3sHealth
better together

2025 Annual Report 2026

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.

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.

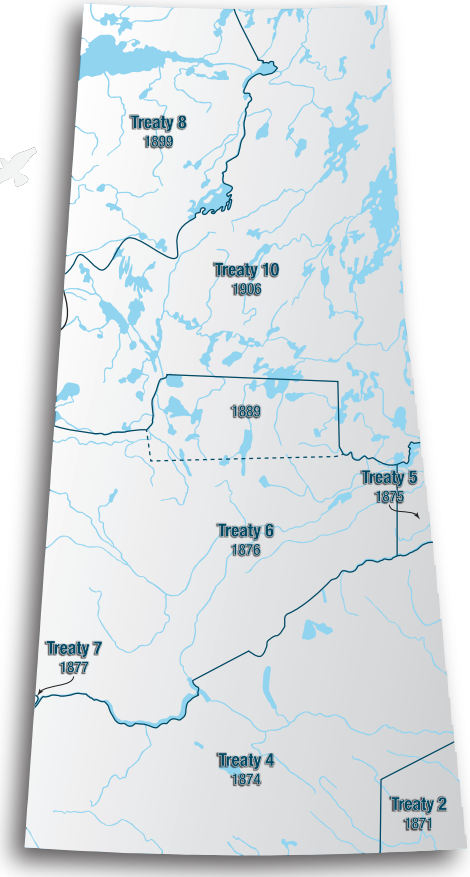
Bold and courageous leadership

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.



2025-26 Annual Report

Message from Brian Barber, 3sHealth Board Chair

Since its inception, 3sHealth has helped drive improvements and efficiencies in Saskatchewan's health system. In 2025-26, our Board of Directors shepherded transformational changes that will resonate for years.

Most significant was the Administrative Information Management System (AIMS) project, a transformational improvement that affected and involved every partner in the Saskatchewan health-care system. The project introduced new finance, human resources, procurement, and other administrative systems used by approximately 50,000 employees at partner organizations and affiliates. The new systems replaced 74 outdated ones, some up to 50 years old and no longer supported, and centralized information across the system, improving visibility of data. The resulting clarity helped partners identify areas of financial savings and workplace efficiencies, work that will continue and grow as the systems become more familiar.

The AIMS project was years in the making, the result of an unprecedented level of cooperation and collaboration across the health sector. All partners recognized the work's importance and helped guide the development of new systems, providing input on their refinement and ensuring successful implementation. Our board is grateful to health sector leaders for their commitment and for believing in the transformational nature of the change.

With these systems operational, 3sHealth continues to commit significant resources to maintain and improve them. The heart of our work is continuous improvement, and our Application Management Services team will find innovative ways to support our clients and maximize the potential of these systems.

The 3sHealth Board said goodbye to a long-serving member in 2025-26. After serving more than a decade, Andrew Cartmell retired from his board seat. Mr. Cartmell's extensive experience in financial, insurance, and enterprise risk management gave the board a wonderful strategic advantage during his tenure. We are grateful for his contributions and wish him the best.

Message from Mark Anderson, 3sHealth CEO

Resilience is one of the most important characteristics of the Saskatchewan health sector, and it was on full display at 3sHealth in the 2025-26 fiscal year as two long term system improvement initiatives were completed.

Early in the year, patients with a MySaskHealthRecord account gained online access to a significantly expanded set of clinical records. 3sHealth's Provincial Dictation and Transcription team, patient and family partners, our Senior Physician Consultant, and others supported eHealth Saskatchewan in this effort, which has positively impacted 753,599 clients. This improvement is significant, as patients with online access report being more informed and better able to manage their health. We were proud to contribute to this transformational change.

The Administration Information Management System (AIMS) project also reached implementation after many years of preparation, consultation, and collaboration. This work replaced 74 outdated and vulnerable systems with modern, integrated solutions in the areas of finance, human resources, supply chain, and other administrative systems. They are operated by our Application Management Services team, which also works to continuously improve them. Despite the complexity of the project, the resilience and persistence of our partners made this success possible.

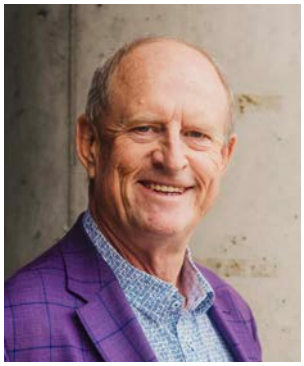
The new supply chain management systems are helping ensure the reliable flow of critical medical supplies while improving data to identify future efficiencies and savings. This is a vital improvement at a time of global instability and uncertainty.

Financial responsibility remained a priority in 2025-26. The organization realized a $1,012,000 deficit, an improvement against a budgeted deficit of $1,400,000. This was largely the result of utilizing the organization's accumulated surplus to make planned enhancements to the new finance, human resources, and supply chain systems.

Finally, we were proud to be named one of Saskatchewan's Top Employers for the tenth consecutive year. This honour reflected our ongoing commitment to improving both our work processes and workplace.

We have also streamlined this annual report, focusing more deeply on our annual strategic priorities and actions taken to achieve our goals. Please read on for the full details, and thank you for your interest in 3sHealth.

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

Karen Knelsen

Timothy MacLeod

Twyla Meredith

Lisa Mitchell

Glenys Sylvestre

Operating Highlights

3sHealth prides itself on a strong culture of continuous improvement, patient-focused innovation, and teamwork amongst employees and with health system partners, including the Ministry of Health, Saskatchewan Health Authority, Saskatchewan Cancer Agency, eHealth Saskatchewan, Saskatchewan Health Quality Council, and Saskatchewan Association of Health Organizations. This section provides information on major initiatives implemented in 2025-26 and other service line successes.

Positive Impacts on Care and Care Providers

An important part of creating change is celebrating initiatives that are implemented successfully by 3sHealth and health system partners. This is a thorough process in which the number of positive impacts to patients or health-care providers each year is calculated using available data. Initiatives are considered when they make a demonstrated improvement to quality so that care is more people-centred, accessible and timely, effective, efficient and sustainable, safe, equitable, and integrated. The number of impacts is determined through an evidence-based calculation of the number of people who experienced the improvement over a one-year period.

The initiatives completed with our system partners in 2025-26 include:

- Availability of clinical documents: a joint project with eHealth Saskatchewan to make a wider variety of clinical documents available to patients through the MySaskHealthRecord service, which generated positive impacts to 753,599 Saskatchewan residents with an account by providing digital access to 1.14 million records;
- Better hemodialysis equipment: the replacement of hemodialysis equipment across the province resulted in not only patients, but also nurses, clinical educators, and clinical engineering staff noting improvements to safety, comfort, and visibility, creating 1,073 positive impacts to patients per year and 348 positive impacts to care providers;
- Improved life insurance coverage for health-care employees: improvements made through the AIMS project included a technological solution that made it possible to implement an Employee Benefit Plans (EBP) Board of Trustees decision allowing benefit plan members to purchase additional optional life insurance coverage for themselves and/or their spouses, resulting in 1,872 positive impacts;
- Lower premium rates for benefit plan members: the EBP trustees approved a reduction in premium rates for Basic Life insurance coverage from $0.16 per $1,000 of coverage to $0.15 per $1,000 of coverage, resulting in 47,801 positive impacts;
- Increased life insurance coverage: the EBP trustees doubled the level of additional Dependent Life insurance coverage for plan members' spouse and eligible dependents, creating 31,546 positive impacts;
- Streamlined expense claims: updated finance systems reduced manual processing work to allow for quicker and more convenient expense claim reimbursements for 3sHealth employees, generating 135 positive impacts per year;
- Prevention of payroll errors: improved systems have given the Payroll Services team the ability to correct payroll processing errors before payroll is run instead of after, positively impacting 3,120 health system employees who would have had to wait for a pay correction under the previous systems;
- Improved mops: based on feedback from Saskatchewan Health Authority Environmental Services workers, a single, high functioning mop head has replaced the wet mops previously used. Because of this change, mopping is now easier, and produces higher quality results, generating 2,916 positive impacts for workers per year; and
- Improved data security: transitioning the entire health sector to Microsoft 365 improves the security of data on portable devices and allows for sensitive data to be removed from lost or stolen devices, creating 6,919 positive impacts a year.

To keep the organization focused on our impacts on care, the target for positive impacts to care for patients, residents, and clients for 2025-26 was 600,000, and the target for care providers was 50,000. These targets were exceeded, with 754,672 impacts to patients, residents, and clients and 94,657 impacts to caregivers. This data has been verified and audited as part of the review process.

Application Management Services (AMS)

The AMS team manages the support and continued evolution of the modernized finance, human resources, and supply chain systems introduced in 2025-26. This work is conducted in partnership with stakeholders through a provincially coordinated approach.

- AMS services and governance structures were fully operational, with service level targets established and status updates reported monthly for each functional stream.
- Improved data collection and information sharing has revealed positive impacts, such as anticipated annual savings of approximately $1.57 million in 2025-26 as a result of the onboarding of new HealthPRO contracts, consolidating disparate spinal implant agreements into one provincial agreement, and use of data analysis to find pricing corrections that lead to savings.
- The team processed more than $3.24 billion in compensation to approximately 51,680 health employees across 23 organizations.

Employee Benefits

The Benefits team administers 10 health system employee benefit plan trusts, including disability income, extended health care, dental, and life insurance. The plan membership includes more than 49,500 active plan members and 29,500 retirees across 65 organizations.

- In 2025-26, the benefit plan trusts paid out more than $189.7 million in Group Life insurance, Disability Income Plan benefits, and health and dental reimbursements to plan members.
- 3sHealth and the Board of Trustees entered into a new service agreement, effective January 1, 2025, which included new metrics to measure the team's performance in customer service, benefit payments, accurate administration, and case management. The team also carried out a comprehensive review and restructuring of the department, establishing a dedicated team to focus on governance and policy, introducing new positions, and redefining existing ones.

Linen Services

Linen Services manages the province's contract with K-Bro Linen Systems Inc., ensuring over 165 facilities and clinics are supplied with more than 30 million pounds of clean linen each year. The team standardizes and improves linen quality by implementing rigorous quality audits, ensuring the completion of independent quality testing, and implementing improvements to processes for maintaining quality of linen.

- The Provincial Linen Partnership Committee, which includes key decision makers from the Saskatchewan Healthy Authority and the Saskatchewan Cancer Agency, approved a transition from plastic packaging to reusable mesh bags in the delivery of linens, reducing approximately 13 million square feet of plastic annually.
- The Linen Services team continues to work towards provincial standardization of linen projects in order to reduce unnecessary costs and improve patient comfort, conducting site visits and gathering information around ordering practice, usage levels, and product utilization across a variety of facilities.

Contracting and Supply Chain

This team applies best practices and works collaboratively with health system partners to support and lead supply chain initiatives and implement national, provincial, and multi-provincial contracts for products, services, and supplies. By engaging clinicians, employees, and patients, it procures high-quality products at the best possible price.

- In 2025-26, the team managed more than 2,800 provincial health system contracts for goods and services worth more than $237 million.

- Shared savings achieved through contracting contribute the bulk of 3sHealth's cumulative health system savings. The top five types of contracts that generated the most estimated savings* in 2025-26 were:
    1. Spinal implants and imaging equipment: $1,064,000
    2. Mechanical cough assist devices: $39,000
    3. Breast reconstruction implants: $26,000
    4. Advanced wound care (wound cleanser and debrider): $25,000
    5. Sutureless catheter stabilization devices: $20,000

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

Dictation and Transcription

Dictation and Transcription significantly enhances patient care by improving the availability of critical patient care information to providers. The service line is responsible for the transcription of approximately 1.8 million minutes of care providers' dictations annually, equating to over 560,000 patient care reports. In 2025-26, it distributed approximately 65 per cent of transcribed patient care reports to patients and physicians within 24 hours.

- The joint project with eHealth Saskatchewan to implement open clinical documents on MySaskHealthRecord generated 753,599 positive impacts for Saskatchewan citizens, giving patients with an account access to a broader variety of clinical documents.
- The service line continued to provide self-edit dictation software to new care providers across the health system, with approximately 4,000 clinicians now using the system, which turns around clinician-dictated reports in an average of eight hours.

Transformational Services

Transformational Services works collaboratively with health system partners, providing consulting and project implementation services that support them to successfully deliver on their initiatives. This includes eHealth Saskatchewan, the Saskatchewan Health Authority, Saskatchewan Cancer Agency, the Ministry of Health, and others.

- Team members provided significant support to 3sHealth, the Saskatchewan Health Authority, and non-SHA organizations/ affiliates throughout the AIMS project implementation, stabilization, and optimization, including areas like establishing support model governance and assessment, decommissioning of legacy systems, and operational support for the AMS service line.
- The team supported the development of the Saskatchewan Medical Association's Artificial Intelligence (AI) Scribe Resource Hub, a centralized platform that incorporated physician and patient insights to provide guidance, learning materials, and answers to frequently asked questions about using AI scribes.

Strategic Plan

As part of the Saskatchewan health-care system, 3sHealth is dedicated to continuously improving care. Along with our partners at the Ministry of Health, Saskatchewan Health Authority, Saskatchewan Cancer Agency, Health Quality Council of Saskatchewan, eHealth Saskatchewan, the Saskatchewan Healthcare Recruitment Agency, Saskatchewan Medical Association, and the College of Physicians and Surgeons of Saskatchewan, we work every day to bring to life our vision: client-driven health care, accessible to all Saskatchewan people.

Our vision is achieved through carefully considered strategic plans, developed each year with input from 3sHealth's Board of Directors, Senior Leadership Team, other team leaders, and patient and family partners. The targets laid out in each year's plan align with the direction and goals set by the Ministry of Health and 3sHealth's corporate values: bold and courageous leadership, respect, innovation, transparency, and collaboration.

For 2025-26, the strategic plan outlined three improvement targets, each with a specific measurement to determine success:

- Improving care for patients, clients, and families: 600,000 positive impacts to care;
- Taking care of the caregivers: 50,000 positive impacts for care providers; and
- Building a sustainable health system: $10 million in new health system savings.

This section will provide details on the six strategies implemented in 2025-26 to achieve these targets.

For a quick view of the results, refer to the Balanced Scorecard section on page 22.

STRATEGY:

Continuous quality improvements in service delivery

Continually pursuing excellence in improving to meet our customers' and partners' evolving needs.

Administrative Information Management System (AIMS) optimization at 3sHealth

TARGET: By March 31, 2026, 3sHealth's Finance, Provincial Contracting, Payroll Services, Employee Benefit Plans, and Human Resources departments will all have made visible progress toward process efficiencies/improvements using AIMS.

ACTIONS: The updated systems implemented in 2025-26 represent many opportunities for improvements across 3sHealth's service lines due to improved data collection and analytics, information sharing, process efficiencies, and support. To ensure these are put into action, the committee tasked with getting 3sHealth ready for these new systems was transitioned to an Optimization Committee. This group engaged service lines to help them discover and learn more about potential opportunities.

All identified service lines reported efficiencies. To ensure a continued focus on identifying these improvements, an optimization section was added to all service line improvement plans. Outcomes will be shared through reports to oversight committees and 3sHealth's Senior Leadership Team.

RESULTS: Target met

Financial and supply chain efficiencies contributed to improving the affordability of Saskatchewan's health-care system, while supply chain improvements helped ensure a steady and reliable inventory of supplies in care facilities. More broadly, this work showed all provincial service lines are leveraging the improved data reporting and functionality to drive real results. Documented examples include:

- Contract savings achieved through greater visibility into spending across the health system;
- Faster and more accurate payroll and retroactive payment processing;
- Timelier financial reporting;
- Streamlined expense reimbursements; and
- Expanded Optional Group Life insurance benefits coverage for thousands of employees and spouses.

This was a strong example of the cross-team collaboration and cooperation between 3sHealth's service lines, as well as our persistence and shared commitment to continuous improvement and maintaining a client-centred focus.

Artificial intelligence (AI) scribe for physicians

TARGET: By March 31, 2026, physicians and clinicians across the province will be offered the opportunity to incorporate an AI scribe tool into their patient care reporting through the renewal and expansion of the current provincial vendor contract or an alternative equivalent.

ACTIONS: There is significant physician interest in utilizing AI scribe tools, software applications that capture the dialogue between physicians and patients and turn that conversation into a formatted and structured clinical note in real time. Physicians then review the produced report to ensure accuracy and finalize the note, which is then shared with the patient through MySaskHealthRecord.

Working closely with the Saskatchewan Medical Association, the College of Physicians and Surgeons of Saskatchewan, and eHealth Saskatchewan (eHealth), 3sHealth made it possible for physicians and clinicians to use an AI tool in their workflow. This group of partners produced an AI scribe information web page for health providers to learn more, creating awareness of and comfort with these tools.

The Ministry of Health launched an AI Governance Committee (AIGC) and working group to look at the use of AI in health care generally, which includes 3sHealth leadership. The AIGC developed an AI acceptable use policy each partner organization can adopt to support their members, staff, clinicians, and physicians as they use AI in their workflows. After investigating the safety and security of tools available for use, eHealth approved 11 scribes for use in Saskatchewan health-care organizations.

The AIGC will also investigate other AI opportunities that may be beneficial to Saskatchewan's health system.

RESULTS: Target met

A recent national report found that Saskatchewan physicians spend 10.7 hours per week on administrative tasks. Much of this time takes place outside clinic hours. Physicians are reporting a significant timesaving with AI scribe, spending significantly less time producing clinical notes and improving their work/life balance.

Patients whose care providers have used AI scribe tools reported improved face-to-face interactions, with physicians seeming more focused on the patient and less focused on note taking.

Partner relationships

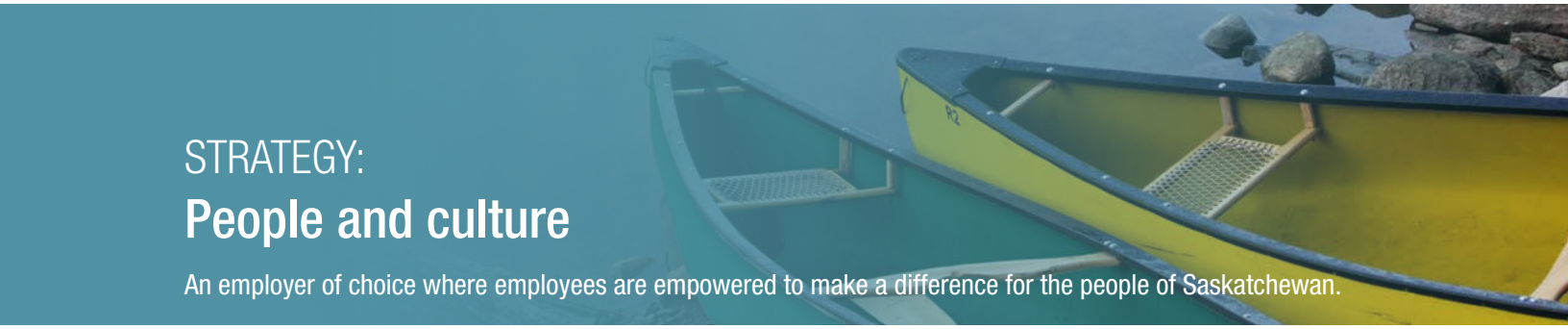
TARGET: By March 31, 2026, the 3sHealth Board and Senior Leadership Team will accomplish all the strategic touchpoints and key discussions with system partners outlined in its partner relationships plan.

ACTIONS: Given the importance of strong relationships and information flow between organizations for major initiatives like the AIMS project and the expansion of open clinical documents on MySaskHealthRecord, 3sHealth's Board of Directors expressed a desire to proactively seek interactions with Ministry of Health officials, elected officials, board members, and senior leaders of health partner organizations. The goal was to provide information on other work the organization contributes to the health sector and the organization's current mission, vision, and strategic goals.

To assist the board, Communications and Stakeholder Relations (CSR) produced a partner relationship plan to help identify appropriate stakeholders and guide potential meetings. CSR also created an updated version of an informational brochure that features short descriptions of significant improvement initiatives implemented by 3sHealth and its partners in recent years.

RESULTS: Target met

All members of the 3sHealth board and Senior Leadership Team participated in touchpoints and discussions with strategic partners. The board provided positive feedback on the plan and, at its conclusion, provided additional improvement ideas to help improve the effectiveness of their conversations. 3sHealth's informational brochure has also been identified as an important source of information for 3sHealth leaders at all levels when talking to partners.



STRATEGY:

People and culture

An employer of choice where employees are empowered to make a difference for the people of Saskatchewan.

Diversity, inclusion, and belonging

TARGET: By March 31, 2026, 3sHealth will deliver on year two of the People and Culture Plan, including awareness training on diversity, inclusion, and belonging for all employees, and activities to celebrate our diversities.

ACTIONS: Diversity, inclusion, and belonging is one pillar of 3sHealth's People and Culture Plan, which aims to make the organization a place for everyone to present as their authentic self and be embraced and included in the workplace.

After establishing a Diversity, Inclusion, and Belonging Committee in the plan's first year, the committee confirmed its drafted purpose statement and began planning and scheduling awareness activities for employees. Inclusive leadership and behaviour training was rolled out to leaders to reinforce their accountability for carrying out belonging and inclusion practices. Efforts to bolster the plan's effectiveness were strengthened by including belonging questions and embedding inclusive elements into the organization's listening mechanisms, particularly 3sHealth's annual Employee Engagement Survey.

The Diversity, Inclusion, and Belonging Committee also collaborated with other 3sHealth committees, working on development of a shared calendar to better coordinate engagement activities across all committees.

RESULTS: Target met

Multiple awareness and educational activities were presented to 3sHealth staff in 2025-26. Education and training concerning diversity, inclusion, and belonging was also delivered to leaders. Work is progressing on a fully integrated calendar of awareness activities and community building events that, when complete, will help increase the visibility of these events and ensure they are meaningful, tangible, and accessible.

Truth and reconciliation

TARGET: By March 31, 2026, 3sHealth will continue to advance truth and reconciliation by:

- Improving land acknowledgements;
- Engaging employees in awareness building activities and training;
- Engaging an Indigenous patient family partner (PFP), an Elder, and/or other community partners; and
- Supporting service lines with planning to help address the Truth and Reconciliation Commission's Calls to Action.

ACTIONS: 3sHealth's Truth and Reconciliation Committee remained active throughout 2025–26, supporting reconciliation-aligned actions across service lines. The committee refreshed its membership, selected a new chair, and reaffirmed its terms of reference.

The committee continued to provide education and awareness opportunities for staff, including the 4 Seasons of Reconciliation training, which all new employees complete within three months of hire. The committee also worked to update corporate and board land acknowledgements with guidance from academic and health partners and shared a guidance document to support deeper employee engagement with land acknowledgements.

All service lines now include truth and reconciliation targets in their improvement plans, with support available from the Truth and Reconciliation Committee. The committee also advanced Indigenous recruitment and engagement efforts through collaboration with Brooks HR and participation in Indigenous student events. The committee worked with internal committees to better coordinate engagement activities and continued discussions with health partners on Indigenous patient, family, and Elder engagement.

RESULTS: Target met

3sHealth continued to advance truth and reconciliation by embedding truth and reconciliation-related targets across all service lines, strengthening Indigenous partnerships and recruitment efforts, enhancing awareness and training for employees, and progressing work on land acknowledgements and Indigenous patient, family, and Elder engagement in collaboration with system partners.

STRATEGY:

Partnerships that deliver innovation and excellence

Working in partnership to transform the health system for better health, better value, better care, and better teams.

Modernize and integrate health care payroll, scheduling, purchasing, finance, and human resources systems in a single Administrative Information Management System (AIMS).

TARGET 1: By March 31, 2026, AIMS system implementation is complete, and all customers have implemented Time Validation and Scheduling.

ACTIONS: AIMS project implementation was completed in 2025-26. After the successful implementation and stabilization of the human resources, financial, and supply chain systems, implementation of time validation and scheduling systems was attempted through a phased approach in 2024-25. In the fall, time validation and scheduling systems were halted after the Government of Saskatchewan directed 3sHealth and the SHA to revert to legacy time validation and scheduling systems.

With time validation and scheduling removed, the project was concluded and moved into the operational state. Time validation and scheduling will be addressed as we work through a roadmap of improvements to the administrative systems in the Saskatchewan health sector.

RESULTS: Target not met

TARGET 2: By March 31, 2026, legacy system decommissioning plans from wave one systems are implemented and savings are being realized. Plans are in place for decommissioning wave two systems.

ACTIONS: Following the completion of the project, the 74 legacy systems that were replaced with new, modern solutions need to be decommissioned. This can be done once the information contained in those systems is properly dealt with and decommissioning and long-term management plans are completed.

3sHealth worked with partner organizations throughout 2025-26 to gather the information and requirements needed to decommission the legacy applications. eHealth Saskatchewan (eHealth) is a key partner in this work, as it supports the majority of those systems. At year's end, eHealth continued to do detailed planning and technical work needed to decommission systems that are under its purview.

RESULTS: Target not met

TARGET 3: By March 31, 2026, the AIMS support fee model will be approved and fully operational. Post-project 2026-27 AIMS operational resource plan aligns to an approved 2026-27 budget.

ACTIONS: 3sHealth is a partner-funded organization providing shared services to health-sector organizations. The completed implementation of new technology to manage the human resources, financial, and supply chain systems in 2025-26 coincides with the establishment of 3sHealth's Application Management Services (AMS) service line, which manages the maintenance, support, and continued evolution of those systems.

The AIMS support fee model establishes the licensing, support, and other costs charged to partner organizations and affiliates each year to ensure the work of the support team is properly and accurately funded. This model was created with extensive feedback from partner and affiliate organizations, including presentations to partners outlining their share of the funding, how the model works, and the breakdown of costs.

3sHealth has also implemented a customer fee agreement with each partner organization that outlines what services they receive and how they are being funded.

The 2026-27 AMS budget was created and approved by the Board of Directors.

RESULTS: Target met

The modernization of these systems creates a number of health sector-wide improvements because data from around the province is better protected and shared, allowing our people and processes to "talk" to each other. Improved recruitment and hiring processes make it easier to bring new employees into the health sector, greater visibility and accessibility of data improves decision making at all levels, and changes to procurement and supply chain management ensure supplies and inventory are readily available when needed by patients.

More secure and reliable payroll processes help ensure approximately 50,000 employees are paid accurately and on time every two weeks. Improved processes also help payroll teams fix pay issues before employees even know about them. Employees can manage their own employment information, and supply chain improvements help manage inventories and make it easier to share supplies between facilities when shortages arise.

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, 2026, financial statements.

This section provides an overview of 3sHealth's financial activities for the fiscal year ended March 31, 2026. Since this information is intended to focus on the 2025-26 fiscal year's activities, resulting changes, and currently known facts, it should be read in conjunction with the audited financial statements beginning on page 27 of this annual report. All amounts in the tables below are expressed in thousands ($000s) and are for the year ended March 31, 2026.

Operating results ($000s)

For the year ended March 31

	2025-26 budget	2025-26	2024-25
Revenue	$ 39,757	$ 32,655	$ 34,725
Expenses	41,157	33,668	36,125
Excess of revenue over expenses	$ (1,400)	$ (1,013)	$ (1,400)

For the year ended March 31, 2026, 3sHealth reported an excess of expenses over revenues ("deficit") of $1.01 million compared to a budgeted $1.40 million deficit and compared to a deficit of $1.40 million in 2024-25. While approving the budget for the fiscal year ended March 31, 2026, the 3sHealth Board of Directors ("Board") approved the use of $1.40 million from the accumulated surplus for provincial shared services initiatives. The resolution was approved for use in the 2025-26 fiscal year to support the implementation of the Administrative Information Management System (AIMS) project and its support through the Application Management Services service (AMS) line. 3sHealth was able to meet that board objective during the 2025-26 fiscal year.

Revenue ($000s)

	2025-26 budget	2025-26	2024-25
Service fees	$ 28,254	$ 26,670	$ 26,083
Rebate revenue	4,182	4,182	4,060
Customer fee	370	371	363
Investment income	300	480	674
Recoveries and other	6,651	952	3,545
Total revenue (Schedule 1)	$ 39,757	$ 32,655	$ 34,725

“Service fee” revenue increased in 2025-26 over 2024-25 by $0.6 million (2.3 per cent), primarily due to Provincial Application Management Services fee increases to support the AIMS system in its first full fiscal year of operations. Both the Employee Benefits Administration and Provincial Transcription Services were able to realize savings compared to the 2024-25 fiscal year, which minimized the overall increase in fees for 3sHealth services.

The other revenue streams experiencing year-over-year changes included “investment income” and “recoveries and other.” “Investment income” was $194 thousand (28.8 per cent) lower than the prior-year amount but $180 thousand (60.0 per cent) higher than the budgeted amount. This was due to 3sHealth planning to use prior year surpluses to help stabilize AIMS early in the year. This target was met, however, the timing of these expenditures were experienced later in the fiscal year. This allowed investment income to be earned on existing resources later into the fiscal year than originally budgeted. “Recoveries and other” saw a year-over-year decrease of $2.59 million (73.1 per cent) versus the prior-year amount due to large project funding being completed in 2024-25. This was less than the budgeted amount by $5.70 million (85.7 per cent) as project funding was received through other health-care organizations to support AIMS.

Expenses by program ($000s)

	2025-26 budget	2025-26	2024-25
Employee Benefit Plans administration	$ 11,095	$ 9,668	$ 10,060
Provincial Application Management Services	15,765	11,831	13,188
Provincial Transcription Services	4,671	4,287	4,564
Transformational Services	3,597	3,119	3,334
Provincial Contracting	2,719	2,385	2,370
Provincial Linen Services	752	682	682
Corporate Services	1,016	557	398
Provincial LifeSpeak and Employee Family Assistance Program	142	127	129
AIMS Project Implementation – Use of accumulated surplus	1,400	1,012	1,400
Total expenses (Schedule 2)	$ 41,157	$ 33,668	$ 36,125

“Employee Benefit Plans administration” (“plans”) experienced a budgeted decrease year-over-year. Although the demand for their services continued throughout 2025-26, savings were achieved through strategic agreements with Canada Life to minimize the cost of premiums. The plans had a year-over-year decrease in administration costs of $392 thousand (3.9 per cent), primarily due to transitioning to an administrative fee model with Canada Life versus paying a premium in previous years. The Employee Benefits team was able to increase staff to support health-care workers in the province while minimizing the professional services costs that caused increases in previous years. In addition to the staffing costs mentioned above, fund manager services were budgeted higher than in previous years to manage the investment portfolio that supports these plans.

3sHealth saw a decrease in AMS costs compared to the budget of $3.93 million (25.0 per cent) due to AIMS project resources being paid through the Saskatchewan Health Authority instead of 3sHealth. AMS had a decrease of $1.36 million (10.3 per cent) over the prior year amount as internal staff were able to provide adequate support that was previously relying on higher priced consultant resources. “Corporate Services” had significant savings compared to the budget as high budgeted amounts in professional services were offset using existing staff contingents.

Expenses by object ($000s)

	2025-26 budget	2025-26	2024-25
Salaries and related benefits	$ 22,970	$ 20,822	$ 20,270
Equipment and computers	4,682	4,259	3,854
Professional services	6,792	2,139	5,002
System support and development	902	1,672	1,601
Building expenses	807	848	811
Legal	750	542	612
Training and travel	1,002	748	738
Purchased services	153	177	630
Amortization	598	497	576
AIMS Project implementation – use of accumulated surplus	1,400	1,012	1,400
All other (<$500K ea.)	1,001	952	631
Total expenses (Schedule 2)	$ 41,157	$ 33,668	$ 36,125

"Salaries and related benefits" expenses saw a year-over-year increase of $552 thousand (2.7 per cent) as 3sHealth experienced an increase in full-time employees (FTEs) in the health system to support the growing provincial service lines, particularly in AMS. The cost associated with increased staffing was generally minimized as a result of decreased consultant resources being utilized.

"Equipment and computers" experienced a year-over-year increase of $405 thousand (10.5 per cent), however a decrease versus budget of $423 thousand (9.0 per cent). This was primarily due to 3sHealth taking on software components of the AIMS system, however, at a lower amount than was originally expected.

"Professional services" had a large year-over-year decrease of $2.86 million (57.2 per cent) as an extensive number of professional consultants and contractors were offboarded in lieu of internal staff to support AIMS during the first full fiscal year of the new system. There were also actual costs lower than budget due to AIMS project resources being paid through the Saskatchewan Health Authority instead of 3sHealth.

Total expenses for 2025-26 were below the 2025-26 budget by $7.49 million (18.2 per cent), primarily due to project funding and expenditures not running through 3sHealth's operations.

"System support and development" had an increase of $770 thousand (85.4 per cent) compared to budgeted amounts as internal software costs were further customized and enhancement to provide ongoing support in our provincial service lines.

Selected financial position amounts:

As at March 31 ($000s)

	2025-26	2024-25
Cash	$ 7,799	$ 1,884
Short-term investments	10,634	8,892
Capital assets	1,810	2,205
Accounts payable and accrued liabilities	16,241	14,400
Unearned revenue	2,451	1,838

“Cash” had a significant increase of $5.9 million (314.0 per cent) due to the timing of a large deposit from a customer. This money would normally be transferred to investment accounts to earn interest; however, the timing was right on March 31, 2026, which prevented the transfer being completed until April 1, 2026.

“Short-term investments” increased during 2025-26. This was due to use of 3sHealth’s strong collection of outstanding receivables that was able to be invested for future initiatives while earning interest at higher than budgeted amounts.

“Capital assets” experienced a modest decrease in 2025-26 due to 3sHealth’s new office space that was completed in 2023-24, continuing to be amortized throughout the year. The amortization of the leasehold improvements was the primary reason for the $395 thousand (17.9 per cent) decrease in capital assets.

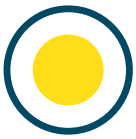
“Accounts payable and accrued liabilities” had an increase in 2025-26 as 3sHealth paid several vendors after fiscal year-end related to our ongoing support of AIMS. There were several large payments made early in April 2026 and May 2026 which were included in the 2025-26 balance as the goods and services related to that fiscal year. These expenses included professional services, investment manager fees, and software costs.

“Unearned revenue” increased in 2025-26 by $613 thousand (33.4 per cent) as 3sHealth was able to absorb increased AMS costs without utilizing the AIMS enhancement fund. This account continues to have annual funding contributions that will further be utilized to support AIMS in future fiscal years.

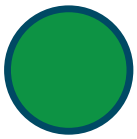
Balanced scorecard

2025-26 priorities and corporate targets

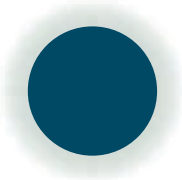
Target not met



Target partially met



Target achieved



Target exceeded

Continuous Quality Improvement in Service Delivery

Target	Final status	Comments
By March 31, 2026, 3sHealth's Finance, Provincial Contracting, Payroll Services, Employee Benefit Plans, and Human Resources will all have made visible progress toward process efficiencies/improvements using AIMS.	 Target achieved	After new systems were stabilized, service lines progressed to optimization. Service lines are reporting stronger controls, greater information flow, and improved analytics are helping realize value, delivering tangible efficiencies and cost savings.
By March 31, 2026, physicians and clinicians across the province will be offered the opportunity to incorporate an AI scribe tool into their patient care reporting workflows through the renewal and expansion of the current provincial vendor contract or an alternative equivalent.	 Target achieved	3sHealth worked with partners across the system to respond to significant physician interest in AI scribe tools. Each organization is adopting an AI Acceptable Use Policy, supporting health-care providers across the province to use one of 11 approved AI scribe tools during their patient visits.
By March 31, 2026, 3sHealth Board and leadership will accomplish all the strategic touchpoints and key discussions with system partners outlined in its partner relationships plan.	 Target achieved	All members of the 3sHealth board and Senior Leadership Team participated in touchpoints and discussions with important strategic partners.

People and Culture

Target	Final status	Comments
By March 31, 2026, 3sHealth will deliver on year two of the People and Culture Plan, including awareness training on diversity, inclusion, and belonging for all employees, and activities to celebrate our diversities.	 Target achieved	3sHealth advanced diversity, inclusion, and belonging by reaffirming the Committee's purpose, delivering Inclusive Leadership Behaviour Training to leaders, embedding specific measures into the annual engagement survey, and strengthening cross-committee collaboration through coordinated, employee-centered awareness and community-building initiatives.
By March 31, 2026, 3sHealth will continue to advance Truth and Reconciliation by: • Improving land acknowledgements; • Engaging employees in awareness building activities and training; • Engaging an indigenous patient family partner (PFP), an elder, and/or other community partners; and • Supporting service lines with planning to help address the Calls to Action.	 Target achieved	3sHealth continued to advance truth and reconciliation by embedding truth and reconciliation-related targets across all service lines, strengthening Indigenous partnerships and recruitment efforts, enhancing awareness and training for employees, and progressing work on land acknowledgements and Indigenous patient, family, and Elder engagement in collaboration with system partners.

Partnerships that Deliver Innovation and Excellence

Target	Final status	Comments
By March 31, 2026: I. AIMS system implementation is complete, and all customers have implemented Time Validation and Scheduling.	 Target not met	Human resources, financial, and supply chain systems were successfully implemented and stabilized in the project's first wave. After implementation of time validation and scheduling systems proved difficult for some workplaces, those components were de-scoped from the project. The project was completed.
II. Legacy system decommissioning plans from wave 1 systems are implemented and savings are being realized. Plans are in place for decommissioning wave 2 systems.	 Target not met	The majority of the systems intended to be replaced by the AIMS project are eligible for decommissioning. 3sHealth worked extensively with partners to determine what is required to decommission. While some system maintenance and licensing has been cancelled, we continue to work with eHealth Saskatchewan, which supports the majority of these systems, as it does detailed planning and technical work needed to carry out the majority of the decommissioning.
III. The AIMS support fee model will be approved and fully operational. Post-project 2026-27 AIMS operational resource plan aligns to an approved 2026-27 budget.	 Target achieved	The AIMS support fee model is approved and fully operational. It includes AIMS Support Customer Fee Agreements that incorporate feedback received from the user organizations. The 2026-27 AMS operational resource plan aligns to an approved and workable 2026-27 budget.

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, 2026

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, 2026, 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, 2026, and the result 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 18, 2026

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

	2026	2025
FINANCIAL ASSETS		
Cash (Note 3)	$ 7,799,045	$ 1,883,517
Short-term investments (Note 3, 4)	10,634,281	8,891,665
Accounts receivable (Note 3, 9)	10,299,779	16,488,344
	28,733,105	27,263,526
LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	16,241,253	14,399,967
Unearned revenue (Note 7)	2,450,903	1,838,367
Capital lease obligations (Note 15)	47,593	1,112
Deferred revenue (Note 6)	389,529	308,460
Deferred rent liability (Note 17)	476,684	356,204
	19,605,962	16,904,110
NET FINANCIAL ASSETS (Statement 3)	9,127,143	10,359,416
NON-FINANCIAL ASSETS		
Capital assets (Note 5)	1,810,071	2,205,193
Prepaid expenses	1,378,300	763,149
	3,188,371	2,968,342
ACCUMULATED SURPLUS (Statement 2) (Note 8)	**$ 12,315,514**	**$ 13,327,758**

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

	2026 Budget (Note 16, 18)	2026 Actual (Note 18)	2025 Actual (Note 18)
REVENUES			
Service fees	$ 28,253,860	$ 26,669,908	$ 26,082,508
Customer Fees	370,000	371,063	363,247
Rebate Revenue	4,181,800	4,181,965	4,060,000
Recoveries	6,572,945	874,430	3,467,125
Other	78,619	78,091	78,091
Investment income	300,000	479,994	673,920
TOTAL REVENUE (Schedule 1)	39,757,224	32,655,451	34,724,891
EXPENSES			
Provincial Linen Services	752,108	682,162	681,947
Employee Benefits Administration	11,094,861	9,667,930	10,059,525
Provincial Application Management Services	17,164,912	12,843,471	14,588,113
Provincial Contracting	2,718,637	2,384,821	2,369,680
Transformational Services	3,597,209	3,118,918	3,333,847
Provincial Transcription Services	4,670,558	4,287,030	4,564,335
Provincial LifeSpeak and Employee Family Assistance Program	141,774	127,466	128,943
Corporate Services	1,017,165	555,897	398,501
TOTAL EXPENSES (Schedule 2)	41,157,224	33,667,695	36,124,891
ANNUAL DEFICIT (Statement 3, 4)	(1,400,000)	(1,012,244)	(1,400,000)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	13,237,758	13,327,758	14,727,758
ACCUMULATED SURPLUS, END OF YEAR (Statement 1) (Note 8)	**$ 11,837,758**	**$ 12,315,514**	**$ 13,327,758**

See accompanying notes

	2026 Budget (Note 16)	2026 Actual	2025 Actual
ANNUAL DEFICIT (Statement 2)	$ (1,400,000)	$ (1,012,244)	$ (1,400,000)
Acquisition of tangible capital assets	(200,000)	(106,944)	(132,880)
Write down of capital asset	-	5,550	
Amortization of tangible capital assets	597,609	496,516	575,717
	397,609	395,122	442,837
Net acquisition of prepaid expenses	-	(615,151)	(36,245)
	-	(615,151)	(36,245)
Decrease in Net Financial Assets	(1,002,391)	(1,232,273)	(993,408)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	10,359,416	10,359,416	11,352,824
NET FINANCIAL ASSETS, END OF YEAR (Statement 1)	**$ 9,357,025**	**$ 9,127,143**	**$ 10,359,416**

See accompanying notes

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

Statement 4

	2026	2025
OPERATING ACTIVITIES		
Annual Deficit (Statement 2)	$ (1,012,244)	$ (1,400,000)
Items not involving cash:		
Amortization	496,516	575,717
Write down of capital asset	5,550	-
Change in non-cash working capital items:		
Decrease/(Increase) in accounts receivable	6,188,565	(5,435,976)
Increase in prepaid expenses	(615,151)	(36,245)
Increase in accounts payable and accrued liabilities	1,841,286	3,805,027
(Decrease)/increase in unearned revenue	612,536	(196,473)
Increase in deferred revenue	81,069	76,576
Increase in deferred rent liability	120,480	251,438
Cash (used in) provided by operating activities	7,718,607	(2,359,936)
CAPITAL AND FINANCING ACTIVITIES		
Purchase of capital assets	(54,055)	(132,880)
Repayment of capital lease obligation	(6,408)	(4,304)
Cash used in capital activities	(60,463)	(137,184)
INVESTING ACTIVITIES		
Purchase of investments	(77,449,892)	(76,951,853)
Disposal of investments	75,707,276	80,338,159
Cash provided by (used in) investing activities	(1,742,616)	3,386,306
Increase in cash for the year	5,915,528	889,186
Cash, beginning of year	1,883,517	994,331
Cash, end of year (Statement 1)	$ 7,799,045	$ 1,883,517

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, 2026, 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:

	2026	2025
Cash	$ 7,799,045	$ 1,883,517
Short-term investments	10,634,281	8,891,665
Accounts receivable	10,299,779	16,488,344
	$ 28,733,105	**$ 27,263,526**

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) 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, 2026, 3sHealth has a cash balance of $7,799,045 (2025 - $1,883,517).

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

		2026		2025	
Investment Type	**Credit Rating**	**Cost**	**Market Yield (%)**	**Cost**	**Market Yield (%)**
Short-term funds	R1 High to R1 Low	$ 10,634,281	2.30-3.04	$ 8,891,665	3.04-5.79

	2026	2025
Total investment income earned in the year	$ 483,775	$ 679,917
Less: amount allocated to deferred revenue accounts (Note 6)	(3,781)	(5,997)
Total investment income recognized as revenue	**$ 479,994**	**$ 673,920**

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, 2026, there is no unrealized gain/loss on the value of this investment as the unit cost value equals the unit market value (2025 - $nil).

5. CAPITAL ASSETS

	2026					2025
	Leasehold improvements	Furniture & equipment	Computer equipment	Software/ application systems	Total	Total
Opening Cost	$ 2,660,957	$ 661,725	$ 212,119	$ 1,952,972	$ 5,487,773	$ 5,440,896
Additions	54,055	52,889	-	-	106,944	132,880
Disposals	(264,196)	(2,795)	(17,888)	-	(284,879)	(86,003)
Write Downs	-	(5,550)	-	-	(5,550)	-
Closing Costs	2,450,816	706,269	194,231	1,952,972	5,304,288	5,487,773
Opening Accumulated Amortization	867,738	602,689	210,850	1,601,303	3,282,580	2,792,866
Annual Amortization	212,599	28,683	869	254,365	496,516	575,717
Disposals	(264,196)	(2,795)	(17,888)	-	(284,879)	(86,003)
Closing Accumulated Amortization	816,141	628,577	193,831	1,855,668	3,494,217	3,282,580
Total Capital Assets	**$ 1,634,675**	**$ 77,692**	**$ 400**	**$ 97,304**	**$ 1,810,071**	**$ 2,205,193**

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 Administration (Note 9)	$ 169,326	$ (114,151)	$ 192,891	$ -	$ 248,066
Custodial:					
CUPE Rehabilitation	139,134	(1,452)	-	3,781	141,463
Net Deferred Revenue	**$ 308,460**	**$ (115,603)**	**$ 192,891**	**$ 3,781**	**$ 389,529**

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

6. DEFERRED REVENUE (continued)

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. 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	$ 1,783,899	$ -	$ 610,795	$ 2,394,694
Provincial LifeSpeak Program	54,468	(335,510)	337,251	56,209
Total Unearned Revenue	**$ 1,838,367**	**$ (335,510)**	**$ 948,046**	**$ 2,450,903**

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.

8. ACCUMULATED SURPLUS (continued)

Details of accumulated surplus are as follows (March 31, 2026):

	Balance, beginning of year	Additions	Write Downs	Used during the year in Operations	Used during the year in Capital	Balance, end of year
Invested in Tangible Capital Assets	$ 2,205,193	$ 106,944	$ (5,550)	$ (496,516)	$ -	$ 1,810,071
Internally Restricted Surplus:						
AIMS, Supply Chain and/or other Provincial Shared Services Initiatives	6,269,724	-	-	(1,012,244)	-	5,257,480
Unrestricted Surplus	4,852,841	-	-	-	395,122	5,247,963
Total Accumulated Surplus	**$13,327,758**	**$ 106,944**	**$ (5,550)**	**$(1,508,760)**	**$ 395,122**	**$ 12,315,514**

9. EMPLOYEE BENEFIT PLANS TRANSACTIONS AND ASSETS UNDER ADMINISTRATION

Included in these financial statements are net expenses of $9,667,930 (2024 – $10,059,525) 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 $941,147 (2025 – $2,438,722) due from EBP's while accounts payable is $1,507,967 (2025 - $65,788) related to expenses for the EBP's.

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

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

	2025		2024 (Note 19)	
	Fair Value	Surplus (Deficit)	Fair Value	Surplus (Deficit)
Disability Income Plan – CUPE	$ 79,239,085	$ 32,972,502	$ 80,774,443	$ 39,486,689
Disability Income Plan – General	63,579,840	15,446,157	61,959,933	17,606,730
Disability Income Plan – SEIU West	53,750,773	16,430,761	54,326,548	19,457,066
Disability Income Plan – SUN	97,907,134	26,300,322	94,069,842	28,455,218
Core Dental Plan	19,411,764	(5,153,652)	19,884,048	(4,233,919)
In-Scope Extended Health / Enhanced Dental Plan	225,108,841	138,140,753	217,206,942	139,196,948
Out-of-Scope Extended Health / Enhanced Dental Plan	5,525,313	(1,606,550)	4,144,553	(2,078,221)
Group Life Insurance Plan	81,097,284	50,527,976	72,939,787	44,376,769
Retired Plan Member Life Insurance Plan	42,055,736	8,620,435	38,384,021	5,361,903
Out-of-Scope Flexible Spending Plan	1,920,415	1,647,758	1,911,418	1,691,820
	$ 669,596,185	**$ 283,326,462**	**$ 645,601,535**	**$ 289,321,003**

10. CORPORATE OVERHEAD ALLOCATED

Corporate overhead allocated to business functions and service lines totalled $6,009,531 (2025 - $5,810,940). Budgeted amounts are charged directly to business functions and service lines.

	Budget 2026 (Note 16)	2026	2025
Provincial Linen Services	$ 121,909	$ 121,909	$ 129,724
Employee Benefits Administration	2,277,265	2,277,265	2,437,424
Provincial Application Management Services	2,130,653	2,130,653	1,642,489
Provincial Contracting	440,663	440,663	461,876
Transformational Services	575,364	575,364	626,856
Provincial Transcription Services	440,697	440,697	487,417
Provincial LifeSpeak and Employee Family Assistance Program	22,980	22,980	25,154
Total Corporate Overhead Allocation	**$ 6,009,531**	**$ 6,009,531**	**$ 5,810,940**

11. BOARD EXPENSES

3sHealth Board Members incurred the following travel and per diem expenses for the year ended March 31, 2026. Amounts reimbursed by 3sHealth, which are recorded in Corporate Services in the Statement of Operations, are as follows:

	Board Travel	Per Diems	2026 Total	2025 Total
Barber, Brian (Chair)	$ 668	$ 27,857	$ 28,525	$ 31,258
Shaw, Arnie (Vice-chair)	1,526	14,987	16,513	18,575
Cartmell, Andrew	-	333	333	13,466
Charlton, Marilyn	1,190	14,000	15,190	11,949
Knelsen, Karen	1,245	11,300	12,545	12,703
MacLeod, Timothy	253	10,125	10,378	9,459
Meredith, Twyla	152	10,725	10,877	11,387
Mitchell, Lisa	284	9,350	9,634	9,251
Sylvestre, Glenys	227	9,625	9,852	10,059
Total Board Expenses	**$ 5,545**	**$ 108,302**	**$ 113,847**	**$ 128,107**

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	2026	2025
Plan status	open	open
Member contribution rate (% of salary)	7.30-10.40%	7.30-10.40%
Number of active members	168	175
3sHealth member contributions	$ 1,143,324	$ 1,189,585
3sHealth employer contributions	$ 1,280,358	$ 1,331,393

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	2026	2025
Number of active members	158	153
3sHealth contribution rate (% of salary)	1.41%	1.31%
3sHealth contributions	$ 186,249	$ 166,190

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. The current Regina lease will expire in October 2033. 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:

2026/27	$ 1,303,399
2027/28	$ 1,303,399
2028/29	$ 1,303,399
2029/30	$ 1,303,399
2030/31 and subsequent	$ 3,367,113

b) Capital Lease Obligations

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

			Net Book Value	
	Cost	Accumulated amortization	2026	2025
Furniture & equipment under capital lease	$ 52,888	$ 5,295	$ 47,593	$ 1,643
Total assets under capital lease	**$ 52,888**	**$ 5,295**	**$ 47,593**	**$ 1,643**

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (continued)

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

	Furniture & equipment
Interest rate	0.62%
Expiry date	Dec 14, 2030
Year ending March 31,	
2027	$ 11,214
2028	11,214
2029	11,214
2030	11,214
2031	5,607
Total minimum lease payments	50,463
Less amount representing interest	(2,870)
Present value of net minimum capital lease payments	47,593
Current portion of obligation under capital lease	10,120
	$ 37,473

Interest of $327 (2025- $200) relating to capital lease obligations has been included in bank charges and interest.

16. BUDGET

The 3sHealth Board approved the 2025-26 budget on March 27, 2025

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. As of November 2025, the liability is now being drawn down upon over 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.

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 2026 (Note 16)	2026	2025
REVENUE			
Provincial Linen Services	$ 35,406,133	$ 34,500,989	$ 33,621,351
Provincial Transcription Services	4,720,000	3,670,972	4,062,514
Provincial Application Management Services	1,480,000	1,509,307	-
Provincial LifeSpeak and Employee Family Assistance Program	2,030,156	2,117,196	2,063,732
3sHealth EBP Fund Managers	1,934,710	1,965,689	1,874,691
3sHealth EBP Professional Services	1,111,707	3,259,204	2,487,417
3sHealth EBP Administrative Fees	2,283,730	4,513,714	1,913,090
Excess Purchasing Rebates	810,655	2,293,366	1,456,468
	49,777,091	53,830,437	47,479,263
EXPENSES			
Provincial Linen Services	$ 35,406,133	$ 34,500,989	$ 33,621,351
Provincial Transcription Services	4,720,000	3,670,972	4,062,514
Provincial Application Management Services	1,480,000	1,509,307	-
Provincial LifeSpeak and Employee Family Assistance Program	2,030,156	2,117,196	2,063,732
3sHealth EBP Fund Managers	1,934,710	1,965,689	1,874,691
3sHealth EBP Professional Services	1,111,707	3,259,204	2,487,417
3sHealth EBP Administrative Fees	2,283,730	4,513,714	1,913,090
Excess Purchasing Rebates	810,655	2,293,366	1,456,468
	49,777,091	53,830,437	47,479,263
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
For the year ended March 31

REVENUE	Budget 2026	2026 Operating revenue	2026 Unearned revenue	2026 Deferred revenue	2026 Total	2025 Total
	(Note 16, 18)		(Note 7)	(Note 6)	(Note 18)	(Note 18)
Services:						
- Provincial Linen Services	$ 860,976	$ 849,123	$ -	$ -	$ 849,123	$ 820,435
- Employee Benefits Administration	11,016,242	9,424,485	-	114,151	9,538,636	9,918,851
- Provincial Application Management Services	8,975,788	9,445,375	-	-	9,445,375	7,990,640
- Provincial Contracting	1,782,746	1,700,089	-	-	1,700,089	1,666,755
- Client Administration Fees	513,200	446,154	-	-	446,154	446,150
- Provincial Transcription Services	4,670,558	4,287,030	-	-	4,287,030	4,564,335
- Provincial LifeSpeak and Employee Family Assistance Program	159,350	130,216	-	-	130,216	122,278
- Transformational Services	275,000	273,285	-	-	273,285	553,064
Total Services	28,253,860	26,555,757	-	114,151	26,669,908	26,082,508
Customer fees	370,000	371,063	-	-	371,063	363,247
Rebate revenue	4,181,800	4,181,965	-	-	4,181,965	4,060,000
Recoveries	6,572,945	874,430	-	-	874,430	3,467,125
Other	78,619	78,091	-	-	78,091	78,091
Investment income	300,000	479,994	-	-	479,994	673,920
TOTAL REVENUE (Statement 2)	**$ 39,757,224**	**$ 32,541,300**	**$ -**	**$ 114,151**	**$ 32,655,451**	**$ 34,724,891**

See accompanying notes

HEALTH SHARED SERVICES SASKATCHEWAN
Schedule 2 - Expense by Object
For the year ended March 31

	Budget 2026 (Note 16, 18)	2026 (Note 18)	2025 (Note 18)
Amortization	$ 597,609	$ 496,516	$ 575,717
Bad debt expense	3,000	-	-
Bank charges and interest	52,596	44,763	58,265
Building expenses	807,041	848,314	811,050
Equipment and computers	4,681,772	4,259,183	3,853,897
Insurance	162,881	158,437	144,222
Legal	749,992	542,327	612,219
Membership fees	106,104	58,392	84,762
Office expenses	350,795	237,663	40,231
Postage and courier	249,682	313,209	164,919
Printing	31,452	15,062	15,740
Professional services	6,792,386	2,138,917	5,001,632
Professional services – AIMS stabilization – use of accumulated surplus	1,400,000	1,012,244	1,400,000
Purchased services – Transcription	152,500	98,189	233,187
Purchased services – MyConnection	-	78,994	396,565
Salaries and related benefits	22,969,987	20,822,023	20,270,272
Subscriptions and publications	38,347	32,458	31,879
System support and development	902,004	1,671,526	1,601,171
Telephone	107,360	90,842	91,473
Training and travel	1,001,716	748,636	737,690
TOTAL EXPENSES (Statement 2)	**$ 41,157,224**	**$ 33,667,695**	**$ 36,124,891**

See accompanying notes

Payee disclosure

Fiscal year: 2025-26

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	88,407	Dobranski, Sherry	67,773	Leibel, Ronalda	70,121
Adepoju, Adebola	70,591	Drever, Kyle	112,965	Leibel, Shauna	50,219
Adetogun, Adeboye	118,295	Dyck, Stuart	95,390	Leighton, Michelle	60,294
Agada, Enuwa	79,269	Eberle, Jordan	71,145	Litzenberger, Lori-Ann	100,020
Ajayi, Michael	115,250	Eggerman, Jessie	83,984	Loyns, Nicole	88,849
Aliu, Adeola	74,583	Eliasson, Cory	112,210	MacDougall, Shawna	76,350
Ambroz, Dave	91,261	Empey, Sabrina	52,113	Mackay, Jenny	64,582
Anderson, Mark	309,796	Epp, Jeanine	58,988	MacNevin, Lalania	90,110
Arends, Jennifer	149,341	Fetch, Jennifer	138,881	Madeira Amorim Silva, Jade	58,615
Arndt, Kendell	235,885	Feuring, Amanda	73,874	Malach, Luke	130,890
Arora, Smriti	98,730	Forrester, Gillian	129,696	Mann, Charnvir	89,534
Arrojado, Vanessa	71,531	Frank, Jessica	90,348	Manoharan, Syam	96,173
Arthur, Candace	70,685	Frass, Tim	234,946	McKillop, Steven	137,716
Asmundson, Kimberley	104,753	Gamracy, Tanya	94,685	Mehrabani, Atabak	83,911
Bastakoti, Sarojani	73,293	Garcia Landeros, Jorge	70,326	Milanovski, Mario	122,120
Becker, Jennifer	101,223	Goodtrack, Rhonda	100,890	Moens, Amanda	93,612
Bell, Travis	50,262	Grove, Michael	92,687	Mohandas, Shyam	101,178
Boateng, Eric	111,668	Gunther, Todd	89,630	Montanini, Linda	50,118
Bodnarchuk, Taylor	65,463	Halkyard, Christine	75,857	Morse, Shawn	80,565
Book, Patrick	87,242	Hallett, Sarah	70,045	Mundreon, Andrea	76,104
Brazeau, Michelle	103,105	Haroldson, Matthew	88,214	Newman Braun, Jessica	104,476
Britton, John	146,350	Harrison, Natasha	124,733	Nguyen, Hoa	121,938
Brolund, Mark	73,650	Haye, Sheree	62,958	Nguyen, Thi Mai Anh	57,517
Brossart, Brayden	62,826	Healey, Tamara	74,799	Noble, Aziqa	65,610
Buckshaw, Shiona	119,717	Hill, Stephen	100,890	Nwaete, Chioma	58,913
Carleton, Laura	90,061	Huynh, Ngan	61,580	Ogbodu, Valerie	104,273
Carton, Ryan	89,051	Jani, Ankit	64,294	Ojo, Dammy	67,993
Catchuk, Vicky	53,474	Jaworski, Joe	106,980	Onoja, Innocent	59,871
Chekay, Ryan	100,536	Jenson, Alison	79,906	Ortman, Ashley	99,095
Chhajlani, Shweta	123,628	Jibro, Emmanuel	114,470	Ortman, Matthew	181,179
Choudhary, Bhawna	56,926	Johnson, Julie	143,683	Palma, Tithi	56,660
Chukwunwendu, Chima	71,018	Jurzyniec, Theresa	83,603	Paraiso, Maria	79,933
Cutler, Shelley	100,890	Kanu, Brenda	77,003	Patel, Shahin	57,514
Daver, Rosemary	85,072	Kary, Bobbie	76,536	Pauli, Greg	100,012
de Jong, Shauna	101,042	Kehinde, Olalekan	112,558	Pearce, Dayna	57,886
Dedman, Sarah	108,828	Keyowski, Jason	91,314	Peters, Stanley	110,403
Deibert, Karen	87,634	Kosteroski-Hofmeister, Kira	63,857	Phelps, Keith	249,205
Demmert, Beverly	119,333	Kozakewycz, Diane	99,629	Pituley, Kendra	127,632
Demmert, Curtis	91,382	Kwan, Eva	100,165	Pockrandt, Cheryl	90,225
Desalisa, Emariel	86,300	Lagunju, Olamilekan	58,369	Prettyshield, Shyla	86,340
Dholakiya, Chandni	61,394	Le, Manh Quoc Dat	62,595	Rastogi, Somya	53,287
Dishko, Carla	83,322	Lea-Wilson, Jade	54,103	Reed, Thomas	100,012

Reid, Brenda	63,458	Scheer, Chantelle	60,562	Thomas, Jaike Mathew	86,068
Reivers, Nordia	55,015	Schwan, Brendan	88,990	Thompson, Kelly	115,470
Richards, Carlin	70,693	Seghers, Joan	76,257	Truong, Mary	88,126
Richter, Lindsay	63,380	Selinger, Lorna	155,441	Ulmer, Michelle	89,224
Robinson, Shannon	62,707	Sentes, Troy	110,029	Usanga, Itoro	59,492
Rodgers, Bradley	107,301	Shabatura, Wendy	117,721	Vaghani, Srushti	81,047
Rodgers, Janice	93,119	Shaji, Shekha	60,793	Walker, Spencer	76,063
Roesch, Erin	171,891	Sharma, Megha	50,140	Wasmuth, Kerry	128,908
Rotimi-Sokunbi, Alexandria	102,867	Shearer-Kleefeld, Alana	228,321	Weber, Ryan	128,340
Russell, Matthew	114,385	Shiplack, Lorne	143,859	Welsh, Sherri	83,536
Ryan, Timothy	90,988	Sisodiya, Ajaypalsinh	88,329	Will, Amanda	66,509
Rybchynski, Jaida	66,878	Squires, Lisa	85,177	Wright, Andrea	61,431
Sandbeck, Dyan	91,285	Staruiala, Sarah	64,217	Xiong, Xin	108,742
Saraschandran, Swathy	90,674	Stremick, Karri	84,158		
Sawcyn, Kali	77,191	Switzer, Shelda	142,069		

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.	251,165	Franklin Templeton Investments	123,461
Adecco	497,810	HBI Office Plus Inc.	122,396
Andgo Systems Inc.	115,382	Healthcare Insurance Reciprocal of Canada (HIROC)	123,521
Anne Wallace Legal Professional Corporation	54,711		
AQuity Solutions	1,562,523	ITM Computer Services	114,627
Arcas Group Inc.	69,148	K-Bro Linen Systems Inc.	34,502,092
Autonomiq Labs Ltd.	403,544	Kelly Services Ltd.	84,426
Avision Financial Inc.	87,432	Kronos Incorporated	625,095
Marianne Bell	65,658	Lancesoft Inc.	236,833
BPM LAXMI Medical Professional Corporation	182,464	LifeSpeak Inc.	329,221
Canada Life Assurance Company	4,513,713	Mawer Investment Management	160,771
Canada Post	188,682	McLean & Company	68,353
CBI Health Group	632,607	Medaca Health Group Inc.	84,563
CIBC Mellon Global	67,926	MFS Investment Management	336,635
CleverAnt inc.	90,674	Microsoft Canada Inc.	215,984
Colliers McClocklin Real Estate Corp.	87,190	Ministry of SaskBuilds and Procurement	384,995
Compugen Inc.	338,765	MLT Aikins LLP	125,113
Convyta Partners LP (Formerly George & Bell Consulting Inc.)	372,695	MNP LLP	138,785
		Oracle Corporation Canada Inc.	739,875
Craven Sport Services	58,330	Paradigm Consulting Group Inc.	113,025
Cubic Health Inc.	73,296	Penad Pension Services Limited	328,389
Deloitte LP	2,656,082	PH&N Investment Services	700,550
Delta Hotels Regina	1,144,241	Prairie View Physiotherapy	80,835
Dentons Canada LLP	227,702	Praxis Consulting Inc	77,384
Diligent Canada Inc.	55,490	Quadient Canada Ltd.	120,784
eHealth Saskatchewan	276,689	Radzoo Consulting Ltd.	549,142
Evcalaro Application Solutions	1,520,464	Saskatchewan Health Authority	5,472,723

Saskatchewan Polytechnic	60,922
SaskTel	68,281
SHEPP	1,280,358
Solventum (formerly 3M Canada Company)	436,303
Stapleford Health & Rehab Center	247,784
TD Greystone Asset Management	299,377
TELUS Health (Canada) Ltd.	1,757,022
Unigestion Asset Management	274,290
Venture Rehabilitation Sciences Group	256,424
Vista Disability Management Inc	89,008
Willows LLP (formerly Willows Wellsch Orr & Brundige LLP)	122,932

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