



STAY SAFE

Annual Report
2020 - 2021

**Together,
we made a
difference**

Our corporate VALUES



Collaboration

We bring the right people together to achieve common goals for the benefit of patients and families 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.



Integrity and trust

We demonstrate honesty in all that we do and take responsibility for our actions. We follow through on the commitments we make, enable one another's successes, and strive for professional excellence in the service of patients and families.



Transparency

We are 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 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 shared services in the Saskatchewan health system.

2020-21 Annual Report

Message from Brian Barber, Board of Directors' Chair	1
Message from Mark Anderson, Chief Executive Officer	2
3sHealth Board of Directors	3
Introduction	4
Operating highlights	5
3sHealth's COVID-19 response	6
Patient- and family-centred care	7
3sHealth's drivers	7
Driver 1: Continuously improving our service	8
...For patients and customers	8
...For health system partners	10
...For 3sHealth teams	12
Driver 2: Improving quality and generating cost savings	12
Improving quality	12
Generating cost savings	13
Administrative information management system project	14
Driver 3: Living better together	15
Dictation and transcription	15
Contracting and supply chain	15
Linen services	15
Employee benefits	15
Transformational services	16
Driver 4: Investing in our people	16
Professional development	16
Getting involved and giving back	17
Highly engaged staff	17
Financial highlights	18
Balanced scorecard	23
Management's responsibility for financial statements	29
Financial statements of Health Shared Services Saskatchewan	30
Notes to the financial statements	37
Payee disclosure	55

Message from Brian Barber, Board of Directors' Chair



In a time of uncertainty, one constant at 3sHealth this last year was the organization's continued dedication to the work of finding innovative solutions to complex problems so that health care will be sustainable for future generations. As always, this work was done in collaboration with 3sHealth's health-system partners. The board engaged in strategic conversations throughout the year to ensure the organization was supporting the provincial fight against the COVID-19 pandemic.

3sHealth showed its commitment to partnership by supporting its partners fighting the pandemic while at the same time managing its own pandemic response. Examples of this support included building personal protective equipment capacity within the health system, redeploying employees to the Saskatchewan Health Authority in areas experiencing critical strain as a result of the pandemic, and providing 3sHealth team members to help design provincial vaccination clinics. Read more about "3sHealth's COVID-19 response" on page six.

The pre-pandemic solutions 3sHealth and its partners developed – such as a centralized linen system and the

provincial dictation and transcription service – have been put to the test; yet, it is exactly these innovative solutions that helped sustain the health-care system through the unique crisis of the past year.

In addition to answering the call to assist in any way possible during the pandemic, each of 3sHealth's service lines continued their work of improving the lives of health-care employees, patients, and their families by carrying out the mission of providing efficient, customer-focused, quality, and province-wide services to the health system.

In February of 2021, Rennie Harper tendered her resignation from the 3sHealth Board. Ms. Harper is a charter member of the 3sHealth Board, having served capably and conscientiously since 3sHealth's inception in April of 2012. She has also served the Saskatchewan health-care system diligently for over 30 years. On behalf of the Board and the entire organization, 3sHealth sincerely thanks Ms. Harper for her work to improve health care for Saskatchewan patients and families.

Message from Mark Anderson, Chief Executive Officer



This last year has been unlike any other in living memory. Saskatchewan, Canada, and the world have focused on fighting the COVID-19 pandemic. 3sHealth responded by ensuring critical personal protective equipment was available, taking care of the health system's caregivers with a robust package of benefits, and redeploying staff to assist our partners in their COVID-19 response.

As a health system organization, we were humbled to be called upon to respond directly to this pandemic and to assist our partners working on the front line. We worked tirelessly to ensure our services were there for our customers, course corrected daily as new information became available, committed to be there for our partners even when we didn't know how we would do it, and showed up every day to support our team and partners through uncertain times.

While the pandemic did contribute to the delay of some of our priority initiatives, it did not stop us from positively impacting the lives of the people we serve. 3sHealth had a record-breaking year when it came to progress towards its goal of positively impacting 1.2 million lives by 2025. In 2020-21 alone, the organization far exceeded its 85,000

goal with 249,183 lives positively impacted. This brings 3sHealth's total to date to 1,030,009.

Another 2020-21 milestone for the organization and its employees was being recognized as one of Saskatchewan's Top Employers for the fifth year in a row. As our province goes through unprecedented challenges, 3sHealth continues to develop and maintain a culture that empowers 3sHealth employees. In turn, our employees helped build a resilient organization that positively manages change, rises to meet challenges, and continues to focus on the needs of patients, customers, and health-care employees.

I'd like to extend my thanks to each and every 3sHealth team member, as well as all our health-care partners, for the amazing work they've done during the challenging 2020-21 year. I believe that each and every one of us will one day be able to look back on 2020-21 and remember that, together, we truly made a difference.

It is my pleasure to present 3sHealth's 2020-21 annual report.

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



Andrew Cartmell



Donald Code



Karen Knelsen



Grant Kook



Twyla Meredith

Introduction

Working together with our health system partners, we find innovative solutions to complex problems so that health care will be sustainable for future generations. We place patients and their families at the centre of all that we do, working with our partners to improve quality and ensure patient safety. 3sHealth provides payroll and scheduling, employee benefits, dictation and transcription, linen, contracting, and transformational services to the Saskatchewan health system.

Payroll and staff scheduling

- Paid more than \$2.6 billion in compensation to more than 53,000 health employees across 26 organizations.
- Supported the Saskatchewan health system by administering various applications that support employers and employees with scheduling, human resources, and payroll functions.

Employee benefits

- Administered 10 health system employee benefit plan trusts, including disability income, extended health care, dental, and life insurance for over 44,000 active plan members and 15,000 retirees across 80 organizations.
- Paid over \$130 million to plan members in 2020, including \$73 million in extended health care and dental claims reimbursement, \$9.4 million in life insurance benefits, and \$47.9 million in income replacement for plan members with a disability.

Dictation and transcription

- Transcribed approximately 1.49 million minutes of care providers' dictations annually – equating to over 400,000 patient care reports.
- Distributed 92 per cent of transcribed patient care reports to patients and physicians within 24 hours.

Contracting and supply chain

- Engaged clinicians, employees, and patients to procure high-quality products at the best price possible.
- Applied best practices and worked collaboratively with health system partners to support and lead supply chain initiatives and to implement national, provincial, and multi-provincial contracts for products, services, and supplies.
- Managed more than 2,200 health system contracts for goods and services worth more than \$218 million annually.

Linen services

- Managed the contract with K-Bro Linen Systems Inc. to supply over 140 facilities with over 27 million pounds of linen annually.
- Ensured independent quality testing is done on the linen and facilitated product as well as process improvement and standardization across the province.
- Implemented and monitored reusable isolation gown usage throughout the COVID-19 pandemic, ensuring gowns are available to many of the testing and vaccination locations and health-care sites that receive service from K-Bro.

Transformational services

- Provided consulting and project services to its health-care system partners.
- Used the *Playbook—A Framework for Delivering Innovative Change* together with health system partners to ensure the success of current and future health system projects.

In addition to the work of the six provincial service lines, 3sHealth also advanced several strategic priorities within the health system. These are:

Administrative information management system

- Replacing 82 ageing, non-integrated systems with a single software solution to more effectively manage finance, human resource, supply chain, and enterprise performance management processes. The project is a provincial

health system initiative involving the Saskatchewan Health Authority, 3sHealth, eHealth Saskatchewan, the Saskatchewan Cancer Agency, the Saskatchewan Association of Health Organizations Inc., the Ministry of Health, and affiliate employers.

- Supporting the move to a unified provincial health system through the delivery of timely integrated reporting to inform decision-making, providing convenient options for employees, and ensuring that supplies are available when and where needed.

Application management services

- Establishing a service line called application management services to support the administrative information management system once it is implemented through a provincially co-ordinated approach.

Self-edit dictation

- Enabling clinicians in the province to dictate and edit patient care reports in one real-time step, immediately saving the report to the patients' electronic health record.
- Giving other providers on the patient's care team access to electronic patient reports in much less time.

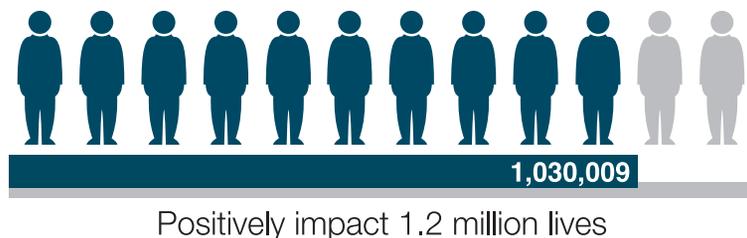
Path to Health claims management redesign

- Changing the way 3sHealth employee benefits provides service and support to plan members during the disability claim process.
- Improving customer service by creating more touchpoints with the plan members, having a better understanding of the plan member's claim, promptly advising of the claim decision, and developing a case management plan together.

Operating highlights

3sHealth prides itself on fostering a strong culture of continuous improvement, innovation, and teamwork amongst employees and together with health system partners. The organization's vision is to provide province-wide services that better support a high-performing and sustainable patient- and family-centred health system.

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



3sHealth's COVID-19 response

Since the start of the pandemic in Saskatchewan, 3sHealth's service lines have supported health-care system partners to combat COVID-19.

Some examples of 3sHealth's contributions include the following:

- 3sHealth employees with clinical backgrounds made themselves available to work in health-care facilities where they could lend their expertise;
- The contracting service line redeployed its contract specialists to work with the Saskatchewan Health Authority on procurement for capital equipment needed to fight COVID-19;
- Project managers from the transformational services department redeployed to the Saskatchewan Health Authority to lend their skills to COVID-19-related projects;
- Some 3sHealth employees joined the Personal Protective Equipment (PPE) Pivot Group, a group with representation across the health-care system that arose from the need to respond quickly to emerging challenges and demands on personal protective equipment;
- Team members from communications and stakeholder relations were redeployed to the Saskatchewan Health Authority's community engagement and communications unit;
- Team members from the dictation and transcription services department assisted the Saskatchewan Health Authority to set up a rapid deployment process for clinicians who needed to move around the province in support of outbreaks;
- 3sHealth continuous improvement team members and senior leaders contributed to the design of the Saskatchewan vaccination clinics;
- Members of 3sHealth's senior leadership team joined various emergency operations teams and provided other leadership support to the Saskatchewan health system; and
- 3sHealth's employee benefit plans team adapted to the rapidly changing pandemic situation to continue caring for the caregivers by assessing and paying disability claims when medical information was not available during the initial shutdown of physician and other health-care professional offices, reviewing each employee impacted by cohorting to ensure no disruption to their benefits occurred, and ensuring all claims and service requests were processed quickly and efficiently when volumes increased.

3sHealth's employee benefit plans team adapted to the rapidly changing pandemic situation to continue caring for the caregivers by assessing and paying disability claims when medical information was not available during the initial shutdown of physician and other health-care professional offices.

In addition to redeploying the organization's employees to the Saskatchewan Health Authority, 3sHealth's service lines found ways to collaborate and contribute to the provincial effort to stop the spread of the virus, such as:

- Building personal protective equipment capacity and transitioning to more sustainable personal protective equipment. Since the beginning of the pandemic, Saskatchewan health-care partners have seen the need for personal protective equipment grow, including the need for reusable isolation gowns. As requests increased, 3sHealth and K-Bro Linen Systems worked together with the Saskatchewan Health Authority to increase their isolation gown supply and ensure that all health-care employees fighting COVID-19 have the personal protective equipment they need. New orders have increased total isolation gown capacity by over five times. Before the pandemic, an average of 8,500 gowns circulated every day. Throughout the last year the number of gowns used increased monthly, hitting a daily high of 43,000 gowns used in a single day. Furthermore, 3sHealth and health-care system partners helped introduce more reusable isolation gowns into the system. These gowns can be washed and worn again to protect patients and health-care employees from the

New orders have increased total isolation gown capacity by over five times. Before the pandemic, an average of 8,500 gowns circulated every day. Throughout the last year the number of gowns used increased monthly, hitting a daily high of 43,000 gowns used in a single day.

spread of infection. A sustainable, reusable stock of gowns will not dwindle as quickly as disposable gowns, is beneficial during times of global supply shortages, and helps the health system to overcome challenges and to fulfill changing personal protective equipment demand across the province;

- Continuing to implement important programs such as self-edit dictation for physicians, while also pivoting to make training virtual, easier, and safer;
- Supporting health-care employees to whom 3sHealth provides employee benefits by adjusting processes to make sure plan members could receive uninterrupted access to their benefits; and
- Using tools from the forthcoming administrative information management system to meet the increasing need for accurate and timely data. In these times of global supply shortages due to the pandemic, interfaces and dashboards from the administrative information management system are helping keep patients and health-care employees safe. Before COVID-19, the staff at the administrative information management system were focusing on developing dashboards to track inventory on a provincial level and provide in-depth usage reporting from all facilities. From these dashboards, the administrative information management system team was able to produce crucial reports for the COVID-19 response, such as the current level of personal protective equipment inventory on hand, how fast personal protective equipment is being used, and how long inventory will last.

Patient- and family-centred care

3sHealth collaborates with Patient Family Partners (PFPs) so that the organization's work is always focused on the best outcomes for patients and families. The input that 3sHealth's nine PFPs provide to 3sHealth and its committees is invaluable. Aligned with its partners in ensuring all its work is patient- and family-centred, 3sHealth has an active Patient

The input that 3sHealth's nine PFPs provide to 3sHealth and its committees is invaluable.

and Family Advisory Council that collaboratively created the following vision for patient- and family-centred care: "By partnering with patients and families, we deliver exceptional health care experiences and value for Saskatchewan citizens and communities."

In 2020-21, 3sHealth reaffirmed and strengthened its commitment to patient- and family-centred care by achieving the following improvements:

- Having active PFP engagement in all provincial committees, including 3sHealth's provincial oversight committee of health system partners;
- Immersing leaders and PFPs in the 3sHealth process for measuring and reporting on lives impacted;
- Involving PFPs in the 3sHealth strategic planning process; and
- Building and measuring key performance indicators to measure and improve PFP engagement.

3sHealth will continue to place patients and their families at the centre of all that it does, working with its partners to improve quality and ensure patient safety.

3sHealth's drivers

3sHealth believes it can deliver on its goals by focusing on four drivers:

- Continuously improving our service for patients and customers, health system partners, and 3sHealth teams;
- Improving quality and generating cost savings;
- Living better together; and
- Investing in our people.

Driver 1: Continuously improving our service

... For patients and customers

Dictation and transcription

The flow of information with the patient along their health-care journey is critical to excellent care. Without information flowing to the right providers at the right time, patient care can be delayed or repeated unnecessarily. The dictation and transcription service line ensures accurate patient care report information is flowing between health-care providers in a timely fashion so that patients continue to receive high-quality care. In 2020-21, medical transcriptionists transcribed approximately 1.49 million minutes that care providers dictated after caring for a patient. This equates to over 400,000 acute care patient care reports in 2020-21.

Medical transcriptionists strive to transcribe and distribute reports within 24 hours. During 2020-21, 92 per cent of reports were available to patients and physicians within 24 hours. The dictation and transcription service line and the team of medical transcriptionists continue to focus on improvement efforts to transcribe and distribute each report within 24 hours.

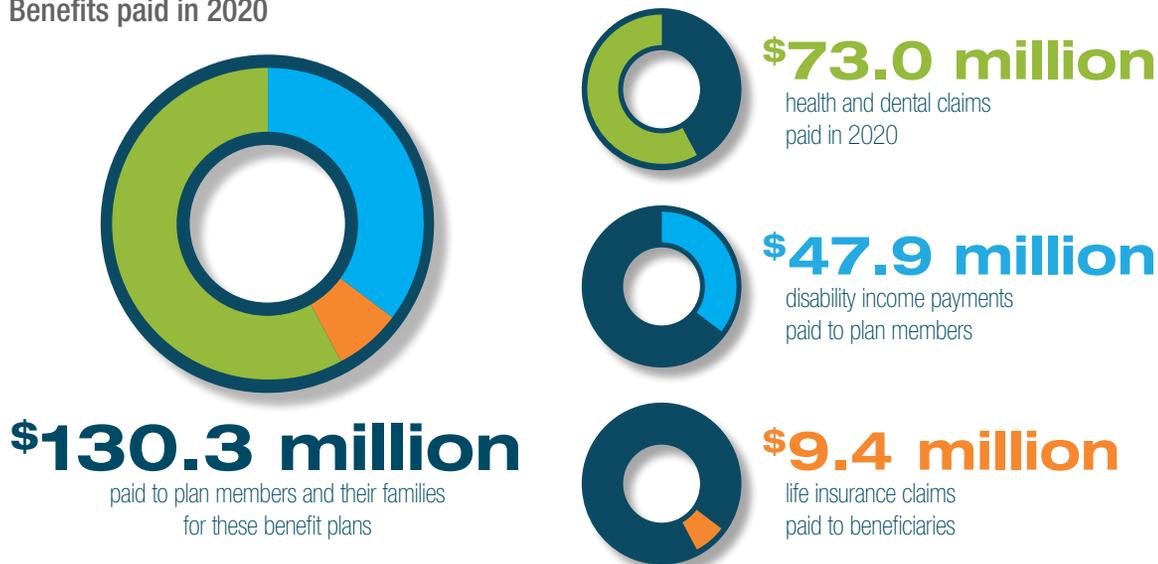
In 2020-21, 3sHealth continued working with physicians across Saskatchewan to implement self-edit dictation software and workflows into their clinical practices. Self-edit dictation software allows providers to dictate and edit patient care reports in one real-time step. Self-edit dictation does not use transcription services and means the reports are now available to other care providers in much less time. Competing COVID-19 priorities and technical readiness of the health system limited the pace of self-edit deployments across the province.

There are approximately 1,641 clinicians using self-edit dictation technology in the provincial health-care system.

Employee benefits

3sHealth administers the benefit plans on behalf of health system employers in Saskatchewan. In 2020, the employee benefit plans paid over \$130 million to plan members. Plan members received \$41.66 million in claims reimbursement representing over one million extended health care claims. The Core and Enhanced Dental Plans paid over \$31.34 million in reimbursements for plan members and their families in 2020. The annual amount paid decreased over the prior year because of the temporary shutdown of dental offices due to COVID-19. The plans provided \$9.4 million in life insurance to plan members' beneficiaries as well as \$47.9 million in disability income.

Benefits paid in 2020



The Employee Benefit Plans Board of Trustees approved significant enhancements to the plans throughout 2020-21, including the following:

- Increasing the psychology/social work annual maximum to \$2,000 from \$1,000;
- Decreasing the premium rate for basic life insurance coverage to \$0.17 per \$1,000 of insurance from \$0.18 effective January 1, 2021; and
- Qualifying plan members on an approved long-term disability claim, based on specific criteria, for treatment funding to attend a 45- to 90-day inpatient addiction treatment and aftercare program. Upon successful completion of the program, eligible plan members may be reimbursed up to 50 per cent of the cost of their treatment to a maximum of \$10,000 once in a lifetime.

The 3sHealth employee benefits team completed the second of three years of redesigning the way it delivers disability claims management to plan members. The service line continued to focus on this important work for plan members despite the delays and challenges of the COVID-19 pandemic. Some highlights from the year include the following:

- Partnering with the 3sHealth dictation and transcription service line to make it possible for physicians to simply dictate disability application forms for health-system employees who need medical information. Physicians no longer have to complete these paper forms by hand;
- Implementing a new “Assignment of Benefits Consent Form” for plan members on an approved long-term disability claim. This process allows 3sHealth to pay the plan member’s treatment provider directly and to submit a claim to Canada Life on the plan member’s behalf. Canada Life then reimburses 3sHealth directly. This improvement supports plan members so that they can focus on their recovery; and
- Securing a technology vendor to provide new software that supports disability payment to plan members, includes interfaces and workflows to support 3sHealth’s case management approach, and has document imaging capabilities. The service line will implement this software in the third year of the program.

Employee benefits’ vision is to build collaborative support with beneficiaries on their path to health.

Linen services

3sHealth’s linen services manages the provincial health-care linen contract and supplies more than 27 million pounds of clean linen to over 140 health-care facilities annually. The provincial linen service contract continues to offer the province the benefit of capital cost avoidance and reduced operating costs within facilities.

In 2020-21, the 3sHealth linen services team focused primarily on responding to the linen and personal protective equipment demands created by the COVID-19 pandemic. For example, early in the pandemic, 3sHealth and health-care system partners helped introduce more reusable isolation gowns into the system. These gowns can be washed and worn again to protect patients and health-care employees from the spread of infection. A sustainable, reusable stock of gowns will not dwindle as quickly as disposable gowns, is beneficial during times of global supply shortages, and helps the health system to overcome challenges and to fulfill changing personal protective equipment demand across the province.

3sHealth and its partners have also focused on rapid capacity growth, working together to increase the isolation gown supply, and ensuring that all health-care employees fighting COVID-19 have the personal protective equipment they need. As the province continues to fight the COVID-19 pandemic, a single Saskatchewan Health Authority with centralized linen distribution allows the health system to overcome challenges and to fulfill changing personal protective equipment demand across the province.

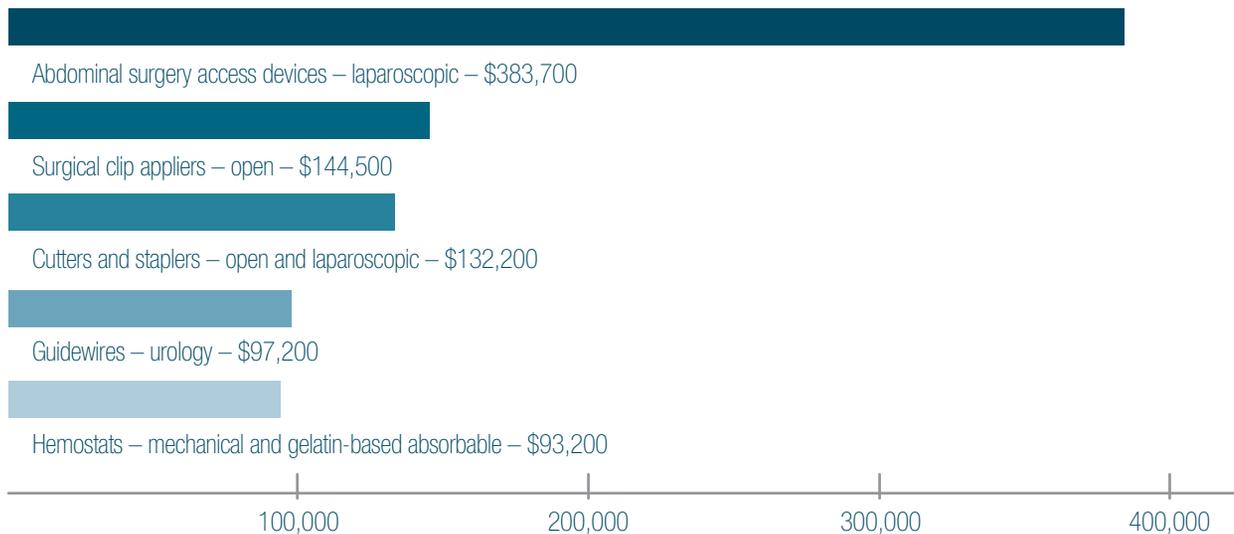
On top of ensuring there is enough personal protective equipment and supplies to protect health-care employees and patients, 3sHealth’s linen service also introduced new products into circulation, such as a made-to-measure sleeper for babies born prematurely, and a microfibre mop that reduces injuries and has improved cleaning properties.

Contracting and supply chain

The contracting and supply chain team at 3sHealth engages clinicians, employees, and patients to procure high-quality products at the best price possible, and it manages more than 2,200 Saskatchewan health system contracts for goods and services worth more than \$218 million annually.

Contracting has contributed the bulk of 3sHealth's cumulative health system savings through shared services over the past 11 years. The team applies best practices and works collaboratively with health system partners to support and lead supply chain initiatives, standardizes products to best practice across the province, and implements national, provincial, and multi-provincial contracts for products, services, and supplies.

The top five types of contracts that generated the most in estimated savings* in 2020-21 are:



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

Regarding personal protective equipment, the Saskatchewan Health Authority and 3sHealth monitor and work within existing contracts as much as possible by maintaining strong working relationships with suppliers and distributors. The Saskatchewan Health Authority has achieved, at a minimum, an estimated six-month supply of all core personal protective equipment supplies.

... For health system partners

Payroll and staff scheduling

The payroll and staff scheduling services team work meticulously year-round to ensure that more than 53,000 health system employees across 26 organizations receive their pay correctly and on time. In addition to performing biweekly payroll processing, the team also administers the various scheduling systems that health system partners use.

In 2020, the payroll system paid more than \$2.6 billion in compensation.

3sHealth also administers various systems that staff schedulers in the Saskatchewan Health Authority use to fill shifts for more than 38,000 health-care employees. 3sHealth's goal is to ensure the right provider is working at the right time and in the right place to enable excellent patient care.

Application management services

In 2020-21, 3sHealth made significant progress toward establishing a new service line called application management services to support the administrative information management system once it is implemented through a provincially co-ordinated approach. In partnership with stakeholders, the application management services service line will manage the support and continued evolution of the administrative information management system.

Plans for the application management services service line are updated to align with the broader implementation of the administrative information management system. Service governance structures are already in place to provide oversight and decision support in partnership with key stakeholders.

The application management services service line is on track to be ready to support the administrative information management system when it launches.

The employee and family assistance program

The employee and family assistance program provides its members and their immediate family members with immediate and confidential help for any work, health, or life concern. During the 2020-21 year, the Saskatchewan Health Authority's contracted physicians group joined the 3sHealth-administered employee and family assistance program. This group totals over 800 contracted physicians. Their immediate families and dependents will also benefit from the coverage.

To join the employee and family assistance program, an organization needs to have either its payroll or benefits services administered by 3sHealth. As of March 31, 2021, 51,048 people are part of the employer-paid plan.

Transformational services

Transformational services at 3sHealth provides consulting and project implementation services to its health-care system partners, including eHealth Saskatchewan, the Saskatchewan Health Authority, the Saskatchewan Cancer Agency, and the Ministry of Health. This multidisciplinary team uses the tools, techniques, and experience gained in previous health system projects to make quality improvements for patients, achieve cost savings, and help create a sustainable health system.

The main tool that 3sHealth uses to achieve these outcomes is the *Playbook—A Framework for Delivering Innovative Change*. This framework was co-developed with the Saskatchewan Health Authority and other health system partners. It combines best practices from the fields of project management, business analysis, change management, and continuous improvement resulting in a consistent implementation standard that improves quality, reduces risk, and brings the patient's voice into any project. The playbook is available and free to use for anyone in the Saskatchewan health system.

In partnership with the Saskatchewan Health Authority, transformational services helped advance a provincial small volume syringe pump project in 2020-21. The project seeks to standardize syringe pumps across the province and, when coupled with a drug library, improve patient safety by ensuring proper dosing. Transformational services also collaborated with the Saskatchewan Health Authority on a transportation strategy initiative that will create a provincial approach for the transportation and delivery of laboratory samples and pharmaceuticals to sites across the province.

As the province continued to deal with COVID-19, the transformational services team supported 3sHealth's health-care system partners by providing both project management and business analysis services to numerous COVID-19-related initiatives, including 811 services, COVID-19 test and assessment centre set-ups, immunization tracking tools, and many more.

... For 3sHealth teams

COVID-19

3sHealth worked to ensure the safety of its employees by following public health orders while pivoting work processes and supporting employees to ensure excellent service to customers and partners. 3sHealth formed a COVID-19 Safety Task Force made up of 3sHealth employees, invested in new technology, and worked to build a strong virtual-work culture.

Continuous improvement

Since 3sHealth formed, it has built a culture of continuous improvement and embedded a patient and customer focus into all of its work. Consistent with its health system partners, 3sHealth uses the Saskatchewan Health-Care Management System to improve processes, manage daily work, and develop teams. This systematic approach has created a nimble, responsive organization with strong daily processes for rapid decision-making, as well as improvements to health care for Saskatchewan patients and families.

Each 3sHealth team member is empowered to implement, in collaboration with fellow team members, a minimum of two improvements per month. These improvements can be big or small. 3sHealth's goal is to continually look for ways to improve processes, eliminate waste, and enhance service to customers. Since the initiative began six years ago, 3sHealth employees reached a milestone by collectively implementing more than 22,000 improvements in their daily work and processes.

The maturity of 3sHealth's use of continuous quality improvement, daily team huddles, visual management, standard processes, and performance measurement helped the organization to pivot repeatedly during the pandemic to ensure excellent customer service is always maintained. A recognized leader in quality improvement, 3sHealth was a featured presenter once again at the annual conference of the Lean Practitioners' Association of Saskatchewan.

3sHealth's continuous improvement team focused on ensuring that all employees – whether working in the office or virtually – have the skills and supports they need to strive for service excellence and to keep continuously improving without interruption.

Driver 2: Improving quality and generating cost savings

Improving quality

In 2016-17, 3sHealth developed a methodology to track the quality effects that shared services have on patients. At the end of 2020-21, 3sHealth is proud to report that shared services initiatives with health-care system partners positively impacted an additional 249,183 lives. This figure represents the largest single-year increase in lives impacted by 3sHealth's shared services.

Some of the initiatives that contributed to this record-breaking year include the following:

- Provincial access to new perfusion monitors, which will improve the quality of cardiac surgery care for approximately 596 patients per year;
- A new, consistent platform for dictation, being used by 1,587 physicians, is allowing them to reduce delays and errors in updating patient records;
- The replacement of heavy loop mops and buckets to a fresh, lightweight microfibre mop for cleaning has improved infection prevention and control for 106,514 patients admitted to acute care in Saskatchewan every year. The mops are also reducing strain and injury for the 2,617 health-care workers who use them;
- Small sleepers, which are now a standard product for all delivery wards and neonatal intensive care units in

- Saskatchewan. The latest available data shows that Saskatchewan saw 1,382 low-birthweight babies born in 2019;
- An increase in services and supports for the 1,816 health-care employees with disability claims;
- An increase in psychology coverage for the 41,106 health-care employees covered by the Extended Health Care Plan;
- A reduction in the basic life insurance contribution rate for all 42,758 plan members; and
- 48,488 health system employees gained access to LifeSpeak, a comprehensive online health and wellness platform.

At the end of 2020-21, 3sHealth is proud to report that shared services initiatives with health-care system partners positively impacted an additional 249,183 lives. This figure represents the largest single-year increase in lives impacted by 3sHealth’s shared services.

3sHealth has a target of positively impacting 1.2 million lives by 2025. To date, 3sHealth has positively impacted the lives of 1,030,009 patients and health-care providers in Saskatchewan through work done in its service lines.

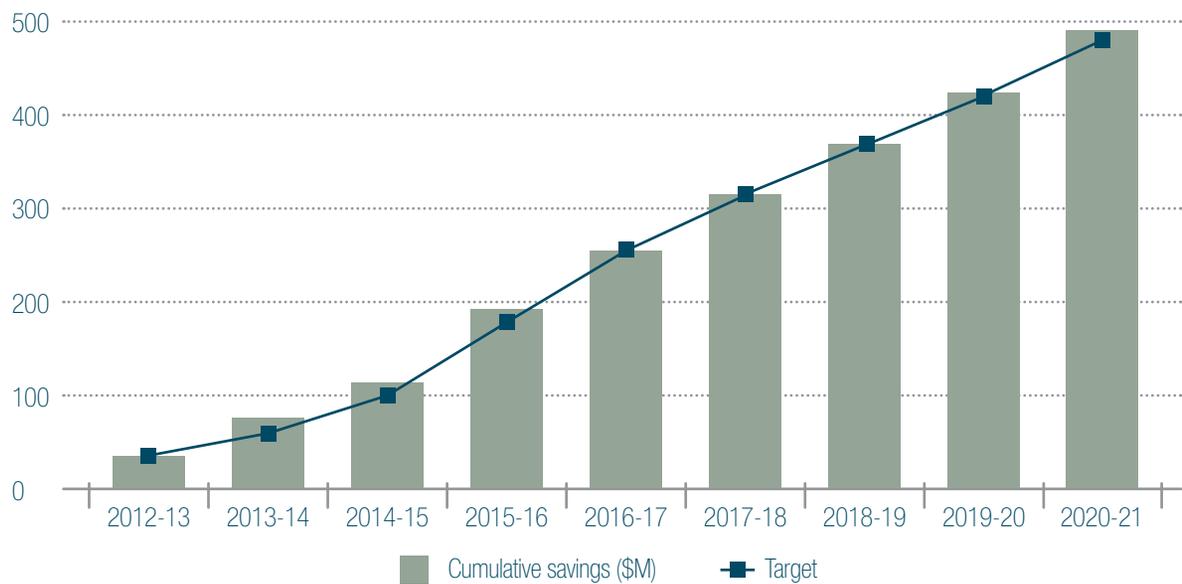
In order for an improvement to positively impact a life, it needs to make a demonstrated improvement to quality of care in terms of safety, timeliness, effectiveness, efficiency, equity or reliability, or

patient-centredness; the Institute of Medicine defines these as the six dimensions of quality. 3sHealth then calculates the number of lives its initiatives positively impact with health system data.

Generating cost savings

Through improvement initiatives and close collaboration with partners, 3sHealth also generated significant cost savings for the health system. Efforts from provincial procurement initiatives, contract rebates, provincial linen services, and dictation and transcription services not only strengthened the quality of products and services, but also saved \$10.8 million in 2020-21. 3sHealth’s shared services initiatives, which began in 2012, have resulted in cumulative savings of \$487.3 million as of March 31, 2021. These efforts not only benefit patients, but they also provide better value for Saskatchewan taxpayers.

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



Savings are largely the result of the following:

- Contracting, which is a collaborative provincial process with the health system that has reduced the cost of medical surgical supplies, drugs, and services while improving or maintaining quality and safety for patients, families, and

staff. Running competitive processes and leveraging volume consolidation within the Saskatchewan health system are some key factors in obtaining the best value for the province, including financial savings;

- Implementation of the provincial linen service in 2015, which has produced health system savings of \$50 million in capital cost avoidance and an estimated operational savings of \$4.18 million annually; and
- Operational savings achieved through the provincial implementation of dictation and transcription services, which reached a “break-even” point in July 2018, at which point initial project investment had been fully recovered. The health system redirected all subsequent savings to 3sHealth’s partners and to the deployment of self-edit dictation software.

As of March 31, 2021, 3sHealth generated \$64.7 million in shared service savings in 2020-21. This figure includes the following:

- \$53.9 million in recurring savings from prior years;
- \$10.8 million in net new savings, consisting of:
 - \$2.9 million in contract savings;
 - \$5.1 million in contract rebates; and
 - \$2.8 million in operational savings from dictation and transcription services and from linen services.

Administrative information management system project

The administrative information management system project is a provincial health system initiative involving 3sHealth, the Saskatchewan Health Authority, eHealth Saskatchewan, the Saskatchewan Cancer Agency, Saskatchewan Association of Health Organizations Inc., the Ministry of Health, and affiliated organizations. The project will integrate financial, supply chain, payroll, and human resource management information by replacing 82 non-integrated systems across the health system. The project also supports the Saskatchewan Health Authority in its transition from 12 former organizations to a single effective provincial health authority.

The administrative information management system will provide a more positive and consistent experience for those working within the health system, and it will free staff from repetitive administrative tasks, allowing them to dedicate more time to providing care to patients and families. The administrative information management system will also make it easier for health-care employees to manage their shifts and to process their expense claims. Provincial supply chain integration will help ensure the right products are available at the right time and in the right place. All of these benefits will support and strengthen the province’s move to a single health authority.

The project launched in October 2018 and consists of three phases:

- Phase I: This phase, now complete, involved conducting workshops to gain an understanding of the current state of business systems in the Saskatchewan health-care system, while also envisioning a better future state.
- Phase II: Launched in February 2019 and ongoing due to COVID-19 delays, the second phase consists of building, testing, and revising a prototype of the final product. As the second phase progresses, a dedicated organization change management team has assessed change impacts to develop and implement a training plan for employees.
- Phase III: This phase will see the system transition from the production environment to its full release, supporting the new business processes. Modernizing business operations will significantly benefit patients, families, employees, and health-care professionals.

The administrative information management system project has experienced delays in part due to COVID-19. Initially, work with vendors and team members on location stopped due to public health orders related to travel and physical distancing. Throughout the pandemic, the health-care system has also redeployed some of the administrative information management system staff to where their skill set could best help combat the pandemic. Even under those circumstances, the administrative information management system team has been able to advance the project towards

completion and position itself for a successful launch when feasible to do so while also using forthcoming tools from the system to combat the pandemic.

Driver 3: Living better together

3sHealth continued to work closely with its partners on the formation of provincial committees created to establish new governance structures across the health system. These committees focused on improving quality and generating savings within 3sHealth service lines.

The Partnership Oversight Committee plays a leading role providing leadership and guidance for 3sHealth services. The committee is composed of health system leaders from the Saskatchewan Health Authority, Saskatchewan Cancer Agency, eHealth Saskatchewan, 3sHealth, and the Provincial Affiliate Resource Group, as well as two Patient Family Partners.

Dictation and transcription

In 2020-21, 3sHealth continued to onboard physicians and clinicians to the self-edit dictation program. At the end of the fiscal year, 3sHealth had trained an additional 343 physicians and clinicians on the self-edit software.

The introduction of self-edit dictation is the result of a partnership between 3sHealth, the Saskatchewan Medical Association, and the Saskatchewan Health Authority. The Saskatchewan Medical Association has funded this initiative through the electronic medical record program to extend the service to private clinics, training 205 physicians last year to use self-edit dictation in their clinical practice.

Contracting and supply chain

The supply chain partnership agreement was implemented in October 2020. The committee provides decision support and oversight on supply chain matters and continues to work on its terms of reference. One of the valuable features of this partnership agreement is that it defines the roles and responsibilities for 3sHealth and the Saskatchewan Health Authority for leading procurement contracting initiatives. The partnership agreement includes appendices which define partner responsibilities by contract category, as well as a decision workflow to collaboratively assign contracts when the lead partner is experiencing resourcing limitations and requires assistance.

Linen services

3sHealth's linen service joined the Personal Protective Equipment (PPE) Pivot Group, which arose from the need to respond quickly to the demands for personal protective equipment as a result of the COVID-19 pandemic. The group, which comprises representatives from across the Saskatchewan health-care system and reports to the Pandemic Safety Task Force, aims to ensure COVID-19 readiness.

In partnership with its advisory committee, linen services facilitated the onboarding of microfibre cleaning mops to K-Bro Linen Systems Inc.'s standard linen list. In addition to standardizing mops, K-Bro increased its microfibre cleaning cloth capacity in order to meet enhanced cleaning protocols in health-care facilities.

Employee benefits

The Board of Trustees has fiduciary responsibility for the 10 employee benefit plan trusts that 3sHealth administers. The Employee Benefits Committee, composed of an equal number of union and employer representatives, and the Working Committee, composed of two representatives from each union, make recommendations to the Board of Trustees on benefit enhancements, policies, and investments.

Transformational services

The department, now in its second year, has successfully delivered on projects for the health-care system and 3sHealth's partners. Transformational services continued to focus efforts on gathering feedback about and improving the *Playbook – A Framework for Delivering Innovative Change* based on that feedback.

3sHealth also sought to create a community of practice with its health-care system partners around these services to eliminate unnecessary overlap and to ensure harmony and integration. These efforts have been delayed due to COVID-19.

Driver 4: Investing in our people

3sHealth employees are the foundation of 3sHealth's shared success. This fact has never been more apparent than during the pandemic, as 3sHealth employees went above and beyond to adapt to new work routines and personal life changes while still providing excellent customer service.

The organization believes that by continually investing in its people and helping them realize their full potential, it will continue to be successful in the years ahead.

3sHealth and its employees reached a milestone when the organization was recognized as a Saskatchewan Top Employer for the fifth year in a row.

In December of 2020, 3sHealth employees felt called to give back to their communities by helping to ensure that no one went hungry over the holidays. Teams competed to raise money and food donations for their local food banks and for the Food Banks of Saskatchewan.

Professional development

Although delayed by the first few months of the pandemic, 3sHealth's professional development work shifted to a virtual format to continue providing opportunities for employees to learn and grow. For example, 3sHealth provided in-house training programs blending classroom learning with opportunities to apply these lessons on the job. These programs included the following:

- A welcome orientation package for new employees;
- Corporate policy education sessions;
- Three levels of continuous improvement learning in the Saskatchewan Health-Care Management System;
- Safety training and education (including CPR, AED, and Level 1 Occupational Health and Safety training);
- Health Leadership Capabilities Framework – LEADS education to all formal leaders; and
- 360 Feedback – LEADS for all formal leaders.

3sHealth continued to provide support to formal leaders with the GROW (goals, results, ownership, work plan) performance management program, and to non-managerial employees with the EGD (employee growth and development plan).

To better serve its health-care employee benefit plan members, the 3sHealth claims services team developed new skills as part of the path to health disability claims management redesign. The team's training focused on the following:

- Documentation skills;
- Time management;
- Communications skills for client-centred support;
- Cultural sensitivity and Indigenous awareness;
- Business writing;
- Addictions education; and
- Understanding grief.

Getting involved and giving back

Employees at 3sHealth have the opportunity to participate in 3sHealth's employee-driven corporate social responsibility program, "3sHealth Shares." Employees volunteer their time and contribute financially so 3sHealth can support several worthwhile causes that protect the health and wellbeing of Saskatchewan people.

While employees were not able to gather at potlucks, barbecues, and other regular Shares fundraising events, they instead participated in two virtual activity fundraisers. These fundraisers raised money for the Shock and Trauma Air Rescue Service (STARS), a program that transports critically ill patients from rural and remote centres to major health-care facilities, and for the Canadian Mental Health Association – Saskatchewan Division. In addition to raising funds for charity, the activity fundraisers encouraged employees to submit over 250 selfies sharing their workout success with their coworkers. This was one important way 3sHealth encouraged engagement and a culture of activity throughout the COVID-19 pandemic.

Shares also continued to support Canadian Blood Services through blood drive campaigns.

In December of 2020, 3sHealth employees felt called to give back to their communities by helping to ensure that no one went hungry over the holidays. Teams competed to raise money and food donations for their local food banks and for the Food Banks of Saskatchewan.

The 3sHealth Shares program has become one way employees engage with one another and the community as well as live 3sHealth's values of collaboration, innovation, and bold and courageous leadership. Employees can also become involved in the life of the organization through 3sHealth's Employee Engagement Advisory Network, the Social Club, and the Occupational Health and Safety Committee.

Highly engaged staff

In the 2020 3sHealth employee engagement survey, 85.8 per cent of employees said that they felt engaged at work. Senior leaders at 3sHealth use the engagement survey results to drive decision-making and continuous improvement work throughout the organization. 3sHealth's results are consistently well above industry benchmarks.

The pandemic moved the majority of employees away from the collaborative workspace that has enabled high levels of engagement and the organization's strong culture. In response to this change, 3sHealth made it a priority to replicate its engaged office culture into the new virtual working world. Some of the new engagement strategies included moving visual management systems from physical boards to shared virtual platforms, investing in new technology, creating activity challenges and fundraisers, supporting charities, encouraging employees to take a break by participating in virtual coffee breaks, implementing employee improvement ideas about how to make working virtually better, and more.



SASKATCHEWAN'S TOP EMPLOYERS

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, 2021, financial statements.

This section provides an overview of 3sHealth's financial activities for the fiscal year ended March 31, 2021. Since this information is intended to focus on the 2020-21 fiscal year's activities, resulting changes, and currently known facts, it should be read in conjunction with the audited financial statements, beginning on page 30 of this annual report. All amounts in the tables below are expressed in thousands (\$000s) and are for the year ended March 31, 2021.

Operating results (\$000s)

For the year ended March 31

	2020-21 budget	2020-21	2019-20
Revenue	\$ 65,714	\$ 67,327	\$ 65,016
Expenses	67,114	65,754	64,883
Excess of revenue over expenses	\$ (1,400)	\$ 1,573	\$ 133

For the year ended March 31, 2021, 3sHealth reported an excess of revenue over expenses ("surplus") of \$1,573,000 compared to a budgeted \$1.4 million deficit, and compared to a surplus of \$133,000 in 2019-20. Key items that allowed 3sHealth to end the year \$2,973,000 ahead of the budgeted target were savings in salaries and benefits expenses due to vacancies throughout the year, an increase in services revenue associated with the health system's expanded staffing to combat the COVID-19 pandemic, an increase of rebate revenue, and decreases in other operational expenses as staff worked from home for the majority of the year to combat the COVID-19 pandemic. In addition, the deferral in the go-live date for the administrative information management system and the related application management services operations resulted in costs not occurring in the 2020-21 fiscal year, which led to not having to use prior-year accumulated surplus and the resulting budgeted deficit for the year.

In approving the budget for the fiscal year ended March 31, 2021, the 3sHealth Board of Directors ("Board") approved the use of \$1.4 million from the accumulated surplus for provincial shared services initiatives. Since this amount was not used during the fiscal year, this resolution was approved for use in the 2021-22 fiscal year to support the launch of the administrative information management system project and its support through the application management services service line.

Revenue (\$000s)

	2020-21 budget	2020-21	2019-20
Service fees	\$ 60,758	\$ 60,336	\$ 57,709
Rebate revenue	3,700	3,961	4,364
Customer fee	353	348	346
Investment income	75	56	200
Other	828	2,626	2,397
Total revenue (Schedule 1)	\$ 65,714	\$ 67,327	\$ 65,016

Services revenue increased in 2020-21 over 2019-20 by \$2.6 million (4.6 per cent), primarily due to the provincial linen service having a sharp increase in the total poundage of linen being used in the health system, as well as increased cleaning procedures being followed in response to the COVID-19 pandemic. Also in services revenue, 3sHealth began administering LifeSpeak, a new service focusing on the health and well-being of health-care employees and their families. Lastly in 2020-21, the provincial transcription service had a decline in revenue as elective surgeries and medical appointments using transcription services were largely put on hold during the year as the health system focused on responding to the pandemic.

Additional revenue streams that were affected year over year were rebate revenue, investment income, and other revenue. Although being \$261,000 (7.1 per cent) higher than budget, rebate revenue was roughly \$403,000 (9.2 per cent) below the prior-year amount. The current year saw a decrease in rebate payments as several rebates are tied to elective surgeries, which were down in the fiscal year. Furthermore, a number of new contracts were finalized that saw a shift in rebates being received from earlier in the contract to later in the contract. Investment income declined sharply during the year as interest rates heavily declined in response to the global markets dropping early in the fiscal year. Interest rates remained low throughout the entire fiscal year. The other revenue stream also saw an increase over budget of roughly \$1.8 million (216.8 per cent) and an increase over the prior year of \$229,000 (9.6 per cent). Both of these increases were due to 3sHealth assisting in the staff services inquiry centre project with the Saskatchewan Health Authority. 3sHealth staff also continued to be seconded to the administrative information management system project for the entire fiscal year.

Expenses by program (\$000s)

	2020-21 budget	2020-21	2019-20
Provincial linen services	\$ 27,399	\$ 29,388	\$ 26,534
Employee benefit plans administration	13,415	11,750	11,844
Provincial payroll and scheduling services	6,842	6,550	6,230
Provincial contracting	3,594	2,951	3,242
Transformational services	2,557	4,569	5,299
Application management services – use of accumulated surplus	1,400	-	-
Provincial transcription services	8,782	7,633	8,626
Provincial employee family assistance program and LifeSpeak	1,550	1,911	1,469
Corporate services	1,492	924	1,191
Other	83	78	448
Total expenses (Schedule 2)	\$ 67,114	\$ 65,754	\$ 64,883

Employee benefit plans administration (“plans”) experienced a large budgeted increase year over year due to the Path to Health strategic initiative that focuses on improving experiences and support in the disability plans. The focus was around better processes, additional staff, and the inclusion of new positions, such as mental health specialists. This is highlighted on page nine in this annual report. The plans also saw an increase in staff during the year, and the volumes of health system employees accessing their benefits had a large increase during the year. There were offsetting decreases in a number of expense categories as well, including professional costs to assist with administrative information management system business readiness, which were changed to align with the timing of the administrative information management system; Path to Health project initiatives, which were delayed in part of the COVID-19 response; and reduced operational expenses related to travel and training for various team members and governance committees.

Provincial linen services accounts for 44.7 per cent of 3sHealth's 2020-21 program expenses, with the linen service supplier costs being passed on to 3sHealth customers. Increases in the 2020-21 costs included an increase in linen volumes that the health system was using, a large order of isolation gowns to keep inventory levels at an appropriate amount, and increased cleaning procedures being introduced as part of the pandemic response. There was also an annual increase of rates in accordance with the provincial linen services contract of 2.22 per cent.

Transformational services had a year over year decrease of \$730,000 (13.8 per cent), due primarily to several project initiatives in the health system being delayed as the focus was on the COVID-19 pandemic response. 3sHealth continued to lead the project management of the staff services inquiry centre and worked collaboratively with its health system partners to roll out this new project.

Provincial transcription services had a year over year decrease of \$993,000 (11.5 percent) and a decrease of \$1.1 million (13.1 per cent) compared to the budget due to elective surgeries and medical appointments requiring the use of transcriptionists to be paused during the early stages of the pandemic and remaining at decreased levels for much of the fiscal year.

The provincial employee family assistance program added LifeSpeak during the year. LifeSpeak is a new service focusing on health and well-being for health-care employees and their families.

Lastly, 3sHealth saw a decline in corporate services costs both year over year and compared to budget. This is largely related to staff working from home for much of the year due to the COVID-19 pandemic. The result was decreased costs related to the building, staff travel and training, office expenses, and other discretionary costs related to decreased staff on site. 3sHealth also had a decrease in other expenses that was due to the excess rebates that 3sHealth received during the prior year. In accordance with the funding model established in the prior year, 3sHealth retains the first \$4 million in rebate revenue for operations. The remainder is expensed to the Saskatchewan Health Authority to put towards health system initiatives. Rebate revenue did not reach the \$4 million threshold in the current year, so no excess rebates were expended to the Saskatchewan Health Authority.

Expenses by object (\$000s)

	2020-21 budget	2020-21	2019-20
Purchased services – linen	\$ 26,765	\$ 28,675	\$ 25,963
Salaries and related benefits	16,140	14,839	14,153
Purchased services – transcription	4,350	3,644	4,463
Equipment and computers	3,864	2,863	2,831
Professional services	2,622	2,221	2,585
System support and development	577	2,066	2,181
Fund managers – employee benefit plans	1,811	1,909	1,846
Professional services – employee family assistance program and LifeSpeak	1,500	1,861	1,422
Staff services inquiry centre project initiative	-	1,517	1,767
Professional services – employee benefit plans	1,776	1,482	1,560
Administrative service contracts – employee benefit plans	1,579	1,321	1,462
Building expenses	824	774	799
Subscriptions and publications	1,035	731	931
Amortization	572	551	559
Legal	457	533	501
All other (<\$500k ea.)	3,242	767	1,860
Total expenses (Schedule 2)	\$ 67,114	\$ 65,754	\$ 64,883

Consistent with the above, linen supplier costs are 3sHealth's larger expense (43.6 per cent), followed by salaries and related benefits expenses (22.6 per cent). Total 3sHealth expenses for 2020-21 were below the 2020-21 budget, primarily due to vacancy management throughout the fiscal year, decreased transcription costs associated with a slowdown of elective surgeries, and a decrease in discretionary spending areas such as equipment and computers, office expenses, and travel expenses. There were also some areas that exceeded the budget, such as linen costs as described above, system support and development costs as the budget was completed before the change in administrative information management system go-live dates, and assisting the Saskatchewan Health Authority in the staff services inquiry centre project.

"Administrative service contracts – employee benefit plans" saw a decrease year over year as well as compared to budget due to the closure of dental offices early in the pandemic. This decrease extended through the fiscal year as capacity in medical offices remained limited. In the "all other" cost category, there were significant savings compared to budget due to the change in administrative information management system go-live dates and to travel and training running significantly under budget as a result of challenges arising from the COVID-19 pandemic.

Selected financial position amounts:

As at March 31 (\$000s)

	2020-21	2019-20
Cash	\$ 2,567	\$ 2,964
Short-term investments	9,507	7,201
Capital assets	1,634	2,155
Accounts payable and accrued liabilities	8,545	9,415
Deferred revenue	146	313
Unearned revenue	883	453

The combined cash and short-term investments increased during 2020-21 due to the current year surplus. The current and prior year surpluses will be used in future fiscal years to assist in application management services operations, whose primary focus will be to support the administrative information management system.

Capital assets decreased during 2020-21, primarily due to current-year amortization and no significant capital assets being purchased during the year.

Accounts payable and accrued liabilities were lower in 2020-21 as 3sHealth was able to pay several vendors prior to March 31, 2021, whereas the same vendors' payables remained outstanding on March 31, 2020. Key balances being paid off include the provincial linen services provider and the provincial transcription services provider.

Deferred revenue decreased during 2020-21 as 3sHealth was able to use the related deferred funds for the employee benefit plans. These funds are provided to 3sHealth, as the policy holder, to act on behalf of the retirees. Group Medical Services (GMS) administers the plan that is available to retired health system employees.

Unearned revenue increased in 2020-21 as 3sHealth received contributions related to the legacy payroll system to assist in developing payroll functions of the new administrative information management system. As the go-live date of the administrative information management system was deferred, the balance of this fund had a full year of contributions received with minimal associated costs.

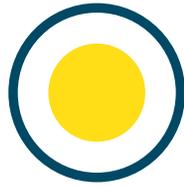
Further details related to 3sHealth finances, including the audited financial statements, can be found beginning on page 30 of this annual report.

Balanced scorecard

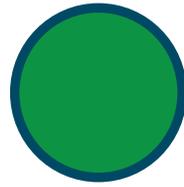
2020-21 priorities and corporate targets



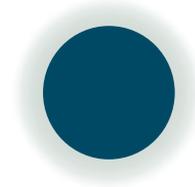
Target not met



Target partially met



Target achieved



Target exceeded

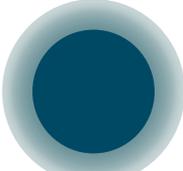
Better together

Target	Final status	Comments
Average committee effectiveness score of 80 per cent or greater for all 3sHealth provincial services.	 Target exceeded	This target was exceeded with an average score of 98 per cent. Five out of five reported above the 80 per cent target.

Continuously improving our service

Target	Final status	Comments
Average customer satisfaction score of 80 per cent or greater for all 3sHealth services.	 Target exceeded	This target was exceeded. Six out of six service lines reported above the target of 80 per cent. The average score is 95 per cent.
Average delivery score of 80 per cent or greater for all 3sHealth services.	 Target exceeded	This target was exceeded with an average score of 92 per cent.
Two improvements implemented per employee each month.	 Target partially met	This target was partially met. Of 12 teams, nine exceeded their target and three did not meet the target.

Improving quality and generating cost savings through innovation

Target	Final status	Comments
85,000 lives positively impacted.	 <p>Target exceeded</p>	This target was exceeded. The total number of lives positively impacted was 249,183 through nine provincial improvement initiatives.
Balanced operating budget for the 2020-21 fiscal year.	 <p>Target exceeded</p>	This target was exceeded, and year-end financial statements show a net surplus of \$1.57 million.
\$7.6 million in system savings (\$2.6 million contract savings, \$4.9 million rebates, and \$100,000 operational savings).	 <p>Target exceeded</p>	This target was exceeded. The total savings figure for the full year ending March 31, 2021, is \$10.8 million.

Investing in our people

Target	Final status	Comments
Engagement score at or above McLean benchmark and at or above previous 3sHealth score.	 <p>Target achieved</p>	This target was achieved. Ninety-one per cent of employees completed the employee engagement survey. The 3sHealth engagement score was 85.8 per cent compared to last year's score of 82.8 per cent. This is higher than the benchmark of 78.5 per cent.
Saskatchewan Top Employer status retained for 2020-2021.	 <p>Target achieved</p>	This target was achieved.
Zero incidents as defined by no time loss claims for any employees.	 <p>Target achieved</p>	This target was achieved. There were zero incidents with no loss of work time.

Priority projects

Priority project	Final status	Comments
<p>Implementation of self-edit dictation for physicians</p> <p>By March 31, 2021, 1,100 additional clinicians will be utilizing self-edit which will result in \$118,000 of savings from traditional transcription cost avoidance.</p>	 <p>Target partially met</p>	<p>This target was partially met.</p> <p>Self-edit technology requires current computer equipment and up-to-date clinical systems to work effectively, and in many health sector workplaces, this is not available.</p> <p>As a result, an additional 343 physicians were on-boarded in 2020-21, bringing the total progress against the 1,100 target to 610 deployments.</p>
<p>AIMS Implementation: Deliver Phase</p> <p>By March 31, 2021, the administrative information management system (AIMS) will be implemented.</p>	 <p>Target not met</p>	<p>This target was not met.</p> <p>The implementation date is postponed until 2021-22.</p>
<p>Application management services for AIMS</p> <p>By March 31, 2021, application management services will have defined service levels agreed to with partners and included in a partnership agreement, defined service level standards actively measured and targets met, and a financial model in place and operating on budget.</p>	 <p>Target not met</p>	<p>This target was not met.</p> <p>Application management services is the support model that will be used once the administrative information management system is live. Although application management services is tracking well, it will not go live until the administrative information management system is live.</p>

Priority projects - continued on page 27

Priority projects - continued

Priority project	Final status	Comments
<p>Path to Health disability claims management redesign: Year two</p> <p>By March 31, 2021, the 3sHealth disability income plan service will have identified technology options and implementation plans to support electronic file management, disability payroll, and self-service options.</p>	 <p>Target achieved</p>	<p>This target was met.</p> <p>All year two items are complete. In year one, the focus was on processes used to manage disability claims. In year two, the focus was on tools used within those processes:</p> <ul style="list-style-type: none"> • Dictation and transcription technology for use by physicians was successfully implemented one month ahead of schedule; and • A new technology vendor was selected to replace the ageing system used to adjudicate and pay claims. A successful implementation of core functions on the new platform is anticipated for year three.
<p>Future vision for 3sHealth</p> <p>By March 31, 2021, there is a shared vision and strategy for 3sHealth supported by the Ministry of Health, Saskatchewan Health Authority, Saskatchewan Cancer Agency, eHealth, affiliates, and 3sHealth which enables 3sHealth to positively impact 1.2 million lives and save \$1 billion dollars.</p>	 <p>Target not met</p>	<p>This target was not met.</p> <p>This target has shifted to October 31, 2021, in order to consult with health system organizations.</p>

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, Corporate Services

Financial statements of
Health Shared Services
Saskatchewan

March 31, 2021

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, 2021, 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, 2021, and the results of its operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of 3sHealth in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

A handwritten signature in black ink that reads "Judy Ferguson".

Regina, Saskatchewan
June 24, 2021

Judy Ferguson, FCPA, FCA
Provincial Auditor
Office of the Provincial Auditor

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

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash (Note 3)	\$ 2,566,587	\$ 2,964,224
Short-term investments (Note 3, 4)	9,506,814	7,201,204
Accounts receivable (Note 3, 9)	6,551,598	7,309,161
	<u>18,624,999</u>	<u>17,474,589</u>
LIABILITIES		
Accounts payable and accrued liabilities	8,545,223	9,415,661
Unearned revenue (Note 7)	883,308	452,850
Capital lease obligations (Note 15)	440,560	696,568
Deferred revenue (Note 6)	145,933	312,954
	<u>10,015,024</u>	<u>10,878,033</u>
NET FINANCIAL ASSETS (Statement 3)	<u>8,609,975</u>	<u>6,596,556</u>
NON-FINANCIAL ASSETS		
Capital assets (Note 5)	1,634,031	2,155,135
Prepaid expenses	473,947	393,612
	<u>2,107,978</u>	<u>2,548,747</u>
ACCUMULATED SURPLUS (Statement 2) (Note 8)	\$ 10,717,953	\$ 9,145,303

Contingencies (Note 14)

Contractual Obligations and Commitments (Note 15)

See accompanying notes

Approved by the Board of Directors:

Chair, 3sHealth Board of Directors

3sHealth Board of Directors

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

Statement 2

	2021	2021	2020
	Budget (Note 16)	Actual	Actual
REVENUES			
Service Fees	\$ 60,757,700	\$ 60,335,977	\$ 57,709,317
Customer Fees	352,800	348,400	345,518
Rebate Revenue	3,700,000	3,961,122	4,363,505
Other	828,550	2,625,563	2,397,485
Investment Income	75,000	55,928	199,853
TOTAL REVENUE (Schedule 1)	65,714,050	67,326,990	65,015,678
EXPENSES			
Provincial Linen Services	27,399,055	29,387,517	26,534,606
Employee Benefits Administration	13,414,864	11,749,625	11,843,532
Provincial Payroll & Staff Scheduling	6,841,625	6,550,561	6,229,713
Provincial Contracting	3,593,764	2,950,987	3,242,263
Transformational Services	2,556,990	4,568,766	5,299,132
Application Management Services – use of accumulated surplus	1,400,000	-	-
Provincial Transcription Services	8,782,282	7,633,384	8,625,863
Provincial Lifespeak & Employee Family Assistance Program	1,549,859	1,910,878	1,469,283
Corporate Services	1,492,561	924,555	1,190,923
Other Expenses	83,050	78,067	447,572
TOTAL EXPENSES (Schedule 2)	67,114,050	65,754,340	64,882,887
ANNUAL SURPLUS (Statement 3)	(1,400,000)	1,572,650	132,791
ACCUMULATED SURPLUS, BEGINNING OF YEAR	9,145,303	9,145,303	9,012,512
ACCUMULATED SURPLUS, END OF YEAR (Statement 1) (Note 8)	\$ 7,745,303	\$ 10,717,953	\$ 9,145,303

See accompanying notes

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

Statement 3

	2021	2020
ANNUAL SURPLUS (Statement 2)	\$ 1,572,650	\$ 132,791
Acquisition of tangible capital assets	(30,434)	(18,817)
Amortization of tangible capital assets	551,538	559,388
	521,104	540,571
Net use (acquisition) of prepaid expenses	(80,335)	53,521
	(80,335)	53,521
Increase in Net Financial Assets	2,013,419	726,883
NET FINANCIAL ASSETS, BEGINNING OF YEAR	6,596,556	5,869,673
NET FINANCIAL ASSETS, END OF YEAR (Statement 1)	\$ 8,609,975	\$ 6,596,556

See accompanying notes

Statement of Cash Flows

For the year ended March 31

	2021	2020
OPERATING ACTIVITIES		
Annual Surplus	\$ 1,572,650	\$ 132,791
Items not involving cash:		
Amortization	551,538	559,388
Change in non-cash working capital items:		
Decrease in accounts receivable	757,563	366,746
(Increase) decrease in prepaid expenses	(80,335)	53,521
(Decrease) increase in accounts payable and accrued liabilities	(870,438)	2,707,513
Increase (decrease) in unearned revenue	430,458	(195,277)
Decrease in deferred revenue	(167,021)	(126,435)
Cash provided by (used in) operating activities	2,194,415	3,498,247
CAPITAL AND FINANCING ACTIVITIES		
Purchase of capital assets	(30,434)	(18,817)
Repayment of capital lease obligation	(256,008)	(268,135)
Cash used in capital activities	(286,442)	(286,952)
INVESTING ACTIVITIES		
Purchase of investments	(65,758,574)	(61,003,634)
Disposal of investments	63,452,964	56,861,388
Cash provided by (used in) investing activities	(2,305,610)	(4,142,246)
Increase (decrease) in cash for the year	(397,637)	(930,951)
Cash, beginning of year	2,964,224	3,895,175
Cash, end of year (Statement 1)	\$ 2,566,587	\$ 2,964,224

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).

3sHealth is governed by a nine member board of directors who are appointed by the health system's Governing Council. The Governing Council consists of representatives from the Saskatchewan Health Authority (SHA), the Saskatchewan Cancer Agency and affiliated members. The SHA has control of 3sHealth through the SHA having 96% of the member votes on the Governing Council.

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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) *Government Transfers*

Non-exchange transfers from government entities are referred to as government transfers. Government transfers are recognized as revenue when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers meeting the definition of a liability are recognized as revenue as the liability is settled (Note 6).

ii) *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).

iii) *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.

iv) *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

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 plans 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

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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

g) *Financial instruments (continued)*

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, 2021, 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.

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.

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 SHA, 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.

3. FINANCIAL INSTRUMENTS (continued)

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

	<u>2021</u>	<u>2020</u>
Cash	\$ 2,566,587	\$ 2,964,224
Short-term investments	9,506,814	7,201,204
Accounts receivable	6,551,598	7,309,161
	<u>18,624,999</u>	<u>17,474,589</u>

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
- Membership fee structure is reviewed annually and is approved by the Governing Council. Membership 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, 2021, 3sHealth has a cash balance of \$2,566,587 (2020 - \$2,964,224).

c) Fair value

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

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

4. SHORT TERM INVESTMENTS

Investment Type	Credit Rating	2021		2020	
		Cost	Market Yield (%)	Cost	Market Yield (%)
Short term funds	R1 High to R1 Low	\$9,506,814	0.12-1.33	\$ 7,201,204	1.69 – 2.06
		2021		2020	
Total investment income earned in the year		\$ 56,427		\$ 202,313	
Less: amount allocated to deferred revenue accounts (Note 6)		(499)		(2,460)	
Total investment income recognized as revenue		\$ 55,928		\$ 199,853	

HEALTH SHARED SERVICES SASKATCHEWAN

Notes to the Financial Statements

March 31, 2021

4. SHORT TERM INVESTMENTS (continued)

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, 2021, there is no unrealized gain/loss on the value of this investment as the unit cost value equals the unit market value (2020 - \$nil).

5. CAPITAL ASSETS

	2021					2020
	Leasehold Improvements	Furniture & equipment	Computer equipment	Software/ Application Systems	Total	Total
Opening Cost	\$ 626,345	\$ 1,033,703	\$ 313,527	\$ 2,959,496	\$ 4,933,071	\$ 4,926,334
Additions	-	30,434	-	-	30,434	18,817
Disposals	-	(363,858)	(61,003)	-	(424,861)	(12,080)
Closing Costs	626,345	700,279	252,524	2,959,496	4,538,644	4,933,071
Opening Accumulated Amortization	543,714	888,843	235,985	1,109,394	2,777,936	2,230,628
Annual Amortization	23,611	41,564	22,155	464,208	551,538	559,388
Disposals	-	(363,858)	(61,003)	-	(424,861)	(12,080)
Closing Accumulated Amortization	567,325	566,549	197,137	1,573,602	2,904,613	2,777,936
Total Capital Assets	\$ 59,020	\$ 133,730	\$ 55,387	\$ 1,385,894	\$ 1,634,031	\$ 2,155,135

6. DEFERRED REVENUE

	Balance, beginning of year	Recognized during the year	Amount received/ receivable	Restricted investment income	Transfers	Balance, end of year
Non-Government:						
Service:						
Employee Benefits Administration (Note 9)	\$ 178,604	\$ (166,290)	\$ 305	\$ -	\$ -	\$ 12,619
Custodial:						
CUPE Rehabilitation	134,350	(1,535)	-	499	-	133,314
Total Deferred Revenue	\$ 312,954	\$ (167,825)	\$ 305	\$ 499	\$ -	\$ 145,933

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2021

6. DEFERRED REVENUE (continued)

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

a) Employee Benefits Administration

The Employee Benefit Administration includes the 3sHealth Retiree Benefits Plan (Plan). This Plan is administered by Group Medical Services (GMS) and 3sHealth acts as the Policy Holder on behalf of the eligible retired members. 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	Transfers	Balance, end of year
Saskatchewan Health Authority:					
GHX Subscription Revenue	\$ 80,632	\$ (729,414)	\$ 709,313	\$ -	\$ 60,531
Natural Gas Membership	24,940	(78,067)	90,000	-	36,873
Provincial Payroll and Staff Scheduling	274,878	(6,660)	422,848	-	691,066
Provincial Lifespeak Program	-	(262,747)	286,633		23,886
	380,450	(1,076,888)	1,508,794	-	812,356
Other Government:					
Community Oncology Project	72,400	(1,448)	-	-	70,952
	72,400	(1,448)	-	-	70,952
Total Unearned Revenue	\$ 452,850	\$ (1,078,336)	\$ 1,508,794	\$ -	\$ 883,308

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

a) Provincial Payroll and Staff Scheduling

The Provincial Payroll and Staff Scheduling 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 payroll and staff scheduling systems. The use of these enhancement fees is governed by the Partnership Oversight Committee which is made up of representatives from the health system.

HEALTH SHARED SERVICES SASKATCHEWAN

Notes to the Financial Statements

March 31, 2021

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 Administrative Information Management System (AIMS), Supply Chain and/or other Provincial Shared Services Initiative. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

On May 27, 2021, the Board approved to internally restrict \$1,500,000 of the 2020-21 excess of revenue over expenses for the AIMS, Supply Chains and/or other Provincial Shared Services Initiatives. This transfer is reflected as at March 31, 2021.

Details of accumulated surplus are as follows (March 31, 2021):

	Balance, beginning of year	Transferred	Additions	Used during the year in Operations	Capital	Balance, end of year
Invested in Tangible Capital Assets	\$ 2,155,135	\$ -	\$ 30,434	(\$ 551,538)	\$ -	\$ 1,634,031
Internally Restricted Surplus:						
AIMS, Supply Chain and/or other Provincial Shared Services Initiatives	2,269,724	1,500,000	-	-	-	3,769,724
Unrestricted Surplus	4,720,444	(1,500,000)	1,572,650	-	521,104	5,314,198
Total Accumulated Surplus	\$ 9,145,303	-	\$ 1,603,084	(\$ 551,538)	\$ 521,104	\$10,717,953

9. EMPLOYEE BENEFIT PLANS TRANSACTIONS AND ASSETS UNDER ADMINISTRATION

Included in these financial statements are expenses of \$11,749,625 (2020 – \$11,843,532) relating to the operation of the employee benefit plans (EBP's). Accounts receivable includes \$1,270,755 (2020 – \$1,257,433) due from EBP's while accounts payable is \$72,265 (2020 – \$252,982) related to expenses for the EBP's.

HEALTH SHARED SERVICES SASKATCHEWAN

Notes to the Financial Statements

March 31, 2021

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:

	2020		2019	
	Fair Value	Surplus	Fair Value	Surplus
Disability Income Plan – CUPE	\$ 83,373,835	\$ 49,392,062	\$ 85,189,780	\$ 55,667,135
Disability Income Plan – General	62,829,718	25,004,610	62,978,355	29,179,794
Disability Income Plan – SEIU West	58,304,671	29,255,994	60,274,740	35,078,760
Disability Income Plan – SUN	88,703,732	39,990,948	89,382,058	44,081,788
Core Dental Plan	24,012,943	21,144,833	14,602,548	11,646,056
In-Scope Extended Health / Enhanced Dental Plan	210,713,515	156,165,904	190,988,969	136,287,897
Out-of-Scope Extended Health / Enhanced Dental Plan	7,203,397	3,563,637	6,673,355	2,851,911
Group Life Insurance Plan	85,835,144	35,772,054	77,114,312	26,552,446
Out-of-Scope Flexible Spending Plan	1,269,611	803,486	1,211,871	745,772
	\$ 622,246,566	\$ 361,093,528	\$ 588,415,988	\$ 342,091,559

10. CORPORATE OVERHEAD ALLOCATED

Corporate overhead allocated to business functions and service lines totalled \$4,581,863 (2020 - \$4,652,070). Budgeted amounts are charged directly to business functions and service lines.

	Budget	2021	2020
	2021		
	(Note 16)		
Provincial Linen Services	\$ 108,579	\$ 108,579	\$ 113,445
Employee Benefits Administration	1,958,503	1,958,503	1,965,621
Provincial Payroll and Staff Scheduling	1,171,401	1,171,401	1,147,238
Provincial Contracting	440,435	440,435	463,358
Transformational Services	373,436	373,436	384,310
Provincial Transcription Services	489,779	489,779	516,371
Corporate Services	39,730	39,730	61,727
Total Corporate Overhead Allocation	\$ 4,581,863	\$ 4,581,863	\$ 4,652,070

HEALTH SHARED SERVICES SASKATCHEWAN

Notes to the Financial Statements

March 31, 2021

11. BOARD EXPENSES

3sHealth Board Members incurred the following travel and per diem expenses for the year ended March 31, 2021. Amounts reimbursed by 3sHealth, which are recorded in Corporate Services in the Statement of Operations, are as follows:

	Board Travel	Per Diems	2021 Total	2020 Total
Barber, Brian (Chair)	\$ 147	\$ 23,085	\$ 23,232	\$ 23,450
Harper, Rennie	-	9,047	9,047	14,052
Knelsen, Karen	453	10,512	10,965	12,368
Kook, Grant	395	10,525	10,920	11,976
Meredith, Twyla	18	9,468	9,486	8,094
Shaw, Arnie	700	11,237	11,937	13,842
Cartmell, Andrew	-	4,000	4,000	4,196
Code, Donald	814	10,950	11,764	15,258
Charlton, Marilyn	402	10,712	11,114	16,924
Total Board Expenses	\$ 2,929	\$ 99,536	\$ 102,465	\$ 120,160

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. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at the agreed upon exchange rates charged by those organizations and are settled on normal trade terms.

HEALTH SHARED SERVICES SASKATCHEWAN
Notes to the Financial Statements
March 31, 2021

12. RELATED PARTY TRANSACTIONS (continued)

	2021	2020
Revenue		
Saskatchewan Health Authority	\$ 48,309,930	\$ 45,673,750
Saskatchewan Healthcares Employees' Pension Plan	85,386	85,463
Saskatchewan Cancer Agency	533,561	557,847
SAHO Inc.	325,213	315,471
eHealth Saskatchewan	398,844	128,368
Ministry of Health	20,206	306,515
	\$ 49,673,140	\$ 47,067,414
Expenses		
Saskatchewan Health Authority	\$ 3,863,667	\$ 5,755,810
Saskatchewan Healthcare Employees' Pension Plan	1,067,002	1,021,117
Saskatchewan Cancer Agency	1,305	185
SAHO Inc.	112	-
Saskatchewan Workers Compensation Board	26,310	10,756
SaskTel	118,334	141,377
eHealth Saskatchewan	288,649	311,089
Ministry of Health	358	467
Ministry of SaskBuilds and Procurement	10,476	10,793
	\$ 5,376,213	\$ 7,251,594
Accounts Receivable		
Saskatchewan Health Authority	\$ 4,246,112	\$ 4,907,154
Saskatchewan Healthcare Employees' Pension Plan	6,914	370
Saskatchewan Cancer Agency	33,277	29,748
SAHO Inc.	75,105	55,474
eHealth Saskatchewan	200,616	32,767
	\$ 4,562,024	\$ 5,025,513
Accounts Payable		
Saskatchewan Health Authority	\$ 980,733	\$ 2,070,684
Saskatchewan Healthcare Employees' Pension Plan	139,206	142,572
Saskatchewan Cancer Agency	75	75
SaskTel	5,709	7,603
eHealth Saskatchewan	155,955	31,454
Ministry of Health	193,504	47
Ministry of SaskBuilds and Procurement	829	1,066
Ministry of Finance	78	-
	\$ 1,476,089	\$ 2,253,501

3sHealth pays Saskatchewan Provincial Sales Tax to the Saskatchewan Ministry of Finance on all of its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

13. RETIREMENT AND DISABILITY BENEFITS

a) *Pension plan*

SHEPP	2021	2020
Plan status	open	open
Member contribution rate (% of salary)	8.10-10.70%	8.10-10.70%
Number of active members	117	132
3sHealth member contribution	\$ 949,799	\$ 911,712
3sHealth employer contributions	1,063,774	1,021,117

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

b) *Disability income plans*

General	2021	2020
Number of active members	121	125
Member contribution rate (% of salary)	0.565%	0.565%
3sHealth contribution rate (% of salary)	0.565%	0.565%
Member contributions	\$ 61,576	\$ 61,359
3sHealth contributions	61,576	61,359

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 Regina lease expires in July 2023. 3sHealth is also responsible for its proportionate share of operating costs of the building and property taxes under this lease. The future minimum lease payments, in each fiscal year, are as follows:

2021/22	\$ 985,223
2022/23	\$ 985,223
2023/24	\$ 328,407

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (continued)

b) Capital Lease Obligations

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

	Cost	Accumulated Amortization	Net Book Value	
			2021	2020
Furniture & equipment under capital lease	\$ 19,958	\$ 2,331	\$ 17,627	\$ 1,421
Software/Application Systems under capital lease	1,347,988	1,032,443	315,545	585,143
Total assets under capital lease	\$ 1,367,946	\$ 1,034,774	\$ 333,172	\$ 586,564

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

	Furniture & Equipment	Software / Application Systems	Total
Interest rate	5.24%	3.15%	
Expiry date	31-Aug-2025	30-Sep-2022	
Year ending March 31,			
2022	4,504	288,706	293,210
2023	4,504	144,353	148,857
2024	4,504		4,504
2025	4,504		4,504
2026	1,128		1,128
Total minimum lease payments	19,144	433,059	452,203
Less amount representing interest	(2,082)	(9,561)	(11,643)
Present value of net minimum capital lease payments	17,062	423,498	440,560
Current portion of obligation under capital lease	3,681	251,721	255,402
	\$ 13,381	\$ 171,777	\$ 185,158

Interest of \$16,652 (2020 - \$23,724) relating to capital lease obligations has been included in bank charges and interest.

16. BUDGET

The 3sHealth Board approved the 2020-21 budget on March 25, 2020.

17. SIGNIFICANT EVENT

On March 12, 2020 the World Health Organization characterized the outbreak of a strain of the novel coronavirus (“COVID-19”) as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. These public health measures have resulted in economic uncertainty around the world, which has translated into unprecedented volatility in investment markets and an overall economic slowdown. Any impact experienced by 3sHealth during the year as a result of these public health measures, are reflected in the Financial Statements. Overall, as the response to the pandemic is ongoing, the full financial and operational impacts of the pandemic cannot be reliably estimated at this time.

HEALTH SHARED SERVICES SASKATCHEWAN
Schedule 1- Revenue by Source
March 31, 2021

REVENUE	Budget 2021 (Note 16)	2021			2020 Total	
		Operating Revenue	Unearned Revenue (Note 7)	Deferred Revenue (Note 6)		Total
Services:						
- Provincial Linen Services	\$ 27,413,700	\$ 29,352,332	\$ -	\$ -	\$ 29,352,332	\$ 26,579,990
- Employee Benefits Administration (Note 6)	13,414,163	11,510,468	-	166,290	11,676,758	11,784,960
- Provincial Payroll and Staff Scheduling	6,199,653	6,751,507	-	-	6,751,507	6,272,598
- Provincial Contracting	2,704,879	1,686,640	729,414	-	2,416,054	2,521,499
- Client Administration Fees	333,000	337,625	-	-	337,625	371,825
- Provincial Transcription Services	8,782,282	7,633,384	-	-	7,633,384	8,625,863
- Provincial Lifespeak and Employee Family Assistance Program	1,500,000	1,672,609	262,747	-	1,935,356	1,488,466
- Other Services	410,023	231,513	1,448	-	232,961	64,116
Total Services	60,757,700	59,176,078	993,609	166,290	60,335,977	57,709,317
Customer fees	352,800	348,400	-	-	348,400	345,518
Rebate revenue	3,700,000	3,961,122	-	-	3,961,122	4,363,505
Other	828,550	2,540,836	84,727	-	2,625,563	2,397,485
Investment income	75,000	55,928	-	-	55,928	199,853
TOTAL REVENUE (Statement 2)	\$ 65,714,050	\$ 66,082,364	\$ 1,078,336	\$ 166,290	\$ 67,326,990	\$ 65,015,678

See accompanying notes

HEALTH SHARED SERVICES SASKATCHEWAN
Schedule 2- Expense by Object
March 31, 2021

	Budget		
	2021	2021	2020
	(Note 16)		
Administrative Service Contracts - Employee Benefit Plans	\$ 1,578,895	\$ 1,320,837	\$ 1,462,081
Amortization	572,206	551,538	559,388
Bad debt expense	5,000	-	-
Bank charges and interest	52,540	45,811	52,170
Building expenses	824,265	774,354	798,804
Equipment and computers	3,863,631	2,863,877	2,830,582
AIMS Project	-	(123,248)	267,906
Fund managers – Employee Benefit Plans	1,810,280	1,909,319	1,845,966
Insurance	111,487	94,753	71,092
Legal	457,426	532,918	501,448
Membership fees	95,478	83,876	87,128
Office expenses	314,371	93,867	234,145
Postage and courier	177,803	185,278	163,767
Printing	34,474	10,899	14,325
Professional services	2,622,058	2,220,735	2,584,685
Professional services – Employee Benefit Plans	1,775,914	1,482,192	1,560,074
Professional services – Lifespeak and Employee Family Assistance Program	1,500,000	1,860,866	1,421,534
Purchased services – Linen	26,765,046	28,675,466	25,962,737
Purchased services – Transcription	4,350,250	3,643,718	4,462,825
Purchased services – SSIC ¹	-	1,517,005	1,767,144
Purchased services – SSIC ¹ – eHealth	-	56,406	-
Purchased services – AMS ² – use of accumulated surplus	1,400,000	-	-
Purchasing rebate disbursement	-	-	363,505
Salaries and related benefits	16,140,156	14,839,236	14,152,729
Subscriptions and publications	1,034,750	731,425	931,420
System support and development	577,000	2,065,770	2,180,894
Telephone	95,040	78,385	79,602
Training and travel	955,980	239,057	526,936
TOTAL EXPENSES (Statement 2)	\$ 67,114,050	\$ 65,754,340	\$ 64,882,887

¹Staff Service Inquiry Centre Initiative (SSIC)

²Application Management Services (AMS)

See accompanying notes

Payee disclosure

Fiscal year: 2020-21

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

Ambroz, Dave	94,379	Goodtrack, Rhonda	102,443	Pockrandt, Cheryl	90,036
Anderson, Mark	278,731	Grundle, Shaun	81,529	Potetz, Lesley	88,816
Anderson, Lisa	69,139	Guckert, Kyla	74,488	Power, Tara	52,222
Arends, Jennifer	115,280	Gudbranson, Sandra	67,785	Prettyshield, Shyla	71,137
Arndt, Kendall	268,990	Gunther, Todd	78,480	Prive, Nickolas	61,169
Asmundson, Kimberley	89,988	Hallett, Sarah	88,256	Rattray, Holly	71,168
Baillie, Sandra	98,319	Harrison, Natasha	97,639	Reimer, Amanda	88,201
Barabash, Deborah	97,619	Haynes, Devona	80,548	Rennie, Carady	101,024
Becker, Jennifer	75,048	Hill, Stephen	83,876	Richter, Erin	77,832
Binkley, Ashley	72,541	Hubick, Jacqueline	220,011	Rodgers, Janice	72,242
Brazeau, Michelle	94,431	Il'chenko, Anna	72,516	Ryan, Timothy	88,572
Buckshaw, Shiona	101,055	Jaworski, Joe	89,010	Rybchynski, Jaida	52,152
Carroll, Rebecca	90,424	Jenson, Alison	64,111	Sandstra, Kathryn	84,384
Carstensen, Tammy	53,578	Johnson, Julie	142,519	Selinger, Lorna	115,128
Catchuk, Vicky	74,422	Joice, Robert	101,778	Sentes, Troy	70,017
Chekay, Ryan	100,132	Klassen, Valerie	155,054	Shabatura, Wendy	104,549
Chhajlani, Shweta	72,953	Koch, Paula	97,006	Shearer-Kleefeld, Alana	181,648
Chmielewski, Michael	72,095	Kozoriz, Anna	100,800	Shiplack, Lorne	116,994
Chursinoff, Lucie	70,420	Kraft, Kent	144,988	Singh, Tejinder	62,135
Collum, JoAnn	153,488	Kulbida, Shauna	98,459	Skolney, Janine	91,505
Cutler, Shelley	92,594	Lindsay, Victoria	54,887	Slywka, Troy	79,415
Dasika, Sam	83,209	Litzenberger, Lori-Ann	101,947	Stremick, Karri	75,846
Daver, Rosemary	68,939	Loyns, Nicole	74,285	Switzer, Shelda	114,840
De Jong, Shauna	77,611	MacDonald, Jaclyn	70,978	Thomas, Joshua	88,532
Dedman, Sarah	93,761	MacNevin, Lalanina	87,459	Thompson, Kelly	103,132
Deibert, Karen	69,904	Malach, Luke	103,276	Truong, Mary	76,100
Demmert, Beverly	92,160	Manz, Dallas	97,072	Tyminski, Rachael	54,204
Deringer, Blain	106,484	McGeough, Jennelle	61,972	Vaisman, Jennifer	80,020
Dishko, Carla	69,515	McKillop, Steven	100,842	Vargas, Jenny	62,465
Dobranski, Sherry	51,767	Milanovski, Mario	100,514	Vilson, Diana	53,197
Dvernichuk, Rhonda	95,054	Moens, Amanda	69,627	Walton, Laurie	76,435
Dyck, Stuart	83,067	Montanini, Linda	59,674	Warawa, Ted	114,832
Edwards, Jacqueline	106,440	Moorhead, Craig	112,132	Wasmuth, Kerry	125,301
Eggerman, Jessie	74,844	Morse, Shawn	79,020	Weber, Ryan	97,485
Fetch, Jennifer	107,961	Mrazek-Fanning, Fran	78,427	Wowchuk, Christine	79,934
Feuring, Amanda	55,487	Murray, Larisa	85,587	Wozniak, Yvonne	98,102
Fitzpatrick, Jennifer	68,519	Nguyen, Hoa	83,188	Wright, Andrea	107,662
Forrester, Gillian	124,660	Nyland, Shelley	93,780	Xiong, Xin	92,574
Frank, Jessica	74,743	Ortman, Matthew	140,348	Yelle, Cynthia	97,034
Frass, Tim	196,311	Peters, Stanley	114,687	Zhao, Chenxing	57,915
Gamracy, Tanya	85,624	Phelps, Keith	212,710		
Godwin, Donna	86,460	Pituley, Kendra	116,482		

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.

2002 Victoria Avenue Holdings Ltd.	980,712	Joy Dobson Medical Prof. Corp	165,403
3M Canada/AQuity Solutions	2,083,849	K-Bro Linen Systems Inc.	28,676,727
Adecco	136,240	Kelly Services Ltd.	215,805
Amplify Digital Marketing Corporation	59,595	Kronos Canadian Systems Inc.	331,890
AON	80,185	LifeSpeak	286,633
ARC Business Solutions Inc.	224,038	LifeWorks (formerly Morneau Shepell Ltd.)	1,598,120
Arcas Group Inc.	59,448	Mawer Investment Management	150,366
Canada Life Assurance Company	1,397,931	MFS Investment Management	363,474
Canada Post	106,481	Miller Thomson LLP	94,213
CBI Health Group	451,775	MLT Aikins LLP	264,955
Cerner Canada ULC	167,551	MNP LLP	117,029
CIBC Mellon Global	74,805	NeoPost Leasing Services Canada	75,000
Dentons Canada LLP	168,231	Paradigm Consulting Group Inc.	267,416
eHealth Saskatchewan	288,649	PH&N Investment Services	649,408
France Financial Consulting	71,190	Saskatchewan Health Authority	3,863,667
Franklin Templeton Investments	176,228	SaskTel	123,369
George & Bell Consulting Inc.	363,625	SHEPP	1,067,002
Global Healthcare Exchange LLC	709,312	Solvera Solutions	1,914,521
HealthPRO Procurement Services	52,500	TD Greystone Asset Management	255,118
Healthcare Insurance Reciprocal of Canada (HIROC)	57,683	Unigestion Asset Management	287,065
ITM Computer Services	94,765	VIBE HCM Inc.	2,041,043
		WBM Technologies Inc.	123,877



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