



2017–2018

EM/ANB Annual Report



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PRESIDENT'S MESSAGE

I am pleased to present the EM/ANB Annual Report for 2017-2018.

This report provides an overview of our organization: our operations, accomplishments, contributions and financial results for the period of April 1, 2017, to March 31, 2018.

Bringing innovative health care to the province is not just our mission, it's our passion. We are continually looking at how we can bring the latest in patient care and best practices to New Brunswick.

This past year has been a significant one for EM/ANB. It has seen the Extra-Mural Program (EMP) and Ambulance New Brunswick (ANB) come together to create a new primary health care model for the province. This integration brings together the province's primary health care providers and puts the patient at the heart of a multi-disciplinary approach, helping more New Brunswickers remain in the comfort of their homes and communities. While we are at the beginning stages of this journey, we are already making progress that is being closely watched by other provinces across the country.

Just as significant, 2017 marked ANB's 10th anniversary. It was on June 6, 2007 that Ambulance New Brunswick Inc. was incorporated under the *Companies Act*. Prior to ANB delivering ambulance services in December of that year, New Brunswick received emergency medical care from almost 40 independent ambulance companies, each operating with their own vehicles and equipment. The creation of ANB gave the Government of New Brunswick a single organization, reporting directly to the Department of Health, through which it could ensure every community received the best possible Emergency Medical Services (EMS) coverage at all times. We are extremely proud of our accomplishments over the past 10 years and our ability to give New Brunswickers the highest quality emergency care in Canada.

In April, ANB introduced the Advanced Care Paramedic (ACP) as a pilot program in three communities: Saint John, Moncton and Bathurst. The launch of the ACP program was a landmark for ANB and the province, quickly yielding positive results for acutely ill and complex needs patients. Working alongside ANB's Primary Care Paramedics, ACPs can perform advanced care procedures, such as intubation and intravenous therapy, and administer a wider range of pharmacological treatment of various conditions. As a result of its success this past year, the program has since been made permanent and expanded to Fredericton.

Each year, ANB commissions a third-party survey to better gauge how New Brunswickers view our performance. I am happy to report that satisfaction with ANB's performance remains extremely high. Of the survey participants who were transported by ANB in 2017, 95% of patients rated the service they received eight out of 10 or higher across four key service attributes. Of note, 81% gave a perfect rating of 10 out of 10 for their overall satisfaction with the ambulance service received.

In closing, I want to express a personal thank you to everyone within the New Brunswick Extra-Mural Program and Ambulance New Brunswick, who work together as EM/ANB. Every day, you are making a positive difference in the lives of those you serve and I could not be more proud of what you have accomplished over the past year.

Respectfully submitted,



Richard Losier
CEO - EM/ANB

GOVERNANCE

As of January 1, 2018, New Brunswick's Extra-Mural Program (EMP) and Ambulance New Brunswick (ANB) services have been delivered by a Part III entity EM/ANB, governed by a Board of Directors. The Board is responsible to contract and govern the EM/ANB administration for the provision of Extra-Mural and Ambulance New Brunswick through the management of key performance indicators and adherence to provincial policies, legislative acts and associated regulation which support the direction of the delivery of the program and services. EM/ANB Board has a contract with Medavie Health Services New Brunswick to manage the programs.

The primary purpose of EM/ANB is:

Plan and manage the EMP and ANB services while ensuring that home healthcare services and ambulance services are delivered according to established policies and standards.

- The Extra-Mural Program (EMP) provides provincial home healthcare services to individuals in their homes and/or communities. The program provides acute, support maintenance, palliative and care coordination services that:
 - Reduce/prevent unnecessary hospital/nursing home admissions,
 - Facilitate appropriate discharge of clients from hospitals, and
 - Assist individuals to live as independently as possible
- ANB provides comprehensive, province-wide ambulance services to the citizens, residents and visitors of New Brunswick. These services include:
 - Air and land ambulance services, all in accordance with applicable provincial legislation and policy direction;
 - Provides the communication and dispatch systems necessary to meet the standards developed for ANB;



The new entity is tasked with:

- Entering into performance-based contracts with third-party service providers for the management and delivery of the ambulance service at the discretion of the Board of Directors;
- Being accountable to the Minister of Health through a Board with an accountability framework that includes performance metrics; and
- Doing such things that, in the opinion of the Board of Directors, are or may be necessary to develop, foster, enhance, assist or otherwise contribute to the provision of ambulance services and the Extra-Mural Program.

In order to fulfill its mandate, EM/ANB entered into performance-based contracts for a period of 10 years with Medavie Health Services New Brunswick to provide management of delivery of the province's Extra-Mural Program and ambulance service. As a result of those contracts, the President of MHSNB is also the CEO of EM/ANB.

The CEO reports to the Board of Directors, whose members are appointed by the Department of Health and are employees of the Government of New Brunswick (GNB). The Board members as of March 31, 2018, are:

René Boudreau Chair
Assistant Deputy Minister
Corporate Services, DH

John Estey Vice Chair
Director
Emergency Health Services, DH

Patsy MacKinnon Secretary-Treasurer
Executive Director
Financial Services, DH

Dan Coulombe
Executive Director
Acute Care, DH

Claude Allard
Associate Deputy Minister
Health Services and Francophone Affairs, DH

Mark Thompson
Director
Corporate Support Services, DH

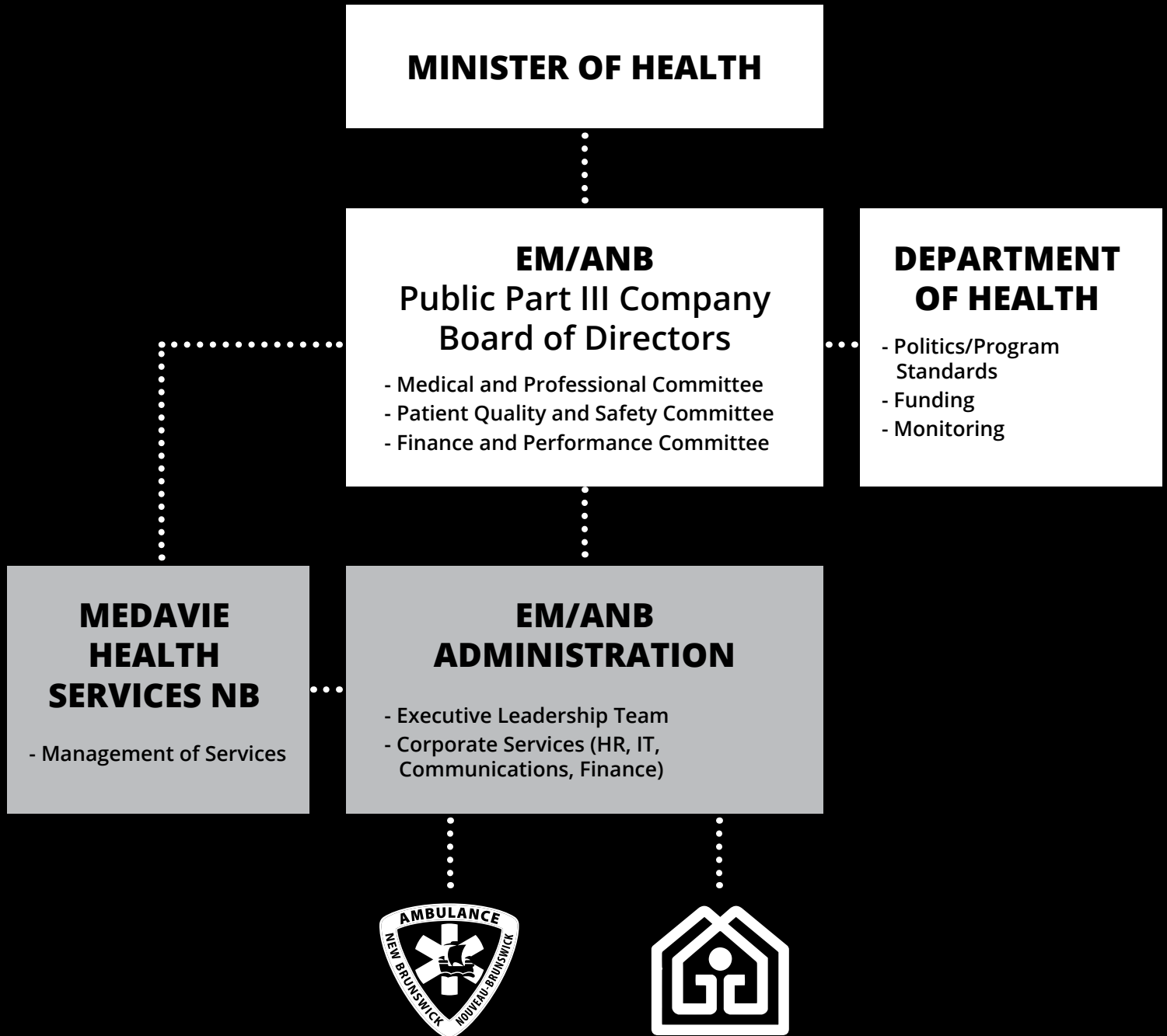
Jennifer Elliott
Director
Home Care Unit, DH

Jean Daigle
VP Community
Horizon Health Network

Stéphane Legacy
VP, Outpatient and Professional Services
Vitalité Health Network



EM/ANB Governance Structure



Year In Review

INTEGRATION

This past fiscal year has been a significant one for EM/ANB. It has seen the Extra-Mural Program (EMP) and Ambulance New Brunswick (ANB) join together to create a new primary health care model for the province. The result is EM/ANB – a public Part III company managed by Medavie Health Services New Brunswick.

It's a journey that started back in February 2016, when the Government of New Brunswick took the first steps to renewing the province's system of primary care. In the face of an aging population, increasing health care costs and one of the highest rates of hospitalization in the country, the government knew something needed to be done if New Brunswickers were to continue receiving the level of care they deserve and expect.

The Province of New Brunswick's response was the introduction of a new Primary Health Care Model – a model that supports its Triple Aim objectives of having an engaged and healthy population, improving health service quality and ensuring we have a sustainable health system. It is a health care model that brings together the province's primary health care providers, puts the patient at the heart of a multi-disciplinary approach and helps more New Brunswickers remain in the comfort of their homes and communities.

Under this new plan, the province's frontline health care providers, including ANB and EMP, are working closely together as part of an integrated primary health care system. As we move forward, the goal will be to further enhance this multi-disciplinary system through a single Health Services Coordination Centre (HSCC). Rather than being passed off from one primary care provider to another, the HSCC will be there with patients every step of the way – from their first contact with ANB or EMP, through to a successful health outcome. This will include sharing health records with the appropriate medical professionals and working with health care teams and physicians to coordinate a treatment plan that delivers the best possible results. It's all about providing the right care, in the right place, at the right time.

By working closely together with New Brunswick's health care providers, we have begun to change the face of health care in this province that we all call home. And, while we are at the beginning stages of this journey, we are already making progress that is being closely watched by other provinces and health authorities across the country.



Advanced Care Paramedics

The Advanced Care Paramedic (ACP) pilot project launched in April 2017 with 16 ACPs serving the areas of Bathurst, Moncton and Saint John.

From a clinical perspective, ACPs provided a wide range of advanced care during the pilot, including:

Increasing the paramedic's ability to effectively manage pain	455	times
Administering a seizure-control medication	63	times
Assisting patients with nausea and vomiting	348	times
Delivering critical, time-sensitive, lifesaving cardiac medications to	87	patients
Obtaining venous access with an intraosseous catheter in	88	patients for whom an intravenous proved difficult or too time-consuming
Helped	3	patients with a collapsed lung from a serious trauma by decompressing it, allowing it to re-inflate

ACPs showed consistent, high quality care throughout the pilot with an overall average review of:

95%

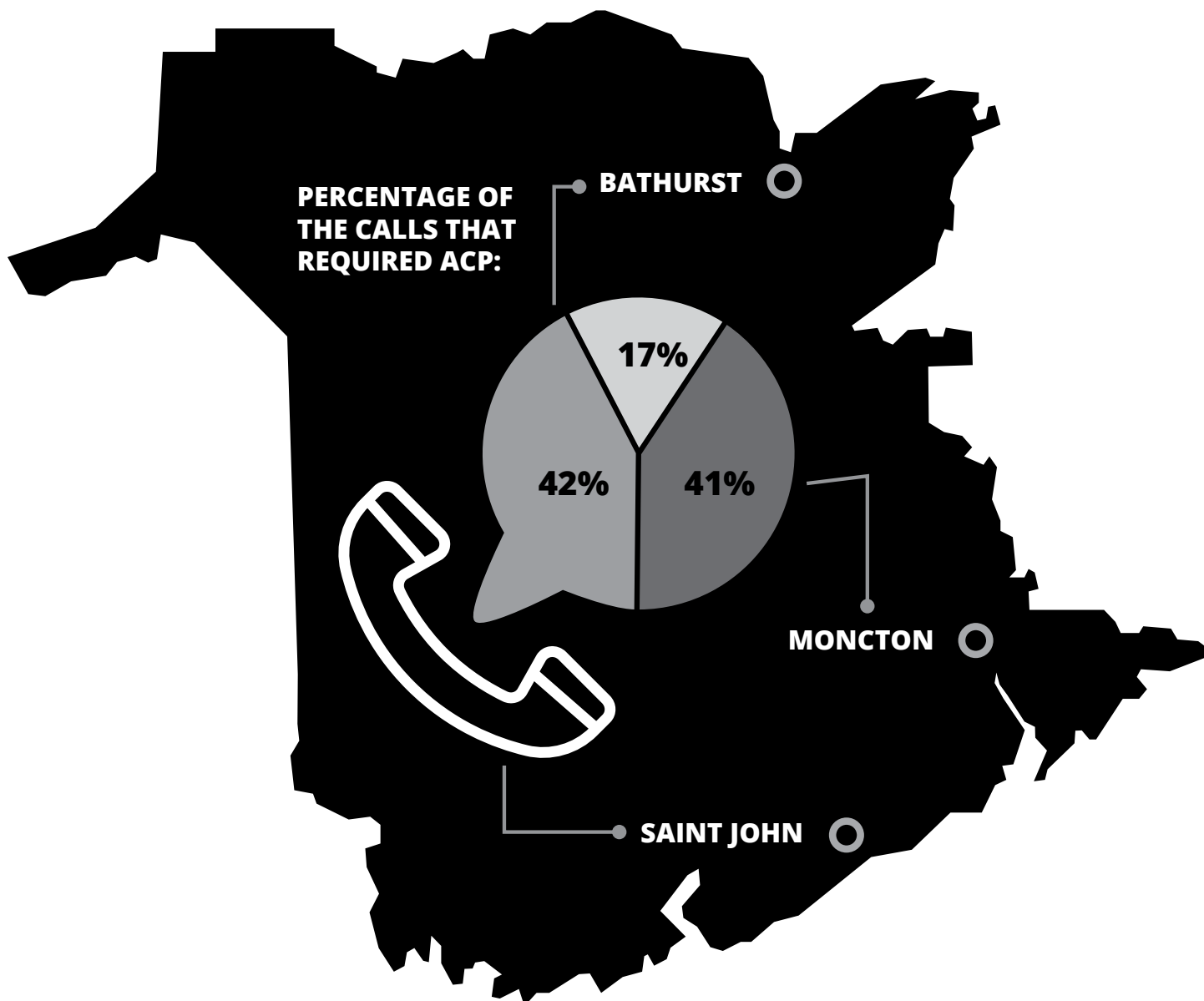
As a result of the successful pilot, the ACP program was made permanent in those communities and **expanded to Fredericton in 2018.**

They supported the role of ANB's Primary Care Paramedics (PCPs), **who already operate at one of the highest scopes of practice in Canada**, by providing a more advanced scope of practice, including 19 additional medications, electrical therapy, advanced airway management, sedation, seizure control, and various pain management options.

During the 315 days of the ACP pilot project,

4,330 patients were assessed,
of which **35%** required interventions and/or medications at the ACP level.





ANNUAL VOLUME OF CALLS

	2016/17	2017/18
North	24,904	26,047
South	25,159	26,132
East	34,384	36,058
West	23,010	23,936
Total	107,457	112,173

Calls are counted when at least one ambulance is dispatched to and arrived at a scene. Only the first such ambulance is counted in these figures. Calls include Emergency, Non-Emergency, Scheduled Transfers and Non-Scheduled Transfers.

PERFORMANCE



Ambulance New Brunswick

OFFICIAL LANGUAGES

We take our responsibility to provide a bilingual service to our patients seriously, and we continue to take steps to do better.

Through an upcoming Official Languages Strategic Plan we will continue to focus on helping current unilingual staff become bilingual, recruiting more paramedics who are bilingual, and continually reinforcing the importance of making the active offer to every patient, every time.

Building on the progress made in the previous fiscal year, we continue to see employees enrolled in second language training through Université de Moncton, Rosetta Stone and other language training service providers.

As a result, we are pleased to report that 33.11% of all ANB paramedics have been qualified as bilingual by the Province of New Brunswick (PNB) through Service New Brunswick. To qualify as bilingual, employees must achieve a minimum level of Intermediate (level 2+) in a 20-40 minute phone evaluation that determines what functions/tasks they are able to perform in English or in French, how accurately they are able to convey a message, and their ability to express themselves fluently in the given content area.

We will continue to focus on attracting bilingual employees to the profession, educating and supporting our current employees and looking for ways to better serve our patients.



MEDICAL COMMUNICATIONS MANAGEMENT CENTRE (MCMC)

Our MCMC responds to 911 calls for help and coordinates inter-facility patient transfers 24 hours a day, 365 days a year.

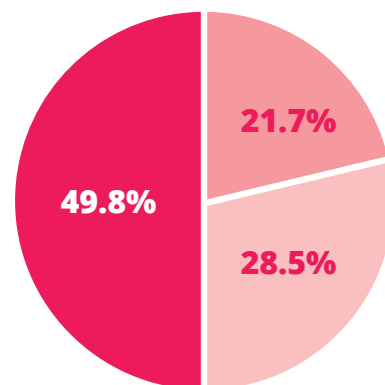
We have a complement of approximately 12 employees on duty at the Centre during a shift.

In total, ANB employs 51 professionals as EMDs and critical care transport coordinators. Every employee who works at MCMC is bilingual.

Additionally, we have an operations manager on duty around the clock, overseeing this key aspect of our operations and supporting the EMDs who do their part to provide care and support to our patients, co-responders and the public at large.



The following graph illustrates the distribution of calls:



2017-2018 CALL TYPES			
		VOLUME	PERCENT
■ 911-Emergency	55,868	49.8%	
■ 911-Non-Emergency	24,385	21.7	
■ Transfers	31,920	28.5	
Total		112,173	100%

LAND AMBULANCE SYSTEM

Any time someone in New Brunswick dials 911 because a patient needs medical help, it is ANB's dedicated paramedics who provide care, compassion and safe transport to hospital.

Each ambulance is staffed with two paramedics. When a crew is dispatched to a call, the paramedics work together to formulate a treatment plan while en route to the scene. They do this using information relayed to them in real time from their dispatcher (remember: while a call-taker is getting information from the 911 caller, the dispatcher is sharing the pertinent details with the responding paramedic crew and providing life-saving information).

Ambulance New Brunswick's paramedics practice at the PCP scope. PCP stands for Primary Care Paramedics, and ours are some of the most skilled in the country. In delivering medical care, our paramedics follow national guidelines, called the National Occupational Competency Profile, and they practice at the highest level of the PCP guidelines. Their scope of practice includes advanced

airway techniques, IV therapy and other interventions, as well as the administration of various medications. On March 31, 2018, we had 931 Primary Care Paramedics and 45 Advanced Care Paramedics in our service (including full time, part time and casual employees).

In addition to 911 emergency calls, which amount to approximately half of our overall call volume, ANB also completes patient transfers between hospitals; these account for nearly one third of our calls. The remaining ambulance calls we respond to are categorized as 911 non-emergencies, meaning there is no perceived threat to life or limb.

The total land call volume for both 911 calls and inter-facility transfers for the 2017-2018 fiscal year was 112,173. This represents an increase of 4,716 calls from the 2016-2017 fiscal year.

MILESTONE YEAR

In December 2017, ANB paramedics responded to their one millionth call.

Achieving this significant milestone is a testament to the dedicated care our paramedics and support staff provide New Brunswickers each and every day.

PERFORMANCE COMPLIANCE REQUIREMENTS

As part of its contract, MHSNB, the private-sector company charged with managing the delivery of the provincial ambulance service on behalf of the Government of New Brunswick, has specific performance objectives it must meet. Those objectives relate to our core business of dispatching and ambulance response, as well as to aspects such as customer service and data entry.

MHSNB met all the operational performance requirements set out in its contract for land ambulance for the year ending March 31, 2018. The following table illustrates the performance for the period:

DISTRIBUTION OF CALLS

	REGION	APR-MAY-JUN		JUL-AUG-SEP		OCT-NOV-DEC		JAN-FEB-MAR		ANNUAL SUMMARY	
		Obligation	Performance	Obligation	Performance	Obligation	Performance	Obligation	Performance	Obligation	Performance [™]
911 Emergency	North	90%	93.60%	90%	92.39%	90%	92.31%	90%	91.36%	90%	92.40%
	South	90%	92.45%	90%	92.43%	90%	91.72%	90%	91.46%	90%	92.02%
	East	90%	92.77%	90%	91.51%	90%	91.83%	90%	91.97%	90%	92.01%
	West	90%	93.49%	90%	92.30%	90%	92.10%	90%	90.41%	90%	92.04%
911 Non-Emergency	Province	90%	96.16%	90%	94.58%	90%	94.88%	90%	94.54%	90%	95.03%
Transfers	Province	90%	98.52%	90%	98.09%	90%	97.79%	90%	96.63%	90%	97.73%
Call Processing Time	Province	90%	97.01%	90%	97.15%	90%	97.31%	90%	96.64%		
Compliance to Dispatch Protocol	Province	90%	97.56%	90%	97.39%	90%	97.87%	90%	97.79%		
Data Entry	Province	90%	98.83%	90%	98.87%	90%	98.93%	90%	98.73%		
Documentation	Province	90%	90.82%	90%	89.31%	90%	90%	90%	91.17%		
Customer Service*	Province	90%	94%	90%	N/A	90%	95%	90%	N/A		
Reporting	Province	100%	100%	100%	100%	100%	100%	100%	100%		

*Satisfaction Survey results are compiled on a semi-annual basis.

**Performance does not include exemptions that are excluded from reporting, including delays attributed to adverse weather and road closures.

Fleet

Ambulance New Brunswick operates a fleet of 136 ambulances to provide ambulance services in New Brunswick. Ambulances are built in New Brunswick by Malley Industries and obtained through a four-year lease program. We also have four Clinical Support Units (CSUs) for the Provincial ACP program. Additionally, Fleet Services operates two Fleet Support Units each of which are located at the fleet centers in Fredericton and Moncton.



136

This year, Ambulance New Brunswick's fleet continued with the replacement of the Ford E350 chassis with the Dodge Promaster chassis as the Ford E350 was discontinued in 2015

We took delivery of

39

Dodge Promasters within the last fiscal year.

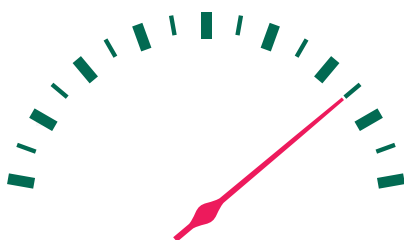


bringing our Fleet to

111

Promasters in total.

We have added two additional units to our ambulance fleet for the upcoming fiscal year which will bring our fleet to 136 ambulances and will assist Fleet Services in having an adequate amount of units available while units may be out of service. As well, we will be adding two additional CSUs for the ACP program in 2018-2019.



Each ambulance traveled, on average **6,600** kilometers per month

During the year, ambulances accumulated **10.7** million kilometers

112,173

completed calls



Approximately **4,400** work orders

were opened to support and maintain the fleet.



approximately **1,800** times

Ambulances were in for service under the Preventative Maintenance Program (8,000k & 10,000k) intervals

including scheduled maintenance and De-Con (deep cleaning / decontamination) service.

Other work orders opened were related to repairs and maintenance of the Toughbook computers, safe driving monitoring devices, cell phones, defibrillators, stretchers, Winter and Summer tire installs, new wiper blade installs, and other equipment or mechanical issues that required prompt Fleet attention.

During the course of the year, paramedics are dispatched at all hours of the day and night and during all types of weather. During the winter months, unfavorable weather conditions increase the risk of ambulance collisions and incidents. There were a total of 98 collisions during the fiscal year that resulted in both major and minor damages including one total write off in 2017-2018.

Over the course of the year, 37 units were removed from service, including one vehicle written off from a collision. A total of 37 new units entered service including a unit scheduled for delivery in 2016-17 that was delivered in April 2017.

- 2018–2019: **28**
(includes two additional units being added to system and the replacement of a collision loss)
- 2019–2020: **40**
- 2020–2021: **33**

All newly signed leases have a standard four-year term.

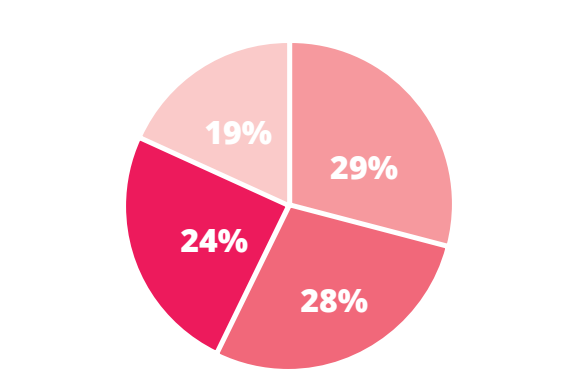
AIR AMBULANCE OPERATIONS

On March 31, 2018, we had 13 critical care flight nurses in our service (including nine full-time, three part-time and one casual employee). Our nurses receive initial and ongoing training to maintain a high degree of clinical competence. They hold current certifications in Basic Cardiac Life Support, Advanced Cardiac Life Support, Pediatric Advanced Life Support, and Trauma Nursing Core Course. They also receive additional training including aircraft safety, advanced airway management (which includes mechanical ventilation and endotracheal intubation), flight physiology/barophysiology, as well as land and water survival.

Our Air Ambulance completed 534 patient transfers during the 2017-2018 fiscal year.

Fifty-seven per cent (57%) of the patients transferred were classified as emergent or urgent, and forty-three per cent (43%) were classified as non-urgent.

URGENCY OF PATIENT TRANSFERRED BY AIR AMBULANCE



2017-2018 CALL TYPES		
	VOLUME	PERCENT
Critical (Priority 1)	157	29.4
Urgent (Priority 2)	148	27.7
Non-Urgent (Priority 3)	130	24.3
Repatriation (Priority 4)	99	18.5
Total	534	100%

URGENT (Priority 1 and 2) transport is for patients who need immediate or urgent transfer because they are in imminent risk of losing life or limb, or patients who are stable only due to interventions.

NON-URGENT (Priority 3 and 4) transport is for patients who are stable and being transferred for non-urgent, scheduled tests or procedures, or patients who are being repatriated.

- Priority 1** – Emergent; threat to life, limb or vital organ; and/or unstable despite interventions; and/or expected rapid deterioration due to clinical course.

Priority 2 – Urgent; stability maintained by interventions; and/or potential for deterioration due to clinical course; and/or timely transfer required.
- Priority 3** – Non-urgent; stable history greater than 48 hours, stability maintained without interventions; and expected stable clinical course.

Priority 4 – Deferrable/ Repatriation/Return; from a higher to a lower or equal level of care facility within New Brunswick; or from outside NB back to NB if the patient qualifies for repatriation.

BILLING

Transportation by ambulance is not an insured service under the *Canada Health Act*. As a result, fees are charged to partially offset the cost of delivering this service. New Brunswick residents are charged a fee of \$130.60 to assist in off-setting the cost of the ambulance service.

During the 2017-2018 fiscal year, 30,005 bills were issued to both residents and non-residents, resulting in \$3,879,254 in revenue.

CLINICAL SERVICE INQUIRIES

Continuous Quality Improvement is ongoing and evolves with the various processes in the delivery of pre-hospital care. Clinical care auditing is completed on a daily basis and reporting is done on a monthly basis. Clinical issues identified through the auditing process are reviewed and remediated as necessary. As well, occurrences can be identified from concerns received from paramedics, patients and families, other healthcare or emergency providers, or members of the public.

The classification of “Clinical Service Inquiries” is reserved for the most significant occurrences involving a more in-depth review and collaboration with the Office of the Provincial Medical Director.

During the fiscal period 2017-2018, the Clinical Quality Coordinators have reviewed 101 clinical occurrences, three of which were classified as Clinical Service Inquiries.

Outcomes from Clinical Service Inquiries and other clinical occurrences may include remedial training, changes to policies or protocols, and systemic process improvements as deemed appropriate. In applicable cases, closure with the complainant is a final step.

CONTROLLED DRUG REPORT

EM/ANB Inc. (Ambulance NB) takes reasonable steps to protect controlled medications from loss or theft and informs the Provincial Medical Director (practitioner of medicine) without delay of any loss or theft of controlled medications. Collectively, these processes meet the requirements of the *Controlled Drugs and Substances Act* and more specifically, the Benzodiazepines and Other Targeted Substances Regulations.

Land Ambulance

Advanced Care Paramedics have been utilizing controlled pharmaceuticals in three locations since April 20, 2017. There were zero reported incidents during the fiscal year.

Air Ambulance

The Air Ambulance program uses a greater variety of controlled pharmaceuticals, reflecting the need for more advanced treatments during flights. These medications are primarily directed at easing the pain and anxiety patients are experiencing, as well as maintaining sedation during transport.

The Air Ambulance program works with the pharmaceutical supplier to monitor usage and accountability for these controlled medications.

HUMAN RESOURCES

A career in emergency medical services takes a special kind of person. We ask our staff to be at their best in some of the worst situations imaginable. To provide care and comfort to patients and families in crisis, whether on the scene or over the phone. To transition seamlessly from collaborating with other emergency crews at a scene (i.e. fire and police) to being responsible for the treatment of our patients, and then transferring that care to our health partners at hospitals around the province. We're committed to providing meaningful supports to our employees today, while working hard to recruit the right kind of practitioners to join our ranks.

In 2017-2018, Human Resources' main focus continued to be on:

- **Recruiting skilled staff including paramedics and emergency medical dispatchers;**
- **Mental health and wellness supports;**
- **Second language training for staff;**
- **Employee engagement.**

SAFETY

The Safety Programs Department works to ensure safety is at the forefront of our operations. With the help of a team of safety coaches, the Department promotes and sustains a culture of safety for our staff and patients. Initiatives to promote, educate and provide resources on safety are in place to ensure the safety of paramedics, as well as that of the patients who rely on us for their safe transport and care and the public in general.

Safe Vehicle Operations

Ambulance New Brunswick emergency vehicles travel approximately 10 million kilometers each year and last year responded to more than 112,000 requests for service. These responses can range from low acuity transfers to life and death emergencies requiring a rapid response with lights and sirens. For that reason, ANB uses advanced vehicle telemetric technologies to monitor the activity of our fleet. Each emergency vehicle is equipped with a system called Ferno AceTech, which provides real-time feedback on driving performance while the vehicle is in use. It alerts paramedics of instances such as excessive speeding, hard turns and unsafe reversing. This system also provides our management team with real-time alerts and reports regarding our paramedics' driving performance and also allows us, through the data it captures, to evaluate idling time, fuel consumption, speed and all ambulance movements around the province.

Motor Vehicle Collisions (MVC) Involving Ambulances

Throughout the course of the year, paramedics are dispatched at all hours of the day and night and in all types of weather. During fiscal year 2017-2018, there were 98 collisions that resulted in both minor and major damages, with the majority being minor collisions. Fifty-three (53) per cent of collisions involving our ambulances occurred while the vehicle was stopped or traveling at a speed of 10 km/h or less. Thirty-one (31) per cent

of collisions occurred while the vehicle was assigned to a 911 call and thirteen (13) percent of collisions involved wildlife. A patient was onboard an ambulance in 14 of those collisions and no patient was injured as a result of those events.

Following a collision, information such as incident reports, scene photographs and vehicle telemetric data is collected and reviewed to identify the factors in the collision. Based on post-collision investigations, appropriate measures are taken to mitigate the risk of subsequent collisions and employees may receive direct feedback and/or be provided with remedial education by one of our safety coaches. Observed trends in collisions and vehicle operation are also used in the development of education for all employees.

In Fall 2017, each new vehicle placed in service included back-up cameras to increase visibility and safety while reversing.

Communication was sent to paramedics to increase awareness and keep staff alert to prevention strategies.

Communication topics included:

- **Collision prevention and facts surrounding our avoidable incidents**
- **Safe reversing**
- **Back to school safety and school zone precautions**
- **Rules of the road reminders**
- **Back-up cameras and reversing policy**





EXTRA-MURAL PROGRAM

The New Brunswick Extra-Mural Program (EMP) provides inclusive home health care services to New Brunswickers' in their homes (personal residence, special care home, nursing home) and/or communities for the purpose of promoting, maintaining and restoring health and supporting quality of life for individuals with progressive life threatening illnesses.

Since 1981 the Extra-Mural Program has evolved into a publicly funded program providing comprehensive home healthcare services to New Brunswickers of all ages. The program has a mandate to: Provide an alternative to hospital admissions, facilitate early discharge from hospitals and provide an alternative to or postponement of admissions to long term care facilities. The program anticipates and responds to changes in home healthcare needs, consistently provides services in the best possible way to achieve the desired outcomes for patients with the most cost-effective use of resources. It also promotes the integration of healthcare services in order to ensure the sustainability of the New Brunswick healthcare system.

On January 1, 2018, the management of the Extra-Mural Program was transferred to Medavie Health Services New Brunswick (MHSNB). *This is providing an*

*opportunity to leverage ANB, EMP and 811 to increase the capacity within the Primary Health Care system to help address current challenges. This will enable an innovative platform that can support anticipated demands in the future. The future state will positively impact the key challenges while aligning with the Triple Aim goals of: **improving the patient experience; improving population health outcomes; and reducing the cost of health care delivery.***

The EMP nursing services are provided 24 hours a day, seven days a week. Other EMP professional services are available seven days a week as required to meet the patient's home healthcare needs.

Short-term personal support services are provided by the EMP on a limited, purchased service basis.

The EMP interdisciplinary health care professionals (service providers) are specialists in the delivery of home care services. The interdisciplinary team services include:

- **Registered nursing**
- **Licensed practical nursing**
- **Occupational therapy**
- **Physiotherapy**
- **Clinical nutrition**
- **Respiratory therapy**
- **Social work counseling**
- **Speech-language therapy**
- **Rehabilitation services**



The EM/ANB Administration is responsible to plan and manage the EMP and services while ensuring that home health care services are available and delivered according to established policies and standards.

The New Brunswick Department of Health is responsible to set the provincial EMP policies in consultation with the Regional Health Authorities, the NB EMP Medical Advisory Committee and other stakeholders.

EMP SERVICE DELIVERY UNITS

The Service Delivery Unit (SDU) is the principle location from which service is provided to a defined geographical territory. Units are established to facilitate efficient coverage of the geographical territory. EMP management staff, administrative support staff and professional staff are assigned to SDUs.

A satellite unit is staffed by a group of nurses who remain directly responsible to the Unit Management staff of a Service Delivery Unit. Satellites serve smaller aggregations of population and geographical territories.

EMP SERVICE LOCATIONS

Zone 1A	Driscoll (Moncton), Tantramar
Zone 1B	Shediac, Kent, Blanche-Bourgeois
Zone 2	Sussex, Kennebecasis Valley, Saint John, St. Stephen, Campobello/Deer Island*, Eastern Charlotte–Saint George, Grand Manan*
Zone 3	Oromocto, Minto*, Fredericton, Boiestown*, Woodstock, Perth
Zone 4	Grand Falls, Edmundston, Kedgwick
Zone 5	Restigouche
Zone 6	Bathurst, Tracadie, Caraquet, Lamèque
Zone 7	Miramichi, Neguac*, Blackville*

* Satellite Unit

EMP 2017-18 PERFORMANCE OVERVIEW

The New Brunswick Department of Health has developed an accountability and monitoring framework for EMP. It provides standardized definitions of the program and its Key Performance Indicators (33 indicators) intended to support the strategic planning, continuous quality improvement, and financial management of the program. It is designed to support safe, coordinated, and standardized provincial home healthcare practices.

As part of the contract, **five** of the **33 Key Performance Indicators** are subject to incentives and penalties to encourage performance.

It is important to note that EMP was only under the new entity that must make progress on these indicators for the last quarter of 2017-18. There has already been improvement with the reduction of ED visits and referral to care time into the first quarter of 2018. Next year's annual report will be the first to give an accurate picture of the progress made by moving EMP under the administration of MHSNB.

1) Reduce the use of emergency departments (ED) by EMP patient

We look at this particular measure to determine whether patients are receiving appropriate care at home, under the assumption that regular and appropriate home care will reduce ED visits. To measure this we cross-reference two different databases, looking at patients who had an ED visit and a visit from an EMP professional in the last twelve months. We've set a target for this indicator of a 15% reduction for a ratio of ≤ 0.51 visit per EMP patient.

Represents the ratio of emergency department visits per EMP patient and number of visits at emergency department by EMP patients in the province.

YEAR	RATIO/ED VISITS
2014/15	.50 / 16,105
2015/16	.50 / 16,680
2016/17	.60 / 18,069
2017/18	.589 / 17,787

2) **Increase the percentage of referrals to EMP made by family physicians or nurse practitioners indicating an improvement in access to EMP services**

We are measuring this because we want to look at appropriateness and access. We want EMP to be the first choice for primary care providers. We want patients to be referred to EMP rather than having them go to the emergency department or the hospital for care. Tracking the number of referrals from primary care providers (both physicians and nurse practitioners) allows us to see the proportion of all EMP referrals that are coming from the community, as opposed to hospital settings. Timely access to EMP services directly from the community, effective client-centered practices, and care is coordinated and integrated with other health and community services are necessary to support individuals to remain in their homes and communities. The target for this KPI is a 20% improvement ($\geq 7,473$ referrals).

Number of referrals from community setting Physicians and Nurse Practitioners to EMP

YEAR	YEARLY
2015/2016	5,104
2016/2017	7,426
2017/2018	6,895



3) **Reduce the number of days it takes for a new patient to begin receiving care**

This indicator measures the length of time (in days) from when a new referral is received to the first visit by an EMP professional. We measure both the median and the 90th percentile for this. The median gives us a good idea of what most patients would experience, and the 90th percentile allows us to monitor cases that are perhaps taking a bit longer. This indicator measures access to home healthcare services. It is a measure of how responsive the system is. The right service, in the right place, at the right time. The ability to obtain home healthcare services when needed is important to preventing inappropriate use of emergency departments, hospital beds, and premature admissions to nursing home.

The NB Health Council 2015 Home Care Survey indicated that over 94% of those surveyed reported that they did receive home health care services as soon as they needed it.

The target for the median is 1 day. We would like for half of patients to receive their first care visit within one day of being referred. The target for the 90th percentile is 10 days, and this is because we recognize that some cases may be more complex, and it might take a bit longer to organize that first visit.

Referral to care time for the Extra-Mural Program

YEAR	MEDIAN	90 TH PERCENTILE
2014/2015	Median 3 days	43 days
2015/2016	Median 3 days	40 days
2016/2017	Median 3 days	33 days
2017/2018	Median 3 days	34 days

4) Improve access to EMP services through increased visits by EMP staff

This indicator looks at the total number of visits by EMP professionals to patients. We are monitoring this as a way of looking at efficiency, which doesn't come from asking our health care providers to just make more visits, it's about looking at the different types of work that need to be done and who is best placed to do that work. The target for this is a 15% increase to reach a total of 572,437 visits per year.

Number of visits per profession for fiscal year 2017-2018

PRACTICE AREA	PATIENT VISITS	TELEPHONE CONTACTS
Nursing	331,237	100,667
Occupational Therapy	37,474	16,470
Speech Language	7,303	2,572
Clinical Nutrition	16,186	7,065
Physiotherapy	36,749	9,934
Respiratory Therapy	32,528	12,333
Social Work	11,293	8,369
Rehab Assistance	13,560	2,027
TOTAL	486,330	159,437

YEAR	TOTAL NUMBER OF EMP VISITS
2015/2016	491,798 Total EMP Visits
2016/2017	482,867 Total EMP Visits
2017/2018	486,330 Total EMP Visits

5) Maintain high patient satisfaction survey results

The 'Patient Experience' indicator looks at the overall level of satisfaction that patients have with EMP services. We are measuring this as a way of making sure that the care provided is patient-centered and meets the needs of patients. The baseline has been taken from the 2015 New Brunswick Health Council Survey where 95% of patients reported that they were satisfied with EMP services. That means they answered 8, 9, or 10 on a 0 to 10 scale asking how satisfied they were. The New Brunswick Health Council Survey is conducted every three years, and Medavie will be conducting a similar survey in between.

The transition of the management of EMP to Medavie Health Services New Brunswick has been very successful and is well on its way to achieve the proposed plan to improve the availability, access, and quality of Primary Health Care resources in New Brunswick. This will reduce the prevalence of low-acuity health issues manifesting in the acute care system which are better treated and managed in the community

SYSTEM IMPROVEMENTS

ADVANCED CARE PARAMEDIC PILOT PROJECT

As noted above, the Advanced Care Paramedic (ACP) pilot project launched in April 2017 with 16 ACPs serving the areas of Bathurst, Moncton and Saint John. Among other things, the ACP brings a much higher scope of practice including 19 additional medications, electrical therapy, advanced airway management, sedation, seizure control, and various pain management options.

The ACPs were deployed in Clinical Support Units (CSU) and joined their Primary Care Paramedic colleagues in treating and transporting patients. With patient safety and system enhancement as key objectives, the Training and Quality Assurance team (TQA) performs clinical audits on every single patient contact, providing data to our medical oversight group and constructive feedback to the paramedics.

As a result of the successful pilot, the ACP program will be made permanent in the aforementioned communities—with Saint John and Moncton adding night shifts—and Fredericton added as the fourth site. To accomplish this, an additional 15 ACPs were hired, more CSUs ordered and an orientation planned for June 2018. The pilot is expected to wrap up in September of 2018 when these changes are made.

FACILITIES

As of March 31, 2017, ANB has 67 stations, 12 posts and two fleet centres. Facilities Department key objectives during the 2017-18 fiscal year included:

- **Perform regular on-site inspections (checklist) to monitor cleanliness and identify any building maintenance requirements or safety hazards.**

- **Perform routine maintenance while on site such as: light bulbs, interior garage line painting, HVAC filter cleaning etc.**
- **Ensure landlords are maintaining all facilities as per the terms of our leases.**
- **Continue to monitor the performance of energy efficient equipment in applicable facilities (e.g. all of our newly built facilities now have 100% LED lighting inside and outside).**
- **Try to minimize the repairs in our older facilities (unless absolutely necessary) until new facilities are built.**

ACCREDITATION

ANB is committed to providing the highest quality service and care to our patients. Accreditation ensures we are living up to those standards and is the reason ANB started that process with Accreditation Canada in June 2017.

Accreditation Canada is a not-for-profit organization that works closely with health and social services organizations in Canada and abroad to develop a sustainable culture of improvement that better safety and efficiency, working to save and improve lives. More than 1,000 health and social service organizations and 7,000 sites in Canada and around the world have been accredited through its objective and outcome-oriented assessment programs based on the best global standards.

Accreditation Canada's surveyor team evaluated the quality and safety of our programs and services. This included a comprehensive review of the processes and policies that guide our actions, and included aspects such as:

- **Planning and service design**
- **Integrated quality management**
- **Emergency preparedness**
- **Medical devices and equipment**
- **Infection prevention and control**



ANB also followed up on the recommendations of Accreditation Canada to start a Patient and Family Advisory Committee. This committee is comprised of people from a wide variety of backgrounds, who have each committed to a two-year term to provide their insight and opinions on many of the ongoing programs and new initiatives within EM/ANB.

As a result of our efforts and commitment to the accreditation process, ANB earned Accredited with Exemplary Standing in 2018, making it the first and only EMS organization in Canada to earn this designation from Accreditation Canada. This third-party assessment reaffirms that quality improvement is engrained in our organization's culture, and validates the continuous efforts we have made over the last 10 years to improve the quality and safety of our services.

CONTINUING MEDICAL EDUCATION

One of the ways we work to ensure ANB provides the highest standard of service and care to our patients and their loved ones is through continuous learning. Employees complete several required education sessions each year, both in classroom settings and electronically via our e-Learning platform, EducationANB. These sessions are led by dedicated clinical education coordinators in our Training and Quality Assurance Department, who are paramedics themselves. Ambulance New Brunswick paramedics attended two face-to-face in-services and six e-Learning (EL) courses during this fiscal period as continuing medical education.

Our spring 2017 in-service focused on mental health, and street drugs with recertification in E-skills, with an update on the ACP program and other key clinical updates.

Our fall 2017 in-service introduced a new sepsis protocol, an evidence-based revision to our Cessation of Resuscitative Efforts policy (CoRE), a new supraglottic airway, i-gel to replace our King LTS-D, a new temporal thermometer and the medication tetracaine.

With respect to e-Learning, the paramedics were presented with the following:

- **ICS 100 (Incident Command System)**
- **Pharmacology**
- **Introduction to the i-gel**
- **Introduction to the Stryker Power-Pro stretcher**
- **ACP bags and capabilities video**
- **Development of a glucometer checklist**

RECRUITMENT

Faced with ongoing recruitment challenges, our Human Resources Department focused its efforts on several initiatives this year including national recruitment campaigns, partnerships with paramedic schools provincially and nationally to educate potential candidates on the benefits of a career with ANB, and took part in recognized and well-attended job fairs across the province. ANB conducted three new employee orientations during this timeframe, successfully recruiting 51 new paramedics to our service, 18 of whom are bilingual. We also conducted three new employee orientation for emergency medical dispatchers during this time.

COMMUNITY/SOCIAL RESPONSIBILITY

PUBLIC ACCESS DEFIBRILLATOR AND CPR PUBLIC EDUCATION PROGRAMS

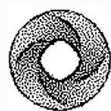
Hundreds of people die in New Brunswick every year as a result of sudden cardiac arrest. Approximately 80 per cent of those cardiac arrests happen outside a hospital, such as at home or work, where less than one in ten people will survive.

According to the Heart and Stroke Foundation of Canada, the odds of surviving a cardiac arrest double with immediate action, such as CPR or the use of an Automated External Defibrillator (AED). This led to the launch of ANB's Public Access Defibrillator (PAD) Program, which aims to increase the survival rate of sudden cardiac arrest by giving the public access to life-saving equipment in their communities. ANB assists organizations in the process of obtaining an AED, registering it with our Medical Communications Management Centre, placing it in a location that is visible and accessible, and training facility/office staff on its location and use. When someone calls 911 and provides their address, an ANB dispatcher can determine if there is a nearby AED and give the caller specific directions on where to find it and how to use it.

After one of the program's AEDs has been used during a cardiac arrest, the ANB Quality Assurance team downloads data from the AED to determine the effectiveness of treatment, recommend improvements if necessary and to debrief those involved in the treatment. ANB also provides post-incident support to the public responders and bystanders to ensure they have access to the appropriate mental health programs and professionals.

During the 2017-18 fiscal year, the ANB PAD program helped save four lives across New Brunswick — those are four people who defied the odds and are still with us today thanks to the efforts of colleagues and bystanders who had access to one of our AEDs. Since the PAD program was launched by ANB 10 years ago, it has helped save the lives of 16 people in the province, making an invaluable difference when it's needed most.

Working in concert with the PAD program is ANB's CPR Public Education Program, which has been part of our organization since its inception. The goals of the program are to educate the public about how to recognize a cardiac arrest and respond quickly and with confidence, and to train as many people as possible on hands-only CPR and the use of an AED. Our CPR Public Education Program has reached all corners of the province, won national and international awards and has earned a positive reputation among our peers. But most importantly, it is reaching people of all ages and teaching them they can save lives. Over this year, 599 bystanders were trained and that number continues to grow.



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An instinct for growth

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Independent auditors' report

To the Board of Directors of
EM/ANB Inc.

We have audited the accompanying financial statements of **EM/ANB Inc.**, which comprise the balance sheet as at March 31, 2018, the statements of earnings and retained earnings, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the

audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of EM/ANB Inc. as at March 31, 2018, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Moncton, Canada
June 20, 2018



Chartered Professional Accountants

EM/ANB FINANCIAL STATEMENTS

STATEMENT OF OPERATIONS AND SURPLUS YEAR ENDED MARCH 31

	BUDGET	2018	2017
Revenue			
Province of New Brunswick Funding Grant	\$100,581,300	\$129,502,838	\$102,214,575
Billing for ambulance services (Note 4)	3,600,000	3,879,254	3,589,702
Capital asset funding (Note 3)	-	877,362	3,912,635
	104,181,300	134,259,454	109,716,912
Expenditures			
Administration and other support services	5,524,538	8,112,098	5,422,601
Fleet	5,539,388	6,081,370	4,623,072
Facilities	4,136,981	5,763,054	4,929,792
Amortization expense	4,765,352	4,877,531	4,794,020
Interest expense	-	200,043	202,261
Communication, Air and Land ambulance	79,765,041	85,120,871	77,814,029
Clinical Care Services	-	15,189,868	-
Administrative fees	850,000	1,500,000	1,700,000
Incentives fees	-	2,821,519	2,005,479
	100,581,300	129,666,354	101,491,254
Annual operating surplus	3,600,000	4,593,100	8,225,658
Net obligations on transfer of services (Note 2)	-	(9,576,028)	-
Annual (deficit) surplus	\$3,600,000	\$(4,982,928)	\$8,225,658
Surplus, beginning of year	\$ -	\$4,759,619	\$2,129,142
Appropriation of surplus, billing revenue	(3,600,000)	(3,879,254)	(3,589,702)
Appropriation of surplus	-	(1,171,519)	(2,005,479)
Annual (deficit) surplus	3,600,000	(4,982,928)	8,225,658
(Deficit) Surplus, end of year	\$ -	\$(5,274,082)	\$4,759,619

STATEMENT OF FINANCIAL POSITION

MARCH 31

	2018	2017
Assets		
Cash and cash equivalents	\$12,325,425	\$11,982,329
Accounts receivable	2,927,950	2,184,932
Due from Province of New Brunswick	12,826,322	1,015,191
Receivable from Asset Replacement and System Enhancement Fund (Note 3)	5,693,297	5,586,798
	<u>33,772,994</u>	<u>20,769,250</u>
Liabilities		
Payables and accruals (Note 6)	21,447,249	7,354,282
Sick pay obligation (Note 7)	5,905,700	-
Due to Medavie Health Services NB Inc.	4,787,887	2,888,624
Due to Province of New Brunswick	8,207,500	4,939,758
Unearned revenue (Note 3)	5,693,297	5,586,798
Capital lease obligation (Note 8)	7,643,992	7,200,595
	<u>53,685,625</u>	<u>27,970,057</u>
Net debt	<u>19,912,631</u>	<u>7,200,807</u>
Non-financial assets		
Tangible capital assets (Note 5)	12,236,366	11,960,214
Prepaid expenses	2,402,183	212
	<u>14,638,549</u>	<u>11,960,426</u>
Accumulated (Deficit) surplus	<u>\$(5,274,082)</u>	<u>\$4,759,619</u>

On behalf of the Board

 Director

 Director

**STATEMENT OF CHANGES IN NET DEBT
YEAR ENDED MARCH 31**

	2018	2017
Annual (deficit) surplus	\$(4,982,928)	\$8,225,658
Appropriation of surplus, billing revenue	(3,879,254)	(3,589,702)
Appropriation of surplus	(1,171,519)	(2,005,479)
Acquisition of tangible capital assets	(5,153,683)	(7,451,226)
Amortization of tangible capital assets	4,877,531	4,794,020
	<u>(10,309,853)</u>	<u>(26,729)</u>
Increase in prepaid expenses	<u>(2,401,971)</u>	<u>23,389</u>
(Increase) in net debt	(12,711,824)	(3,340)
Net debt at beginning of year	<u>(7,200,807)</u>	<u>(7,197,467)</u>
Net debt at end of year	<u>\$(19,912,631)</u>	<u>\$(7,200,807)</u>

**STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31**

	2018	2017
Increase (decrease) in cash and cash equivalents		
Operating		
Annual (deficit) surplus	\$(4,982,928)	\$8,225,658
Appropriation of surplus, billing revenue	(3,879,254)	(3,589,702)
Appropriation of surplus	(1,171,519)	(2,005,479)
Amortization expense	4,877,531	4,794,020
Net liabilities transferred (Note 2)	9,576,028	-
	<u>4,419,858</u>	<u>7,424,497</u>
Change in non-cash operating working capital		
Accounts receivable	(743,018)	(632,383)
Receivable from Asset Replacement and System Enhancement Fund	(106,499)	3,132,971
Due from Province of New Brunswick	(11,811,131)	(1,015,191)
Due to Medavie Health Services NB Inc.	1,899,263	337,941
Due to Province of New Brunswick	3,267,742	154,048
Prepaid expenses	(2,401,971)	23,389
Payables and accruals	10,112,834	(476,337)
Unearned revenue	106,499	(3,132,971)
	<u>4,743,577</u>	<u>5,815,964</u>
Capital		
Net increase in capital lease obligation	443,397	26,729
Purchase of tangible capital assets	(4,843,878)	(7,451,226)
	<u>(4,400,481)</u>	<u>(7,424,497)</u>
Net increase (decrease) in cash and cash equivalents	343,096	(1,608,533)
Cash and cash equivalents, beginning of year	<u>11,982,329</u>	<u>13,590,862</u>
Cash and cash equivalents, end of year	<u>\$12,325,425</u>	<u>\$11,982,329</u>

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2018

1. Nature of operations

EM/ANB Inc. ("EM/ANB" or the "Company") is the Company that has been granted the license and authority by the New Brunswick Department of Health to provide ambulance service and the Extra-Mural Program Services in New Brunswick.

EM/ANB is managed by a Board of Directors. The Directors are employees of the Province of New Brunswick.

EM/ANB Inc. has entered into contracts with Medavie Health Services New Brunswick Inc. for the management and delivery of services related to the Ambulance Services and the Extra-mural Program. EM/ANB Inc. have performance measures in the contracts related to the service/performance requirements.

2. Extra-mural Program and Ambulance Services

On June 19, 2007 the Company entered into a contract with the province of New Brunswick to provide ambulance services in New Brunswick. The agreement commenced on that date and continues indefinitely unless terminated by either party.

On January 1, 2018 the Company entered into a contract with the province of New Brunswick to provide the Extra-mural Program in New Brunswick. The agreement commenced on that date and continues indefinitely unless terminated by either party.

The Province of New Brunswick transferred assets and liabilities related to these services when the contracts were awarded. The transfer was recorded in accordance with CPA Handbook section PS 3430 – "Restructuring Transactions".

Contract Renewal Ambulance services		
Obligations for accumulated sick time	\$700,000	\$700,000
Transfer of Extra-Mural Program from Regional Health		
Authorities		
Obligations for accumulated sick time	5,205,700	
Vacation payable	3,700,219	
Banked overtime payable	422,733	
Statutory holiday payable	346,719	
Deferred revenue	178,472	
Other payables	53,581	
Medical equipment	(309,805)	
Other assets transferred	(721,591)	\$8,876,028
Net obligations transferred		\$9,576,028

3. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Professional Accountants (CPA).

These financial statements have been prepared using the following significant accounting policies:

Revenue

Funding grant

Annual funding under the terms of the contract is recognized as revenue as the services are made available and are measurable.

User fees

Revenues from the delivery of services are recognized when the price is fixed or determinable; collectability is reasonably assured and acceptance by the customer.

Expenses

The accrual basis of accounting is used. The accrual basis of accounting recognizes expenditures as they are incurred and measurable as a result of legal obligation to pay.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks, and short-term deposits. Bank borrowings are considered to be financing activities.

Asset Replacement and System Enhancement Fund (Unearned Revenue)

The Company has established an Asset Replacement and System Enhancement Fund which is managed by Medavie Health Services New Brunswick Inc. This trust fund is being funded by annual payments from the Company to the trust fund. The unexpended balance in the trust fund is recorded in the accounts of the Company as a receivable from the Asset Replacement and System Enhancement Fund and unearned revenue.

Grants from the Province of New Brunswick with respect to the funding of this trust fund are deferred until the related capital expenditure is incurred by the trust fund at which time the capital expenditure is recorded as a tangible capital asset and the related funding is recorded as revenue. The opening balance in the Asset Replacement and System Enhancement Fund was \$5,586,798 (2017 - \$8,719,769) plus current year contributions of \$731,000 (2017 - \$731,250), proceeds on sale of assets \$189,735 (2017 - \$0) and interest earned during the year of \$63,126 (2017 - \$48,664), less purchase of assets/new scope items \$877,362 (2017 - \$3,912,635) for an ending balance of \$5,693,297 (2017 - \$5,586,798).

Prepaid expenses

Prepaid expenses are cash disbursements for goods or services, of which some or all will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are used or consumed

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Tangible capital assets

Tangible capital assets having useful lives extending beyond the accounting period are held for use in the operation of the Company and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at net historical cost and include all costs directly attributable to the acquisition, construction, development and installation of the capital asset. Tangible capital assets include leasehold improvements, vehicles and equipment.

Some of the tangible capital assets have been acquired by a third party management company on behalf of the Company. These assets have been recorded in the accounts of the Company as the Company has funded the acquisitions, the risks and rewards of ownership accrue to the Company, and the Company acquires ownership of the tangible capital assets for \$1 upon termination of the third party contract.

Amortization applied to write-off the cost of capital assets over their estimated useful life is as follows:

Vehicles under capital lease	4 years, straight-line
Leasehold improvements	over the term of the lease
Computer equipment	as per contract
Computer software	as per contract
Furniture and fixtures	as per contract
Equipment	as per contract

Leases

Leases are classified as finance leases when the terms of the lease transfer all or substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases with payments charged to the statement of operations on a straight-line basis over the term of the lease. Assets under finance leases are recognized as assets at their fair value or, if lower, at the present value of the minimum lease payments, each determined at inception of the lease. The corresponding liability is included as a finance lease obligation on the statement of financial position. Lease payments are split between finance cost and reduction of the lease obligation and charged to the statement of operations.

Use of estimates

In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from these estimates. Areas of significant estimates include, but are not limited to, the useful lives of tangible capital assets, sick leave obligations and allowance for doubtful accounts related to user fees.

Employee future benefits

Under the contracts with the Province of New Brunswick a portion of unused sick benefits accumulate but are non-vesting. The costs of these benefits are actuarially determined based on service and best estimate of retirement ages and expected future salary increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

4. Billing for ambulance services

The Company has billed residents and non-residents of New Brunswick user fees in the amount of \$5,044,207 (2017 - \$5,253,128). The Company has increased its allowance for uncollectible user fees in the amount of \$1,134,845 and during the year written off as uncollectible \$1,664,935 for a total allowance of \$2,154,394 (2017 - \$2,684,484) based on management's best estimates of collectability. The Company collected \$3,879,254 (2017 - \$3,589,702) net of transactions cost.

5. Tangible capital assets

	Vehicles under capital lease improvements	Leasehold improvements	Computer software	Computer equipment	Furniture and Fixtures	Equipment	Vehicles	Total	
								2018	2017
Cost									
Opening cost	\$14,085,068	\$819,233	\$1,581,146	\$3,405,686	\$1,831,220	\$9,722,907	\$59,880	\$31,505,140	\$32,254,961
Additions	3,966,759	-	54,334	236,486	68,738	827,366	-	5,153,683	7,451,226
Adjustments	-	-	-	-	-	-	-	-	-
Retirements	(3,759,421)	-	-	-	-	(5,382)	-	(3,764,803)	(8,201,047)
Closing cost	\$14,292,406	\$819,233	\$1,635,480	\$3,642,172	\$1,899,958	\$10,544,891	\$59,880	\$32,894,020	\$31,505,140
Accumulated amortization									
Opening accumulated amortization	\$6,912,021	\$819,153	\$1,486,692	\$2,966,810	\$1,486,858	\$5,813,512	\$59,880	\$19,544,926	\$22,951,953
Amortization	3,561,859	80	76,026	241,533	136,505	861,528	-	4,877,531	4,794,020
Retirements	(3,759,421)	-	-	-	-	(5,382)	-	(3,764,803)	(8,201,047)
Closing accumulated amortization	\$6,714,459	\$819,233	\$1,562,718	\$3,208,343	\$1,623,363	\$6,669,658	\$59,880	\$20,657,654	\$19,544,926
Net book value	\$7,577,947	\$-	\$72,762	\$433,829	\$276,595	\$3,875,233	\$-	\$12,236,366	\$11,960,214

6. Payables and accruals

	2018	2017
Accounts payable and other accrued liabilities	\$6,268,471	\$133,904
Salaries and benefits	7,592,994	3,729,695
Accrued vacation pay	7,585,784	3,490,683
	<u>\$21,447,249</u>	<u>\$7,354,282</u>

7. Sick pay obligation

EM/ANB provides various groups of employees in accordance with applicable collective agreements the ability to accumulate non vesting sick bank benefits.

	2018	2017
Accrued employee benefit obligation	\$5,905,700	-

Non vested benefits represent the Company's estimated liability of future costs related to benefits that are conditional on his or her future employment.

The actuarial method used was the projected accrued benefit method prorated on service to calculate the accrued benefit obligation. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Company's best estimates.

The following summarizes the major assumptions in the valuation:

- annual salary increase range of 1.5% - 2.20%;
- the discount rate used to determine the accrued benefit obligation is 3.19%;
- retirement age is 60; and
- estimated net excess utilization of rate of sick leave varies with age.

The sick leave is an unfunded benefit. Benefits are paid out of the annual funding based on usage in accordance with the contracts and funding requirements.

8. Capital lease obligation

	2018	2017
Payable to RBC leasing in monthly instalments ranging from \$2,206 to \$2,460 including interest at various rates, amortized to and maturing in various periods ending March 2022. As security, the Company has assigned specific vehicles.	\$7,643,992	\$7,200,595

Future lease payments, net of HST, together with the balance of the obligation under capital lease due are as follows:

2019	\$3,490,970
2020	2,472,169
2021	1,458,462
2022	514,185
	<hr/>
	7,935,786
Amount representing interest	(291,794)
	<hr/>
	\$7,643,992

9. Commitments

The Company has entered into a nine and a half year contract with Medavie Health Services New Brunswick Inc. for the management of the Company's ambulance services in New Brunswick commencing on October 1, 2017. This contract terminates on March 31, 2027. The contract commits the Company to payments for the costs incurred by Medavie Health Services New Brunswick Inc. in managing the ambulance service, a remuneration for Key Performance Indicators and an annual payment to the Asset Replacement and System Enhancement Fund. The payments required are subject to adjustment as per the contract. The total amount over the next year is estimated to be \$31,420,000.

The total annual payments for the remaining contract term have not yet been finalized. The payments will be based on the annual baseline budget of \$31,420,000 with adjustments for inflation and other items.

The Company has entered into a ten year contract with Medavie Health Services New Brunswick Inc. for the management of the Company's Extra-Mural Program in New Brunswick commencing on January 1, 2018. This contract terminates on December 31, 2027. The contract commits the Company to payments for the costs incurred by Medavie Health Services New Brunswick Inc. in managing the Extra-Mural Program with an administration fees and a remuneration for Key Performance Indicators. The payments required are subject to adjustment as per the contract. The total amount over the next year is estimated to be \$2,600,000.

The total annual payments for the remaining contract term have not yet been finalized. The payments will be based on the annual baseline budget of \$2,600,000 with adjustments for inflation and other items.

10. Pension plan

The Company's staff are members of a pension plan established by the Province of New Brunswick pursuant to the New Brunswick Pension Benefits Act. The Province of New Brunswick is responsible for funding this plan and accordingly no provision is included in the Company's financial statements for the related pension amounts.

11. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

**AMBULANCE NEW BRUNSWICK
STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED MARCH 31**

	BUDGET	2018	2017
Revenue			
Province of New Brunswick Funding Grant	\$100,581,300	\$109,289,608	\$102,214,575
Billing for ambulance services (Note 4)	3,600,000	3,879,254	3,589,702
Capital asset funding (Note 3)	-	877,362	3,912,635
	<u>104,181,300</u>	<u>114,046,224</u>	<u>109,716,912</u>
Expenditures			
Administration and other support services	5,524,538	5,561,607	5,422,601
Fleet	5,539,388	5,241,561	4,623,072
Facilities	4,136,981	5,049,126	4,929,792
Amortization expense	4,765,352	4,858,397	4,794,020
Interest expense	-	200,043	202,261
Air medical	6,742,237	7,455,185	7,001,356
Call taking and dispatch	3,349,948	4,002,745	4,018,859
Land ambulance	69,672,856	73,662,941	66,793,814
Administrative fees	850,000	850,000	1,700,000
Incentives fees	-	2,571,519	2,005,479
	<u>100,581,300</u>	<u>109,453,124</u>	<u>101,491,254</u>
Annual operating surplus	<u>3,600,000</u>	<u>4,593,100</u>	<u>8,225,658</u>
Sick leave benefits (Note 2)	<u>-</u>	<u>(700,000)</u>	<u>-</u>
Annual surplus	<u>\$3,600,000</u>	<u>\$3,893,100</u>	<u>\$8,225,658</u>
Surplus, beginning of year	\$ -	\$4,759,619	\$2,129,142
Appropriation of surplus, billing revenue	(3,600,000)	(3,879,254)	(3,589,702)
Appropriation of surplus	-	(1,171,519)	(2,005,479)
Annual surplus	<u>3,600,000</u>	<u>3,893,100</u>	<u>8,225,658</u>
Surplus, end of year	<u>\$ -</u>	<u>\$3,601,946</u>	<u>\$4,759,619</u>

**EXTRA-MURAL PROGRAM
STATEMENT OF OPERATIONS AND SURPLUS
THREE MONTHS ENDED MARCH 31**

	BUDGET	2018
Revenue		
Province of New Brunswick Funding Grant	\$ -	\$20,213,230
	-	20,213,230
Expenditures		
Administration and other support services	-	2,550,491
Fleet	-	839,809
Facilities	-	713,928
Amortization expense	-	19,134
Admission / Discharge	-	271,401
Rehab Assistant	-	210,702
Nursing	-	9,818,325
Respiratory Therapy	-	1,133,737
Clinical Nutrition	-	506,904
Physiotherapy	-	984,121
Occupational Therapy	-	1,189,367
Speech Language	-	250,418
Social Work	-	407,712
Personal Care Services	-	417,181
Administrative fees	-	650,000
Incentives fees	-	250,000
	-	20,213,230
Annual operating surplus (deficit)	-	-
Loss on transfer of services (Note 2)	-	(8,876,028)
Annual (deficit)	\$ -	\$(8,876,028)
Surplus (Deficit), beginning of year	\$ -	\$ -
Annual (Deficit)	-	(8,876,028)
(Deficit), end of year	\$ -	\$(8,876,028)