032	3,541,985
	Restructuring	-	-
1-2-17-000-000	Other Expenses	13,000	6,000
Total Expenditures		95,809,739	90,819,201
Excess (Deficit) for the year		3,498,567	2,352,672

ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS:

		Budget 2022-23	Budget 2021-22
Tangible Capital Assets (1):			
(-) Purchases	Schedule 1	11,605,742	11,095,006
(+) Proceeds from disposals	Schedule 1	-	-
Long Term Debt, including capital leases (2):			
(-) Repayments of the year	Schedule 2	-	-
(+) Debt issued during the year	Schedule 2	-	-
NON-CASH GAIN/EXPENSES (3):			
(+) Amortization expense	Schedule 1	4,104,606	4,159,375
(-) Gain on disposals of tangible capital assets	Schedule 1	-	-
(+) Employee Future Benefits expenses	Actuarial Report	178,900	267,300

OTHER CASH REQUIREMENTS:

(-) Employee Future Benefits expected payments	Actuarial Report	<u>155,300</u>	<u>188,500</u>
NET EXCESS (DEFICIT) CASH OF THE YEAR		<u>(3,978,969)</u>	<u>(4,504,159)</u>
FINAL DEFICIT/EXCESS POSITION WILL BE COVERED BY/ALLOCATED TO:			
S.286 /Federal Capital Tuition Reserves		-	-
Unused PMR funding from previous years		775,519	-
Designated Assets		683,920	2,923,464
Unrestricted Surplus		2,519,530	1,580,695
Other		-	-
REVISED CASH POSITION		<u>-</u>	<u>-</u>

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	5.3
Topic:	Land Transfer Application from South East Cornerstone School Division		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background:	We have a new land transfer application from the South East Cornerstone School Division (SECSO).
Current Status:	The family wishes to have their children attend Bengough School – see attached letter from the family, approval from SECSO to release the students, and a map of the location. The process is for Prairie South to approve the application and then apply to the Ministry for the transfer of the land.
Pros and Cons:	
Financial Implications:	The school division will receive funds for the students attending Bengough School and the current bus route comes within 4.5 miles from the location.
Governance Implications:	South East Cornerstone School Division will be seeking Board approval for the transfer of land. Once approval from both Boards is in place, application to the Ministry to approve the transfer will be completed.
Legal Implications:	The Ministry of Education needs to approve the application and transfer.
Communications:	

Prepared By:	Date:	Attachments:
Ron Purdy	August 19, 2022	1. Letter from family 2. Letter of approval to release students from SECSO 3. Map of location and division boundary

Recommendation:

That the Board approve the land transfer listed below and apply to the Ministry to have the transfer completed. Further, that the Board notify South East Cornerstone School Division that we are going forward with the process and invite them to jointly submit the application for the following land:

From South East Cornerstone School Division:

NW-30-07-23-W2

SW-30-07-23-W2

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	5.4
Topic:	Sale of Surplus Land		
Intent:	<input checked="" type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Information		

Background:	It was determined that there are a number of properties not used in the operations of the school division that are still owned by the school division. A decision was made to dispose of these properties.
Current Status:	<p>For this meeting there are 2 parcels of surplus land for consideration.</p> <p>There is an offer of \$2800 for two, two acre parcels of land in the RM of Craik.</p>
Pros and Cons:	<p>Pros:</p> <ul style="list-style-type: none"> • We dispose of more parcels of land which are of no value to us. <p>Cons:</p>
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Ron Purdy	August 30, 2022	N/A

Recommendations:

That the Board approve the sale of parcels 105611835 and 105610609 in the RM of Craik for a total of \$2800.

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	5.5
Topic:	Fourth Quarter Forecast and Finance Report		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background:	The division prepares a 4 th quarter report for Board. In the past the ministry has requested the report to be filed with them prior to the end of September. They have not requested the report or sent a template yet this year.
Current Status:	The report includes brief variance explanations associated to the report and Function level Income and Expense statement. No year-end reconciliations or accruals have been done yet so numbers will change for the financial statements. The forecast and narrative will be provided for the committee of the whole to review prior to the meeting.
Pros and Cons:	The Division has not yet started working on year end financials. It must be noted that this information is simply a forecast, and we will still have changes.
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Ron Purdy	August 31, 2022	To be distributed at the meeting.

Recommendation:

That the Board receive and file the Fourth Quarter Forecast and Finance Report.

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	05.6
Topic:	Monthly Tender Report		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background:

The Board has requested a monthly update regarding tenders awarded. AP 513 details limits where formal competitive bids are required. The procedure is as follows:

- The Board has delegated responsibility for the award of tenders to administration except where bids received for capital projects exceed budget. In this case the Board reserves the authority to accept/reject those tenders. A report of tenders awarded since the previous Board Meeting will be prepared for each regularly planned Board meeting.
- Competitive bids will be required for the purchase, lease or other acquisition of an interest in real or personal property, for the purchase of building materials, for the provision of transportation services and for other services exceeding \$75,000 and for the construction, renovation or alteration of a facility and other capital works authorized under the Education Act 1995 exceeding \$200,000.

Current Status:

This tender report covers the period from June 1, 2022 to August 31, 2022. The following competitive bids were awarded during the reporting period:

- A tender was issued for repairs of exterior hail damage in Assiniboia. The tender was awarded to C&S Builders for a cost of \$61,835 before taxes.
- A tender was issued for Mossbank site upgrades. The tender was awarded to ANAC Inc. for a cost of \$24,492.87.
- A tender was issued for Central Butte Site upgrades. The tender was awarded to C&S Builders Ltd for a cost of \$122,596 before taxes.
- A tender was issued for a lighting upgrade ceiling replacement for the corridors for Eyebrow School. The tender was awarded to Pro-Tec Electric for a cost of \$166,000 before taxes.
- A tender was issued for cladding replacement at Bengough School. The tender was awarded to C & S Builders for a price of \$26,200 before taxes.
- A tender was issued for roof replacement at Gutheridge Field. The tender was awarded to Duncan Roofing for a cost of \$164,205 before taxes.
- A tender was issued for a building system upgrade at Lindale school. The tender was awarded to Prairie Controls for a cost of \$91,400 before taxes.

- A tender was issued for a building controls upgrade for Avonlea School. The tender was awarded to Prairie Controls for a cost of \$78,400 before taxes.
- A tender was issued for an asphalt play surface at Ecole Gravelbourg. Bid price (single bid received) was more than double the cost of our most recent work and was not awarded.
- A tender was issued for a controls upgrade at Central Butte school. The tender was awarded to Prairie controls for a cost of \$64,000 plus taxes.
- A tender was issued for shower room upgrades at Riverview Collegiate. The tender was awarded to Tymark for a cost of \$270,000 plus taxes.
- A tender was issued for shower and washroom upgrades at Mossbank School. The tender was awarded to Tymark for a cost of \$336,000 plus taxes.
- A tender was issued for a Home-Ec upgrade at Mortlach school. The tender was awarded to C&S Builders for a cost of \$155,145 before taxes.
- Quotes were obtained for a Bobcat Toolcat and similar machines. The quote was awarded to Nor-Val sales for a price of \$79,900 before taxes.
- Quotes were obtained for a lift trailer. The quote was awarded to Zuma Lift Service for a price of \$29,000 before taxes.
- Quotes were obtained for three Sea-Can storage containers. The quote was awarded to The Container Guy for a price of 51,900 before taxes.
- Quotes were obtained for Network Security Testing. The quote was awarded to IBM for three years at \$20,000 per year.
- A Request For Proposals was issued for banking services. The RFP was awarded to Bank of Montreal on points.

Pros and Cons:

Financial Implications:

**Governance/Policy
Implications:**

Legal Implications:

Communications:

Prepared By:	Date:	Attachments:
Ron Purdy	August 31, 2022	• n/a

Recommendation:

That the Board receive and file the tender report as presented.

AGENDA ITEM

Meeting Date:	February 1, 2022	Agenda Item #:	05.7
Topic:	Staff Absence and Substitute Usage Reports		
Intent:	<input checked="" type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input type="checkbox"/> Information

Background:	At the February 1, 2022 Board Meeting, trustees decided to receive the staff absence and substitute usage summaries twice a year instead of monthly. The Board would receive these reports in September for the period February 1-July 31 and again in March for the period August 1-January 31.
Current Status:	Information for the period February 1, 2022 to July 31, 2022 are presented to the Board.
Pros and Cons:	
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Amy Johnson	August 26, 2022	<ul style="list-style-type: none"> Staff Absence Summaries

Recommendation:

That the Board receive and file the Staff Absence and Substitute Usage Reports from February 1, 2022 to July 31, 2022 as presented.

Teacher Absences & Substitute Usage

Date Range: January 25, 2022 - June 30, 2022

Absence Reason	Days	% of Total Absences	Sub Days	% Needed Sub	% of possible days
LINC Agreement					
Compassionate Leave	114.15	2.00%	87.36	76.53%	0.26%
Competition Leave	1.5	0.03%	1.5	100.00%	0.00%
Convocation Leave	38.97	0.68%	16.2	41.57%	0.09%
Earned Day Off	456.77	8.02%	389.75	85.33%	1.05%
Education Leave	0	0.00%	0	0.00%	0.00%
Emergency Leave	42.81	0.75%	19.89	46.46%	0.10%
Executive Leave	8.64	0.15%	3.4	39.35%	0.02%
Prep Time	916.28	16.08%	883.95	96.47%	2.12%
Pressing Leave	142.61	2.50%	99.27	69.61%	0.33%
PSTA	0.5	0.01%	0.5	100.00%	0.00%
Leave Without Pay	66.09	1.16%	52.98	80.16%	0.15%
SUB TOTAL	1788.32	31.39%	1554.80	86.94%	4.13%
Provincial Agreement/ Education Act/ Employment Act					
Court/Jury	0	0.00%	0	0.00%	0.00%
Illness - Teacher	1753.38	30.77%	1356.68	77.38%	4.05%
Illness - Long Term	413	7.25%	0	0.00%	0.95%
Medical/Dental Appt	548.05	9.62%	474.92	86.66%	1.27%
Paternity/Adoption Leave	5.91	0.10%	3.63	61.42%	0.01%
Quarantine	164.43	2.89%	125.85	76.54%	0.38%
Secondment	17.84	0.31%	17.2	96.41%	0.04%
STF Business - Invoice	18.98	0.33%	16.5	86.93%	0.04%
Unpaid Sick Leave	25.96	0.46%	19.86	76.50%	0.06%
SUB TOTAL	2947.87	51.74%	2014.64	68.34%	6.81%
Prairie South					
Extra/Co-curr Teach	183.24	3.22%	147.31	80.39%	0.42%
FACI Meet/PD	0	0.00%	0	0.00%	0.00%
HUMA Meet/PD	178.37	3.13%	137.75	77.23%	0.41%
Internship Seminar	2	0.04%	2	100.00%	0.00%
IT Meet/PD	0	0.00%	0	0.00%	0.00%
LRNG Meet/PD	234.45	4.11%	212.77	90.75%	0.54%
PD DEC Teachers	261.79	4.59%	233.7	89.27%	0.60%
School Operations Meet/PD	101.94	1.79%	82.4	80.83%	0.24%
TRAN Meet/PD	0	0.00%	0	0.00%	0.00%
SUB TOTAL	961.79	16.88%	815.93	84.83%	2.22%
Total Absences	5697.98	100.00%	4385.37	76.96%	13.16%

Teachers (FTE)

428.8

of teaching Days

101

Possible Days

43308.8

Long Term Illness: When a temporary contract is issued for an illness leave of 20+ days.

Bus Driver Staff Absences & Casual Usage 2021-2022

Date: February 1, 2022 - July 31, 2022

Absence Reason	Days	% of Total Absences	Sub Days	% Received Sub	% of possible days
Conditions of Employment					
Act of God	0.00	0.00%	0.00	0.00%	0.00%
Bereavement Leave	12.50	1.94%	3.50	28.00%	0.13%
Community Service	0.00	0.00%	0.00	0.00%	0.00%
Compassionate Care	6.00	0.93%	5.00	83.33%	0.06%
Competition Leave	0.00	0.00%	0.00	0.00%	0.00%
Convocation Leave	1.00	0.16%	1.00	100.00%	0.01%
Family Responsibilities	39.00	6.05%	27.00	69.23%	0.40%
Illness - Support	254.00	39.41%	141.50	55.71%	2.58%
Med/Den Appt Support	53.00	8.22%	34.00	64.15%	0.54%
Parenting/Caregiver	11.00	1.71%	4.00	36.36%	0.11%
Pressing Leave	14.00	2.17%	8.00	57.14%	0.14%
Quarantine Leave	38.00	5.90%	11.50	30.26%	0.39%
Without Pay Support	216.00	33.51%	164.00	75.93%	2.19%
SUB TOTAL	644.50	100.00%	399.50	61.99%	6.54%
Employment Act					
Court/Jury Duty	0.00	0.00%	0.00	0.00%	0.00%
Paternity Leave	0.00	0.00%	0.00	0.00%	0.00%
Vacation Support	0.00	0.00%	0.00	0.00%	0.00%
Workers Compensation	0.00	0.00%	0.00	0.00%	0.00%
SUB TOTAL	0.00	0.00%	0.00	0.00%	0.00%
Prairie South					
ACCT Meet/PD	0.00	0.00%	0.00	0.00%	0.00%
BUSI Meet/PD	0.00	0.00%	0.00	0.00%	0.00%
Extra/Co-Curricular	0.00	0.00%	0.00	0.00%	0.00%
FACI Meet/PD	0.00	0.00%	0.00	0.00%	0.00%
HUMA Meet/PD	0.00	0.00%	0.00	0.00%	0.00%
LRNG Meet/PD	0.00	0.00%	0.00	0.00%	0.00%
SCHOOL OPERATIONS MEET/PD	0.00	0.00%	0.00	0.00%	0.00%
TRAN Meet/PD	0.00	0.00%	0.00	0.00%	0.00%
SUB TOTAL	0.00	0.00%	0.00	0.00%	0.00%
Total Absences	644.50	100.00%	399.50	61.99%	6.54%

Possible Days

February 1, 2022 - July 31, 2022

Days

93.00

Staff

106.00

Total Days

9858.00

** Data includes data from 4 CUPE bus drivers

*** WCB absences are adjusted after they occur as they are not entered as such until WCB accepts and pays the claim.

CUPE Staff Absences & Casual Usage 2021-2022

Date: February 1, 2022 - July 31, 2022

Absence Reason	Days	% of Total Absences	Sub Days	% Received Sub	% of possible days
CUPE Agreement					
Act of God	33.11	0.86%	6.4	19.33%	0.09%
Bereavement Leave	83.56	2.16%	49.87	59.68%	0.24%
Community Service	0	0.00%	0	0.00%	0.00%
Compassionate Care	42.45	1.10%	29.16	68.69%	0.12%
Competition Leave	0	0.00%	0	0.00%	0.00%
Convocation Leave	10.5	0.27%	6.5	61.90%	0.03%
CUPE Business	55.89	1.44%	52.25	93.49%	0.16%
Earned Day Off	20.42	0.53%	15.14	74.14%	0.06%
Executive Position	0	0.00%	0	0.00%	0.00%
Family Responsibilities	157.61	4.07%	112.02	71.07%	0.44%
Illness - Support	1861.14	48.11%	824.59	44.31%	5.24%
Med/Den Appt Support	279.14	7.22%	165.76	59.38%	0.79%
Parenting/Caregiver	129.763	3.35%	63.81	49.17%	0.37%
Pressing Leave	79.74	2.06%	39.36	49.36%	0.22%
Quarantine Leave	93.56	2.42%	43.95	46.98%	0.26%
Service Recognition Days	31.98	0.83%	20.49	64.07%	0.09%
TIL Support	41.76	1.08%	9.13	21.86%	0.12%
Without Pay Support	236.94	6.13%	137.9	58.20%	0.67%
SUB TOTAL	3157.563	81.63%	1576.33	49.92%	8.89%
Employment Act					
Court/Jury Duty	0	0.00%	0	0.00%	0.00%
Paternity Leave	0	0.00%	0	0.00%	0.00%
Vacation Support	501.34	12.96%	246.75	49.22%	1.41%
Workers Compensation	170.29	4.40%	53.83	31.61%	0.48%
SUB TOTAL	671.63	17.36%	300.58	44.75%	1.89%
Prairie South					
ACCT Meet/PD	0	0.00%	0	0.00%	0.00%
BUSI Meet/PD	0	0.00%	0	0.00%	0.00%
Extra/Co-curr Sup	8.29	0.21%	5.86	70.69%	0.02%
FACI Meet/PD	0	0.00%	0	0.00%	0.00%
HUMA Meet/PD	0.4	0.01%	0	0.00%	0.00%
LRNG Meet/PD	0	0.00%	0	0.00%	0.00%
PD DEC In Province Support Staff	28.43	0.73%	20.48	72.04%	0.08%
PD Out of Province Support Staff	0	0.00%	0	0.00%	0.00%
SCHOOL OPERATIONS MEET/PD	1.93	0.05%	1.93	100.00%	0.01%
TRAN Meet/PD	0	0.00%	0	0.00%	0.00%
SUB TOTAL	39.05	1.01%	28.27	72.39%	0.11%
Total Absences	3868.24	100.00%	1905.18	49.25%	10.89%

Possible Days

February 1, 2022 - July 31, 2022

Days

124.00

FTE

286.47

Total Days

35522.28

** WCB absences are adjusted after they occur as they are not entered as such until WCB accepts and pays the claim.

Out of Scope Staff Absences & Casual Usage 2021-2022

Date: February 1, 2022 - July 31, 2022

Absence Reason	Days	% of Total Absences	Sub Days	% Received Sub	% of possible days
Conditions of Employment					
Act of God	0	0.00%	0	0.00%	0.00%
Bereavement Leave	8.97	1.29%	0	0.00%	0.17%
Community Service	2	0.29%	0	0.00%	0.04%
Compassionate Care	2.57	0.37%	0	0.00%	0.05%
Competition Leave	0	0.00%	0	0.00%	0.00%
Convocation Leave	2	0.29%	0	0.00%	0.04%
Family Responsibilities	0	0.00%	0	0.00%	0.00%
Illness - Support	188.79	27.12%	0	0.00%	3.52%
Med/Den Appt Support	38.44	5.52%	0	0.00%	0.72%
Parenting/Caregiver	16.32	2.34%	0	0.00%	0.30%
Pressing Leave	11.99	1.72%	0	0.00%	0.22%
Quarantine Leave	6.3	0.90%	0	0.00%	0.12%
Without Pay Support	4.78	0.69%	0	0.00%	0.09%
SUB TOTAL	282.16	40.53%	0	0.00%	5.26%
Employment Act					
Court/Jury Duty	0	0.00%	0	0.00%	0.00%
Paternity Leave	0	0.00%	0	0.00%	0.00%
Vacation Support	403.48	57.96%	0	0.00%	7.53%
Workers Compensation	0	0.00%	0	0.00%	0.00%
SUB TOTAL	403.48	57.96%	0	0.00%	7.53%
Prairie South					
ACCT Meet/PD	0	0.00%	0	0.00%	0.00%
BUSI Meet/PD	0	0.00%	0	0.00%	0.00%
FACI Meet/PD	3	0.43%	0	0.00%	0.06%
HUMA Meet/PD	5.5	0.79%	0	0.00%	0.10%
LRNG Meet/PD	0	0.00%	0	0.00%	0.00%
SCHOOL OPERATIONS MEET/PD	0	0.00%	0	0.00%	0.00%
TRAN Meet/PD	0	0.00%	0	0.00%	0.00%
PD Out of Province	2	0.29%	0	0.00%	0.04%
SUB TOTAL	10.5	1.51%	0	0.00%	0.20%
Total Absences	696.14	100.00%	0	0.00%	12.99%

Possible Days

February 1, 2022 - July 31, 2022

Days

124.00

FTE

43.22

Total Days

5359.28

** WCB absences are adjusted after they occur as they are not entered as such until WCB accepts and pays the claim.

AGENDA ITEM

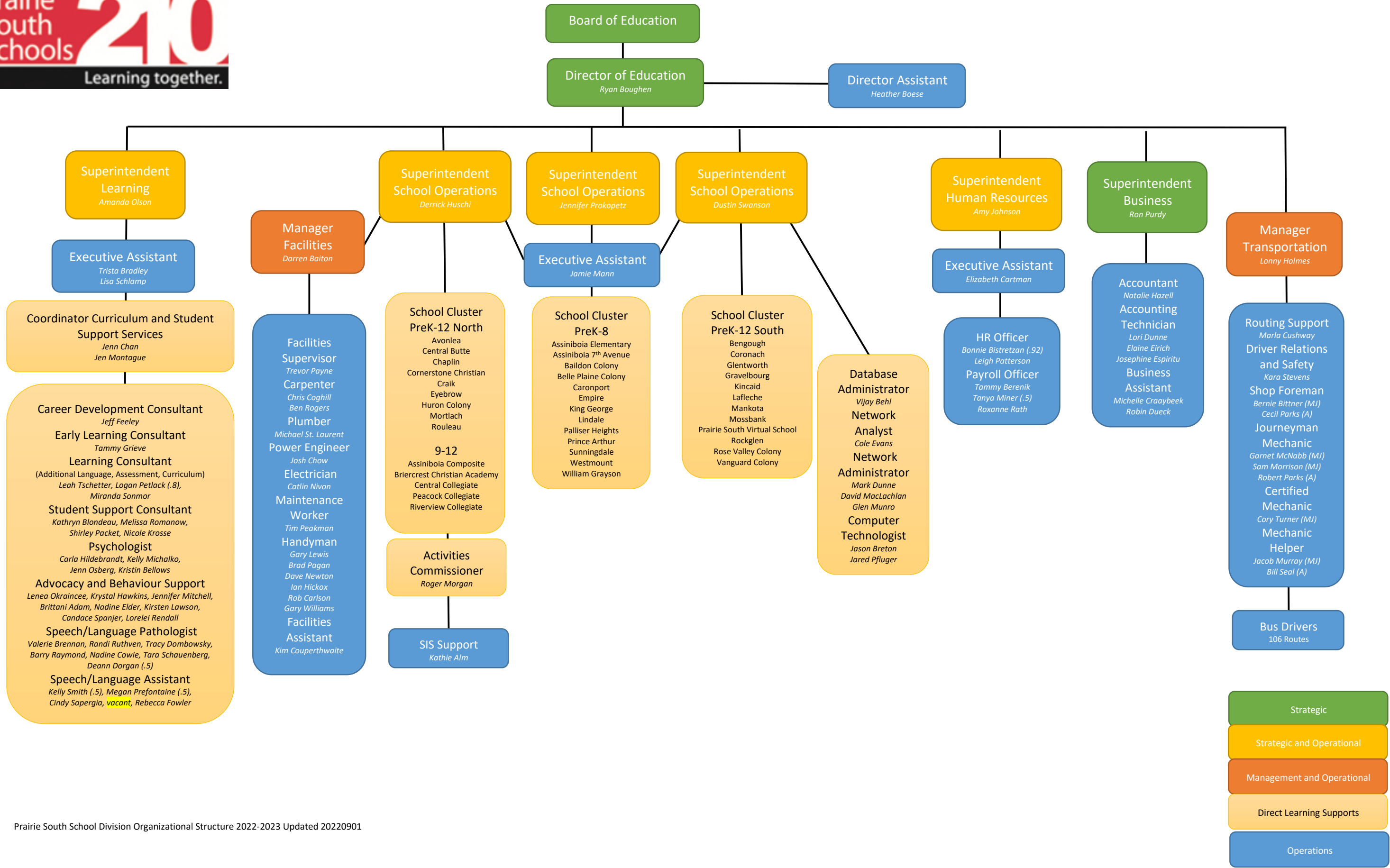
Meeting Date:	September 6, 2022	Agenda Item #:	07.1
Topic:	Organizational Chart		
Intent:	<input type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input checked="" type="checkbox"/> Information

Background:	The organizational chart is a shared responsibility between the Director and the Board and is determined on a yearly basis as a component of the budgeting process.
Current Status:	The final organizational chart for 2022-2023 is provided for Board review.
Pros and Cons:	
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Ryan Boughen	August 22, 2022	• 2022-2023 Organizational Chart

Recommendation:

That the Board review the information provided.



AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	07.2
Topic:	Public Section Update and Calendar of Events 2022-2023		
Intent:	<input type="checkbox"/> Decision	<input type="checkbox"/> Discussion	<input checked="" type="checkbox"/> Information

Background:	Prairie South is a member of the Public Section of the Saskatchewan School Boards' Association.
Current Status:	The Executive Director of the Public Section has provided an update for trustees.
Pros and Cons:	
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Ryan Boughen	August 22, 2022	<ul style="list-style-type: none"> Public Section Update and Calendar Events

Recommendation:

That the Board review the information provided.



Public Section Update

June 30, 2022

Hello everyone,

It was great to see trustees and directors (and others) at our June 2/3 general meeting and PD event. In the evaluations that were completed, people reported that they very much appreciated getting together again to learn, discuss and socialize. I agree.

We received extremely positive feedback on the event including the Student Citizenship Awards presentations. It was inspiring to see what students and staff are accomplishing in public schools across Saskatchewan. I want to thank the awards committee for its efforts on selection of the winners and planning the process.

I wish you a wonderful, restful summer after what I know was another stressful year. Thank you for your support for me and the Public Section over the past school year. May you get some “down time” during which you can appreciate our beautiful Saskatchewan summer.

Norm Dray
Executive Director

1. Strategic Plan – Our strategic plan was adopted by the Public Section membership at the November 2018 AGM. At its meeting in October, the Executive adopted the work plan for the 2021-2022 school year to support the strategic plan.

Meetings Emanating from our Strategic Plan – In our strategic plan, one of the goals is to advocate for public education and one of the strategic actions is to meet with key actors in the education sector. One meeting occurred in the past two months. It was as follows.

- A. Sections Meeting – On March 22, I met with my counterpart from the Catholic Section and the SSBA executive director. We provided an update on the activities of our organizations and learned about the initiatives of the SSBA.

Strategic Plan Renewal – As those of you who were present can attest, the second stage of our renewal process occurred at our June general meeting. The plan was originally reviewed at our meeting in April and a revised draft plan was created. At the general

meeting, the group provided feedback on the revised plan. The feedback will be integrated and another draft will be submitted for feedback and adoption at the November AGM.

Until the new plan is adopted, we will continue to work to actualize the present strategic plan and the work plan now in place. The strategic plan and the work plan are on our website. See the link below.

<https://www.saskpublicschools.ca/public-section/strategic-plan/>

2. Social Media – Our social media presence is growing on Twitter and Facebook. We have increased our followers and interactions. We have over 1000 Twitter followers. Social media have allowed us to connect with a broad range of people about a number of issues.

Please take an opportunity to follow us on Facebook and Twitter.

[https://www.facebook.com/publicschoolsofsaskatchewan/
@publicschoolssk](https://www.facebook.com/publicschoolsofsaskatchewan/@publicschoolssk)

3. Student Citizenship Awards – The awards were presented at the June general meeting. The feedback on the presentations was positive. I thank everyone who helped to make them a success.

The awards committee, consisting of Public Section Vice Chair Carol Flynn, and executive members Lois Smandych and Alan Nunn, met recently to review this year's awards process and to plan for next year. The information for the 2022 – 2023 awards is now available on our website. The link is below. Note that 2022 – 2023 applications must include a (maximum) five minute video. The option of submitting an essay has been eliminated.

[Public-Section-Student-Citizenship-Awards-Information-and-Application-2023.pdf \(saskpublicschools.ca\)](#)

4. Public Education Promotional Video – The video is posted on our website and a number of school divisions have posted it on theirs. It has had hundreds of discreet views and plenty of positive attention across Saskatchewan and elsewhere.

5. Agreement with SSBA – Chair Colleen and I met with representatives of the SSBA Executive on June 22. An update on these discussions was sent to the Public Section Executive. We will follow up in September.
6. 2023 General Meeting and PD Event – Our 2023 event is tentatively scheduled for June 1 and 2, and likely will be held in Regina. No venue has been selected and no speakers have yet been booked. If you have suggestions, please let me or one of the Table Officers know.
7. Have a wonderful summer!

Public Section Calendar (Posted June 2022)

2022 – 2023 School Year

September 14, 2022

Public Section Table Officers' Meeting

1:00 p.m. to 4:00 p.m.

Regina – Location TBA

September 28, 2022

Public Section Executive Meeting

1:00 p.m. to 2:30 p.m.

Zoom

November 14, 2022

Public Section Annual General Meeting

(SSBA AGM Nov. 13 – 15, Regina)

Time TBA

February 22, 2023

Public Section Executive Meeting

1:00 p.m. to 2:30 p.m.

Zoom

April 5, 2023

Public Section Executive Meeting

Time TBD.

(On Agenda for SSBA Spring Assembly Apr. 5/6, Saskatoon)

June 1/2, 2023

Public Section General Meeting and Professional Development Event

June 1: 6:30 pm to 9:00 pm

June 2: 8:30 am to 2:00 pm

Regina Location TBD

Meetings have been coordinated with the SSBA.

(Note: Meetings of the Executive or Table Officers will be called at the pleasure of the Chair and in accordance with the by-laws.)

AGENDA ITEM

Meeting Date:	September 6, 2022	Agenda Item #:	7.3
Topic:	SSBA Annual Report		
Intent:	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Information		

Background:	The Saskatchewan School Boards Association represents boards of education in Saskatchewan and provides professional learning opportunities for trustees. The SSBA fiscal year is not aligned with the school division fiscal year and, as a result, there is an offset between reporting dates from school divisions and the SSBA. Prairie South is a member board of the Saskatchewan School Boards Association.
Current Status:	The 2021 Annual Report of the SSBA has been provided.
Pros and Cons:	
Financial Implications:	
Governance/Policy Implications:	
Legal Implications:	
Communications:	

Prepared By:	Date:	Attachments:
Ryan Boughen	August 30, 2022	• SSBA Annual Report 2021

Recommendation:

That the Board review the materials provided.

ANNUAL REPORT 2021



President's Message



I want to start off by acknowledging my fellow Executive members for their continued dedication and work they undertake on behalf of all of our member boards. Also, a special thanks to the many trustees who sit on committees representing the Saskatchewan School Boards Association (SSBA). We have accomplished a lot in 2021.

As a sector, after an exhausting two years (and counting) of pandemic response and pivoting, we continue to do amazing things in education in this province. We have talented and dedicated teachers, staff, boards and sector partners – all who have exciting ideas about the future and how we can improve as we develop a new Provincial Education Plan. School boards know that we can't achieve all of this with a status quo approach. We can't achieve all of this if our students, teachers, and staff don't have properly funded classrooms and supports for their mental health and wellbeing.

We need adequate, sustainable and predictable funding to deliver the services that students need to be successful. We will continue to be 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 have heard some great feedback about the SSBA staff and the value of the services and flexibility provided when working with boards this past year. I am very proud of the support and leadership the SSBA has provided our members and sector partners at a very challenging time. At the local level, I commend the leadership of boards and the administration and staff of school divisions for the continued great work and tireless efforts in service of Saskatchewan students and families.

As President, along with my Executive colleagues, we will continue to advocate and advance the priorities identified by membership through resolutions, feedback and the strategic input of Board Chairs Council.

Thank you for your continued engagement and support of the SSBA.

A stylized, handwritten signature in dark ink, appearing to read 'Shawn Davidson'.

Dr. Shawn Davidson
President

Executive Director's Message



While 2021 was another challenging year, the SSBA continued to respond and adapt to our members' needs. A special thank you to our members and partners for your continued engagement and collaboration. I appreciate very much the ideas, comments and feedback I get.

We have a great team of professionals and I want to recognize each and every one of the SSBA staff for adapting and changing with the times to meet the needs of our members and continuing to provide excellent support and services to our membership and sector this past year.

All of our service areas continued with their regular work and requests, while also providing significant advice and support to school boards, as we all managed through the global pandemic and continue to do so.

I am very proud of the work we have done 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 going forward.

This 2021 Annual Report highlights outcomes of the work prioritized in the SSBA strategic plan for the year. 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. Updates and progress on the SSBA strategic plan and resolutions were 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 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.

We are committed to transparency and consistent communication to keep SSBA members informed and engaged as much as possible and appropriate. As always – please give me a call or send an email anytime if you have questions or feedback.

A handwritten signature in black ink, appearing to read "D McKee".

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



2021 SSBA Strategic Initiatives & Outcomes

Board and Public Engagement

Youth, Parent and Community Engagement Strategies – SCC Handbook

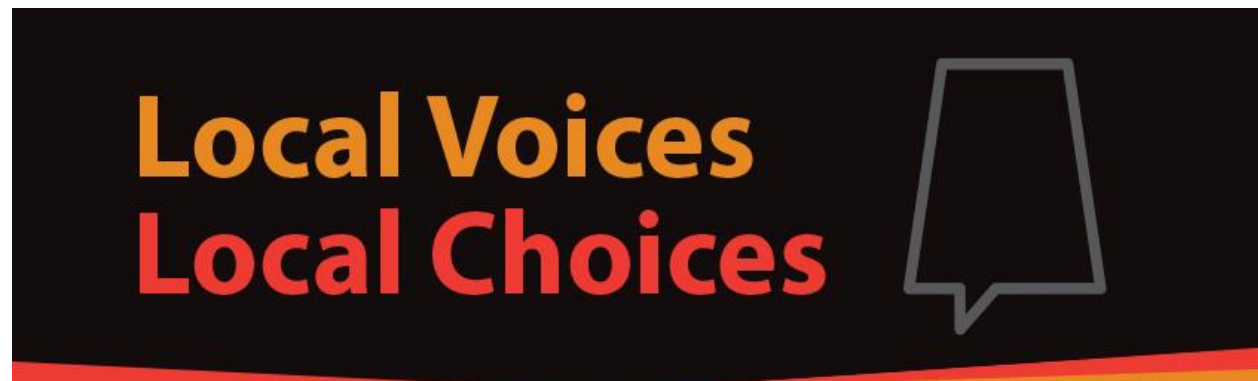
As part of the strategic work of the SSBA on behalf of boards of education – a priority was set to update existing supports available for School Community Councils (SCCs).

- **The target:** Update the SCC Handbook.
- **The outcome:** A SCC Handbook Review committee has been 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 for SCCs, and examples of resources created or used by school divisions/SCCs to support the work of SCCs. In May, the SSBA Executive provided general support for this concept. Work is ongoing in 2022.

Trustee Academy and School for New Trustees

Following the school board elections in later 2020, as part of the strategic work of the SSBA on behalf of boards of education – a priority was set in 2021 to provide professional development, support and outreach for new trustees and returning trustees.

- **The target:** Hold a School for New Trustees along with Trustee Academy.
- **The outcome:** A Trustee Academy/School for New Trustees was delivered virtually in January/February of 2021. One session featured mentorship advice from former trustees for new trustees. Ongoing support to boards of education occurs as requested related to topics such as policy reviews, SCCs, Communications and Advocacy, Board Conduct, and Enterprise Risk Management.



2021 SSBA Strategic Initiatives & Outcomes

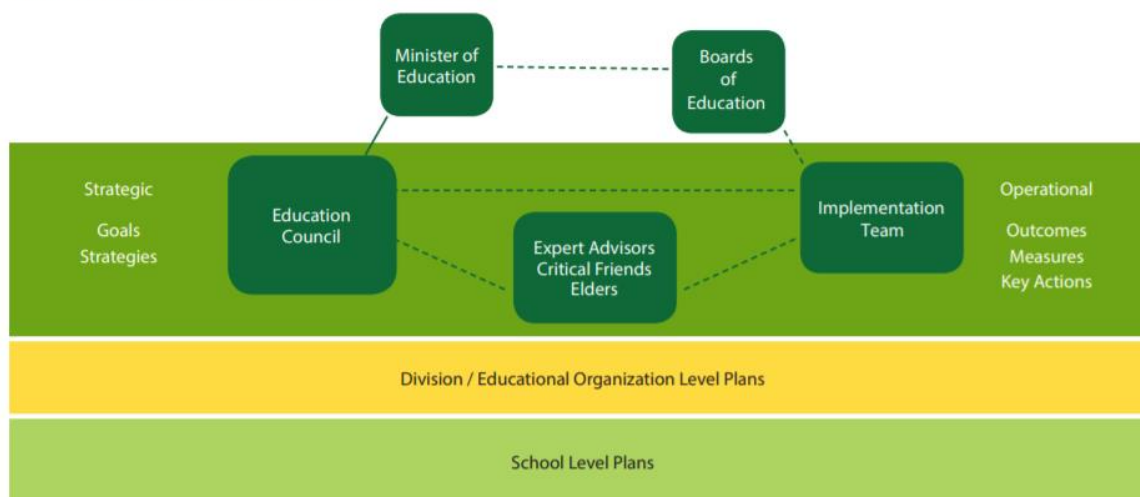
Board and Public Engagement (continued)

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 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 target:** Contribute to the development and release an interim plan for education. The focus of the SSBA was to engage and support boards of education in the planning, ensure alignment with the SSBA Connections Report and contribute to a new plan for education that includes local voice and board participation.
- **The outcome:**
 - An Interim Provincial Plan for 2021-22 (extended for 2022-23) was developed and announced in August of 2021 for implementation. Interim Plan:
<https://www.saskatchewan.ca/government/news-and-media/2021/august/10/government-of-saskatchewan-provides-additional-supports-for-students-this-fall>.

Structures for the Provincial Education Plan



2021 SSBA Strategic Initiatives & Outcomes

Board and Public Engagement

(continued)

Local Voices Local Choices

The focus in 2021 was to highlight in an ongoing way the importance of, role, and good work of local boards.

- **The target:** Maintain awareness, support and engagement with local voice in decision making for education.
- **The outcome:**
 - 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* – Local Government Week 2021
 - <https://saskschoolboards.ca/advocacy/local-government-week/>
 - <https://saskschoolboards.ca/advocacy/local-voices-local-choices/>

First Nations	Métis Nation	Rural Municipal Governments	Schools Boards	Urban Municipal Governments
<ul style="list-style-type: none"> 61 of the 74 Saskatchewan First Nations are affiliated to one of 9 Saskatchewan Tribal Councils The total registered individuals of Saskatchewan First Nations as of August 13, 2021 is 165,394 First Nations governments are typically composed of a chief and councillors They are responsible for making decisions on behalf of the First Nation and its members Their leadership is either elected or by community determined codes or leadership selection processes. The five linguistic groups of First Nations in Saskatchewan are Cree, Dakota, Dene (Chipewyan), Nakota (Assiniboine) and Saulteaux Treaties 2, 4, 5, 6, 8 and 10 cover the Province of Saskatchewan 	<ul style="list-style-type: none"> There are some 80,000 Métis citizens in Saskatchewan They are represented by government called the Métis Nation-Saskatchewan Representatives are elected at the local, regional and provincial levels The Métis Nation Legislative Assembly is the governing authority made up of the Presidents of Métis Locals and the Provincial Métis Council The governance structure includes the MN-S Senate, and a Cabinet—the Provincial Métis Council (PMC)—which is composed of the four-member executive, as well as elected officials representing all 12 MN-S regions, women, and youth They enact legislation, regulations, rules and resolutions governing the affairs and conduct of the Métis in Saskatchewan 	<ul style="list-style-type: none"> A rural municipality (RM) is governed by an elected council There are approximately 2,000 elected reeves and RM councillors in Saskatchewan They hire staff to manage daily administration and maintain municipal services (e.g. roads, utilities, land development, recreation facilities) RMs employ more than 2,100 staff Saskatchewan residents that live within the boundary of an RM total about 20% RMs maintain 1,478 bridges RMs maintain over 165,000 kilometers of road 	<ul style="list-style-type: none"> They are responsible for bringing local community voice to publicly funded education Boards of Education are locally elected to govern Kindergarten to Grade 12 education There are 27 geographical areas called school divisions in Saskatchewan – each division has a school board There are 18 Public, 8 Catholic, and 1 Francophone school divisions in the province An individual member of a board of education is referred to as a "trustee" They employ more than 35,000 people in Saskatchewan They set goals for student achievement, adopt budgets to reflect priorities, determine local programs, hire administrators and advocate for local schools and communities 	<ul style="list-style-type: none"> Urban municipalities are cities, towns, villages, and resort villages - Saskatchewan's hometowns Urban municipalities are governed by elected councils made up of mayors and councillors There are approximately 2,400 elected councillors and mayors More than 13,400 people are employed by Saskatchewan's urban municipalities, not including police and firefighters Nearly 80 per cent of Saskatchewan residents live within the boundaries of an urban municipality Urban governments provide a broad range of services to their residents including water and wastewater, policing and fire protection, roads and bridges, solid waste services, parks and recreation, arts and culture, snow removal, public transportation, and airports
74 Saskatchewan First Nations	12 Saskatchewan Métis Nation regions	296 Saskatchewan rural municipalities	27 Saskatchewan school divisions	466 Saskatchewan urban municipalities

Local Government Week, November 8-14, 2021

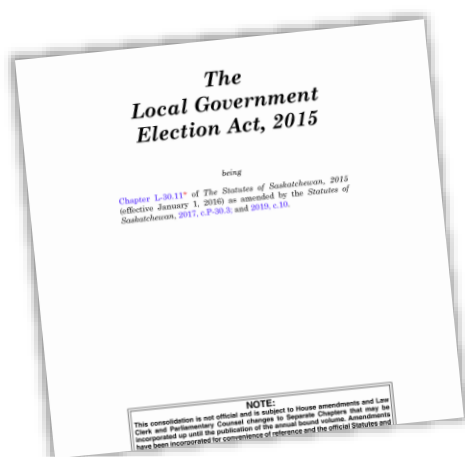
2021 SSBA Strategic Initiatives & Outcomes

Advocacy

Local Voice and Elected Boards in Education – Indigenous Trusteeship

Priority resolution identified for 2021:

- *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:** This matter and resolution was raised with the Minister of Education and the Minister of Government Relations. Advocacy continues in 2022.

Technology

As part of the SSBA's advocacy priorities for 2021, we focused on one of the recommendations stemming from the Connections Report regarding access to technology. This issue was at the forefront for education prior to the pandemic and certainly became more urgent as students had to attend school remotely due to the pandemic.

- **The target:** Improved access to technology – including rural and remote areas.
- **The outcome:** The SSBA is partnering and participating with SARM and other partners in a committee that is advocating for funding and implementation of reliable broadband access across Saskatchewan. Progress is being made – advocacy continues in to 2022.



2021 SSBA Strategic Initiatives & Outcomes

Advocacy (continued)

Education Funding – Investment

Advocacy efforts related to specific member concerns as well as the overall sufficiency of education funding continue – priority focus on pandemic response in 2021. Other funding advocacy priorities included Federal and external funding sustainability and reviewing the Provincial Mill Rate and Education Property Tax.

- **The target:** Funding for pandemic response/pressures along with predictable and sustainable funding for operating school divisions.
- **The outcome:** The Provincial Budget was released later than usual on April 6, 2021 – the SSBA recognized the critical funding provided to the education system for COVID-19 response, while also emphasizing the need for predictability and sustainability as the pandemic continues to cause uncertainty and challenges for school divisions going forward. Education Funding Advocacy and Mill rate/EPT presentation was delivered and discussed at Board Chairs Council. Advocacy continues.

Inter-Agency Connections

Priority resolutions identified for 2021:

- *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-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:** Action towards an inter-agency committee or structure working together that includes boards of education.
 - **The outcome:** This matter and resolutions was raised with the Minister of Education and Ministry Education along with education partners. Further advocacy in 2022 continues.



INNOVATION



INCLUSION



INVESTMENT

2021 SSBA Strategic Initiatives & Outcomes

Services

SSBA Services Review

As part of the regular services review process and the SSBA's commitment to ongoing service improvement, a priority for 2021 was to conduct a comprehensive survey of all SSBA services.

- **The target:** To conduct a Large Aggregate Survey of all the SSBA services offered by measuring:
 - Importance of current services overall and by role of respondent and school division size;
 - Frequency of use of current services overall and by role of respondent and school division size;
 - Satisfaction with current services overall and by role of respondent and school division size;
 - Appropriateness of current services overall and by role of respondent and school division size;
 - Delivery method preference of current services overall and by role of respondent and school division size; and,
 - Alternate means of delivery and new areas for services.
- **The outcome:**
 - The survey was conducted by Objective Research and Evaluation Inc. in 2021 and the findings and final report were delivered at the Fall Assembly and AGM in November by the lead researcher Christopher Cameron.
 - The report was distributed to all Board Members, Directors of Education and Chief Financial Officers.
 - The response rate from the sector was extremely strong and the finding valid. The SSBA staff are working to implement the findings in the report within our continuous improvement process.

Collective Bargaining

Communications

Employee Benefits

First Nations & Métis

Group Tendering

HR & Employee Relations

Insurance

Legal Services

2021 SSBA Strategic Initiatives & Outcomes

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

SSBA Executive Composition, Membership Fees and Voting Structure Review

Priority resolution identified for 2021:

- Resolution 18-06 – That the SSBA initiate an Executive Composition review with results reported to the members prior to the 2019 AGM.

The membership has adopted resolutions requesting a review of the Executive composition, membership fees and voting. It was important to the membership that the process adequately engaged member boards.

- **The target:** A Working Advisory Group (WAG) with an external chair to steer the consultation and delivers a written report with recommendations for the consideration of member boards.
- **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. A Current State and Comparators document with consultation questions was prepared and distributed to boards, with 17 boards responding as well as both Sections. Following school board elections in late 2020, the WAG had new members named in 2021 and met in February. The WAG drafted an interim report and shared it with members and the Sections at Spring Assembly 2021. Consultation with each of the 7 constituencies and Sections occurred in May/June. In September, a final report was distributed to member boards, with four primary recommendations. Resulting from the direction provided by boards at November Board Chairs Council – the WAG concluded its work, as no majority agreement was achieved to proceed with any of the four primary recommendations.

Student Transportation Safety

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. A Student Transportation Working Advisory Group was established in 2020.

- **The target:** To improve Student Transportation Safety
- **The outcome:** The WAG continues to meet –and there a number of pilot projects underway in 2021 in British Columbia and Ontario. Locally in Saskatchewan we have pilot projects underway in 2021 regarding the use of stop arms. Reporting and follow-up to continue in 2022.

2021 SSBA Strategic Initiatives & Outcomes

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

Diversity Definition and Position Statement on 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 Resolutions for 2021:

- *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.*
- *AGM-20-04 BE IT RESOLVED 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*

In developing the statement, the SSBA was able to leverage the relevant efforts of the Ministry of Education that began in 2017 for initial development of a document on inclusive education – and then in 2021 to review and update *Inclusive Education* (2021) – along with many education sector partners and stakeholder groups.

The SSBA board of education representatives on this committee were Trustees: Jaimie Smith-Windsor, Colleen MacPherson, Trina Miller, and Christine Boyczuk. In late 2021, an updated *Inclusive Education* document was published and distributed. The proposed Position Statement on Inclusive Education has been adapted from this document.

- **The target:** To develop a definition of diversity for circulation to the membership and a proposed position statement on Inclusive Education for the consideration and feedback of member boards.
- **The outcome:** A common definition of diversity was developed and shared with all members and the proposed Inclusive Education Position Statement was approved by the Executive and shared with boards for initial feedback in late 2021. Feedback continues in to 2022 with a goal for approval at the Fall Assembly and AGM.



2021 SSBA Strategic Initiatives & Outcomes

First Nations and Métis Education

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 Implementation

With a priority commitment and numerous resolutions related to First Nations and Métis Education (FNME), the SSBA Indigenous Council led discussions with the Minister of Education around the development of an Indigenous Education Responsibility Framework. The SSBA Executive approved this project in 2020.

- **The target:** Completed draft of the Indigenous Education Responsibility Framework for piloting with school divisions in 2021/22 with full implementation in 2022.
- **The outcome:** The draft Framework was completed in 2021. A focus group was held with education stakeholders in December 2021. In 2022, a field test with up to 6 school divisions will occur. Framework implementation set for fall 2022.

2021 SSBA Strategic Initiatives & Outcomes

First Nations and Métis Education

(continued)

Indigenous Council

Priority resolutions identified for 2021:

- *AGM-17-11 SSBA advocate for a mandatory Indigenous Studies course in Saskatchewan high schools as part of the required curriculum for students graduating from grade twelve in addition to Indigenous teachings currently embedded into the curriculum.*
- *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 hours 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.*

With a priority commitment and numerous resolutions related to First Nations and Métis Education (FNME) the Indigenous Council is engaged – providing oversight and monitoring of key FNME resolutions and projects of the SSBA.

- **The target:** Progress to completion of key FNME resolutions and projects of the SSBA.
- **The outcome:** The Indigenous Council met in February and approved two draft Terms of Reference. They also were provided an update on FNME projects and resolutions underway. The Council met again at Spring Assembly, and reconvened in August to provide feedback on a draft Indigenous Education Position Statement, and approval for a resolution from the Council for 2021 Fall Assembly for the membership to adopt the Indigenous Education Position Statement.

Indigenous Education – Position Statement

Priority resolution identified for 2021:

- *AGM 20-01 BE IT RESOLVED that the SSBA create a working committee to engage member boards in drafting a position statement on Indigenous Education, to be brought to the membership for adoption.*
- **The target:** development of an Indigenous Education Position Statement for presentation at 2021 Fall General Assembly.
- **The outcome:** A draft statement was created and shared with the Indigenous Council in August 2021. The draft statement was circulated to LEADS and member boards in September for feedback. The statement was adopted at 2021 Fall Assembly, receiving 100% support.

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 2021. 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 2022

Complete

In progress

Early stages

PS = Position Statement

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

2021 — workplan online at <https://saskschoolboards.ca/wp-content/uploads/2021-Adopted-Resolutions-Work-Plan-March-2022.pdf>

Budget Resolution	AGM 21-01 Position Statement 2.2	AGM 21-02 Position Statement 3.2	AGM 21-03 Position Statement 4.2	AGM 21-04 Position Statement 5.1	AGM 21-05 Position Statement 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-2022.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-March-2022.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

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 2021. 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.



2021 Executive Delegations

The [SSBA Provincial Executive](#) met virtually with many delegations in 2021, including:

- CUPE
- Saskatchewan Professional Teacher's Regulatory Board
- Opposition Education Critic
- University of Saskatchewan
- Saskatchewan League of Educational Administrators, Directors and Superintendents
- Deloitte (Auditors)
- Minister of Education
- Saskatchewan High School Athletics Association
- University of Regina
- Catholic Section
- Public Section

SSBA Highlights for 2021

Premier's Board of Education Award for Innovation and Excellence

The Horizon School Division Board of Education has received the 2021 [Premier's Board of Education Award for Innovation and Excellence in Education](#) for the submission of ["the Horizon School Division George Gordon First Nation Mikiwahp \(Tipi\) Project"](#).



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

Scholarships and Awards

2021 Recipient

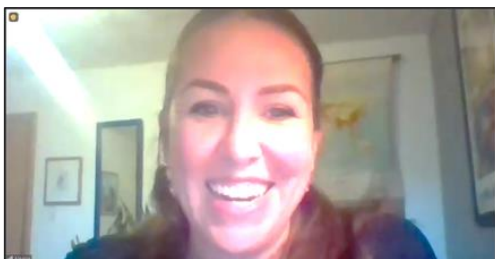


Degree Program Recipient

Queen Esther M. Lamanilao is the recipient of the 2021 Degree Program Scholarship. Queen graduated from Regina Christian School, an associate school of Regina Public Schools, and is enrolled in the Computer Science program at the University of Regina.

Queen Esther M. Lamanilao received a SSBA [Education Scholarship](#) in 2021.

New Life Members



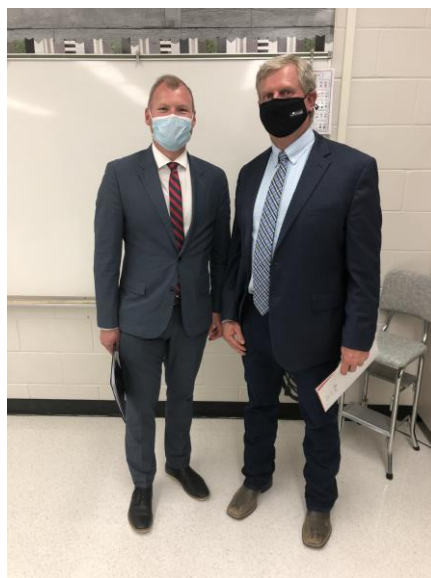
New life members Aleana Young and Martin Prince were recognized via Zoom during the Fall Assembly.

SSBA Highlights for 2021

(continued)

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 President Shawn Davidson and Minister of Education Dustin Duncan at a back-to-school announcement.

Employee Benefits Plan and General Insurance Plan Seminars

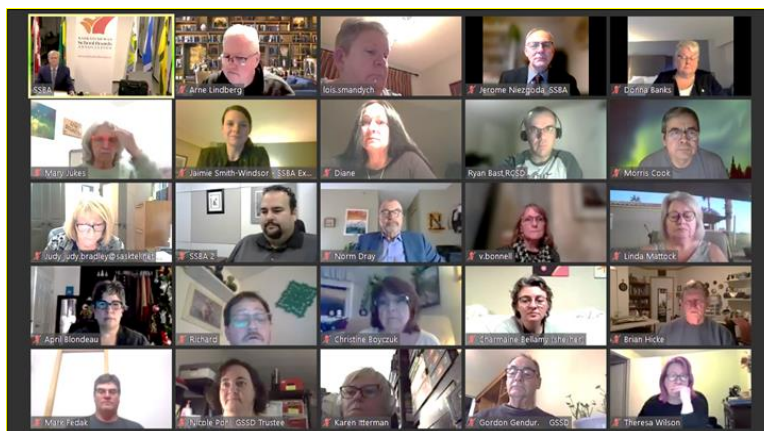
Working off the success of virtual events hosted by the SSBA, the 2021 Employee Benefits Plan (EBP) Seminar was held virtually, with two sessions per day, over three Wednesdays in May. This format resulted in double the attendance over last year, with more than 60 plan administrators from all 27 school divisions attending. As usual, the seminar provided training, presented highlights and changes in the Employee Benefits Plan and one full session was dedicated to the new administration software being launched in September.

The SSBA General Insurance Plan held three educational sessions virtually in 2021 for three consecutive weeks. This replaced the regular in-person annual seminar. In attendance were dozens of participants from school divisions across the province, including CFOs, risk managers and IT leads. Areas covered were the current state of the SSBA General Insurance Plan, Owner-Controlled Insurance Program (OCIP) and Cyber Risk Insurance. The seminar was insightful and reiterated SSBA commitment to supporting divisions with risk management.

SSBA Highlights for 2021

(continued)

Virtual Assemblies



The SSBA's Spring and Fall General Assemblies were held virtually in 2021.

Provincial Budget Response

The SSBA recognized the critical funding provided to the education system during the COVID-19 response, while also emphasizing the need for predictability and sustainability as the pandemic continued to cause uncertainty and challenges for school divisions going forward.

Manitoba Letter

In March, the SSBA issued a statement in response to the Government of Manitoba's move at the time to eliminate elected school boards and centralize decision-making. The SSBA stated this would negatively affect the education system by removing local voice and accountability, particularly in rural and remote communities.

In Saskatchewan, local school boards have proven to work collaboratively in the sector to effectively serve students, staff, families and communities. Across Canada, school boards represent diverse voices that are important to be heard; in Saskatchewan, approximately 58% of board members identify as female and 14% identify as being of Indigenous ancestry.

The statement said the SSBA joined with national and provincial counterparts in calling for the Manitoba government to reconsider the changes proposed. The SSBA believes education belongs to community and maintaining local voice through elected boards is key to future improvement and ensuring every student has the opportunity to succeed regardless of their locale or circumstances.

SSBA Highlights for 2021

(continued)

Employee Benefits Plan (EBP)

Offering benefits to 25 Boards of Education:

- ✓ Health, Vision, Dental, Life, Accidental Death, Long Term Disability
- ✓ Covers 8000 employees including LEADS, SASBO, non-teaching employees

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 Evaluations
- ✓ SCC Presentations
- ✓ Enterprise Risk Management Sessions
- ✓ Virtual General Assemblies
- ✓ Home Visits Project

Legal Services

- ✓ Advice to all 27 Boards
- ✓ Focus in 2021 on School Division, COVID-19 and Other Matters
- ✓ Virtual Presentations offered

Human Resources & Employees Relations

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

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
- ✓ Indigenous Education Responsibility Framework Development
- ✓ Information & Research
- ✓ Indigenous Education Position Statement

Provincial Executive



Dr. Shawn Davidson
President



Jaimie Smith-Windsor
Vice-President



Jerome Niezgoda
Catholic Constituency



Christine Gradin
Central Constituency



Élizabéth Perreault
CSF Constituency



Kimberly Greyeyes
Indigenous Constituency



Nathan Favel
Northern Constituency



Robert Bachmann
Southern Constituency
(as of November 2021)



Donna Banks
Urban Public Constituency

Thanks to Janet Kotylak (outgoing in 2021) for her Executive service.

SSBA Staff



Darren McKee
Executive Director



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



Georgia Hanwell
Director, Corporate
Services ¹



Jeff McNaughton
Director, Employee
Benefits and
Insurance Plans



Catherine Vu
Director, Corporate
Services ¹



Jill Welke
Director,
Communications
and Policy Support



April Blondeau
Strategic HR / ER



Joe Couture
Communications,
Research and
Policy Analyst



Rong Hu
Accounting Clerk



Innocent Ihenyen
Insurance
Administrator



Maureen Jickling
Solicitor



Bini Johnson
Benefits
Administrator



Geraldine Knudsen
Solicitor



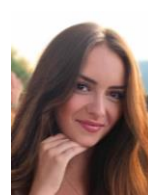
Krista Lenius
Administrative
Paralegal



Chris Petford
Benefits
Administrator



Leanne Petford
Benefits
Administrator



Stephanie Shaw
Administrative
Assistant ³



Rachel Tabrizi-
Reardigan
Benefits
Administrator



Patty Webb
Benefits
Administrator

Long-Service Awards in 2021:

- ✓ Innocent Ihenyen – 5 years
- ✓ Darren McKee – 10 years

Notes:

1. Georgia Hanwell covered for Catherine Vu's leave until September 2021.

Financial Summary

The Association maintains a strong financial position with total net assets of \$3.0M in the Operating Fund and \$28.4M in the Benefits and Insurance Funds. The Association ended the year with a net surplus of almost \$312K in operations, a net surplus of \$1.1M in the Benefits Fund, and a net surplus of \$633K in the Insurance Fund. The Association distributed \$1.159M from the Insurance Fund to subscribers to a final annual net deficit of \$526K.

The final result was better than budgeted due to the continued restrictions on travel and large gatherings of the global pandemic. The Association's operating fund net surplus of \$312K for 2021 is due primarily to the following:

- \$168K surplus in travel related expenses throughout SSBA due to the restrictions of the pandemic and the move to virtual meetings;
- Limited revenue and expenses for board development services due to the inability to host in person events;
- \$122K surplus due to vacancies;
- \$22K savings in Association operating expense due to reduced office expenses throughout the year as staff continued to work from home.

The Association entered into a real estate transaction during 2021 to sell the building located in Regina. The net book value of the land and building were reclassified to assets held for sale as the transaction was pending but not finalized until 2022.

The Benefits Fund reflects a surplus of \$1.1M as a result of fewer services being used in 2021 due to continued pandemic restrictions. The fund also implemented a new benefit administration system which will result in enhanced administration capabilities and efficiencies for many years to come.

The Insurance Fund had a net deficit of \$526K after all claims were recorded and an excess capital distribution of \$1.159M from the insurance pools to the members during the year.

Financial statements of

**SASKATCHEWAN SCHOOL BOARDS
ASSOCIATION**

December 31, 2021



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

Independent Auditor's Report

To the Members of
Saskatchewan School Boards Association

Opinion

We have audited the financial statements of the Saskatchewan School Boards Association (the "Association"), which comprise the statement of financial position as at December 31, 2021, 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, 2021, 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
May 19, 2022

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

Statement of financial position

as at December 31, 2021

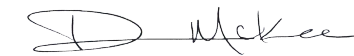
	Operating Fund	Benefits Fund	Insurance Fund	2021	Total 2020
ASSETS					
Current assets					
Cash	\$ 3,957,761	\$ -	\$ -	\$ 3,957,761	\$ 471,507
Accounts receivable	33,336	837,484	-	870,820	3,734,358
Prepaid expenses	47,133	1,500,000	-	1,547,133	8,178
Due from other funds	-	743,075	597,785	1,340,860	1,296,931
Short-term investments (Note 3)	352,943	415,327	1,998,353	2,766,623	30,174,368
Assets held for sale (Note 4)	968,922	-	-	968,922	-
	5,360,095	3,495,886	2,596,138	11,452,119	35,685,342
Long-term investments (Note 3)	-	4,775,938	23,502,397	28,278,335	-
Intangible assets (Note 5)	-	851,000	-	851,000	-
Capital assets (Note 6)	10,502	-	-	10,502	993,841
	\$ 5,370,597	\$ 9,122,824	\$ 26,098,535	\$ 40,591,956	\$ 36,679,183
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	\$ 139,142	\$ 2,386,731	\$ 6,978	\$ 2,532,851	\$ 2,621,326
Provision for unpaid claims	-	700,000	3,685,174	4,385,174	2,186,088
Due to other funds	1,340,860	-	-	1,340,860	1,296,931
Deferred revenue	871,175	-	-	871,175	-
	2,351,177	3,086,731	3,692,152	9,130,060	6,104,345
NET ASSETS (Schedule 1)					
Appropriated	1,915,639	3,688,949	22,406,383	28,010,971	26,021,345
Unappropriated	1,103,781	2,347,144	-	3,450,925	4,553,493
	3,019,420	6,036,093	22,406,383	31,461,896	30,574,838
	\$ 5,370,597	\$ 9,122,824	\$ 26,098,535	\$ 40,591,956	\$ 36,679,183

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, 2021

	Operating Fund	Benefits Fund	Insurance Fund	Total 2021	Total 2020
REVENUE					
Membership fees	\$ 2,323,669	\$ -	\$ -	\$ 2,323,669	\$ 2,238,891
Premiums	-	22,456,029	2,790,429	25,246,458	25,486,455
Investment income	15,050	362,559	1,815,696	2,193,305	1,778,580
Other income	248,711	100,000	-	348,711	3,055,698
Assemblies, events and board development	39,450	-	-	39,450	2,474
Building	-	-	-	-	19,561
Mosaic School Nutrition Challenge	115,000	-	-	115,000	115,000
Parent-Teacher Home Visit	34,754	-	-	34,754	-
	\$ 2,776,634	\$ 22,918,588	\$ 4,606,125	\$ 30,301,347	\$ 32,696,659
EXPENSES					
Executive activity/membership engagement	\$ 267,327	\$ -	\$ -	\$ 267,327	\$ 229,734
Executive director/ administration	602,982	-	-	602,982	629,686
Communication services	283,777	-	-	283,777	284,600
Board of education development services	245,134	-	-	245,134	218,529
Employee relations	141,679	-	-	141,679	140,763
Legal services	352,032	-	-	352,032	362,006
First nations and metis education services	-	-	-	-	49,563
Association operations	170,439	888,380	380,519	1,439,338	1,376,773
Building	227,965	-	-	227,965	201,086
Mosaic Breakfast for Learning	112,554	-	-	112,554	112,415
Parent-Teacher Home Visit	34,754	-	-	34,754	-
Claims/carrier (Note 7)	-	20,813,662	3,592,569	24,406,231	24,173,207
Insurance pool rebate (Note 13)	-	-	1,159,096	1,159,096	1,159,096
Amortization	26,420	115,000	-	141,420	27,447
	\$ 2,465,063	\$ 21,817,042	\$ 5,132,184	\$ 29,414,289	\$ 28,964,905
Excess (deficiency) of revenue over expenses	\$ 311,571	\$ 1,101,546	(526,059)	\$ 887,058	\$ 3,731,754
Net assets, beginning of year	2,707,849	4,934,547	22,932,442	30,574,838	26,843,084
NET ASSETS, END OF YEAR	\$ 3,019,420	\$ 6,036,093	\$ 22,406,383	\$ 31,461,896	\$ 30,574,838

See accompanying notes

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

Statement of Cash Flows

for the year ended December 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 887,058	\$ 3,731,754
Items not involving cash		
Amortization	141,420	27,447
Unrealized gain on investments	(1,469,626)	(1,636,473)
Change in non-cash working capital		
Decrease (increase) in accounts receivable	2,863,538	(2,944,862)
Increase in prepaid expenses	(1,538,955)	(112)
Decrease in accounts payable and accrued liabilities	(88,475)	(66,578)
Increase (decrease) in provision for unpaid claims	2,199,086	(1,135,208)
Increase (decrease) in deferred revenue	871,175	(1,329,451)
Cash provided by (used in) Operating Activities	\$ 3,865,221	\$ (3,353,483)
INVESTING ACTIVITIES		
Proceeds from sale of investments	\$ 32,390,860	\$ 31,892,568
Purchase of investments	(31,791,824)	(29,819,843)
Purchase of intangible asset	(966,000)	-
Capital expenditure	(12,003)	-
Cash (used in) provided by Investing Activities	\$ (378,967)	\$ 2,072,725
Increase (decrease) in cash	\$ 3,486,254	\$ (1,280,758)
Cash, beginning of year	471,507	1,752,265
CASH, END OF YEAR	\$ 3,957,761	\$ 471,507

See accompanying notes

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2021

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, 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, 2021

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, 2021

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, 2021

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 2021	Total 2020
Cash & short-term investments	\$ 352,943	\$ 415,327	\$ 1,998,353	\$ 2,766,623	\$ 30,174,368
Fixed income	-	2,242,091	10,861,739	13,103,830	-
Canadian equities	-	1,251,980	6,250,040	7,502,020	-
U.S. equities	-	777,515	3,858,982	4,636,497	-
Non North American equities	-	504,352	2,531,636	3,035,988	-
Long-term investments	-	4,775,938	23,502,397	28,278,335	-
Total investments	\$ 352,943	\$ 5,191,265	\$ 25,500,750	\$ 31,044,958	\$ 30,174,368

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

	2020 Balance	Net Investment Income	Realized Gains (Losses)	Unrealized Gains (Losses)	Transfers	2021 Balance
Operating Fund	\$ 390,350	\$ 3,934	\$ -	\$ -	\$ (41,341)	\$ 352,943
Benefits Fund	4,847,261	67,653	34,014	242,337	-	5,191,265
Insurance Fund	24,936,757	338,062	152,063	1,232,937	(1,159,069)	25,500,750
Total investments	\$ 30,174,368	\$ 409,649	\$ 186,077	\$ 1,475,274	\$ (1,200,410)	\$ 31,044,958

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2021

4. ASSETS HELD FOR SALE

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Building	\$ 2,181,039	\$ (1,312,117)	\$ 868,922	\$ -
Land	100,000	-	100,000	-
	\$ 2,281,039	\$ (1,312,117)	\$ 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 will transition on February 1, 2022.

5. INTANGIBLE ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer software	\$ 966,000	\$ (115,000)	\$ 851,000	\$ -

The Association implemented a new employee benefits billing software called Ariel.

6. CAPITAL ASSETS

	Cost	Accumulated amortization	Transfer	2021 Net book value	2020 Net book value
Building	\$ 2,181,039	\$ (1,312,117)	\$ (868,922)	\$ -	\$ 891,315
Land	100,000	-	(100,000)	-	100,000
Office furniture and equipment	37,278	(26,776)	-	10,502	2,526
	\$ 2,318,317	\$ (1,338,893)	\$ (968,922)	\$ 10,502	\$ 993,841

The Association did not complete a valuation appraisal in 2021 due to the impending sale of the building. The market value of the building and land exceeds the current net book value.

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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2021

7. BENEFITS FUND (continued)

The Association transitioned to a Billed in Arrears process with Manulife where the Association provides a deposit and pays for actual amounts used for extended health, dental, and visions plans on a monthly basis. This process eliminates the surplus/deficit held at Manulife (2020 - \$2,793,536). The Association is still required to estimate the incurred by not reported amounts related to January 1 to December 31, 2021 of \$700,000 (2020 - \$671,953).

8. PENSION PLAN

During the year, the employee's contribution rate and the Association's contribution rates relating to MEPP remained at 9.00% (2020 – 9.00%). The Association's contributions were \$170,073 (2020 – \$167,274).

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%

9. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

	Office Equipment	Building Equipment	Office Rent	Total
2022	\$ 3,596	\$ 1,140	\$ 130,131	\$ 134,867
2023	-	-	139,436	139,436
2024	-	-	11,620	11,620
Total	\$ 3,596	\$ 1,140	\$ 281,187	\$ 285,923

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, 2021 was \$2,269,715 (2020 - \$2,293,199). These amounts are not reflected in the financial statements.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2021

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:

	2021		2020	
	Benefits Fund	Insurance Fund	Benefits Fund	Insurance Fund
Administrative support and office space	\$ 170,928	\$ 53,082	\$ 153,784	\$ 50,384

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, 2021

13. APPROPRIATED FUNDS (continued)

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,
 - 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 is being utilized to fund the implementation of a new benefit administration system.

- 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. 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 \$200,000 per occurrence. The Association’s maximum annual exposure for the pool is \$2,500,000 (2020 - \$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.

Saskatchewan School Boards Association

Notes to the financial statements

December 31, 2021

13. APPROPRIATED FUNDS (continued)

- 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 20-21, 2021 meeting, the Executive approved the distribution of \$1,159,096 (2020 - \$1,159,096) of excess insurance funds reserves as follows:

	2021	2020
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, 2021

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, 2021, investments in U.S. equities accounted for 15% (2020 – 0%) 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, 2021, investments in international equities accounted for 10% (2020 – 0%) 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, 2021, investments in equities accounted for 24% (2020 - 0%) 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, 2021

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, 2021 (2020 - \$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, 2021, the Association has accounts payable, accrued liabilities, and provision for unpaid claims of \$6,918,025 (2020 - \$4,807,411).

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

Schedule 1 - Schedule of changes in reserves

for the year ended December 31, 2021

	Net Assets 2020	Net revenue over expenses	Transfers	Net Assets 2021
OPERATING FUND				
Building repairs	\$ 756,215	\$ -	\$ -	\$ 756,215
Investment in capital assets	993,841	(26,420)	(956,919)	10,502
Assets held for sale	-	-	968,922	968,922
Provincial bargaining	143,265	-	36,735	180,000
Unappropriated	814,528	337,991	(48,738)	1,103,781
	2,707,849	311,571	-	3,019,420
BENEFITS FUND				
Investment in intangible assets	-	(115,000)	966,000	851,000
Claims Reserve	1,195,582	1,642,367	-	2,837,949
Unappropriated	3,738,965	(425,821)	(966,000)	2,347,144
	4,934,547	1,101,546	-	6,036,093
INSURANCE FUND				
Property pool	3,079,580	(2,163,005)	-	916,575
Sexual molestation pool	6,719,270	51,023	-	6,770,293
General liability pool	10,740,938	1,362,334	-	12,103,272
Air quality pool	2,392,654	223,589	-	2,616,243
	22,932,442	(526,059)	-	22,406,383
	\$ 30,574,838	\$ 887,058	\$ -	\$ 31,461,896

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



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