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Our corporate VALUES



Collaboration

We bring the right people together to achieve common goals for the benefit of the people of Saskatchewan through active participation, two-way communication, and mutual respect. We believe that the best outcomes happen when we share insights and build on each other's strengths.



Innovation

We are creative, strategic thinkers who are open to exploring all possibilities that will improve the quality of patient care and realize better value for the health system. We fearlessly take on new opportunities and work closely with our partners to implement and sustain positive transformational change.



Respect

We listen to one another and seek to understand the diverse needs of our communities and stakeholders. We demonstrate integrity and honesty in all that we do, and we take responsibility for our actions. We follow through on the commitments we make, build trust, and enable one another's successes.



Transparency

We foster a culture in which people feel empowered to discuss and address critical issues in a safe and supportive environment. We believe engagement and the sharing of information enables good decision-making and leads to better outcomes.



Bold and courageous leadership

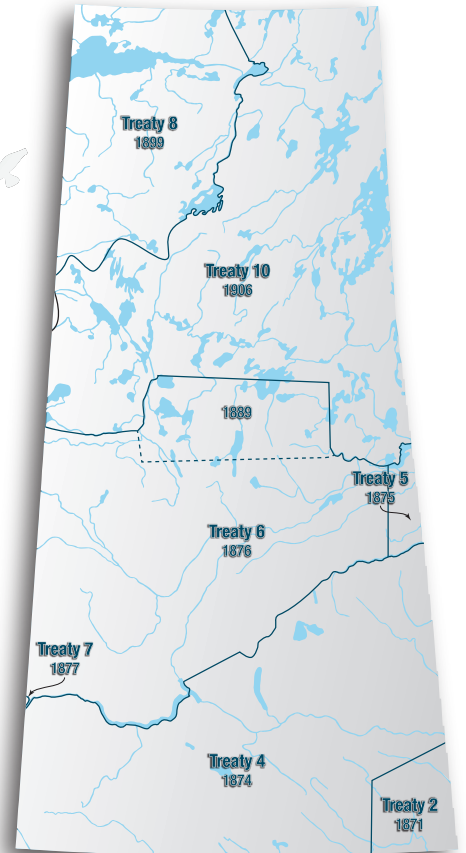
We are brave and willing to try new things. We put patients, clients, and families first, inspire each other and show initiative, work with others to put innovative ideas into practice, and take thoughtful risks to advance the vision of better health care in Saskatchewan.



First Nations and Métis/Michif land acknowledgement

We acknowledge that 3sHealth works and meets on the territory covered by Treaties 2, 4, 5, 6, 7, 8, and 10, the traditional territories of the Cree, Saulteaux, Dakota, Lakota, Nakota, Stoney, and Dene, and the Homeland of the Métis/Michif. Recognizing this history and the Truth and Reconciliation Commission Calls to Action are important to our future and our efforts to close the gap in health outcomes between Indigenous and non-Indigenous peoples.

As treaty people, we pay respect to the traditional caretakers of this land.



2024-25 Annual Report

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3sHealth is a vital health system partner that supports health care across Saskatchewan. Utilizing innovative change and a patient- and family-centred focus, we provide shared services to all health system partners that help improve quality and ensure patient safety.

Our dedicated and diverse employees ensure high-quality payroll and scheduling, employee benefits, dictation and transcription, linen, contracting, application management, and transformational services work for the province’s health system. Our continuous improvement methodology helps us find innovative solutions to the complex problems facing health care, driving the sector towards greater sustainability for generations to come.

Message from Brian Barber, Board of Directors Chair



The Board of Directors takes great pride in 3sHealth's unwavering commitment to improving health care in Saskatchewan. In 2024-25, we had the opportunity to reinvigorate the organization's guiding principles and demonstrate where we bring value to the health-care system.

3sHealth's updated mission is, "A trusted health-system partner that serves patients, clients, employees, and employers by delivering high-quality administrative services and addressing complex challenges to drive health care transformation."

The updated vision guiding our daily work is a reminder to always focus on client-driven health care, accessible to all Saskatchewan people.

Throughout our history, trust has played a vital role in the work 3sHealth does each day. We build trust with our health-care partners by enacting our values of

collaboration, innovation, respect, transparency, and bold and courageous leadership. These values continue to serve as the inspiration for this new mission and vision.

Our mission, vision, and values have been top-of-mind for the entire organization as it has moved forward on the Administrative Information Management System (AIMS). The board has provided oversight and guidance for this incredibly ambitious, system-wide, project that is bringing the entire health system together under a unified business information framework.

At a time when health-care systems across Canada are facing significant challenges, those looking to facilitate change must look at things differently and work tirelessly alongside their partners. On behalf of the Board of Directors, I express my gratitude to our partners and 3sHealth employees for their efforts to make the Saskatchewan health-care system stronger and more resilient.

Message from Mark Anderson, 3sHealth CEO



3sHealth is fortunate to be marking a year of many improvements in 2024-25.

Continuing to make progress on our pledge to positively impact the lives of Saskatchewan patients, clients (such as patient family members and long-term care residents), and health-care providers, 3sHealth contributed to three significant improvements that fit our audited measurement process. These initiatives represent increased benefit coverage and improved access to mental health supports for all health-sector workers and technical solutions that improve how physicians dictate care reports. This audited data increases the number of lives positively impacted by 3sHealth's efforts to nearly 1.27 million people since 2017.

As part of the ongoing effort to deliver on the Employee Benefit Plans Promise, our pledge to health-system workers that they will receive excellent customer service, new service standards were created and implemented by the benefits team. These holistic measurements were created with input from the entire department and are reported quarterly to ensure we are keeping this important promise for plan members.

We are also on the precipice of completing the kind of system-wide change that is only seen once in a generation with the successful implementation of the first phase of the Administrative Information Management System (AIMS). This transformational initiative is a collaboration between the Saskatchewan Health Authority, 3sHealth, the Saskatchewan Cancer Agency, eHealth Saskatchewan, the Saskatchewan Association of Health Organizations Inc. (SAHO), and affiliated employers that will replace more than

80 outdated (and in some cases unsupported) systems. In their place is a modern, secure, digitized, and integrated group of systems that supports finance, human resources, payroll, scheduling, and supply chain management. This new program ensures that more than 50,000 health-care employees will be reliably paid over \$3 billion in wages annually and will help the Saskatchewan health system continue to operate as one provincial health authority while enhancing reliability and security.

I am also pleased that we continue to deliver internal improvements for the benefit of our workforce. This year saw the introduction and first year of work on a strategic new People and Culture Plan that will improve support to employees through the challenges and successes they face on the job, as well as embracing the values of diversity, inclusion, and belonging that have helped 3sHealth become an incredibly diverse employer.

This internal focus helped drive another celebration, as 3sHealth was named one of Saskatchewan's Top Employers for the ninth consecutive year.

I am also pleased to see our commitment to financial responsibility continue in 2024-25, as we came in on budget and were able to dedicate \$1.4 million from the organization's accumulated surplus to fund enhancements to the AIMS project and increased resources to stabilize the finance, human resources, and supply chain systems.

It is my pleasure to present the 2024-25 3sHealth annual report, which will tell you all about these achievements and many more.

Board of Directors



Brian Barber
Chair



Arnie Shaw
Vice-chair and Chair, Audit,
Finance, and Risk Committee



Marilyn Charlton
Chair, Governance and
Business Development
Committee



Andrew Cartmell



Karen Knelsen



Timothy MacLeod



Twyla Meredith



Lisa Mitchell



Glenys Sylvestre

Operating highlights

3sHealth prides itself on a strong culture of continuous improvement, patient focus, innovation, and teamwork amongst employees and with health system partners.

Two key targets include positively impacting the lives of 1.2 million people and saving \$1 billion dollars by 2025.

Lives positively impacted:

- For the year 2024-25, 3sHealth and its health system partners positively impacted 5,251 lives. Those positive impacts came from the following three major projects:
 - Doubling the amount of hearing aid benefit coverage (Employee Benefits);
 - Enhancing self-edit dictation software so physicians can dictate and edit patient reports on personal laptops (Provincial Dictation and Transcription); and
 - Improved access for Saskatchewan health system employees to mental health resources through TELUS Health’s Total Mental Health platform for all health system partners and participating member organizations.
- The cumulative tally of lives positively impacted to the end of 2024-25 is 1,265,164. This is above and beyond our long-term target of 111.2 million lives positively impacted by 2025, which was achieved during the 2022-23 year.
- Since setting this target in 2017, 3sHealth and system partners have worked together to make measurable improvements for patients, clients, and health-care providers, including:
 - Modernizing equipment, such as IV pumps and cardiac devices;
 - Improving patient and resident care supplies, such as bed linen, towels, and facecloths;
 - Improving patient on-line access to test results and care reports;
 - Introducing modern systems for dictating and distributing care notes;
 - Improving employee benefits for health-care workers; and
 - Reducing safety risks for health-care workers by improving the handling of linen, introducing lighter, more efficient microfibre products to replace heavy loop mops for cleaning, and reducing foreign objects found in linen.

Lives positively impacted

1,265,164



Health system savings:

- 3sHealth’s work with system partners has generated cumulative system savings of \$776.45 million. This includes:
 - Cumulative system savings from 2010 to 2024 of \$701.43 million;
 - Recurring annual savings of \$57.94 million from contracts;
 - Recurring annual savings of \$4.21 million from Provincial Linen Services operations;
 - Savings for the fiscal year 2024-25 totaled \$12.87 million, greater than the target of \$7.84 million.

Dollars saved

\$776,449,288



Other highlights from 2024-25 include:

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- Processed more than \$3.13 billion dollars in compensation for 53,972 health-care employees through Payroll Services/Application Management Services (AMS).
- Paid \$181.1 million to Employee Benefit Plans members and their families.
- Transcribed 551,466 records.
- Processed over 31 million pounds of linen.
- Executed \$52.8 million in contracts.
- Administered the Employee Family Assistance Plan, which provides support services to approximately 53,982 people across 16 organizations.

Partnerships

- Implemented and stabilized the first phase of the Administrative Information Management System (AIMS) project and planned the rollout of the project's final phase, to take place in 2025-26.
- Provided over 11,000 service hours to health-system initiatives through the Transformational Services team, supporting 15 completed projects and 18 projects still in progress, as well as finding external support for 10 projects.

Customer service

- Implemented and met new service standards consistently and regularly, meeting the needs of our Employee Benefit Plans customers.
- Continued work to replicate an educational campaign to reduce the number of foreign objects found in health-care linens at Saskatchewan health-care facilities by 42.8 per cent.

Financial stewardship

- Utilized \$1.4 million of 3sHealth's accumulated surplus to support stabilization and enhancements to the AIMS project.

Workforce

- Launched and began work to deliver on a three-year People and Culture Strategic Plan to support employees through the challenges and successes of their work life at 3sHealth.
- Earned the designation of a Saskatchewan Top Employer for the ninth year in a row.
- Maintained position on the Career Directory for Recent Graduates, a tool to assist Canada's recent university or college graduates in applying for jobs that make the most of their education.
- Advanced our commitment to truth and reconciliation.
- Exceeded the benchmark for employee engagement for the ninth year in a row.

Our mission

A trusted health system partner that serves patients, clients, employees, and employers by delivering high-quality administrative services and addressing complex challenges to drive health care transformation.

3sHealth carries out its mission through the dedicated work of its service lines.

Application Management Services

- Managed the support and continued evolution of AIMS in partnership with stakeholders through a provincially coordinated approach.
- Paid more than \$3.13 billion in compensation to approximately 53,972 health employees across 26 organizations.
- Supported the Saskatchewan health system by administering various applications that support employers and employees with scheduling, human resources, and payroll functions.



3sHealth developed the AMS service line in tandem with the AIMS project. AMS began providing application support after implementation of the first phase began in June 2024.

As is to be expected with any major process and technology change, there was a significant level of demand for support as the health sector adjusted to these new systems. Once that initial demand was dealt with, the focus turned to stabilization of the first phase at the end of August. Along with the AIMS project team, AMS worked closely with health system partners to acclimate users and stabilize both the business and technology sides of the change. This was subject to an increased degree of difficulty, as legacy systems were also maintained alongside the new systems to reduce risk (for more detail on the AIMS project, see page 26).

Service levels have been established and the AMS team has been flexible, committed, and resilient in working to support changes required for business stabilization, including:

- AMS incident support;
- Payroll incident support;
- Scheduling and time validation incident support;
- Human capital management incident support;
- Finance incident support;
- Supply chain management incident support;
- Analytics incident support; and
- Enterprise management systems incident support.

Having taken on the payroll services and scheduling systems previously provided by 3sHealth's Provincial Payroll and Scheduling Services, AMS ensures that health system employees receive their pay accurately and on time. In 2024-25, additional work undertaken included:

- Successfully running year-end payroll processes, including the processing and dissemination of 61,467 T4 forms;

- Supporting the system changes required to allow for the transition of Regina Lutheran Home long-term care centres to Saskatchewan Health Authority (SHA) ownership by ensuring payroll and information systems are configured correctly for this new group of employees;
- Redesignating employees at Extendicare Homes into proper provincially-bargained unions within their facilities after the transition to SHA ownership; and
- Migrating a number of software systems to the “cloud” in preparation of the AIMS changeover.

Employee Benefits

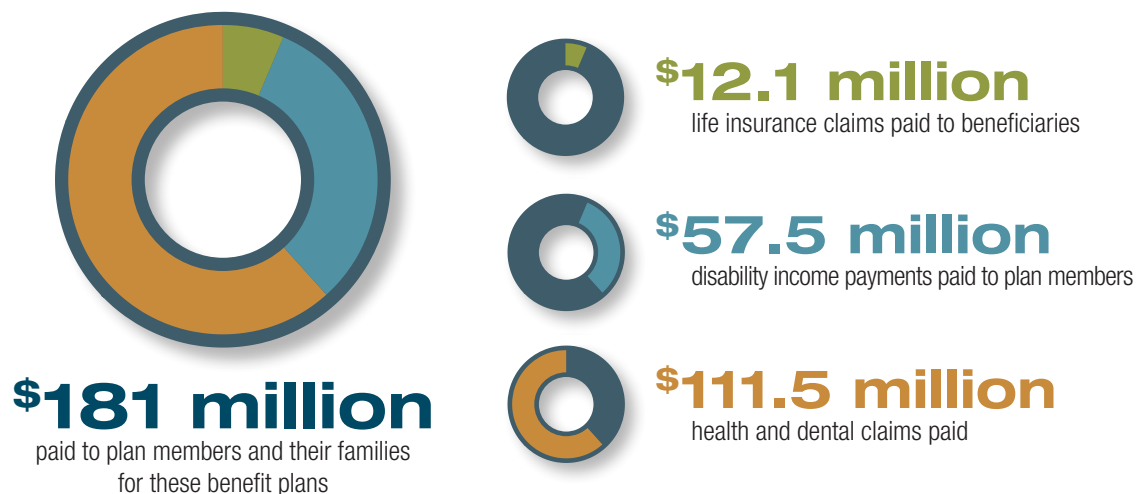


- Administered 10 health system employee benefit plan trusts, including disability income, extended health care, dental, and life insurance for over 46,000 active plan members and 20,000 retirees across 69 organizations.

3sHealth administers the Employee Benefit Plans (EBP) on behalf of health-care employers in Saskatchewan. In 2024, the Employee Benefit Plan Trusts paid \$181,023,320 in Group Life insurance, Disability Income Plan benefits, and health and dental claim reimbursements to eligible plan members. This amount represents a four per cent increase over the total for claims paid in 2023 (benefits operate on a calendar year system, as opposed to the fiscal year).

Plan members received \$59,606,132 in health claims reimbursement, representing over 1,283,797 extended health care claims. The Core and Enhanced Dental Plans paid over \$51,842,860 in reimbursements for plan members and their families in 2024. The Group Life insurance plans paid \$12,103,922, including \$11,278,922 that was paid to loved ones when a plan member passed away, as well as an additional \$825,000 paid directly to plan members when their spouse or child passed away. A further \$57,450,406 million in disability income was issued, representing 3,642 claims and an increase of over \$3 million in payments to plan members compared to 2023. In addition, the Disability Income Plans provided treatment funding in the amount of \$1,566,259 to plan members on an approved claim throughout 2024. Treatment support most commonly comes in the form of physiotherapy, psychology, and assessments to provide collaborative support with beneficiaries on their path to health. The Disability Income Plans paid out \$174,587 more in treatment funding in 2024 than the previous year.

Benefits paid in 2024



The Employee Benefit Plans Board of Trustees is jointly trustee, ensuring both the unions representing health-care system employees and the employers have an equal say in overseeing plan members' benefits. The trustees have a fiduciary duty to act in the best interest of the beneficiaries of the plans, with the Trust Agreements providing guidance to trustees.

Significant plan and governance improvements approved by the trustees this year include the approval of a proposal to enhance coverage for speech aids, including devices like laryngeal speaking aids, which offer plan members who have lost their voice box the opportunity to express clearer speech by producing or adjusting vibrations and sound frequency settings, and bliss boards, which are communication display boards that allow users to create messages for communication. When no alternative method of communication is possible for a plan member and these devices are prescribed by physicians, the plan member is covered for a maximum lifetime amount of \$1,000.

Delivering on its responsibility to the financial management of the plans, the trustees made an important change in the insurance arrangement for the extended health-care plans, transitioning from an insured refund arrangement to administrative services only (ASO). ASO means that the plans pay the actual cost of claims incurred, plus a fee to the insurer, for the service of paying claims on the plans' behalf. This is expected to save the plans approximately \$1.8 million each year. The trustees also moved to subsidize the premium rate for Basic Life insurance to keep the amount that employers and employees pay stable.

The trustees and 3sHealth's administration participated in a comprehensive review of the Administrative Service Agreement in 2024-25. This agreement dictates the terms and conditions by which 3sHealth administers the employee benefit plan trusts on behalf of the Board of Trustees. The updated service agreement has been renewed for three years.

After introducing the Employee Benefit Plans Promise in 2023-24, the promise continued to guide the team's improvement work this year. New service metrics were developed to better tell the story of 3sHealth's work as administrator of the Employee Benefit Plans. These metrics, introduced in January 2025 and embedded in the Service Agreement, are intended to provide a complete, holistic view of the EBP team's performance. Every area of the service line played a role in building metrics that reflect the scope of their work and its impact. These metrics provide improved clarity, accountability, and alignment in the delivery of accurate administration, customer service, case management, and benefit payments. The results are reported in a quarterly EBP scorecard, and this enhanced visibility ensures we are delivering on the EBP Promise as we take care of the caregiver.

A comprehensive training plan was created and rolled out this year to provide EBP employees the information and practices needed to deliver on the promise. This was reinforced with a series of training sessions and workshops throughout the year, as well as the creation of "knowledge documents" to house that information.

A major improvement to the 3sHealth website was conceived and completed as part of the EBP Promise's second year. Following the successful addition of "life event" benefits information for plan members to the site in 2023-24, a similar page focusing on information for plan employers was created. This ensures we are providing a more streamlined and easier to understand format for employers as well. The life event page content was also made available through MyConnection, the online portal used by health-care workers throughout the province, providing an additional avenue for plan members to access this important information.

EBP worked to improve efficiency and simplify processes for plan members on a Workers Compensation Board (WCB) claim. The team signed and operationalized a reciprocal agreement with the WCB to share medical information (with plan member consent), making it easier for plan members who suffer a workplace injury and have an approved claim. This agreement will also see 3sHealth reimbursed directly by WCB when benefit payments have been duplicated, reducing and eventually eliminating overpayments for disability claims.

Steps were also made to enhance the level of service available to plan members on approved disability claims. Recognizing the important role treatment services play in an employee's path to health, a request for proposals was issued for potential rehabilitation service providers to partner with 3sHealth. 3sHealth administration selected three new

multidisciplinary partners that share our commitment to collaboration and a patient-first focus. Each possesses unique specialties, allowing 3sHealth to offer access to a variety of professionals, such as physiotherapists, kinesiologists/exercise therapists, occupational therapists, and psychologists who can enhance treatment options for plan members. This brings the total number of rehabilitation service agencies on contract to four and expands the geographical reach of rehab services by providing access to clinics in more cities and towns throughout the province.

EBP also worked with rehabilitation service providers to have plan members' reports sent directly to their doctor, improving the flow of documentation for plan members and better ensuring success on their path to health.

This dovetails with an additional improvement to benefit plan coverage approved by the trustees in 2024-25, which sees treatment funding for plan members on an approved disability claim being paid directly from the Disability Income Plans. This ensures plan members will no longer have to use their extended health care coverage for treatment related to their claim, and will have access to their full coverage when they return to work.

EBP continued to deliver on its "health care in action" work in 2024-25. This on-going project sees EBP staff visiting different facilities to spend time with front-line health-care workers. Four facility visits were conducted this year, allowing our staff to witness the experience of plan members in their day-to-day work. Understanding the demands of plan members' daily job duties empowers the EBP team to better assess and adjudicate claims.

Additional work carried out this year included:

- Digitizing 47,000 benefits files, eliminating the need for physical storage and a dedicated file room;
- Partnering with TitanFile, a Canadian company specializing in secure file transfer services to improve privacy and security, and implementing new privacy training for EBP staff; and
- Creating a Naming Beneficiaries is Easy video for the 3sHealth website to walk plan members through the steps of naming plan beneficiaries, making it as easy as possible to execute this important change.

You can learn much more about these and other improvement efforts pertaining to Employee Benefits in the upcoming *Employee Benefit Plans for Saskatchewan health-care employees 2024 Annual Report*.


Linen Services



- Managed the contract with K-Bro Linen Systems Inc. to supply over 175 facilities and clinics with over 31 million pounds of clean linen annually.
- Standardized and improved linen quality by implementing rigorous quality audits, ensuring the completion of independent quality testing, and implementing improvements to processes for maintaining quality of linen.
- Facilitated product and process improvement and standardization across the province.

Linen usage varied throughout the health system this year, and the province saw a slight increase of approximately 700,000 more pounds of linens used in 2024-25. This reflects the increase anticipated due to the onboarding of new facilities like the Regina Urgent Care Centre, more surgical procedures taking place, and the rollout of a new lab gown across health-system facilities.

An educational project aiming to reduce the amount of foreign objects in linen (FOIL) collected at medical facilities has continued to pay dividends as work shifts from the province's largest hospitals to smaller and rural facilities. After seeing positive results at major facilities in Regina and Saskatoon last year, a sustainability plan was put in place for 2024-25 to spread the word about proper bed stripping. Education events were held in those smaller and rural facilities, and the number of FOIL incidents dropped from 2,030 per 100,000 pounds of linens to 1,428 in the first quarter of 2024-25, a



Linen Services supported the SHA's Environmental Services team with a gradual transition to “dry” microfibre mops in Saskatchewan health facilities.

reduction of almost 30 per cent. An audit in the third quarter showed that those gains were not only retained, but further improvements were made; that audit found 1,161 items per 100,000 pounds of linens, a reduction of 42.8 per cent. This work has also helped cut the number of sharps, or needles, found in used linens from more than nine per 100,000 pounds of linens in 2021 to less than four per 100,000 pounds in 2024.

Linen Services supported the SHA's Environmental Services team with a gradual transition to “dry” microfibre mops in Saskatchewan health facilities. This “dry” version of a microfibre mop takes the place of a “wet” mop, offering numerous improvements: it slides across the floor more easily, improving safety and making Environmental Services staff's work easier, and it lasts longer than the wet mop, which can warp over time. Also, because the dry mop weighs less, it is less expensive to launder, generating a cost savings.

The Linen Services team conducted three trials of a new hand towel product for long-term care (LTC) facilities in 2024-25. Similar to the trials that took place before improved bath towels and facecloths were implemented, this new hand towel was tested at LTC facilities in Moose Jaw, Kyle, and Weyburn. The new hand towel is softer and more absorbent than the towels currently in use.

The linen team assisted in the opening of the new Regina Urgent Care Centre by setting a plan for potential linen usage, providing advice on linen flow, and making recommendations for linen carts/hampers that would best support the facility. The centre opened in July 2024, and is receiving regular linen service. Similar work is underway with the Saskatoon Urgent Care Centre as well.

Work continued with the SHA to standardize linen make-up on beds and chairs in the hemodialysis unit at Regina General Hospital. In late 2023, the linen team began investigating why significantly more linen was being used on the Regina unit compared to other facilities. This led to the creation of an updated standard for how beds and chairs should be made up, which was implemented at Regina General and the Wascana Rehab Centre's satellite hemodialysis unit in April 2024. After 90 days, an audit and testing showed that linen usage decreases of 15 per cent had continued for a number of months. Work to replicate this standard across the province began in early 2025.

Linen Services is also working with the SHA to standardize the use of lab gowns across Saskatchewan health-care facilities, replacing less-safe lab coats and isolation gowns with level two surgical gowns. This measure will improve infection prevention and control.

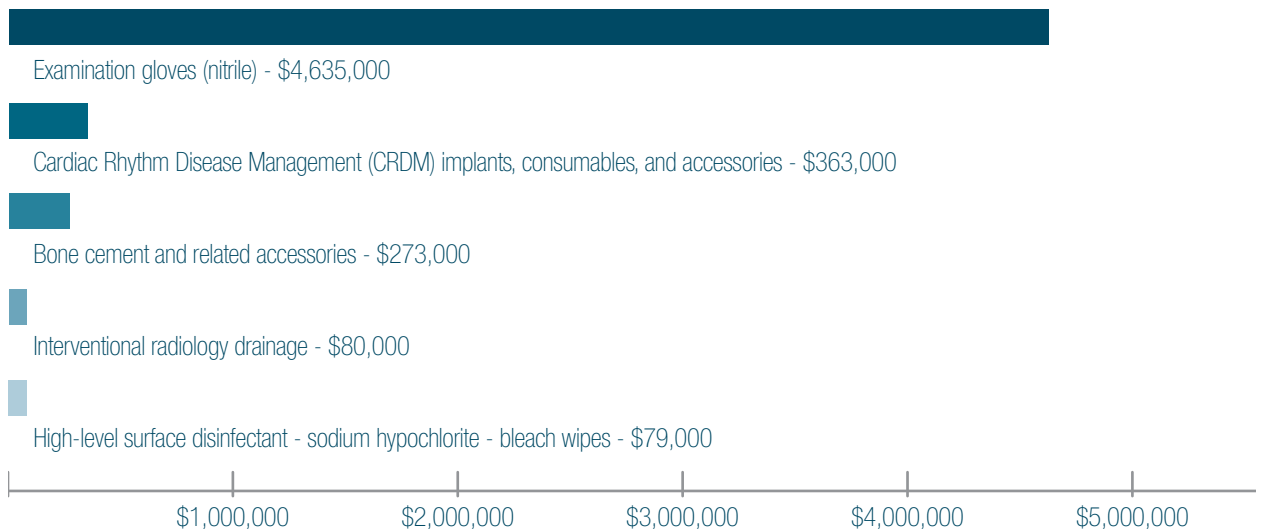
Contracting and Supply Chain



- Engaged clinicians, employees, patients, and clients to procure high-quality products at the best price possible.
- Applied best practices and worked collaboratively with health system partners to support and lead supply chain initiatives and to implement national, provincial, and multi-provincial contracts for products, services, and supplies.
- Managed 3,000 Saskatchewan health system contracts for goods and services worth more than \$240 million annually.

Contracting has contributed the bulk of 3sHealth's cumulative health system savings through shared services since 2010.

The top five types of contracts that generated the most in estimated savings* in 2024-25 are:



*Savings are calculated based on historic volumes and not future volumes.

Dictation and Transcription



- Transcribed approximately 1.84 million minutes of care providers' dictations annually, equating to over 551,466 patient care reports.
- Distributed approximately 85 per cent of transcribed patient care reports to patients and physicians within 24 hours.

The flow of information along the patient health-care journey is critical to excellent care. The Dictation and Transcription service line ensures accurate patient care report information is flowing between health-care providers in a timely fashion so that patients and clients continue to receive high-quality care. Medical transcriptionists strive to transcribe and distribute all reports within 24 hours and the service line transcription team continued improvement efforts in 2024-25 to meet this target.

The transcription service significantly improves patient care by improving the availability of critical patient information to care providers. Medical transcriptionists transcribed approximately 551,466 acute care reports, equaling approximately 1.84 million minutes of care providers' dictations in 2024-2025. This service line provides service to approximately 3,000 clinicians, with the turnaround time for clinician-dictated reports currently averaging eight hours.

3sHealth also provides self-edit dictation software that enables clinicians to dictate into a microphone, edit the text immediately on the computer screen, approve the final report, and save it immediately to the patient's electronic medical record. This does not require a medical transcriptionist to edit the patient report, significantly reducing turnaround time to the patient's care team. The use of self-edit dictation gives other health-care providers on the patient's care team access to these electronic patient reports in much less time. For example, before self-edit, the average turnaround time for SHA radiology reports was 60 hours; after self-edit, 83 per cent of reports are available within 30 minutes or less.

Use of the self-edit software grew significantly in 2024-25. In partnership with eHealth, the SHA, and the Ministry of Health, 3sHealth deployed a single self-edit package that can be used in all technical environments supported by eHealth. This greatly simplified the use of self-edit software, given that clinicians previously chose from multiple different versions of the program, which had to be carefully configured to meet the different technical complexities from one facility to the next. This change also means that physicians can now access self-edit dictation on their personal laptops, greatly improving workflow and making it much easier to complete charting in a timely and secure way. These improvements led to 3sHealth onboarding 443 new physicians and clinicians, with more than 3,300 now using self-edit.

The introduction of self-edit dictation was the result of a partnership between 3sHealth, the SMA, and the SHA. The SMA has funded this initiative through the electronic medical record program to extend the service to private clinics, with 826 physicians using self-edit dictation in their practices.

3sHealth also began work in 2024-25 to better understand the potential productivity improvements that artificial intelligence (AI) products could provide to physicians. As AI has become more common and more widely applied, some Saskatchewan physicians working in non-SHA settings have begun trialing tools known as "AI scribes" that capture the dialogue between a physician and their patient and transcribe the conversation in real time. Anecdotal reports suggest these tools save significant time by automating the creation of this notation, while patients also find improved face-to-face interactions. An exploratory committee comprised of representatives from 3sHealth's Dictation and Transcription team, a Patient Family Partner, eHealth, SMA, SHA, Solventum (formerly known as 3M), and other AI industry experts was formed to better understand if and how these new tools could be used to better support report development and information sharing.

Transformational Services

- Worked collaboratively with Saskatchewan health-system partners to deliver innovative solutions, strategic insights, and seamless transformations that align with their goals.



The Transformational Services team uses consulting and project implementation tools, techniques, and experience gained in previous health-system initiatives to support quality improvements for patients and clients, achieve cost savings, and help create a sustainable health system. This multidisciplinary team has contributed to many initiatives, ranging from the development of business cases to the implementation of projects.

In 2024-25, Transformational Services contributed over 11,000 service hours to health-system initiatives, supporting 15 completed projects and 18 still in progress, as well as finding external support for various projects. Initiatives worked on with partners in 2024-25 include:

3sHealth

- Supporting the AIMS project in the areas of project management support, benefits realization, change management, business readiness, testing coordination, staff augmentation, infrastructure build, and business and operating processes/IT service management;
- Upgrading iHRIS software, application server, and infrastructure to avoid service outages;
- Upgrading finance software to enhance efficiency and security;
- Assistance in developing an Accessibility Plan; and
- Supporting physician use of AI scribe tools in private clinics/non-SHA sites.

Saskatchewan Health Authority

- Evolving a provincial strategy for delivery of laboratory samples, pharmaceuticals, and Saskatchewan Cancer Agency (SCA) materials to consider broader supply chain processes;
- Converting hand sanitizer used in the SHA based on new contract;
- Roy Romanow Provincial Lab service delivery integration and process improvement;
- Implementing a Computerized Maintenance Management System in clinical engineering;
- Replacing all external signage from former regions with consistent SHA signage;
- Replacing 152 patient-controlled analgesia pumps;
- Assisting SHA Finance team in preparing for and stabilizing AIMS, as well as providing staff augmentation for AIMS resources;
- Supporting provincial National Association of Pharmacy Regulatory Authorities (NAPRA) clean room renovation planning;
- Assisting with public engagement for the SHA Accessibility Plan; and
- Plan for the replacement of hemodialysis machines across Saskatchewan.

eHealth

- Modernize the eHealth M365 and Microsoft Office environment;
- Transferring mammography networks and devices from the SCA to the SHA, including mobile mammography buses; and
- Conducting data analysis to assist with AIMS facility Wi-Fi accessibility.

Ministry of Health

- Supporting staff augmentations for various initiatives.

Our People and Culture

Launching a strategic People and Culture Plan

3sHealth took a big step this year to implement a strategic plan to help employees further their professional development and get the most out of their careers.

The People and Culture Plan was launched in August 2024 after several years of development and is a key aspect of 3sHealth's larger corporate strategic planning. It builds on 3sHealth's values, vision, and mission to create a series of strategies focused on retaining employees and helping them grow and develop to the best of their abilities. It was designed around the full life cycle of an employee, from onboarding to offboarding and all the landmark moments in between.



3sHealth People & Culture Plan

The plan was built on five different strategic areas, or “pillars:”

- Attracting and retaining talent;
- Learning and development;
- Employee wellness;
- Diversity, inclusion, and belonging; and
- Career pathing.

Each pillar includes specific commitments; for example, attracting and retaining includes statements like, “3sHealth strives to be an employer of choice for all employees,” and, “We provide our employees with opportunities to get involved, grow, succeed, and be supported throughout their tenure at 3sHealth.”

One key aspect of the People and Culture Plan was set into motion this year with the creation of a Diversity, Inclusion, and Belonging Committee. This group has a strategic framework and purpose statement to move 3sHealth forward in assisting understanding and celebrating the complexities of diversity, inclusion, and belonging for employees.

Another vital step under the plan was the design and implementation of a new succession planning process for 3sHealth’s Senior Leadership Team (SLT). The SLT took the plan for a ‘test drive,’ providing feedback to improve the plan before it was finalized. The process is now in place for formal leaders.

A number of initiatives were implemented as a pilot phase of the plan in 2024-25, including the introduction of a Workplace Violence Prevention Policy, training HR staff to facilitate development programs like Bringing Leads to Life and ColourSpectrums, the completion of the 4 Seasons of Reconciliation training, and more. It also includes multi-year work that will continue through the 2025-26 year.

Professional development

3sHealth continued to provide support to leaders with the GROW (Goals, Results, Ownership, Work Plan) performance management program, and to non-managerial employees with the EGDP (Employee Growth and Development Plan). 3sHealth also provided other opportunities for employees to learn and grow, including:

- Three levels of improvement leadership training aligned with the Saskatchewan Health Care Management System (Kaizen Basics, Lean Improvement Leader Training Lite, and Lean Improvement Leader Training);
- Formal Leadership Orientation Work Standards (FLOWS) for leaders, a new orientation and mentorship program introduced this year that pairs new leaders with experienced leaders to teach them about the Saskatchewan Health Care Management System and its use;
- LEADS in a Caring Environment Framework, a provincially approved health-care leadership program (also includes a Core Strengths deployment inventory to assist with ongoing leadership development);
- 360 Feedback: LEADS for all formal leaders;

- ColourSpectrums, a personality and human dynamics model provided for all new employees that is also available for additional team building at a department's request;
- A two-part orientation for new employees; and
- Safety training and education (including CPR, AED, and level one Occupational Health and Safety training).

Culture of Continuous Improvement

3sHealth is widely recognized as a leader in its culture of continuous improvement, and in the deliberate application of the Saskatchewan Health Care Management System developed over the past 12 years to manage operations, improve processes, and develop people. Based on internationally recognized best practices and aligned with our health system partners, 3sHealth actively trains and encourages employees to both deliver high-quality service to measured standards and improve regularly.

To this end, employees at all levels receive training to help them identify waste, continuously improve processes, and enhance customer service. Each 3sHealth employee is asked to implement, in collaboration with fellow team members, a minimum of two small improvements per month. These improvements can make a significant impact to workflow or customer service, but most importantly, they foster a culture of humility and curiosity that gives employees confidence to make small tests of change. Since the initiative began eight years ago, 3sHealth employees have collectively implemented 37,351 improvements and know that improvement is part of their daily work.

The corporate improvement idea target is just one element of our management system, which also includes daily team huddles, visual management, team improvement planning, and performance measurement. The system has created a responsive and well-connected organization that is both nimble and highly focused on its targets, and living its values of collaboration, innovation, respect, transparency, and bold and courageous leadership.

3sHealth continues to offer tours to outside organizations to help spread learning about our methods and culture. In 2024-25, we provided educational tours to a total of 36 leaders from the Ministry of Health, SGI, SaskEnergy, and the University of Regina.

Putting patients first

As part of our culture of continuous improvement, 3sHealth engages Patient Family Partners (PFPs) to put patients, clients, and customers at the centre of its work.

In 2024-25, PFPs contributed by:

- Maintaining and growing a strong Patient Family Partner Council to guide and support our patient engagement, including the recruitment of a First Nations Patient Family Partner;
- Pairing service lines and projects with active PFPs;
- Involving PFPs and our Physician Consultant in strategic planning;
- Finding ways to measure the number of patients, clients, and care providers positively impacted by improvement work with our partners;
- Systematically measuring and improving engagement of customers in decision making, improvement, and daily service provision;
- Including the patient and provider perspective in provincial contracts; and
- Continuing the work of our Physician Consultant and two PFPs with eHealth to expand care reports available to patients through MySaskHealthRecord.

There are currently nine PFPs working with 3sHealth, assigned to provincial partnership committees, internal committees, provincial contract committees, and projects.

Our Patient- and Family-Centred Care Council is co-chaired by Judy McConnell, a dedicated health partner who has contributed the patient perspective to many service lines and initiatives. She has participated in numerous 3sHealth and partner organization committees and projects, as well as helped ensure the success of the initiative to make more clinical documents available on MySaskHealthRecord, a joint effort with eHealth and other system partners.

The Patient Family Partner Council said goodbye to 3sHealth's longest-serving PFP this year. Colleen Bryant created an impressive legacy in her decade in the role, supporting nearly every committee and service line during her tenure. Her experience as a board member for the former Regina Qu'Appelle Health Authority and as a PFP with the SHA helped guide the development of the Patient Family-Centered Care program and Council, of which she served as Chair from 2019 to 2022. We wish her well in her retirement!



Colleen Bryant
Patient Family Partner

Committed to truth and reconciliation

Truth and reconciliation is a strategic priority at 3sHealth. Each service line is required to identify and implement at least one truth and reconciliation-focused initiative on their team's Service Line Improvement Plan as part of their work each year.

In response to the Truth and Reconciliation Commission Calls to Action, the Truth and Reconciliation Working Group (comprised of Indigenous and non-Indigenous volunteers from across the organization) continues to work through its response plan. In 2024-25, this included leaders from the group conducting extensive reviews with each 3sHealth service line to discuss their truth and reconciliation work, learnings, successes, and challenges. These check-ins were also an opportunity to identify any additional supports service lines need to meet their goals. Once completed, the data from the check-ins will be collated and shared with the working group for analysis.

The working group and 3sHealth's Human Resources team are working to advance our efforts to hire more First Nations and Métis employees by establishing a relationship with Brooks HR. This Regina-based human resources firm focuses entirely on improving career and business leadership opportunities for Indigenous workers. 3sHealth has attended its networking events with young First Nations and Métis professionals and students, providing a bursary at a November 2024 event to support a First Nations University of Canada student. 3sHealth plans to attend more of these types of events in the future to ensure potential Indigenous employees recognize the opportunities available to them.

In October, a group of employees attended the Treaty Learning Journey: Let's Talk Truth conference in Saskatoon, hosted by the Office of the Treaty Commissioner. This two-day conference provided an intensive investigation of the history of Canada's treaties with First Nations, their impact and importance in the nation's history, and modern treaty-related issues. Educators and presenters hosted numerous sessions a day, providing historical information about the treaties and their impact on Indigenous peoples. Participants were given the opportunity to smudge during some sessions as well. Sharing their experience in a news story on the 3sHealth intranet afterwards, attendees called it an "unforgettable experience" that was "by far the most impactful two days I have experienced so far in my own personal truth and reconciliation journey."

The working group also added a PFP to its membership. Sandy Brown was welcomed to the team, and contributes not only an Indigenous perspective, but also her learnings working on truth and reconciliation efforts with the SHA.

Other initiatives undertaken include:

- Providing information about National Indigenous Languages Day and a short presentation by a First Nations employee about the Nakota language;

- Providing educational materials and programming to honour Canada's National Day for Truth and Reconciliation/ Orange Shirt Day, National Indigenous Peoples Day, and Red Dress Day;
- Providing information and a short presentation to staff about Indigenous Veterans Day, including detailed stories of soldiers from Treaty 4 and 6 First Nations;
- Publishing internal news stories recognizing the passing of Truth and Reconciliation Commission Chief Commissioner Murray Sinclair and the 150th anniversary of the signing of Treaty 4; and
- Adding several books by Indigenous and Métis authors to the 3sHealth lending library, as well as promoting them with recommendations by staff members that have borrowed and read them in the past.

All of these efforts were supported with news story coverage on the 3sHealth intranet page and promoted in our *What's New(s)* newsletter.

Going the extra mile

3sHealth employees are the foundation of the organization's shared success. Its team members continued to go above and beyond to provide excellent customer service, contribute their talents to health system initiatives, and collaborate closely with partners across the province's health system.

3sHealth's Going the Extra Mile (GEM) award recognizes these contributions through a formal process that allows employees to nominate their coworkers or employees at other health partner agencies. This expanded eligibility enables 3sHealth employees to recognize the valuable efforts of all health system employees. In 2024-25, four GEM awards were handed out to highlight these important contributions. One example focused on the excellent customer service, collaboration, and support provided by 3sHealth's Payroll team to a non-SHA affiliate organization during the implementation of the payroll modules in the AIMS project. After two senior members of the Payroll team reached out to offer assistance, the affiliate responded, "I have had a lot of information given to me today and feel good about transitioning into AIMS. I definitely feel supported by the team."

3sHealth is fortunate to have many dedicated, long-term employees who spend years in the organization helping to improve the health system. Employees at each five-year service milestone are honoured with a long-service award to highlight their commitment and contributions. In 2024-25, 23 employees received long-term service awards and had their service recognized during all-staff meetings on a quarterly basis.

Getting involved and giving back

Staff members can participate in 3sHealth's employee-driven corporate social responsibility program, 3sHealth Shares. Employees volunteer their time and contribute financially so 3sHealth can support worthwhile causes that protect the health and well-being of Saskatchewan people. As a not-for-profit organization, 3sHealth is not in a position to make corporate donations. What distinguishes 3sHealth Shares from many other corporate social responsibility programs is that staff members give of their personal time, skills, and financial resources to support worthy causes that enhance the health and well-being of Saskatchewan residents. In this way, the program is fueled at a grassroots level by the energy, enthusiasm, and generosity of its authors and engineers.

3sHealth Shares works with Canadian Blood Services (CBS) through the Partners for Life program. This partnership allows 3sHealth staff to participate in group donations, with CBS organizing transportation to and from its donation centre to make donations as simple and convenient as possible. In 2024, 3sHealth far surpassed its goal of 20 donations in fewer than six months.

Shares also holds fundraising events throughout the year to raise funds for our charitable partner agency, the Canadian Mental Health Association's Saskatchewan division.

3sHealth also has a volunteer-led Social Club that offers employees fun activities and events to help foster a sense of community and camaraderie throughout the year. Events are funded through a small contribution from each employee's pay.

These two groups worked closely on some events in 2024-25, including the annual holiday baking/craft sale and an all-staff lunch event in June, the latter of which provided employees an opportunity to soak up the sun, enjoy a catered lunch, win some raffle prizes, and participate in a 50/50 draw that contributed all proceeds to the Canadian Mental Health Association.

Employees can also contribute to the life of the organization through 3sHealth's Employee Engagement Advisory Network and the Occupational Health and Safety Committee.

Engagement and corporate culture

In the 2024 3sHealth employee engagement survey, 86.3 per cent of employees said that they felt engaged at work, outpacing the industry benchmark of 81.8 per cent. Senior leaders at 3sHealth use the engagement survey results to drive decision-making and continuous improvement work throughout the organization. 3sHealth's results are frequently well above industry benchmarks.

3sHealth was named one of Saskatchewan's Top Employers for 2025, the ninth consecutive year 3sHealth has won. The award recognizes Saskatchewan employers that lead their industries in offering exceptional places to work. The competition's judges evaluate all employers on categories such as performance management, community involvement, work atmosphere, and more. 3sHealth has also retained its position on The Career Directory for Recent Graduates as a Top Employer. The directory is a tool for Canada's recent university or college graduates, helping guide them to apply for jobs that make the most of their education. Not all Top Employers award winners are included in the directory; employers are evaluated and listed based on criteria like training opportunities, vacation and benefits, wages, and types of positions available.



3sHealth is proud of its commitment to a safe working environment, with zero safety incidents reported and zero time lost to workplace injuries in 2024-25.

Our vision

Client-driven health care, accessible to all Saskatchewan people.

The following sections detail the health system initiatives 3sHealth contributes to that support client-driven health care, accessible to all Saskatchewan people.

Improving quality

In 2016-17, 3sHealth developed a methodology to track quality improvements that shared services have on patients, clients, and health-care providers. 3sHealth is proud to report that shared service initiatives with health-system partners positively impacted an additional 5,251 lives in 2024-25.

3sHealth has now positively impacted the lives of 1.265 million patients, clients, and health-care providers in Saskatchewan through 42 improvement initiatives with partners across the health system. This is a significant achievement that underscores the creativity and hard work of our employees and system partners, as well as our focus on creating patient-centred improvements.

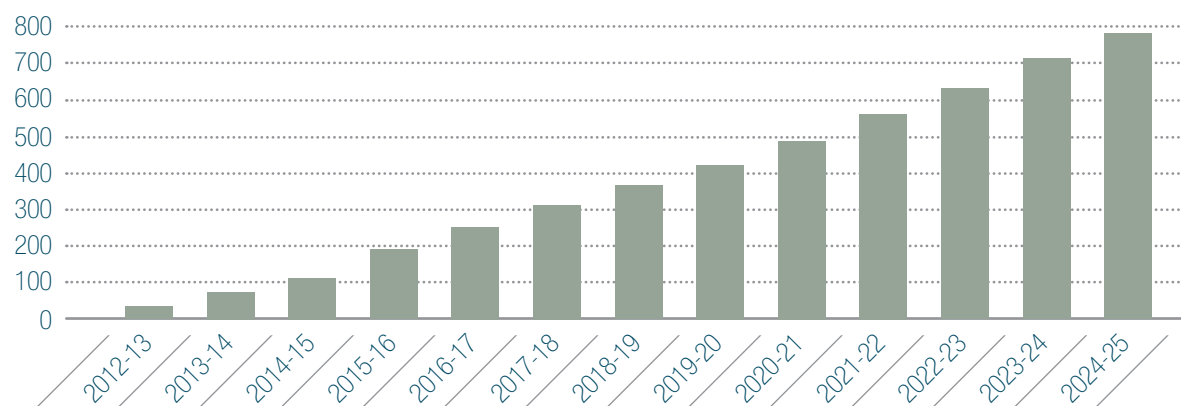
This is the final year of 3sHealth's initial 15-year target to achieve this goal. However, our dedication to improving Saskatchewan's health system will continue, with new long-term targets evaluated and implemented starting next year.

For an improvement to be counted in 3sHealth's annual "lives positively impacted" total, it needs to make a demonstrated improvement to quality of care in terms of safety, timeliness, effectiveness, efficiency, equity or reliability, or patient-centredness¹. 3sHealth then calculates the number of patient or health-care provider lives improved each year using available health system data.

Generating cost savings

Through improvement initiatives and close collaboration with partners, 3sHealth also generated significant cost savings for the health system. Efforts from provincial procurement initiatives, contract rebates, linen services, and dictation and transcription services not only strengthened the quality of products and services, but also saved \$12.87 million in 2024-25. 3sHealth's shared services initiatives, which began in 2012, have resulted in cumulative savings of \$776.45 million as of March 31, 2025. These efforts not only benefit patients and clients, but also provide better value for Saskatchewan taxpayers.

Cumulative health system savings through shared services (\$M) YTD



Savings are largely the result of the following:

- Provincial Contracting, which is a collaborative process with the health system that has reduced the cost of medical surgical supplies, drugs, and services while improving or maintaining quality and safety for patients, clients, and staff. Running competitive processes and leveraging volume consolidation within the Saskatchewan health system are some key factors in obtaining the best value for the province, including financial savings;
- Implementation of the provincial linen service in 2015, which has produced health system savings of \$50 million in capital cost avoidance and an estimated operational savings of \$4.2 million annually; and
- Operational savings achieved through the provincial implementation of dictation and transcription services, which reached a "break-even" point in July 2018 (when the initial project investment had been fully recovered). 3sHealth redirected all subsequent savings to health system partners and to the deployment of self-edit dictation software.

¹ The Institute of Medicine defined these as the six aims for health-care improvement in their 2001 report Crossing the Quality Chasm: A New Health System for the 21st Century.

Partnership and integration

3sHealth believes that by partnering to solve complex problems and improve health care across Saskatchewan, it can achieve the vision of “Client-driven health care, accessible to all Saskatchewan people.”

Each 3sHealth service line believes that strong partnerships in the Saskatchewan health-care system are key to achieving a province of healthy people and healthy communities. Our service lines continuously strive to strengthen partnerships, as these bonds ensure 3sHealth’s efforts towards achieving provincial goals are harmonized. 3sHealth continued to work closely with its partners to strengthen shared decision-making and accountability across the health system. The following committees are all focused on working in-step with our partners to deliver quality services and strategic improvements in each service area:

- The Partnership Oversight Committee plays a prominent role providing leadership and guidance for 3sHealth services. The committee comprises health system leaders from the SHA, SCA, eHealth, 3sHealth, and the Provincial Affiliate Resource Group, as well as two PFPs.
- The Employee Benefit Plans Board of Trustees has fiduciary responsibility for the 10 employee benefit plan trusts that 3sHealth administers. The Employee Benefit Plans Committee, comprising an equal number of union and employer representatives, makes recommendations on investments, policies, and enhancements for the life insurance and disability income plans. The Working Committee, comprising two representatives from each union, makes recommendations to the Board of Trustees on benefit enhancements for the enhanced health care and dental plans.
- The Patient Family Partner Council helps strengthen the voice of our customers in all aspects of the organization. It is co-chaired by a PFP and 3sHealth’s Vice-president of Innovation, People, and Culture, and also involves our Senior Physician Consultant.
- The Dictation and Transcription service line has a series of structured monthly meetings from the governance to the operational level. The Provincial Dictation and Transcription Services Partnership Committee has a mandate of providing oversight and decision-making for the service line and it includes representation from 3sHealth, eHealth, physicians, SMA, and the SHA’s Health Information Services and Digital Health teams. Two subcommittees report to the Provincial Dictation and Transcription Services Partnership Committee: the Provincial Dictation and Transcription Services Operations Directors, with an operational oversight mandate, and the Self-edit Dictation Technology Subcommittee, with a mandate focusing on technology, system planning, and collaborative resolutions to ensure physicians and clinicians can self-edit dictate their patient-care reports successfully.
- Linen Services reports to two committees. The Provincial Linen Service Partnership Committee is made up of key decision-makers connected to linen services, such as the SHA’s infection control, surgical services, and environmental services teams, as well as partners from the SCA. This committee’s mandate is to make overall decisions on financial and quality matters. Reporting to the partnership committee is the Provincial Linen Services Advisory committee, which has a mandate to study topics and advise the partnership committee.
- The Supply Chain Partnership Committee is responsible to administer the Supply Chain Partnership Agreement. It provides decision support and oversight on supply chain matters and is accountable to the Partnership Oversight Committee. One of the valuable features of this partnership agreement is that it defines the roles and responsibilities for 3sHealth and the SHA for leading procurement contracting initiatives. The partnership agreement includes appendices which define partner responsibilities by contract category, as well as a decision workflow to collaboratively assign contracts when the lead partner is experiencing resourcing limitations and requires assistance.
- Transformational Services reports to the 3sHealth Governance and Business Development committee, which is a sub-committee of the Board of Directors, as well as the Partnership Oversight Committee. They continue to collaborate and build relationships with health partners to deliver on health-care initiatives. Transformational Services’ goal is to mature their practice, drive efficiency, and deliver value to the health-care system.

- 3sHealth helped create the AIMS Support Partnership Committee to provide oversight and decision support in partnership with key stakeholders for the AMS department and other AIMS-related support functions.
- The AIMS project is governed by an Executive Steering Committee consisting of representatives from the health-care system on behalf of the SHA, 3sHealth, SCA, eHealth, SAHO, and affiliated employers throughout the province. Collaboration partners include Deloitte, United Kronos Group (UKG), and Oracle to assist in guiding the project through to completion.

Administrative Information Management System project

After significant effort, the first phase of AIMS was successfully launched and stabilized. This phase included finance, human resources, and supply chain functionality. The health system also successfully launched a test pilot with frontline employees for the second phase of the project, which includes time validation and scheduling functionality. The Enterprise Performance Management functionality for budget forecasting and reporting was implemented in early 2025.

AIMS is a collaboration between the SHA, 3sHealth, the SCA, eHealth, SAHO, and affiliated employers. The goal is to create a modern, secure, digitized, integrated system that supports finance, human resources, payroll, scheduling, and supply chain management. This will help the Saskatchewan health system continue to operate as one provincial health authority and enhance reliability and security by replacing outdated systems that are, in some cases, no longer supported.

This work brings together more than 80 different, outdated systems that serve more than 50,000 employees, paying health-care workers approximately \$3.13 billion of wages annually, scheduling 15,000 employees daily, producing 160,000 purchase orders for supplies and paying 450,000 vendor invoices annually, and providing financial reporting for over \$6 billion in health-care spending.

As those numbers suggest, the health sector is extremely complicated to manage; there are many different collective bargaining agreements that dictate, for example, how an employee gains seniority, when they are eligible for overtime or wage increases, and where they show up on shift call-in lists. These rules have been negotiated over time and are not consistent across the province. There are also employees working in multiple different jobs within multiple different organizations; these employees gain seniority, pension, and benefit and overtime based on their combined hours worked across all roles.

This challenge is not unique to Saskatchewan. Most provinces are facing similar challenges and are pursuing similar solutions, including British Columbia, Alberta, Manitoba, Ontario, and Quebec. While there are no “off-the-shelf” systems capable of navigating these complexities, AIMS will automatically manage that complexity to ensure better patient care by providing a clearer overall staffing picture.

The project team first attempted to implement AIMS in 2022. That rollout was paused to reduce the overall risk to the health sector, to heavily engage employees to learn how to improve AIMS, and to broadly adapt the system to reflect that feedback. Increased testing was carried out in 2023-24 and early 2024-25, which included more than 6,000 employees in total. An extensive education and training effort was introduced in the weeks before launch to help familiarize employees with the new look and feel of AIMS. Support was amplified, based on employee feedback, to ensure the implementation would be successful.

In June 2024, the finance, human resources, and supply chain systems went live. A key takeaway from 2022 was that a major process and technological change of this magnitude would require extensive up-front support, and resources were allocated to respond to that initial wave. Backlogs of general service requests, outstanding invoices, job postings and hiring-related reports, and purchase orders were initially experienced, but were steadily addressed in a few weeks. Crucially, the number of payroll advances issued (interim payments to employees who do not receive their pay through the normal payroll system, usually due to a submission or processing error) did not rise above pre-AIMS levels, and by the end of 2024-25, the number of advances were 60 per cent fewer than before implementation.

After the initial period of adjustment, the project's focus shifted from implementation to stabilization. All health system partners contributed to this effort, as some in-house business processes were adapted to support new ways of doing things (for example, shifting manual, paper-based reporting to online). With coming changes to time validation and scheduling, employees will experience a range of benefits, including the ability to:

- Access time validation and scheduling information from anywhere, at any time, on a variety of devices;
- View individual shifts and unit scheduling;
- Save time by eliminating manual paper processes;
- Easily submit electronic time-off requests with immediate updating of accrual balances;
- Ability to receive shift notifications by text, email, or phone call in the future;
- Receive notifications for shifts granted and reasons for shifts denied;
- Minimize pay inaccuracies through electronic scheduling; and
- Access information about overtime, banked overtime, shift premiums and other premiums, standby and call back, and missed meal breaks.

These benefits will lead to better visibility into staffing levels, which ensures strong supports are in place for Saskatchewan residents who require health care.

In addition to replacing aging infrastructure, AIMS positions the health system for future improvements that will increase the efficient and effective management of health care through a single suite of tools regularly renewed through a cloud services model.

The Employee and Family Assistance Program

The Employee Family Assistance Program (EFAP) administered by 3sHealth provides health system partner and participating member organization employees and their dependent family members access to immediate and confidential help for work, health, or life concerns. This year, EFAP expanded access to service provider TELUS Health's Total Mental Health program, making it available to all organizations accessing EFAP. This program provides EFAP members and their families with unlimited and immediate access to mental health supports, as well as:

- Continuous and coordinated care, including ongoing support from a care navigator and/or counsellor;
- Live support via chat or telephone, available 24 hours a day, seven days a week, 365 days a year;
- Solution-focused counseling in person, or by video, telephonic, or digital platforms;
- Online appointment booking;
- Work-life solutions, including financial, legal, childcare and eldercare consulting, and referrals to community supports;
- Self-directed or counselor-supported digital therapy programs (CareNow); and
- Case-managed navigation with extended health-care benefits.

As of March 31, 2025, there are 16 health system partners and member organizations with access to EFAP, with a total of 53,982 people in the plan.

Financial highlights

3sHealth's financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS) issued by the Public Sector Accounting Board and published by the Chartered Professional Accountants of Canada. The financial highlights are intended to be read in conjunction with the March 31, 2025, financial statements.

This section provides an overview of 3sHealth's financial activities for the fiscal year ended March 31, 2025. Since this information is intended to focus on the 2024-25 fiscal year's activities, resulting changes, and currently known facts, it should be read in conjunction with the audited financial statements beginning on page 37 of this annual report. All amounts in the tables below are expressed in thousands (\$000s) and are for the year ended March 31, 2025.

Operating results (\$000s)

For the year ended March 31

	2024-25 budget	2024-25	2023-24
Revenue	\$ 37,041	\$ 34,725	\$ 30,921
Expenses	38,441	36,125	29,387
Excess of revenue over expenses	\$ (1,400)	\$ (1,400)	\$ 1,534

For the year ended March 31, 2025, 3sHealth reported an excess of expenses over revenues ("deficit") of \$1.40 million compared to a budgeted \$1.40 million deficit and compared to a surplus of \$1.53 million in 2023-24. While approving the budget for the fiscal year ended March 31, 2025, the 3sHealth Board of Directors ("Board") approved the use of \$1.40 million from the accumulated surplus for provincial shared services initiatives. As this amount was not utilized during the 2023-24 fiscal year, the resolution was approved for use in the 2024-25 fiscal year to support the implementation of the Administrative Information Management System (AIMS) project and its support through the Application Management Services (AMS) service line. 3sHealth was able to meet that board objective during the 2024-25 fiscal year.

Revenue (\$000s)

	2024-25 budget	2024-25	2023-24
Service fees	\$ 26,467	\$ 26,083	\$ 24,396
Rebate revenue	4,120	4,060	4,000
Customer fee	381	363	376
Investment income	480	674	939
Recoveries and other	5,593	3,545	1,210
Total revenue (Schedule 1)	\$ 37,041	\$ 34,725	\$ 30,921

“Service fee” revenue increased in 2024-25 over 2023-24 by \$1.69 million (6.9 per cent), primarily due to the Employee Benefit Plans department seeing continuous increase in demand for benefits throughout the health system. The AMS department also experienced a modest increase in year-over-year revenue as project funding was received to support the AIMS system.

The other revenue streams experiencing year-over-year changes included “Investment income” and “Recoveries and other.” “Investment income” was \$265 thousand (28.2 per cent) lower than the prior-year amount, yet \$194 thousand (40.4 per cent) higher than the budgeted amount. This was due to 3sHealth planning to use prior year surpluses to help stabilize AIMS. Although this target was met, the expenditures related to this came later in the fiscal year, thus allowing investment income to be earned on existing resources later into the fiscal year than originally budgeted. “Recoveries and other” saw a year-over-year increase of \$2.34 million (193.3 per cent) ahead of the prior-year amount due to increased project funding that was received as part of AIMS stabilization. This was less than the budgeted amount by \$2.05 million (36.7 per cent) however, as less project funding was ultimately received than was budgeted.

Expenses by program (\$000s)

	2024-25 budget	2024-25	2023-24
Employee Benefit Plans administration	\$ 10,789	\$ 10,060	\$ 9,352
Provincial Application Management Services	12,519	13,188	8,028
Provincial Transcription Services	4,536	4,564	4,665
Transformational Services	4,173	3,334	3,605
Provincial Contracting	2,596	2,370	2,341
Provincial Linen Services	729	682	654
Corporate Services	1,558	398	615
Provincial Employee Family Assistance Program & LifeSpeak	141	129	127
AIMS Project Implementation – Use of accumulated surplus	1,400	1,400	-
Total expenses (Schedule 2)	\$ 38,441	\$ 36,125	\$ 29,387

Employee Benefit Plans administration (“plans”) experienced a budgeted increase year-over-year due to a continued demand for their services. This has been evident over the last few fiscal years and continued throughout 2024-25. The plans had a year-over-year increase in costs of \$708 thousand (7.6 per cent), primarily due to an increase in staff and professional services costs during the year as health system employees continued to draw heavily on benefits across the province. Key expense categories within the department, including professional services and fund manager services, were budgeted at higher than previous years. These expenses generally came in under budget; however, they were above prior year totals.

3sHealth saw an increase in “AMS” costs compared to the budget of \$669 thousand (5.3 per cent) due to increased staff levels to support both the higher demand in the health system and the new payroll system that went live in 2024-25. AMS had an increase of \$5.16 million (64.3 per cent) over the prior year amount as project funding was used to support the increased number of staff and software costs required to adequately launch AIMS. “Corporate Services” had significant savings compared to the budget of \$1.16 million (74.5 per cent) as high budgeted amounts in professional services were offset using existing staff contingents. Additional savings were achieved in the area as 3sHealth was able to complete refinements related to the new office space at a much lower cost than was budgeted.

Expenses by object (\$000s)

	2024-25 budget	2024-25	2023-24
Salaries and related benefits	\$ 21,516	\$ 20,270	\$18,355
Equipment and computers	3,659	3,854	3,218
Professional services	5,126	5,002	2,421
System support and development	1,753	1,601	1,105
Building expenses	818	811	933
Legal	720	612	715
Training and travel	958	738	632
Purchased services	800	630	623
Amortization	689	576	507
AIMS Project implementation – use of accumulated surplus	1,400	1,400	-
All other (<\$500K ea.)	1,002	631	878
Total expenses (Schedule 2)	\$ 38,441	\$ 36,125	\$ 29,387

“Salaries and related benefits” expenses saw a year-over-year increase of \$1.92 million (10.4 per cent) as 3sHealth experienced an increase in full-time employees (FTEs) to support the growing provincial service lines, particularly in AMS. “Equipment and computers” experienced a year-over-year increase of \$636 thousand (19.7 per cent), as well as an increase versus budget of \$195 thousand (5.3 per cent). This was primarily due to continuous refinement and customization of the revised office setting to support most staff being on site at the corporate office space. Professional services had a large year-over-year increase of \$2.58 million (106.6 per cent) as an extensive number of professional consultants and contractors were utilized to support AIMS during the fiscal year to ensure teams were able to complete critical tasks and gradually return to pre-AIMS standards. Total 3sHealth expenses for 2024-25 were below the 2024-25 budget by \$2.32 million (6.0 per cent), primarily due to lower salaries and benefits expenses. 3sHealth total costs did see an increase over the 2023-24 fiscal year of \$6.74 million (22.9 per cent) that was driven by staffing increases, professional services, and the utilization of prior-year surpluses in the form of software and professional services to support the AIMS go-live implementation. System support and development had a year-over-year increase of \$496 thousand (44.9 per cent) as internal software development and system enhancements were completed to provide ongoing support in our provincial service lines.

Selected financial position amounts:

As at March 31 (\$000s)

	2024-25	2023-24
Cash	\$ 1,884	\$ 994
Short-term investments	8,892	12,278
Capital assets	2,205	2,648
Accounts payable and accrued liabilities	14,400	10,595
Unearned revenue	1,838	2,035

“Short-term investments” decreased during 2024-25. This was due to use of 3sHealth’s accumulated surplus that was built up in prior years. 3sHealth was able to utilize prior-year surpluses that were budgeted to be spent this year. The use of this surplus was used to assist in AMS operations to support and stabilize AIMS.

“Capital assets” experienced a modest decrease in 2024-25 due to 3sHealth’s new office space that was completed in 2023-24, beginning amortization expenses throughout the year. 3sHealth saw a significant capital increase in the prior year as renovations on the office space were being completed. Since 2024-25 was the first complete year in the new office space, a full year of amortization caused the overall balance of the account to decrease by \$443 thousand (16.7 per cent).

“Accounts payable and accrued liabilities” had a sharp increase in 2024-25 as 3sHealth paid several vendors after fiscal year-end related to our ongoing support of AIMS. There were several large payments made early in April 2025 and May 2025 which were included in the 2024-25 balance as the goods and services related to that fiscal year. These expenses included professional services, consultant costs, investment manager fees, and software fees.

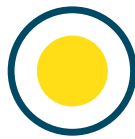
“Unearned revenue” decreased in 2024-25 by \$197 thousand (9.6 per cent) as 3sHealth recognized some of this revenue to support enhancements to AIMS. This account continues to have annual funding contributions that will further be utilized to support AIMS.

Balanced scorecard

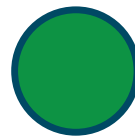
2024-25 priorities and corporate targets



Target not met



Target partially met







Target achieved






Target exceeded



Partnerships that Deliver Innovation and Excellence

Target	Final status	Comments
By March 31, 2025, implement the first three waves of the Administrative Information Management System (AIMS), the modernized and integrated health-care payroll, scheduling, purchasing, finance, and human resources systems.	 Target partially met	AIMS went live with finance, human resources, and supply chain management systems in June 2024. All three streams have now met their business stabilization criteria. Health system partners have worked together to achieve these targets, and work will continue in 2025-26 to deploy the rest of the system.
By March 31, 2025, Application Management Services for AIMS (AMS) will be achieving service level targets as defined by the AIMS Support Partnership Agreement.	 Target partially met	AMS successfully took over support of AIMS when it went live in June 2024. The teams worked closely with our customers and partners to stabilize both the business and technology. The team is generally achieving published measured service levels, and has been flexible, committed, and resilient throughout the stabilization. It has also continued to support legacy systems.
By March 31, 2025, 3sHealth Finance, Provincial Contracting, Payroll and Scheduling, Employee Benefit Plans, and Human Resources teams will use the applicable AIMS modules, having established business processes, and be meeting pre-AIMS service delivery standards.	 Target partially met	AIMS Phase 1 was launched in June 2024 with a continued focus on optimization opportunities. Phase 2, focusing on time validation and scheduling for health system employees, will be implemented in May 2025.
By March 31, 2025, legacy payroll and scheduling systems supported by 3sHealth will meet service availability requirements without significant issues that would trigger customer business continuity plans.	 Target partially met	Our legacy systems have continued to deliver payroll and scheduling services without significant issues. This was a significant effort for ongoing support teams while the AIMS project was actively underway. One legacy system is still in the process of being upgraded.

Continuous Quality Improvement in Service Delivery

Target	Final status	Comments
By March 31, 2025, have 90 per cent of transcribed documents in the eHR Viewer available in MySaskHealthRecord.	 Target partially met	Implementation was delayed but was successfully deployed in April 2025.
By March 31, 2025, implement standard quality performance measures and targets for all modes of customer interactions (phone, chats, emails, and letters).	 Target achieved	With guidance from employer and union partners, plan members, and our Patient Family Partner, Employee Benefit Plans (EBP) has a new dashboard of performance metrics aligned to the EBP Promise in daily service delivery, and new website content for employers to enable them to guide health-care workers as they access their benefit plans.
By March 31, 2025, follow a fully established information security management system program for cybersecurity practices to secure information managed by 3sHealth.	 Target partially met	<p>Significant progress has been made toward adopting industry-leading standards, risks have been highlighted and remediation efforts put in place for each service line, ISO standard security controls have been developed and approved by senior leaders, and extensive training and communications have increased awareness and supported staff in identifying threats and minimizing exposures.</p> <p>The remaining work will take place in 2025-26 when management reviews and internal audits can be completed.</p>

People and Culture

Target	Final status	Comments
By March 31, 2025, Continuous Improvement will implement a standard management system orientation for all leaders, enable leaders to deliver the orientation to their peers, and provide self-service access to corporate standards.	 Target achieved	3sHealth launched a new orientation and mentorship program to introduce formal leaders to the Saskatchewan Health Care Management System and its use across 3sHealth to manage and improve service and develop improvement leaders at all levels.
By March 31, 2025, 3sHealth will deliver on year one of the People and Culture Plan, including succession plans for the Senior Leadership Team, and a Diversity, Inclusion, and Belonging Strategy.	 Target achieved	3sHealth's five-year People and Culture Plan advanced this year with a focus on diversity, inclusion, and belonging and succession planning. 3sHealth now has a Diversity, Inclusion, and Belonging (DIB) committee to assist in understanding and celebrating the complexities of diversity, inclusion, and belonging for our employees. The organization also has a new succession planning process for our Senior Leadership Team that will be used with all formal leaders in the coming year.

Management's Responsibility for Financial Statements

The Health Shared Services Saskatchewan (3sHealth) financial statements and all the information in the Annual Report are the responsibility of management and have been approved by the Board of Directors.

Management has prepared the financial statements in accordance with Canadian public sector accounting standards. Management is responsible for the reliability and integrity of the financial statements and other information contained in the Annual Report. The financial information presented elsewhere in this Annual Report is consistent with that in the financial statements.

Management maintains a comprehensive system of internal controls to ensure that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. The adequacy and operation of the control systems are monitored on an ongoing basis by the internal audit department.

Provincial Auditor Saskatchewan, the external auditor appointed by the Board of Directors, has audited the financial statements. The Auditor's Report outlines the scope of her examination and her opinion. The external auditor has unrestricted access to management and the Board of Directors to discuss results of the audit work and her opinion on the adequacy of internal financial controls and the quality of financial reporting.



Mark Anderson
CEO



Tim Frass
Vice-president, Supply Chain Services
and Chief Financial Officer

Financial statements of

Health Shared Services Saskatchewan

March 31, 2025



INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

Opinion

We have audited the financial statements of Health Shared Services Saskatchewan (3sHealth), which comprise the statement of financial position as at March 31, 2025, and the statement of operations, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of 3sHealth as at March 31, 2025, and the results of its operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of 3sHealth 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 opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for Treasury Board's approval, 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 3sHealth'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 3sHealth or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing 3sHealth'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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 3sHealth'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 3sHealth'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 3sHealth 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 identified during the audit.

Regina, Saskatchewan
June 11, 2025

Tara Clemett, CPA, CA, CISA
Provincial Auditor
Office of the Provincial Auditor

HEALTH SHARED SERVICES SASKATCHEWAN
Statement of Financial Position
As at March 31

Statement 1

	2025	2024
FINANCIAL ASSETS		
Cash (Note 3)	\$ 1,883,517	\$ 994,331
Short-term investments (Note 3, 4)	8,891,665	12,277,971
Accounts receivable (Note 3, 9)	16,488,344	11,052,368
	27,263,526	24,324,670
LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	14,399,967	10,594,940
Unearned revenue (Note 7)	1,838,367	2,034,840
Capital lease obligations (Note 15)	1,112	5,416
Deferred revenue (Note 6)	308,460	231,884
Deferred rent liability (Note 17)	356,204	104,766
	16,904,110	12,971,846
NET FINANCIAL ASSETS (Statement 3)	10,359,416	11,352,824
NON-FINANCIAL ASSETS		
Capital assets (Note 5)	2,205,193	2,648,030
Prepaid expenses	763,149	726,904
	2,968,342	3,374,934
ACCUMULATED SURPLUS (Statement 2) (Note 8)	\$13,327,758	\$ 14,727,758

Contingencies (Note 14)

Contractual Obligations and Commitments (Note 15)

See accompanying notes

Approved by the Board of Directors:



Chair, 3sHealth Board of Directors



Vice-chair, 3sHealth Board of Directors

HEALTH SHARED SERVICES SASKATCHEWAN
Statement of Operations
For the year ended March 31

Statement 2

	2025	2025	2024
	Budget	Actual	Actual
	(Note 16, 18)	(Note 18)	(Note 18)
REVENUES			
Service fees	\$ 26,466,860	\$ 26,082,508	\$ 24,395,910
Customer fees	381,000	363,247	376,025
Rebate revenue	4,120,000	4,060,000	4,000,000
Recoveries	5,514,923	3,467,125	1,131,775
Other	78,000	78,091	78,091
Investment income	480,000	673,920	939,313
TOTAL REVENUE (Schedule 1)	37,040,783	34,724,891	30,921,114
EXPENSES			
Provincial Linen Services	728,986	681,947	653,713
Employee Benefits Administration	10,788,775	10,059,525	9,352,353
Provincial Application Management Services	13,919,328	14,588,113	8,027,962
Provincial Contracting	2,595,516	2,369,680	2,340,504
Transformational Services	4,173,016	3,333,847	3,605,033
Provincial Transcription Services	4,535,752	4,564,335	4,665,493
Provincial Employee and Family Assistance & LifeSpeak Program	141,356	128,943	127,340
Corporate Services	1,558,054	398,501	614,691
TOTAL EXPENSES (Schedule 2)	38,440,783	36,124,891	29,387,089
ANNUAL (DEFICIT) SURPLUS (Statement 3, 4)	(1,400,000)	(1,400,000)	1,534,025
ACCUMULATED SURPLUS, BEGINNING OF YEAR	14,727,758	14,727,758	13,193,733
ACCUMULATED SURPLUS, END OF YEAR (Statement 1) (Note 8)	\$ 13,327,758	\$ 13,327,758	\$ 14,727,758

See accompanying notes

HEALTH SHARED SERVICES SASKATCHEWAN
Statement of Changes in Net Financial Assets
For the year ended March 31

Statement 3

	2025	2025	2024
	Budget	Actual	Actual
	(Note 16)		
ANNUAL (DEFICIT) SURPLUS (Statement 2)	\$ (1,400,000)	\$ (1,400,000)	\$ 1,534,025
Acquisition of tangible capital assets	(350,000)	(132,880)	(2,043,901)
Amortization of tangible capital assets	689,136	575,717	507,377
	339,136	442,837	(1,536,524)
Net acquisition of prepaid expenses	-	(36,245)	(70,150)
	-	(36,245)	(70,150)
Decrease in Net Financial Assets	(1,060,864)	(993,408)	(72,649)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	11,352,824	11,352,824	11,425,473
NET FINANCIAL ASSETS, END OF YEAR (Statement 1)	\$ 10,291,960	\$ 10,359,416	\$ 11,352,824

See accompanying notes

HEALTH SHARED SERVICES SASKATCHEWAN
Statement of Cash Flows
For the year ended March 31

Statement 4

	2025	2024
OPERATING ACTIVITIES		
Annual (Deficit)/Surplus (Statement 2)	\$ (1,400,000)	\$ 1,534,025
Items not involving cash:		
Amortization	575,717	507,377
Change in non-cash working capital items:		
Increase in accounts receivable	(5,435,976)	(2,403,263)
Increase in prepaid expenses	(36,245)	(70,150)
Increase in accounts payable and accrued liabilities	3,805,027	1,707,849
(Decrease)/increase in unearned revenue	(196,473)	418,601
Increase in deferred revenue	76,576	68,374
Increase in deferred rent liability	251,438	104,766
Cash (used in) provided by operating activities	(2,359,936)	1,867,579
CAPITAL AND FINANCING ACTIVITIES		
Purchase of capital assets	(132,880)	(2,043,901)
Repayment of capital lease obligation	(4,304)	(4,085)
Cash used in capital activities	(137,184)	(2,047,986)
INVESTING ACTIVITIES		
Purchase of investments	(76,951,853)	(74,121,212)
Disposal of investments	80,338,159	73,672,428
Cash provided by (used in) investing activities	3,386,306	(448,784)
Increase/(decrease) in cash for the year	889,186	(629,191)
Cash, beginning of year	994,331	1,623,522
Cash, end of year (Statement 1)	\$ 1,883,517	\$ 994,331

See accompanying notes

1. NATURE OF OPERATIONS

The Saskatchewan Health-Care Association (SHCA) was incorporated pursuant to an *Act to Incorporate SHCA* on January 28, 1976. On April 17, 2012, the SHCA adopted the operating name of Health Shared Services Saskatchewan (3sHealth).

The purpose of 3sHealth is to provide province-wide shared services to support a high performing, sustainable, patient- and family-centred health system in Saskatchewan. 3sHealth also provides administrative services to the employee benefit plans (Note 9).

On March 29, 2023, an Order in Council was approved and ordered with an effective date of April 1, 2023 on which day *The Health Shared Services Saskatchewan (3sHealth) Act* came into force. Under this legislation, 3sHealth is governed by a nine member board of directors. All nine board members are appointed by the Lieutenant Governor in Council and are accountable to the Ministry of Health.

3sHealth is a government not-for-profit organization, is not subject to income taxes, and is a registered charity under the *Income Tax Act of Canada*.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board published by the Chartered Professional Accountants of Canada (CPA Canada).

Following are the significant accounting policies:

a) *Prepaid expenses*

Prepaid amounts are goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance, software resources, subscription renewals, etc.

b) *Revenue recognition*

Revenue is recognized in the period in which the transactions or events that give rise to the revenue as described below occur. All revenue is recorded on an accrual basis, except when the accrual cannot be determined within a reasonable degree of certainty or when estimation is impracticable. Transactions are evaluated on a principal versus agent basis and agent transactions are presented on a net basis.

i) *Fees and Services*

Revenues from exchange transactions are recognized in the Statement of Operations in the period that goods are delivered or services are provided. Amounts received for which goods or services have not been provided by year-end are recorded as unearned revenue (Note 7).

ii) *Interest Income*

Income earned on investments held for certain deferred contributions is added to deferred contributions when required by external restrictions. All other earned investment income is recorded as income on the Statement of Operations.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

iii) *Other (Non-Government Transfer) Contributions*

Unrestricted non-exchange transfers are recognized as revenue in the Statement of Operations in the period that 3sHealth has the authority to retain the funding, amounts can be estimated, and are reasonably assured. Externally restricted non-exchange transfers are deferred until the resources are used for the purpose specified, at which time the funds are recognized as revenue in the Statement of Operations (Note 6).

c) *Capital assets*

Capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, development, improvement, or betterment of the assets. Normal maintenance and repairs are expensed as incurred. Capital assets with a life exceeding one year are amortized on a straight-line basis over their estimated useful lives as follows:

Leasehold improvements	Term of lease
Furniture and equipment	4 – 10 years
Computer equipment	2 years
Software/application systems	License Term

d) *Impairment of capital assets*

Capital assets are written down when conditions indicate that they no longer contribute to 3sHealth’s ability to provide goods and services or when the value of future economic benefits associated with the capital assets are less than their net book value. Net write-downs are accounted for as expenses in the Statement of Operations.

e) *Employee future benefits*

i) *Pension plans*

Eligible 3sHealth employees participate in the Saskatchewan Healthcare Employees’ Pension Plan (SHEPP), a multi-employer defined benefit pension plan. 3sHealth’s financial obligation as it relates to SHEPP is limited to making the required monthly contributions currently set at 112% of the amount contributed by 3sHealth employees. Pension expense (Note 13) is included in salaries and related benefits in Schedule 2.

ii) *Disability income plan*

Employees of 3sHealth participate in a disability income plan to provide wage-loss insurance due to disability. 3sHealth follows post-employment benefits accounting for its participation in the plans. Accordingly, 3sHealth expenses all contributions it is required to make in the year.

f) *Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires that estimates and assumptions are made which affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Items requiring the use of significant estimates include:

- useful life of capital assets and related amortization.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates are based on best information available at the time of preparation of financial statements and are reviewed annually to reflect new information as it becomes available. Changes in estimates and assumptions will occur based on the passage of time and occurrence of certain future events. The changes will be reported in earnings in the period in which they become known. Actual results could differ from those estimations.

g) Financial instruments

3sHealth has classified its financial instruments into one of the following categories: fair value, or cost, or amortized cost.

All financial instruments are measured at fair value upon initial recognition. The fair value of a financial instrument is the amount at which the financial instrument could be exchanged in an arm's length transaction between knowledgeable and willing parties under no obligation to act.

Cash is classified as held-for-trading and is recorded at fair value.

The following financial instruments are subsequently measured at cost or amortized cost:

- accounts receivable;
- short-term investments; and
- accounts payable and accrued liabilities.

As at March 31, 2025, 3sHealth does not have any material outstanding contracts or financial instruments with embedded derivatives.

All financial assets are assessed for impairment on an annual basis. When a decline in value is determined to be other than temporary, a loss is reported in the Statement of Operations.

h) Allocation of expenses

3sHealth incurs a number of general support expenses related to the administration of the organization. These support costs (Note 10) are allocated to each business function and service line to determine the cost of delivering services.

The corporate overhead allocation includes costs from departments such as administration, finance, internal audit, information services, etc. They include building lease and operating costs, salaries, postage, courier, telephone, and printing costs. The method of distributing corporate overhead costs is based on the percentage of budgeted expense and is applied each year.

Schedule 2 discloses the breakdown of 3sHealth's Expense by object while Note 10 provides details of the allocated expenses.

i) Foreign currencies

Foreign currency transactions are translated into Canadian dollars using the transaction date exchange rate. Monetary assets and liabilities denominated in foreign currencies are adjusted to reflect exchange rates at the balance sheet date. Exchange gains or losses arising on the translation of monetary assets and liabilities or sale of investments are included in the Statement of Operations in the year incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

j) *Deferred revenue*

Deferred revenue may include the following types of funds:

- payments from non-government entities for which an external party has placed restrictions on the use of the resources; and
- payments from government entities for which stipulations imposed by the transferor give rise to an obligation that meets the definition of a liability.

Revenue will be recognized in the fiscal year in which the resources are used for the purpose specified by the contributor and/or as the liability is settled.

k) *Unearned revenue*

Unearned revenue includes payments received in advance in exchange for a promise of future goods or services from 3sHealth. Revenue will be recognized as goods are delivered or services are provided.

l) *Statement of Remeasurement Gains and Losses*

3sHealth has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

m) *Future changes in accounting policies*

A number of new Canadian public sector accounting standards and amendments to standards are not yet effective and have not been applied in preparing these financial statements. The following standards will come into effect as follows:

(i.) Conceptual Framework (effective April 1, 2026) replaces Financial Statement Concepts, Section PS 1000, and Financial Statement Objectives, Section PS 1100, which will be withdrawn.

(ii.) PS 1202 Financial Statement Presentation (effective April 1, 2026) a new standard ensuring increased understanding of financial statements and the indicators within them, and provides improved accountability information for users.

3sHealth plans to adopt these new standards on the effective date and is currently analyzing the impact this will have on its financial statements.

3. FINANCIAL INSTRUMENTS

a) *Significant terms and conditions*

There are no significant terms and conditions related to financial instruments that may affect the amount, timing, and certainty of future cash flows.

b) *Financial risk management*

3sHealth has exposure to the following risk from its use of financial instruments: credit risk, market risk, and liquidity risk.

3. FINANCIAL INSTRUMENTS (continued)

i) Credit risk

Credit risk is the risk of loss arising from the failure of a counterparty to fully honour its contractual obligations. 3sHealth is exposed to credit risk from the potential non-payment of accounts receivable. The majority of 3sHealth's receivables are from the Saskatchewan Health Authority, the Ministry of Health – General Revenue Fund, or other Saskatchewan Crown agencies. 3sHealth is also exposed to credit risk from cash and short-term investments.

The carrying amount of financial assets represents the maximum credit exposure as follows:

	2025	2024
Cash	\$ 1,883,517	\$ 994,331
Short-term investments	8,891,665	12,277,971
Accounts receivable	16,488,344	11,052,368
	\$ 27,263,526	\$ 24,324,670

3sHealth manages its credit risk surrounding cash and short-term investments by dealing solely with reputable banks and financial institutions, and utilizing an investment policy to guide investment decisions. 3sHealth invests surplus funds to earn investment income with the objective of maintaining safety of principal and providing adequate liquidity to meet cash flow requirements.

ii) Market risk

Market risk is the risk that changes in market prices (such as foreign exchange rates or interest rates) which will affect 3sHealth's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

iii) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

3sHealth is exposed to minimal interest rate risk on its cash and short-term investments.

iv) Foreign currency risk

3sHealth operates within Canada, but in the normal course of operations is party to transactions denominated in foreign currencies. Foreign exchange risk arises from transactions denominated in a currency other than the Canadian dollar, which is the functional currency of 3sHealth. 3sHealth believes that it is not subject to significant foreign exchange risk from its financial instruments.

3. FINANCIAL INSTRUMENTS (continued)

v) Liquidity risk

Liquidity risk is the risk that 3sHealth will not be able to meet all cash outflow obligations as they come due. The following policies and procedures are in place to mitigate this risk:

- 3sHealth maintains sufficient cash and short-term investments to discharge future obligations as they come due; and
- Customer fees are used as base operational funding for the upcoming year.

The estimated contractual maturities of 3sHealth's financial liabilities are:

- up to two months for accounts payable; and
- one to twelve months for unearned revenues.

At March 31, 2025, 3sHealth has a cash balance of \$1,883,517 (2024 - \$994,331).

c) Fair value

The carrying amounts of these financial instruments approximate fair value due to their immediate or short-term nature:

- short-term investments;
- accounts receivable; and
- accounts payable and accrued liabilities.

4. SHORT-TERM INVESTMENTS

Investment Type	Credit Rating	2025		2024	
		Cost	Market Yield (%)	Cost	Market Yield (%)
Short-term funds	R1 High to R1 Low	\$ 8,891,665	3.04-5.79	\$ 12,277,971	4.78-5.79
		2025		2024	
Total investment income earned in the year		\$ 679,917		\$ 946,087	
Less: amount allocated to deferred revenue accounts (Note 6)		(5,997)		(6,774)	
Total investment income recognized as revenue		\$ 673,920		\$ 939,313	

3sHealth invests its excess cash in a fund that invests in high-quality money market securities that mature in one year or less. The securities are primarily denominated in Canadian dollars but may be issued by Canadian or foreign entities. The net asset value of the units of the fund is calculated daily. At March 31, 2025, there is no unrealized gain/loss on the value of this investment as the unit cost value equals the unit market value (2024 - \$nil).

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2025

5. CAPITAL ASSETS

	2025					2024
	Leasehold improvements	Furniture & equipment	Computer equipment	Software/ application systems	Total	Total
Opening Cost	\$ 2,565,305	\$ 635,788	\$ 286,831	\$ 1,952,972	\$ 5,440,896	\$ 4,904,312
Additions	95,652	37,228	-	-	132,880	2,043,901
Disposals	-	(11,291)	(74,712)	-	(86,003)	(1,507,317)
Closing Costs	2,660,957	661,725	212,119	1,952,972	5,487,773	5,440,896
Opening Accumulated Amortization	662,215	581,847	254,793	1,294,011	2,792,866	3,792,806
Annual Amortization	205,523	32,133	30,769	307,292	575,717	507,377
Disposals	-	(11,291)	(74,712)	-	(86,003)	(1,507,317)
Closing Accumulated Amortization	867,738	602,689	210,850	1,601,303	3,282,580	2,792,866
Total Capital Assets	\$ 1,793,219	\$ 59,036	\$ 1,269	\$ 351,669	\$ 2,205,193	\$ 2,648,030

6. DEFERRED REVENUE

	Balance, beginning of year	Recognized during the year	Amount received	Restricted investment income	Balance, end of year
Non-Government:					
Service:					
Employee Benefits	\$ 95,563	\$ (110,641)	\$ 184,404	\$ -	\$ 169,326
Administration (Note 9)					
Custodial:					
CUPE Rehabilitation	136,321	(3,184)	-	5,997	139,134
Net Deferred Revenue	\$ 231,884	\$ (113,825)	\$ 184,404	\$ 5,997	\$ 308,460

Details of the significant deferred revenue included in the table are as follows:

a) Employee Benefits Administration

The Employee Benefit Administration includes the 3sHealth Retiree Benefits Plan (Plan). This Plan is administered by Group Medical Services (GMS) and 3sHealth acts as the Policy Holder on behalf of the eligible retired members.

6. DEFERRED REVENUE (continued)

The funds received by 3sHealth and held for the Plan must be used for administrative expenses that are incurred by 3sHealth on the Plan's behalf. Upon wind-up of the Plan, any unused funds must be returned to GMS to be used for the benefit of the individual members. The Plan is an insured health, dental, and travel benefit plan for retirees of 3sHealth or its member organizations.

7. UNEARNED REVENUE

	Balance, beginning of year	Recognized as revenue	Amount received/ receivable	Balance, end of year
AIMS Enhancement Fund	\$ 1,984,164	\$ (729,925)	\$ 529,660	\$ 1,783,899
Provincial LifeSpeak Program	50,676	(330,075)	333,867	54,468
Total Unearned Revenue	\$ 2,034,840	\$ (1,060,000)	\$ 863,527	\$ 1,838,367

Details of the significant unearned revenue included in the table are as follows:

a) AIMS Enhancement Fund

The AIMS Enhancement Fund unearned revenue represents enhancement fees charged to employers who subscribe to these 3sHealth services. The enhancement fees are specifically charged and deferred for enhancements and acquisition/development of improvements to the Administrative Information Management System (AIMS). The use of these enhancement fees is governed by the Partnership Oversight Committee which is made up of representatives from the health system.

8. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of 3sHealth less liabilities. This represents the accumulated balance of net surplus arising from 3sHealth's operations.

Certain amounts of the accumulated surplus, as approved by the Board of Directors, have been designated as internally restricted for specific future purposes such as AIMS, Supply Chain, and/or other Provincial Shared Services Initiatives. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2025

8. ACCUMULATED SURPLUS (continued)

Details of accumulated surplus are as follows (March 31, 2025):

	Balance, beginning of year	Additions	Used during the year in Operations	Capital	Balance, end of year
Invested in Tangible Capital Assets	\$ 2,648,030	\$ 132,880	\$ (575,717)	\$ -	\$ 2,205,193
Internally Restricted Surplus:					
AIMS, Supply Chain, and/or other Provincial Shared Services Initiatives	7,669,724	-	(1,400,000)	-	6,269,724
Unrestricted Surplus	4,410,004	-	-	442,837	4,852,841
Total Accumulated Surplus	\$ 14,727,758	\$ 132,880	\$ (1,975,717)	\$ 442,837	\$ 13,327,758

9. EMPLOYEE BENEFIT PLANS TRANSACTIONS AND ASSETS UNDER ADMINISTRATION

Included in these financial statements are net expenses of \$10,059,525 (2024 – \$9,352,353) relating to the operation of the employee benefit plans (EBP's). These expenses are netted for transactions where 3sHealth acts as an agent. Gross expenses are noted in Note 18. Accounts receivable includes \$2,438,722 (2024 – \$3,253,081) due from EBP's while accounts payable is \$65,788 (2024 - \$0) related to expenses for the EBPs.

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2025

9. EMPLOYEE BENEFIT PLANS TRANSACTIONS AND ASSETS UNDER ADMINISTRATION (continued)

The fair value of total assets and surplus net assets of the EBPs under 3sHealth's administration at December 31 are:

	2024		2023	
	Fair Value	Surplus (Deficit)	Fair Value	Surplus (Deficit)
Disability Income Plan – CUPE	\$ 80,774,443	\$ 39,486,689	\$ 78,936,773	\$ 42,356,166
Disability Income Plan – General	61,959,933	17,606,730	59,740,354	15,675,372
Disability Income Plan – SEIU West	54,326,548	19,457,066	54,134,784	22,186,147
Disability Income Plan – SUN	94,069,842	28,455,218	89,454,883	29,180,425
Core Dental Plan	19,884,048	(4,233,919)	21,947,475	984,890
In-Scope Extended Health / Enhanced Dental Plan	217,206,942	139,196,948	212,596,901	141,350,279
Out-of-Scope Extended Health / Enhanced Dental Plan	4,144,553	(2,078,221)	3,808,337	(1,710,443)
Group Life Insurance Plan	111,320,891	49,878,931	99,691,654	44,805,290
Out-of-Scope Flexible Spending Plan	1,911,418	1,691,820	1,812,902	1,508,697
	\$ 645,598,618	\$ 289,471,262	\$ 622,124,063	\$ 296,336,823

10. CORPORATE OVERHEAD ALLOCATED

Corporate overhead allocated to business functions and service lines totalled \$5,810,940 (2024 - \$5,437,955). Budgeted amounts are charged directly to business functions and service lines.

	Budget 2025 (Note 16)	2025	2024
Provincial Linen Services	\$ 129,724	\$ 129,724	\$ 118,602
Employee Benefits Administration	2,437,424	2,437,424	2,456,224
Provincial Application Management Services	1,642,489	1,642,489	1,404,564
Provincial Contracting	461,876	461,876	436,354
Transformational Services	626,856	626,856	538,562
Provincial Transcription Services	487,417	487,417	460,415
Provincial Employee and Family Assistance & LifeSpeak Program	25,154	25,154	23,234
Total Corporate Overhead Allocation	\$ 5,810,940	\$ 5,810,940	\$ 5,437,955

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2025

11. BOARD EXPENSES

3sHealth Board Members incurred the following travel and per diem expenses for the year ended March 31, 2025. Amounts reimbursed by 3sHealth, which are recorded in Corporate Services in the Statement of Operations, are as follows:

			2025		2024	
	Board Travel	Per Diems	Total		Total	
Barber, Brian (Chair)	\$ 7,181	\$ 24,077	\$ 31,258	\$	27,736	
Knelsen, Karen	1,341	11,362	12,703		13,804	
Kook, Grant	-	-	-		500	
Meredith, Twyla	418	10,969	11,387		12,006	
Shaw, Arnie	1,626	16,949	18,575		17,737	
Cartmell, Andrew	2,825	10,641	13,466		17,114	
Code, Donald	-	-	-		15,130	
Charlton, Marilyn	1,312	10,637	11,949		13,903	
MacLeod, Timothy	415	9,044	9,459		11,073	
Sylvestre, Glenys	415	9,644	10,059		1,187	
Mitchell, Lisa	407	8,844	9,251		1,299	
Total Board Expenses	\$ 15,940	\$ 112,167	\$ 128,107	\$	131,489	

12. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. 3sHealth is indirectly related to all Saskatchewan Crown agencies such as ministries, corporations, boards, and commissions under the common control of the Government of Saskatchewan, as well as its key management personnel and their close family members. Additionally, 3sHealth is related to organizations where they have key management personnel and/or their close family members in common.

Transactions with these related parties are in the normal course of operations. They are recorded at the agreed upon exchange rates charged by those organizations and are settled on normal trade terms.

13. RETIREMENT AND DISABILITY BENEFITS

a) Pension plan

SHEPP	2025	2024
Plan status	open	open
Member contribution rate (% of salary)	7.30-10.40%	8.10-10.70%
Number of active members	175	149
3sHealth member contributions	\$ 1,189,585	\$ 1,177,259
3sHealth employer contributions	\$ 1,331,393	\$ 1,318,529

The employer's portion of the contributions to the pension plan is included in salaries and benefits expense.

13. RETIREMENT AND DISABILITY BENEFITS (continued)

b) Disability income plans

General	2025	2024
Number of active members	153	153
3sHealth contribution rate (% of salary)	1.31%	1.19%
3sHealth contributions	\$ 166,190	\$ 155,881

14. CONTINGENCIES

3sHealth is named as a defendant in certain lawsuits. Although the outcomes of such lawsuits are not determinable as of the date of these financial statements, in the opinion of management, they will not materially impact 3sHealth's operations, and no provision has been made for them in the accounts.

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

a) Office Leases

3sHealth has entered into agreements to lease office space in Regina and Saskatoon. The current Regina lease will expire in October 2033. The current Saskatoon lease will expire in November 2025. 3sHealth is also responsible for its proportionate share of operating costs of the building and property taxes under these leases. The future minimum lease payments, in each fiscal year, are as follows:

2025/26	\$ 1,138,010
2026/27	\$ 1,178,018
2027/28	\$ 1,178,018
2028/29	\$ 1,178,018
2029/30 and subsequent	\$ 4,221,231

b) Capital Lease Obligations

3sHealth has financed equipment and software / application systems by entering into capital leasing agreements.

	Cost	Accumulated amortization	Net Book Value	
			2025	2024
Furniture & equipment under capital lease	\$ 19,958	\$ 18,315	\$ 1,643	\$ 5,639
Total assets under capital lease	\$ 19,958	\$ 18,315	\$ 1,643	\$ 5,639

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (continued)

Minimum annual payments under capital leases on the asset categories over the full lease terms are as follows:

	<u>Furniture & equipment</u>
Interest rate	1.31%
Expiry date	31-Aug-2025
Year ending March 31, 2026	1,128
Total minimum lease payments	1,128
Less amount representing interest	(16)
Present value of net minimum capital lease payments	1,112
Current portion of obligation under capital lease	1,112
	\$ -

Interest of \$200 (2024 - \$419) relating to capital lease obligations has been included in bank charges and interest.

16. BUDGET

The 3sHealth Board approved the 2024-25 budget on March 28, 2024.

17. DEFERRED RENT LIABILITY

3sHealth entered into a 10-year office space lease effective November 1, 2023. Terms of the lease includes a Free Rent Period of 24 months, where 3sHealth shall have the first 24 months of the lease, Base Rent Free. Rental expenses are recognized on a straight line basis over the term of the lease, therefore a liability was set up to recognize rental expense incurred during the Base Rent Free period. The liability will be drawn down upon during the remaining period of the lease.

18. REVENUE RECOGNITION

PSAS 3400 requires 3sHealth to evaluate revenue transactions on a principal versus agent basis. Agent transactions must be presented on a net basis in both the revenue and expense categories that are impacted.

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2025

18. REVENUE RECOGNITION (continued)

The table below represents the gross revenues and expenses where 3sHealth acted as an agent. These gross amounts were removed from the Statement of Operations (Statement 2), Schedule 1 – Revenue by Source, and Schedule 2 – Expenses by Object.

	Budget 2025	2025	2024
	(Note 16)		
REVENUE			
Provincial Linen Services	\$ 33,486,342	\$ 33,621,351	\$ 32,101,681
Provincial Transcription Services	4,720,000	4,062,514	4,232,980
Provincial Employee and Family Assistance & LifeSpeak Program	2,001,292	2,063,732	1,982,076
3sHealth EBP Fund Managers	1,724,504	1,874,691	1,694,037
3sHealth EBP Professional Services	1,219,799	2,487,417	2,865,238
3sHealth EBP Administrative Fees	1,969,376	1,913,090	1,737,013
Excess Purchasing Rebates	752,455	1,456,468	1,556,001
	45,873,768	47,479,263	46,169,026
EXPENSES			
Provincial Linen Services	\$ 33,486,342	\$ 33,621,351	\$ 32,101,681
Provincial Transcription Services	4,720,000	4,062,514	4,232,980
Provincial Employee and Family Assistance & LifeSpeak Program	2,001,292	2,063,732	1,982,076
3sHealth EBP Fund Managers	1,724,504	1,874,691	1,694,037
3sHealth EBP Professional Services	1,219,799	2,487,417	2,865,238
3sHealth EBP Administrative Fees	1,969,376	1,913,090	1,737,013
Excess Purchasing Rebates	752,455	1,456,468	1,556,001
	45,873,768	47,479,263	46,169,026
Net Excess (Deficiency) of Agent Transactions Revenue over Expenses	\$ -	\$ -	\$ -

19. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's presentation.

HEALTH SHARED SERVICES SASKATCHEWAN
Schedule 1- Revenue by Source
March 31, 2025

REVENUE	2025					2024 Total
	Budget 2025	Operating revenue	Unearned revenue	Deferred revenue	Total	
	(Note 16, 18)		(Note 7)	(Note 6)	(Note 18)	(Note 18)
Services:						
- Provincial Linen Services	\$ 834,513	\$ 820,435	\$ -	\$ -	\$ 820,435	\$ 778,877
- Employee Benefits Administration	10,620,984	9,808,210	-	110,641	9,918,851	9,205,993
- Provincial Application Management Services	7,939,080	7,990,640	-	-	7,990,640	7,610,600
- Provincial Contracting	1,642,206	1,666,755	-	-	1,666,755	1,610,006
- Client Administration Fees	503,000	446,150	-	-	446,150	417,193
- Provincial Transcription Services	4,535,752	4,564,335	-	-	4,564,335	4,418,590
- Provincial Employee and Family Assistance & LifeSpeak Program	141,325	122,278	-	-	122,278	120,854
- Transformational Services	250,000	553,064	-	-	553,064	233,797
Total Services	26,466,860	25,971,867	-	110,641	26,082,508	24,395,910
Customer fees	381,000	363,247	-	-	363,247	376,025
Rebate revenue	4,120,000	4,060,000	-	-	4,060,000	4,000,000
Recoveries	5,514,923	2,734,016	729,925	3,184	3,467,125	1,131,775
Other	78,000	78,091	-	-	78,091	78,091
Investment income	480,000	673,920	-	-	673,920	939,313
TOTAL REVENUE (Statement 2)	\$ 37,040,783	\$ 33,881,141	\$ 729,925	\$ 113,825	\$ 34,724,891	\$ 30,921,114

See accompanying notes

HEALTH SHARED SERVICES SASKATCHEWAN
Schedule 2 - Expense by Object
March 31, 2025

	Budget 2025	2025	2024
	(Note 16, 18)	(Note 18)	(Note 18)
Amortization	\$ 689,136	\$ 575,717	\$ 507,377
Bad debt expense	2,500	-	7
Bank charges and interest	49,590	58,265	47,637
Building expenses	818,360	811,050	932,996
Equipment and computers	3,659,414	3,853,897	3,217,981
Insurance	151,070	144,222	143,319
Legal	720,007	612,219	715,017
Membership fees	99,015	84,762	83,899
Office expenses	308,360	40,231	233,372
Postage and courier	228,572	164,919	238,196
Printing	33,300	15,740	18,422
Professional services	5,125,535	5,001,632	2,421,244
Professional services – AIMS stabilization – use of accumulated surplus	1,400,000	1,400,000	-
Purchased services – Transcription	200,000	233,187	315,231
Purchased services – MyConnection	600,000	396,565	307,558
Salaries and related benefits	21,515,758	20,270,272	18,355,175
Subscriptions and publications	32,700	31,879	28,983
System support and development	1,753,232	1,601,171	1,104,679
Telephone	95,940	91,473	84,075
Training and travel	958,294	737,690	631,921
TOTAL EXPENSES (Statement 2)	\$ 38,440,783	\$ 36,124,891	\$ 29,387,089

See accompanying notes

Payee disclosure

Fiscal year: 2024-25

Salaries and benefits

Listed are payees who received \$50,000 or more for salaries, wages, honorariums, car allowances, performance pay, lump sum payments, etc.

Salaries

Acoose, Lisa	83,550	Eberle, Jordan	64,392	Litzenberger, Lori-Ann	97,713
Adejoh, Elizabeth	85,831	Eggerman, Jessie	94,563	Loyns, Nicole	80,970
Adetogun, Adeboye	103,578	Eliasson, Cory	97,713	MacDonald, Jaclyn	76,611
Agada, Enuwa	69,476	Epp, Jeanine	85,951	MacDougall, Shawna	73,029
Ajayi, Michael	113,239	Fetch, Jennifer	59,555	Mackay, Jenny	72,459
Akinboni, Opeoluwa	61,936	Feuring, Amanda	68,794	MacNevin, Lalanía	88,917
Ambroz, Dave	88,039	Fitzpatrick, Jennifer	68,587	Malach, Luke	119,457
Anderson, Mark	303,611	Forrester, Gillian	126,715	Mann, Charnvir	92,264
Arends, Jennifer	135,239	Frank, Jessica	85,747	Manoharan, Syam	89,818
Arndt, Kendell	210,361	Frass, Tim	246,112	McKillop, Steven	109,729
Arora, Smriti	104,000	Gamracy, Tanya	95,480	Mehrabani, Atabak	51,407
Arrojado, Vanessa	96,795	Goodtrack, Rhonda	98,591	Milanovski, Mario	133,105
Asmundson, Kimberley	94,810	Grove, Michael	80,121	Moens, Amanda	82,362
Avenido, Richard	77,677	Gunther, Todd	85,020	Mohandas, Shyam	113,453
Barabash, Deborah	77,454	Halkyard, Christine	72,372	Montanini, Linda	54,656
Bastakoti, Sarojani	67,296	Hallett, Sarah	88,917	Morse, Shawn	78,713
Becker, Jennifer	82,814	Harkness, Jeanette	105,606	Mrazek-Fanning, Fran	78,713
Blazieko, Wayne	108,819	Harrison, Natasha	111,287	Mundreon, Andrea	71,987
Boateng, Eric	106,028	Haye, Sheree	69,064	Newman Braun, Jessica	99,627
Bodnarchuk, Taylor	56,632	Haynes, Devona	61,102	Nguyen, Hoa	101,173
Book, Patrick	82,339	Healey, Tamara	69,025	Noble, Aziqa	61,616
Brazeau, Michelle	98,152	Heron, Lisa	98,078	Norton, Rory	98,153
Britton, John	143,060	Hill, Stephen	96,388	Nwaete, Chioma	57,825
Buckshaw, Shiona	111,882	Il'chenko, Anna	63,525	Nwokolo, Ijeoma	62,944
Carleton, Laura	85,244	Jani, Ankit	60,988	Ogbodu, Valerie	98,078
Carton, Ryan	84,158	Jaworski, Joe	88,917	Ojo, Dammy	59,486
Catchuk, Vicky	87,787	Jenson, Alison	72,815	Olasz, Amber	57,106
Chekay, Ryan	99,385	Jibro, Emmanuel	107,643	Orban, Ria	80,929
Chhajlani, Shweta	109,041	Johnson, Julie	141,521	Ortman, Matthew	134,787
Clarke, Jody	79,251	Joice, Robert	97,713	Ortman, Ashley	86,609
Cutler, Shelley	98,579	Kary, Bobbie	72,089	Paraiso, Maria	75,948
Daver, Rosemary	76,207	Scheer, Chantelle	58,465	Parkes, Cassandra	83,795
de Jong, Shauna	98,591	Kehinde, Olalekan	107,210	Pauli, Greg	97,713
Dedman, Sarah	101,013	Keyowski, Jason	80,271	Peters, Stanley	119,736
Deibert, Karen	83,172	Kosteroski-Hofmeister, Kira	61,778	Phelps, Keith	244,897
Demmert, Beverly	124,127	Kozakewycz, Diane	97,713	Phillips, Richard	184,077
Demmert, Curtis	86,365	Kraft, Kent	132,132	Pockrandt, Cheryl	88,039
Desalisa, Emariel	81,812	Kwan, Eva	101,763	Potetz, Lesley	71,989
Dishko, Carla	78,890	Lagunju, Olamilekan	54,768	Power, Tara	64,296
Dobranski, Sherry	63,938	Lea-Wilson, Jade	142,639	Prettyshield, Shyla	81,253
Drever, Kyle	106,661	Leibel, RONALDA	67,844	Reed, Thomas	95,419
Dyck, Stuart	91,546	Leighton, Michelle	54,569	Rennie, Carady	96,294

Richardson, Dana	52,548	Selinger, Lorna	127,154	Ulmer, Michelle	91,859
Richter, Lindsay	61,594	Sentes, Troy	107,220	Usanga, Itoro	72,439
Robinson, Shannon	57,266	Shabatura, Wendy	148,181	Vaghani, Srushti	75,223
Rodgers, Bradley	100,714	Shaji, Shekha,	56,050	Walker, Spencer	75,678
Rodgers, Janice	87,783	Shearer-Kleefeld, Alana	201,312	Wasmuth, Kerry	126,439
Russell, Matthew	109,692	Shiplack, Lorne	130,294	Weber, Ryan	110,520
Ryan, Timothy	88,917	Sisodiya, Ajaypalsinh	82,636	Welsh, Sherri	72,932
Rybczynski, Jaida	63,439	Squires, Lisa	80,796	Wilde, Bruce	56,774
Sandamali, Hasanthi	68,743	Stremick, Karri	80,795	Will, Amanda	64,253
Sandbeck, Dyan	98,841	Switzer, Shelda	127,476	Wright, Andrea	115,783
Saraschandran, Swathy	72,272	Thompson, Kelly	109,179	Xiong, Xin	100,564
Sawcyn, Kali	69,465	Thompson, Sandra	52,165	Yi, Nicole	59,826
Schwan, Brendan	74,727	Truong, Mary	78,087		
Seghers, Joan	72,794	Tyminski, Rachael	73,770		

Goods and services

Listed are payees who received \$50,000 or more for the provision of goods and services, including travel, office supplies, communications, contracts, and equipment.

Accenture Inc.	1,345,402	Healthcare Insurance Reciprocal	80,516
Adecco	441,587	of Canada (HIROC)	
Aon Reed Stenhouse Inc.	66,056	ITM Computer Services	104,032
AQuity Solutions	1,226,941	K-Bro Linen Systems Inc.	33,631,293
ARC Business Solutions Inc	623,498	Kelly Services Ltd.	71,799
Athena Healthcare Services Inc.	109,415	LifeSpeak Inc.	334,781
Autonomiq Labs Ltd.	259,947	Merea Inc.	83,951
Marianne Bell	177,222	Mawer Investment Management	143,401
BPM LAXMI Medical Professional Corporation	136,530	McLean & Company	66,755
Canada Life Assurance Company	1,913,090	Medaca Health Group Inc.	70,225
Canada Post	68,753	MFS Investment Management	314,393
CBI Health Group	682,435	Microsoft Canada Inc.	236,700
CBRE Ltd.	56,875	Ministry of SaskBuilds and Procurement	150,743
CIBC Mellon Global	69,280	MLT Aikins LLP	333,107
Colliers McClocklin Real Estate Corp.	103,829	MNP LLP	254,361
Compugen Inc.	260,501	Oracle Corporation Canada Inc.	400,173
Deloitte LP	1,715,360	Oxford Libero Consulting	284,144
Delta Hotels Regina	955,158	Paradigm Consulting Group Inc.	647,088
Dentons Canada LLP	272,602	Penad Pension Services Limited	293,341
Diligent Canada Inc.	53,583	PH&N Investment Services	695,537
Kyndryl Canada Ltd.	81,245	Prairie View Physiotherapy	74,884
eHealth Saskatchewan	915,429	Praxis Consulting Inc	70,288
ESTI Consulting Services	166,353	Quadient Canada Ltd.	91,271
Evalaro Application Solutions	1,397,305	Radzoo Consulting Ltd.	238,998
Franklin Templeton Investments	114,027	Saskatchewan Health Authority	4,100,768
George & Bell Consulting Inc.	426,358	SaskTel	100,910
Groupe Conseil FX Innovation Inc.	154,019	SHEPP	1,331,393
HealthPRO Procurement Services	52,500	Solventum (formerly 3M Canada Company)	1,449,154

Stapleford Health & Rehab Center	109,667
TD Greystone Asset Management	291,394
TELUS Health (Canada) Ltd.	1,702,551
Unigestion Asset Management	257,491
Venture Rehabilitation Sciences Group	181,963
Vista Disability Management Inc	68,935
Willows Wellsch Orr & Brundige LLP	191,350



3sHealth
better together

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