



2023-24 EM/ANB ANNUAL REPORT



LIEN SANTÉ
NB
HEALTH LINK

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Message from the Chair

On behalf of the EM/ANB Board of Directors, I am pleased to present this year's annual report for EM/ANB, which outlines the organization's progress on key initiatives, as well as performance measures during the 2023-24 fiscal period.

During this most recent fiscal year, NB Health Link – the new primary care network created as part of the Provincial Health Plan – successfully expanded to all the province's health zones. We are very proud of the positive impact this new network has had on patients who are without a primary care physician or nurse practitioner. Giving New Brunswickers new and innovative ways to quickly access primary care has helped evolve our provincial health care system, and we look forward to seeing how we can further innovate in the future.

Important strides were made across Ambulance New Brunswick as well. ANB introduced new transfer vehicles staffed by emergency medical technicians to transport low acuity patients between facilities. This was another initiative under the Provincial Health Plan and we are excited to see these vehicles on the road serving New Brunswickers.

The Extra-Mural Program also made great progress in helping more New Brunswick seniors age in place. As part of another important Provincial Health Plan initiative, the Extra-Mural Program will continue to provide enhanced clinical services in special care homes to ensure residents receive care in the right place, at the right time, by the right provider.

As an organization, EM/ANB has made important, valuable strides since its inception, and we owe it all to the dedication and hard work of our teams across the province. To our frontline staff, and to everyone working behind the scenes to support everything we do for patients and families in New Brunswick – thank you.



Ian Watson
Chair, EM/ANB Board of Directors

Message from the CEO

I am pleased to present the EM/ANB Annual Report for the 2023-24 fiscal year. The hard work of our teams has once again been impressive and inspiring, and I'm happy to be able to present the results of these efforts in the following report.

These important accomplishments would not be possible without the immense care, empathy and dedication of our frontline staff across the province, and the many important people behind the scenes who help support our operations.

To everyone at Ambulance New Brunswick, the Extra-Mural Program, and NB Health Link – thank you for everything you do. I'd also like to take this opportunity to thank our health care partners and all health care professionals who continue to work so hard to care for their patients across the province.

We look forward to continuing to work in collaboration with our teams across the organization, our Board of Directors, and our partners throughout the health care system. Thank you.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Craig Dalton', with a stylized flourish at the end.

Craig Dalton
CEO, EM/ANB Inc.

Overview of EM/ANB

The following section provides a brief overview of EM/ANB, including our mandate and governance structure, followed by a quick look at our operations and the services we provide throughout New Brunswick.

Mandate & Governance Structure

Since January 1, 2018, New Brunswick's Extra-Mural Program (EMP) and Ambulance New Brunswick (ANB) services have been delivered by EM/ANB – a Part III entity, governed by a Board of Directors. The Board is responsible to contract and govern the EM/ANB administration for the provision of EMP and ANB services 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 programs and services.

The primary purpose of EM/ANB is to plan and manage EMP and ANB services, while ensuring that home and community health care services and ambulance services are delivered according to established policies and standards. In 2021, this mandate was expanded to include the delivery of the province's new Primary Care Network, NB Health Link.

The following provides a brief description of the programs EM/ANB delivers:

- **Extra-Mural Program:** Provides provincial home health care services to individuals in their homes and/or communities. The program provides acute, support maintenance, palliative and care coordination services that:
 - » Reduce/prevent unnecessary emergency department visits, and/or hospital/nursing home admissions;
 - » Facilitate appropriate discharge of patients from hospitals; and,
 - » Assist individuals to live as independently as possible.
- **Ambulance New Brunswick:** Provides comprehensive, province-wide ambulance services to the residents and visitors of New Brunswick. These services include:
 - » Communication and dispatch services; and,
 - » Air and land ambulance services, in accordance with applicable provincial legislation and policy direction.
- **NB Health Link:** Through a Memorandum of Understanding (MOU) established in February 2022, EM/ANB has also been engaged to deliver the new provincial primary care network – NB Health Link – which has been developed for New Brunswickers who do not have a primary care provider. NB Health Link services include that:
 - » Provide access to timely and coordinated primary health care to New Brunswickers while they wait to be matched to a permanent primary care provider; and,
 - » Reduce/prevent unnecessary emergency department visits.

EM/ANB is tasked with:

- Entering into performance-based contracts with third-party service providers for the management and delivery of EMP, ANB and NB Health Link services at the discretion of the Board of Directors; and,
- 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 EMP, ANB and NB Health Link services.





Senior Management Team

In order to fulfill its mandate, EM/ANB entered into performance-based contracts with Medavie Health Services New Brunswick (MHSNB) to manage the province’s Extra-Mural Program and Ambulance New Brunswick services. Through a Memorandum of Understanding (MOU) established in February 2022, EM/ANB has also been engaged to deliver the new provincial primary care network, NB Health Link. MHSNB staffs the EM/ANB CEO and senior management team positions, which include the following team members as of March 31, 2024:

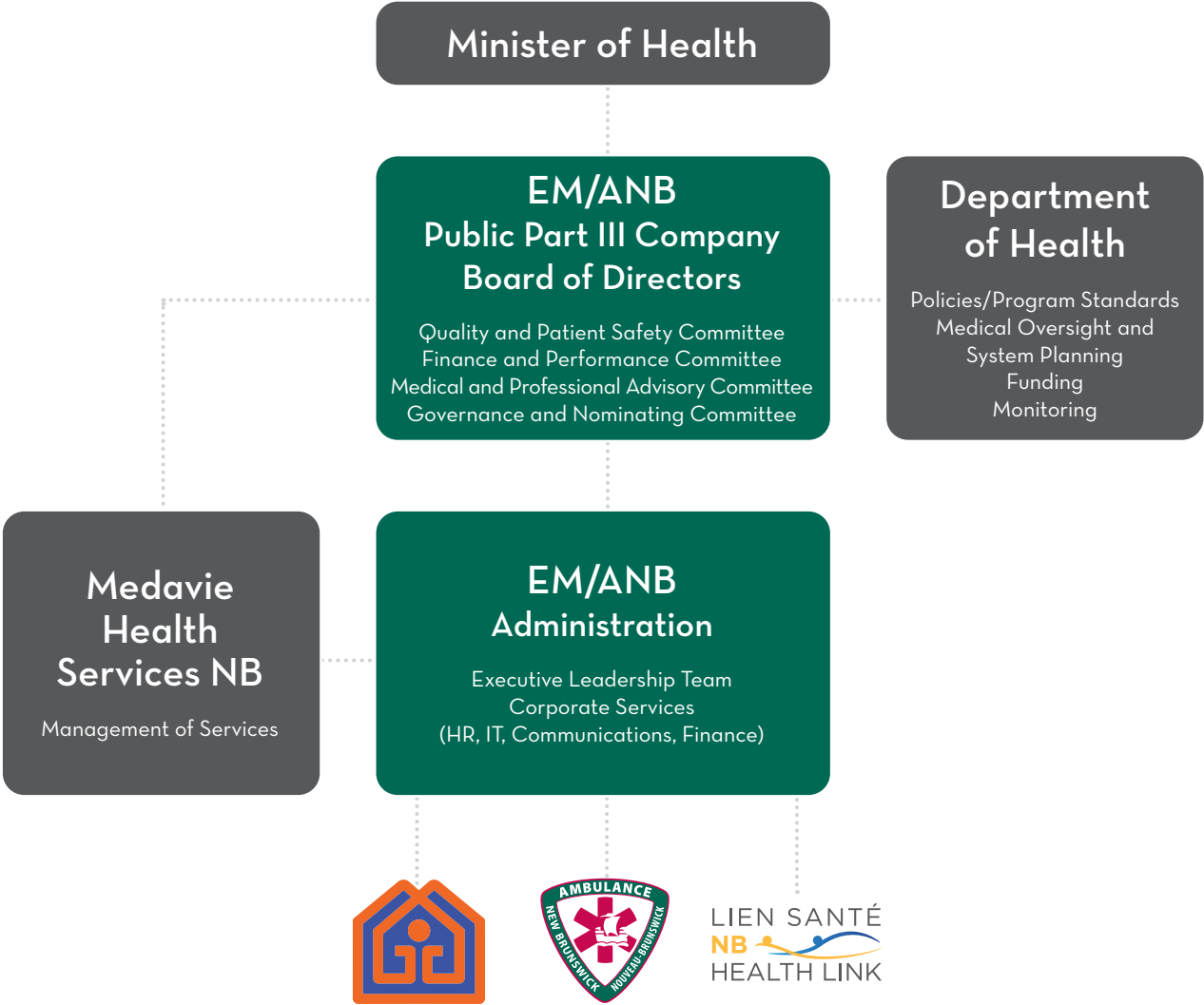
Craig Dalton Chief Executive Officer (CEO), EM/ANB and Chief Operating Officer (COO), MHSNB	Jean-Pierre Savoie Vice-President, Ambulance New Brunswick Operations
Ginette Pellerin Vice-President, Extra-Mural Program Operations	Martine Des Roches Vice-President, Primary Care Network
Edgar Goulette Vice-President, Quality, Patient Safety and Education	Vacant Vice-President, Organizational Performance, Integration and Digital Innovation
Lise Robichaud McGrath Executive Director, Finance	Martine Savoie Director, Human Resources
Christianna Williston Director, Communications and Stakeholder Relations	

Board of Directors

EM/ANB’s Board members as of March 31, 2024, included:

Ian Watson , <i>Chair</i> Assistant Deputy Minister Health System Collaboration Department of Health	Jim Mehan , <i>Vice-Chair</i> Deputy Minister Department of Social Development
Eric Beaulieu , <i>Treasurer</i> Deputy Minister Department of Health	Margaret Melanson Interim President & CEO Horizon Health Network
Dr. France Desrosiers President & CEO Vitalité Health Network	

Governance Structure Chart



Operations and Services



2,000+
Employees



100+
Locations



650+
Vehicles



800,000+
Patient Contacts

AMBULANCE NEW BRUNSWICK (ANB)

ANB is responsible for the delivery of emergency medical services (EMS) in New Brunswick.

Services

- Ambulance dispatch and coordination
- 911 ambulance response
- Inter-facility transfers
- Air ambulance services

Providers

- Emergency medical dispatchers (EMDs)
- Emergency medical technicians (EMTs)
- Primary care paramedics (PCPs)
- Advanced care paramedics (ACPs)
- Critical care flight nurses

THE EXTRA-MURAL PROGRAM (EMP)

EMP is a “hospital without walls” providing comprehensive health care services to patients in their homes and communities.

Services

- Acute care
- Chronic care
- Palliative care
- Home oxygen services
- Rehabilitation services

Providers

- Nurse practitioners (NPs)
- Registered nurses (RNs)
- Licensed practical nurses (LPNs)
- Patient care attendants (PCAs)
- Social workers
- Respiratory therapists (RTs)
- Registered dietitians
- Physiotherapists (PTs)
- Occupational therapists (OTs)
- Speech-language pathologists
- Rehabilitation assistants

NB HEALTH LINK (NBHL)

NB Health Link provides its registered patients with access to a network of family doctors and nurse practitioners throughout the province – providing its patients with access to a temporary medical home until they are permanently matched with a primary care provider in their community.

Services

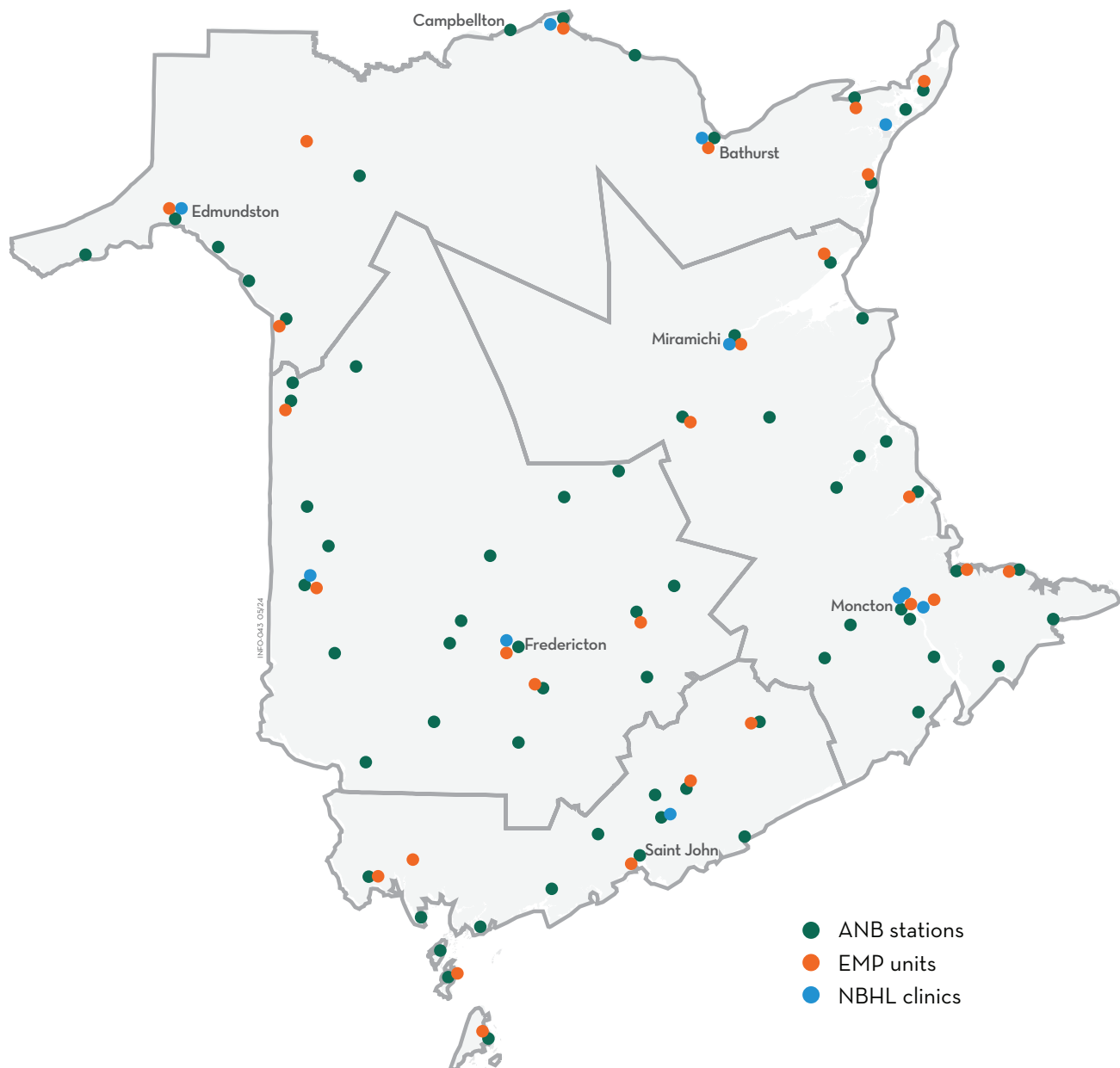
- Medical appointments available in-person, by telephone, or virtually
- Patient assessments
- Centralized patient health record
- Medication prescriptions
- Diagnostics
- Referrals to specialized care

Providers

- Family physicians
- Nurse practitioners (NPs)
- Registered nurses (RNs)
- Licensed practical nurses (LPNs)
- Social workers
- Administrative staff

Facilities

As of March 31, 2024, EM/ANB facilities included 67 Ambulance New Brunswick stations and 14 posts; 23 Extra-Mural Program units and 4 satellite units; and 11 NB Health Link clinics.



Staffing

As of March 31, 2024, EM/ANB employed 2,356 staff members (including full-time, part-time and casual employees; as well as active and non-active employees).

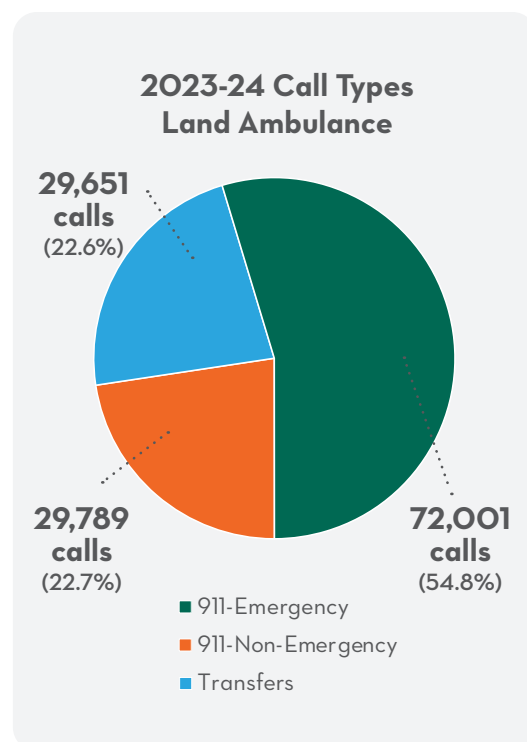
Job Classification	Employee Count (#)	Employee Count (FTE)
Ambulance New Brunswick	1,208	855.28
Advanced Care Paramedic	85	49.5
Critical Care Transport Coordinator	5	4.33
Emergency Medical Dispatcher	41	34.32
Emergency Medical Dispatcher Coordinator	12	9.33
Emergency Medical Technician /EMT	39	28
Paramedic Coordinator	93	85.75
Primary Care Paramedic	919	633.55
Registered Nurse Class A	12	8.5
Registered Nurse Class C	2	2
Extra-Mural Program	1,078	821.6
Administrative Clerk Clinical	1	1
Administrative Services Coordinator	3	3
Administrative Support (Non-Clinical)	14	10.4
Coordinator, Projects & Programs	1	0
Dietitian 1	27	23.8
Dietitian 2	5	4.4
EMP Summer Student	2	0
Extra-Mural Administrative Support	76	63.1
Extra-Mural Administrative Support Coord	2	2
Licensed Practical Nurse	90	57
Manager, EMP Operations	45	43.4
Manager, Mobile Xray Program	1	1
Occupational Therapist 1	59	53.7
Occupational Therapist 2	7	5.8
Patient Care Attendant 1	5	3.8
Physiotherapist 1	54	42.8
Physiotherapist 2	4	2.6
Registered Nurse Class A	535	380.8
Registered Nurse Class B	1	1
Registered Nurse Class C	13	11
Registered Nurse Class D (Nurse Practitioners)	2	2
Rehabilitation Assistant	28	24.4
Respiratory Therapist 2	55	45.8
Social Worker 1	31	24.8
Speech Language Pathologist 1	17	14
NB Health Link	70	48.2
Administrative Assistant Clinical	21	17
Administrative Support Non-Clinical	11	9
Manager, Health Link Operation	1	1
Registered Nurse Class A	28	17.2
Registered Nurse Class C	1	1
Registered Nurse Class D (Nurse Practitioners)	7	2
Social Worker 1	1	1
Grand Total	2,356	1,725.08

EM/ANB Patient Contacts

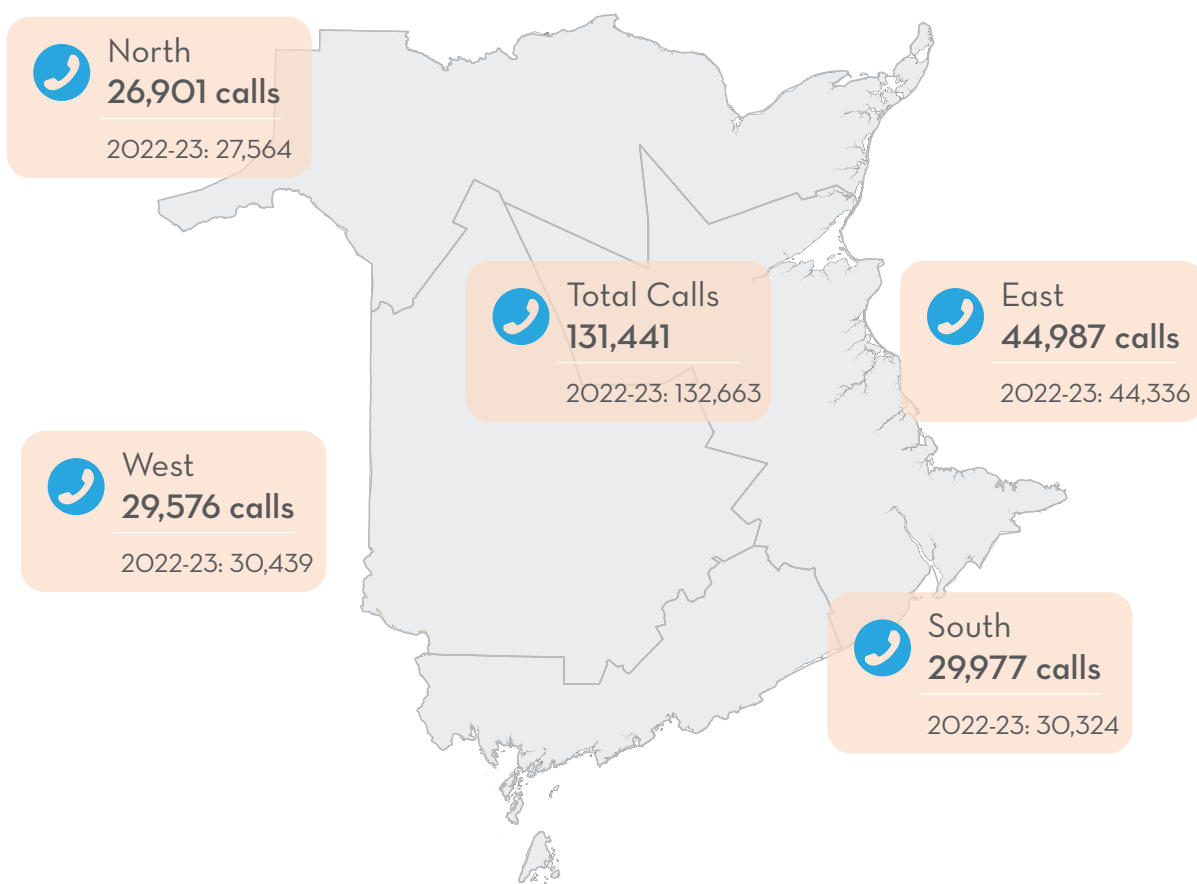
During the 2023-24 fiscal year, EM/ANB health care professionals provided a total of 808,405 patient contacts. The following section provides a more detailed overview of patient contacts by service.

LAND AMBULANCE

During the 2023-24 fiscal year, Ambulance New Brunswick paramedic teams provided a total of 131,441 calls, including 911 emergency, non-emergency and transfer calls, which resulted in 126,926 patient contacts.

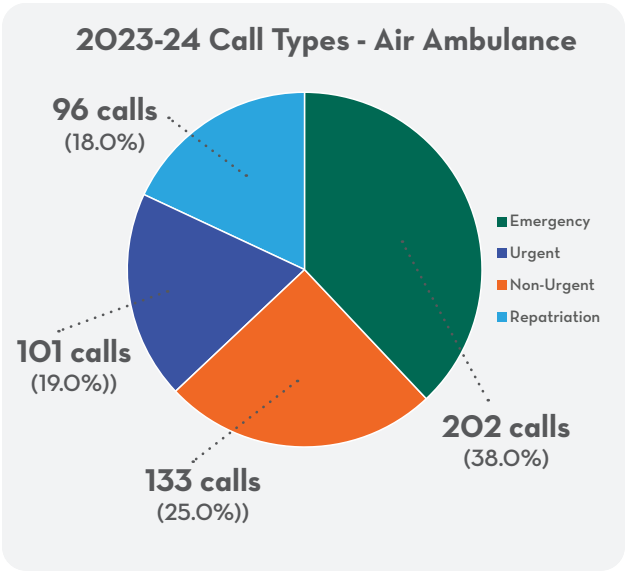


Annual Call Volume



AIR AMBULANCE

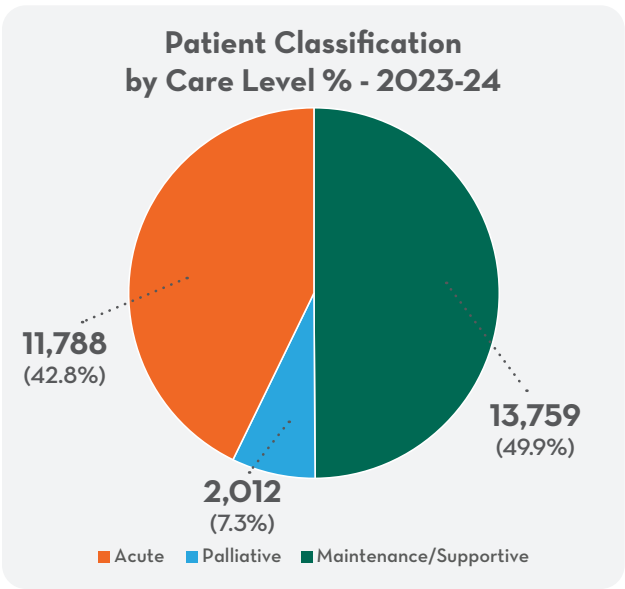
During the 2023-24 fiscal year, ANB's Air Ambulance team transferred a total of 532 patients, which included emergency, urgent, non-urgent and repatriation missions.



EXTRA-MURAL PROGRAM

During the 2023-24 fiscal year, the Extra-Mural Program provided care to a total of 26,853 patients. These same patients were supported with the following levels of care: maintenance/supportive, acute and palliative. Please note that some of the 26,853 patients supported by the Extra-Mural Program during the 2023-24 fiscal year were classified in different care levels from one quarter to another as their medical needs evolved.

During this same fiscal year, Extra-Mural Program health-care professionals completed a total of 650,746 patient contacts in the following practice areas.



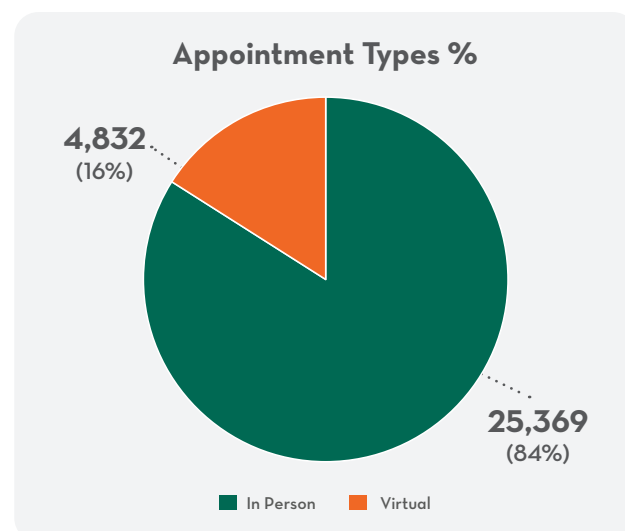
Practice Area	Face-to-face Patient Visits	Telephone Consults	Total Patient Contacts
Nursing (RN and LPN)	343,940	111,464	455,404
Occupational Therapy	28,349	16,492	44,841
Speech Language	6,275	2,923	9,198
Clinical Nutrition	15,628	7,754	23,382
Physiotherapy	27,841	10,595	38,436
Respiratory Therapy	29,068	13,356	42,424
Social Work	10,792	8,360	19,152
Rehab Assistant	13,835	4,074	17,909
Total	475,728	175,018	650,746



NB HEALTH LINK

By the end of 2023-24, NB Health Link had a total of 56,570 patients registered – providing them with access to a network of family doctors and nurse practitioners. This network connects patients registered in the program to the health care they need while they wait for a longer-term placement with a family physician or nurse practitioner. It offers in-person, telephone or online appointments in their preferred official language and is supported by a centralized provincial network. The program plays a crucial role in our community by maintaining the list of patients to be matched to a permanent family doctor or nurse practitioner. Once registered, the patient automatically becomes part of the list to be matched, once a provider becomes available in their area.

During this same fiscal year, NB Health Link provided a total of 30,201 patient contacts through a combination of both in-person and virtual appointments.



Key Performance Indicators

AMBULANCE NEW BRUNSWICK

Results for all of the following key performance indicators (KPIs) are reported publicly each year in our Annual Report. For a more detailed look at our response time data, please visit the Accountability section of our Ambulance New Brunswick website: ambulancenb.ca.

ANB Performance - Response Times

The following table outlines the response time targets that Ambulance New Brunswick continuously strives to achieve:

	911 Emergency Response Time	911 Non-Emergency Response Time	Scheduled Transfers Response Time	Unscheduled Transfers Response Time
Urban	9 minutes or less	15 minutes or less	60 minutes or less	120 minutes or less
Rural	22 minutes or less	25 minutes or less	60 minutes or less	120 minutes or less

The table enclosed below provides the percentage of Ambulance New Brunswick's calls where the time from receipt of a call to the arrival of medical personnel met or exceeded our targets in each of our service regions within the province. Various system pressures continue to impact services including, but not limited to, increased population, increased call volume, aging demographics, offload delays, emergency department closures and ongoing recruitment and retention challenges.

Please note that unlike our previous annual reports, the following do not reflect exemptions for calls that missed response time standards due to circumstances beyond the control of Ambulance New Brunswick, such as delays attributed to resource depletion, adverse weather or road closures.

KPI	Region	2023-24 Performance
911 Emergency	North	80.77%
	South	76.95%
	East	69.28%
	West	78.75%
911 Non-Emergency	Province	82.24%
Scheduled Transfers	Province	86.46%
Non-Scheduled Transfers	Province	89.86%

ANB Performance – Patient Satisfaction

The following patient satisfaction survey results are compiled on a semi-annual basis by an independent, third-party research organization.

KPI	Region	Obligation	2023-24 Performance
Overall Patient Satisfaction	Province	90%	96.1%
Official Languages*	Province	95%	98.3%

* Measures frequency of ANB EMT and Paramedic personnel speaking in the official language of the patients' choice.

EXTRA-MURAL PROGRAM

Results for the following key performance indicators are also shared publicly in the Accountability section of our Extra-Mural Program website: extramuralnb.ca.

KPI	Baseline	Target	2023-24 Performance
Referral to care – median (days)	3	≤ 1	3*
Referral to care – 90th percentile (days)	33	≤ 10	34*
ED visits (ratio)	0.60	≤ 0.51	0.47
ED visits (#)	18,069	≤ 16,262	12,675
Patient satisfaction	95%	≥ 95%	96.3%
Primary care referrals	7,426	≥ 8,911	6,530
EMP visits	497,771	≥ 572,437	475,728**
EMP palliative care deaths occurring in the home	34%	≥ 55%	57%
EMP palliative care deaths occurring in the hospital	66%	≤ 45%	43%

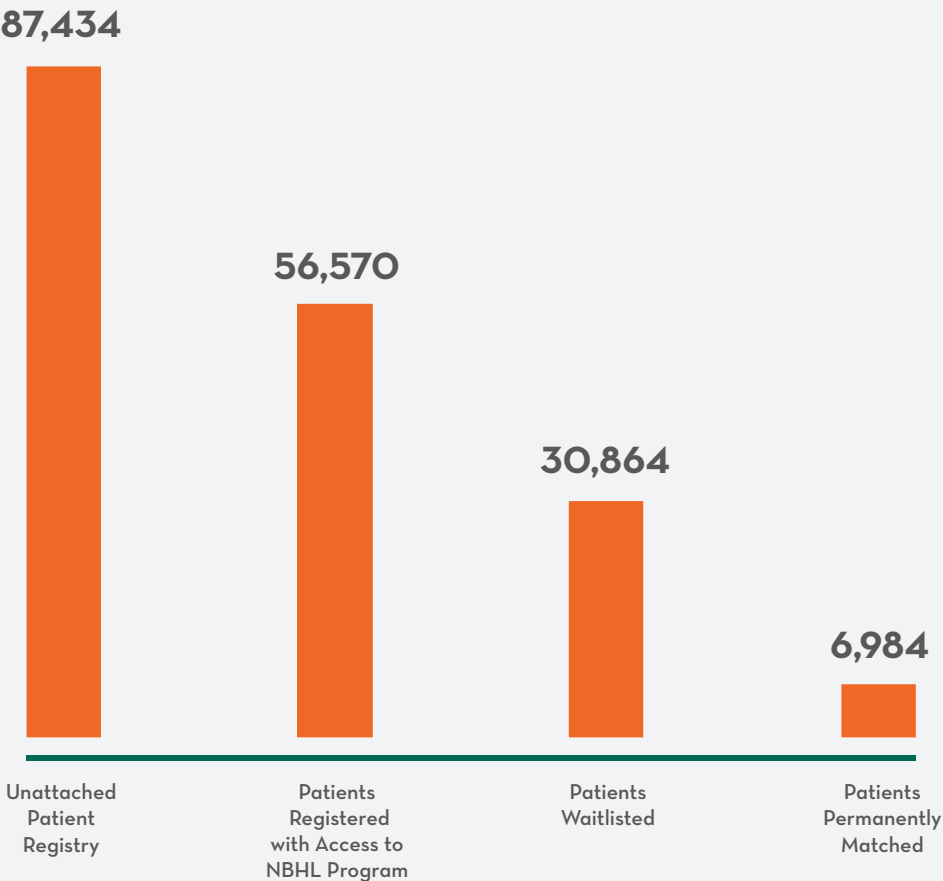
* Referral to Care: These indicators measure the length of time (in days) from when referrals are received to the first visit by an EMP professional. We measure both the median and the 90th percentile. The median gives us a good idea of what most patients would experience, and the 90th percentile allows us to monitor cases that may take longer. During the pandemic, referral to care times increased, in particular for those patients requiring rehabilitation services – a challenge that continued during 2022-23 and 2023-24.

** EMP Visits: An increase in patient acuity levels has resulted in greater clinical support from EMP, which in turn has resulted in greater time commitments for patient care. Increases in employee sick leave and vacancy rates have also affected the number of patient visits EMP is able to accomplish.

NB HEALTH LINK

The following are some of the key metrics NB Health Link monitors on a continuous basis.

2023-24 Program Metrics



*These metrics are tracked for those patients who have received an appointment.

EM/ANB Human Resources

The 2023-24 fiscal year continued to be a busy time for our team. We continued to work in collaboration with the Health and Human Resources Department with the Province of New Brunswick and continued to take part in the Health and Human Resources Steering Committee.

We also continued our outreach work with various post-secondary schools in order to promote the various health care professions at EM/ANB, which included our regular participation at a variety of career fairs and recruitment events – both at home and abroad. We have also continued to work in collaboration with the international recruitment team led by the Government of New Brunswick and Opportunities NB.

Throughout the year, we continued to promote careers at EM/ANB on all of our digital channels as well as various online employment platforms and targeted digital and social media ads. We have also continued to leverage our social media channels to highlight individual employees, promoting our hardworking health-care professionals, and helping to celebrate members of our teams from across the province who have dedicated their lives to these important careers – all while raising awareness of these critical professions and the vital support they provide to our communities.

EM/ANB is not immune to the staffing challenges that are present across the health care system, in New Brunswick and beyond. This year and every year, we continue to focus on recruitment and retention, and ensuring we have the staff we need in order to provide the health care services that New Brunswickers need, when and where they need them. During the 2023-24 fiscal year, EM/ANB was pleased to recruit and onboard a total of 326 new hires – welcoming 123 new employees to Ambulance New Brunswick, 149 to the Extra-Mural Program, and 54 to the NB Health Link Program.

Safety also remains a top priority, and we continue to work with our Provincial Health & Safety Committee representatives to review our programs, recommend new initiatives and safe work procedures, and create new education modules for staff such as our safe lifting and patient handling program.



EM/ANB Quality, Patient Safety and Education

PATIENT SAFETY

From policy and protocol development, equipment design and procurement, continual driver training, a rigorous fleet maintenance program, and retrospective patient chart analysis, the commitment to patient safety drives all of our decisions and is central to our mandate. Regular Quality of Care and Patient Safety Committee meetings are held where recommendations for change are enacted and monitored. We are responsive to complaints and criticism and take all feedback very seriously; each incident is investigated thoroughly by our Quality Assurance and Risk Management teams. Our patient safety champions who act as ambassadors in the field are recognized annually for their important contribution and our robust infection prevention and control efforts are evidence-based and revisited regularly.

TRAINING AND EDUCATION

As we strive for continued excellence in patient care, it is essential that we are attentive and responsive to public feedback, new innovations within healthcare, and any trends discovered through our quality assurance process. The perspective we gain through these efforts helps to drive our educational initiatives which are designed to be evidence-based and culturally inclusive. Whether it is an e-Learning course, one of our biannual in-person sessions or our frequent new employee orientations, each educational program is monitored for its effectiveness with subsequent adjustments and re-messaging as needed. Overall, the goal is always for an improvement in patient care.

EM/ANB QUALITY IMPROVEMENT PLAN REPORT

EM/ANB's Quality Improvement Plan is a summary document that outlines the different plans, frameworks and initiatives within the

organization that guide and support continuous quality improvement within EM/ANB. The plan provides a consolidated account of all EM/ANB's existing quality improvement activities, including:

- EM/ANB Strategic Plan
- EM/ANB Risk Management Plan
- ANB Patient Safety Plan
- EMP Patient Safety Plan
- EM/ANB Quality and Safety Framework
- EM/ANB Ethics Code and Framework
- Emergency and Disaster Management Plan

The Quality Improvement Plan commits to annual reporting that provides a progress summary for each component of the plan (listed above). The report is completed by the Vice President of Quality, Patient Safety and Education at the end of each fiscal year and is available in the Accountability section of our EMP and ANB websites.

The report is an important part of EM/ANB's commitment to continuous quality improvement – all of which is focused on improving the quality of health care services we provide to our patients and their families, and helping to ensure our mission of providing excellence in emergency and community care for New Brunswickers.

Strategic Plan Overview

In 2023-24, we entered the second year of our [EM/ANB Strategic Plan 2022-2025: Transforming Community Care Together](#). This is EM/ANB's second strategic plan since our inception in 2018, and was developed following consultation with our frontline staff, support teams, managers and leadership teams, as well as our external health care partners and key stakeholders. It is based on this input from our stakeholders that we decided to continue with our existing mission, vision and values, as our internal and external stakeholders alike believe these remain relevant to the work EM/ANB continues to do.

Mission, Vision & Values

 <p>Providing excellence in emergency and community care.</p>	 <p>Improving the quality of life of New Brunswickers within their communities.</p>	 <ul style="list-style-type: none">✓ Patient-centred✓ Safety-focused✓ Accountable✓ Accessible✓ Innovative✓ Caring✓ Responsive✓ Community-minded
Mission	Vision	Values

Strategic Directions

Based on our consultation process, we have identified the following five (5) strategic directions which will guide key EM/ANB initiatives over the next three years:

				
Prioritize and Strengthen Our Core Service Offerings	Improve Access to Care in the Community	Increase Our Role as a Strong Health Care Partner	Enhance the Employee Experience	Strengthen Our Digital Health Assets and Technology Solutions
1	2	3	4	5

Strategic Plan Update

In the following pages of this report, we provide updates on key initiatives in support of each of our plan's five strategic directions.

ACCREDITATION CANADA

Accreditation Canada is an independent, not-for-profit organization that sets standards for quality and safety in health care and accredits health organizations throughout Canada and around the world.

EM/ANB Inc. is committed to continuously seeking to improve on the services we offer to our patients and to our community. The accreditation process is a tool for building and sustaining a culture of quality and safety within a health care organization. As such, EM/ANB is scheduled for our next Accreditation Canada peer review process in May 2024.

VULNERABLE PATIENTS WITH COMPLEX NEEDS

The purpose of this project is to demonstrate the impact of implementing a case management model, as well as having a community paramedic supporting the vulnerable population in collaboration with the Extra-Mural Program. This Model of Care for Vulnerable Patients with Complex Needs was piloted in Northumberland County and first began in 2021-22. A final report on the project was received in 2023-24, and showed patients were extremely satisfied with the services provided by the case managers and the community paramedic. Significant reductions in Emergency Department visits and hospital admissions were also observed.





MEDICAL TRANSPORTATION SERVICE (ALSO KNOWN AS MULTI-PATIENT TRANSFER VEHICLES)

In 2023-24, work progressed on this initiative of the Provincial Health Plan: the introduction of a multi-patient transfer unit staffed by a team of two EMTs to transfer low-acuity patients in an effort to free up more paramedics to work on 911 emergency trucks in their communities.

Internal layouts of the vehicles were finalized in time to launch in 2023, known officially as the Medical Transportation Service. Three units in total were launched – one in Moncton, one in Fredericton, and one in Quispamsis (servicing the Saint John area). A fourth vehicle was ordered as a mechanical backup.

In September 2023, the program expanded to include some acuity level 4 patients who are in hospital and/or Extra-Mural Program patients at home.



NB HEALTH LINK

This initiative was first introduced as part of the Provincial Health Plan which called for the development of a new Primary Care Network for citizens without a family doctor or nurse practitioner – a network known today as NB Health Link. During 2023-24, EM/ANB continued to work in collaboration with the Department of Health and other partners to expand NB Health Link throughout the province. Building on the first five clinics developed during its first year of operations in 2022-23, by the end of 2023-24, NB Health Link had established clinics in all of the province's seven health zones, and was operating a total of 11 physical clinics in the following locations: Bathurst, Dalhousie, Dieppe, Edmundston, Fredericton, Inkerman, Moncton (Main Street), Moncton (Morton Avenue), Rothesay, Miramichi and Woodstock. At the close of 2023-24, NB Health Link had

registered 56,570 patients with the program, providing them with access to a network of family physicians and nurse practitioners while they wait to be permanently matched with primary care providers.



ENHANCED CLINICAL SERVICES IN SPECIAL CARE HOMES

This initiative was also first introduced as part of New Brunswick's Provincial Health Plan – a key pillar of which is supporting seniors to age in place. The aim of this specific initiative calls for the Extra-Mural Program to provide enhanced clinical services in special care homes in order to better coordinate residents' care and ensure they are receiving help in the right place, at the right time, by the right provider. Extra-Mural is responsible for providing the care coordination role in close collaboration with other care providers, as required. Goals of the initiative include reducing hospitalizations, the frequency of emergency department visits and the number of non-emergency ambulance calls for residents.

As each special care home is onboarded, each resident is provided with a full clinical assessment and then a care coordination nurse with the Extra-Mural Program develops a care plan that may include other health care professionals from within the Extra-Mural Program (such as physiotherapists, rehab assistants, respiratory therapists, speech pathologists, etc.), as well as other services (for example, from addictions and mental health).

The provincial health plan provided a target of 31 special care homes being onboarded by the end of Q1 2023-24 (April-June), which was met and exceeded. At the end of March 2024, the Extra-Mural Program had onboarded 143 special care homes, representing 45% of occupied beds in all the special care homes across the province. Extra-Mural will continue to identify, assess and onboard special care homes in close collaboration with our partners at the New Brunswick Special Care

Home Association, Department of Social Development, Department of Health and the Regional Health Authorities with the goal of all special care homes in the province receiving these services.

POINT OF CARE TECHNOLOGY FOR HOME CARE

The Point-of-Care Technology (POCT) for Home Care pilot project finished in May 2023, and a post-project evaluation was completed. The pilot was rolled out in two of the province's health zones: Health Zone 4 (including the Edmundston/Grand Falls and Kedgwick/St. Quentin areas) and in Health Zone 7 (including the Miramichi, Neguac and Blackville areas). The aim of the project was to determine if the Point-of-Care Technology would offer quicker access to clinical information for our Extra-Mural Program clinicians and the patients we serve. The post-project evaluation demonstrated very high satisfaction from the patient's perspective, enhancing access to responsive and timely care by providing onsite testing.

MOBILE X-RAY SERVICES

During the 2023-24 fiscal year, EM/ANB introduced the Extra-Mural Program Mobile X-Ray services, which included a Memorandum of Understanding with our province's Regional Health Authorities during the summer of 2023. By the end of 2023-24, this service had been fully implemented in Zone 2, where 738 visits were conducted potentially avoiding twice this number of ambulance transfers and subsequent emergency department visits for residents of long-term care facilities. . The Extra-Mural Program, in collaboration with the Regional Health Authorities, will continue to gradually implement this service throughout the province.

COMPUTER-AIDED DISPATCH (CAD) SYSTEM UPDATE

In January 2023, ANB implemented the Logis CAD (Computer Aided Dispatch) system, which brought opportunities to improve call-taking, dispatching, communication, and overall service delivery. Following the implementation of the new CAD system, a third-party organization was engaged to conduct a full review. They focused their review on the ANB dispatch operations process, including people, processes, and technology within the context of the Logis CAD implementation and detailed fourteen key recommendations for improvement.

This third party's final report was presented to the team during the 2023-24 fiscal year, and a project team has been assigned to implement sustainable long-term solutions for the future of this new CAD.

Auditor General Recommendations – 2023-24 Update

EM/ANB continues to work in collaboration with the Department of Health in addressing issues identified in the 2020 Auditor General's Report regarding ambulance services in New Brunswick. The following table provides an overview of specific Auditor General recommendations that were addressed by EM/ANB in consultation with the Department of Health during the 2023-24 fiscal year.

Paragraph Number	Recommendation	2023-24 Update
3.56	We recommend the Board by-laws be amended to change the composition of the Board to include members independent of the Department.	The by-laws currently allow the appointment of members independent of the Department of Health. The board composition has expanded beyond the Department of Health and the Regional Health Authorities to include representation from Social Development.
3.61	We recommend the board enforce its conflict of interest policy and periodically review the effectiveness of the policy in mitigating conflict of interest risk.	The Board and its committees continue to have Declaration of Conflict of Interest as a standing agenda item for all meetings and document same within meeting notes. A schedule for ongoing review of all board policies exists. The conflict of interest policy was reviewed in 2019 and will be reviewed in 2023.
3.94	We recommend the terms of reference of each standing committee require an annual written report to the Board of Directors to demonstrate the sub-committees are operating as intended.	The standing board committees currently meet on a quarterly basis and submit written reports to the Board. Terms of reference for these committees have been revised to reflect submission of annual reports in accordance with the Auditor General's recommendation and committees have begun submitting annual reports.
3.95	We recommend the Board improve its recording of minutes to increase transparency.	The Board and its committees have undertaken efforts and improved the recording of minutes and will continue to do so.
3.113	We recommend the Board ensure EM/ANB or MHSNB substantiate how savings are achieved to demonstrate the value provided through cost savings claimed under the contract for ambulance services.	The Board continues to receive financial reports denoting variances of expenditure from budget and seek further information as warranted.





EM/ANB Inc.

Financial Statements

March 31, 2024

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Independent auditor's report

**To the Board of Directors of
EM/ANB Inc.**

Opinion

We have audited the financial statements of EM/ANB Inc. ("the Entity"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, change in net debt and cash flow 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 EM/ANB Inc. as at March 31, 2024, and its results of operations, its changes in its net debt, and its 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 the Entity 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.

Other Matter – Supplementary Information

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The Supplementary Schedules on pages 16-18 are presented for purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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 the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the

going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Moncton, Canada
July 18, 2024

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants

EM/ANB Inc.**Statement of Operations and Surplus**

Year Ended March 31	Budget	2024	2023
Revenue			
Province of New Brunswick Funding Grant	\$ 235,224,171	\$ 260,502,548	\$ 287,712,248
NB Health Link Funding Grant (Page 18)	-	6,190,750	2,838,114
Billing ambulance services (Note 3)	3,300,000	3,027,403	2,989,355
Capital asset funding (Note 2)	831,000	1,565,733	6,295,100
	<u>239,355,171</u>	<u>271,286,434</u>	<u>299,834,817</u>
Expenditures			
Administration and other support services	16,692,255	25,428,009	25,649,104
Fleet	11,941,385	13,239,822	13,360,985
Facilities	9,442,531	9,792,656	9,480,310
Amortization expense	4,500,000	7,259,329	6,608,997
Interest expense	-	360,634	196,719
Communication, Air and Land ambulance	116,202,385	123,652,662	146,875,132
Clinical Care Services	76,445,615	80,057,820	81,994,699
NB Health Link expenses (Page 18)	-	6,190,750	2,838,114
Incentives fees	-	1,916,807	4,858,951
	<u>235,224,171</u>	<u>267,898,489</u>	<u>291,863,011</u>
Annual operating surplus	<u>4,131,000</u>	<u>3,387,945</u>	<u>7,971,806</u>
Other items:			
Sick leave benefits (Note 6)	-	(448,800)	(398,900)
Annual surplus	<u>\$ 4,131,000</u>	<u>\$ 2,939,145</u>	<u>\$ 7,572,906</u>
Deficit, beginning of year		\$ (297,032)	\$ (3,537,921)
Appropriation of surplus, billing revenue		(3,027,403)	(2,989,355)
Appropriation of surplus		(1,840,239)	(1,342,662)
Annual surplus		<u>2,939,145</u>	<u>7,572,906</u>
Deficit, end of year		<u>\$ (2,225,529)</u>	<u>\$ (297,032)</u>

EM/ANB Inc.

Statement of Financial Position

March 31

2024

2023

Assets

Cash and cash equivalents	\$ 33,180,879	\$ 5,908,692
Accounts receivable	2,912,110	4,112,109
Due from Medavie Health Services NB Inc.	298,551	-
Due from Province of New Brunswick	23,183,758	71,910,184
Receivable from Asset Replacement and System Enhancement Fund (Note 2)	<u>2,773,838</u>	<u>2,571,654</u>
	<u>62,349,136</u>	<u>84,502,639</u>

Liabilities

Payables and accruals (Note 5)	33,010,199	53,492,114
Sick pay liability (Note 6)	7,329,800	6,881,000
Due to Medavie Health Services NB Inc.	-	8,559,821
Due to Province of New Brunswick	9,317,092	4,705,384
Unearned revenue (Note 2)	24,275,080	22,276,343
Asset retirement obligation	240,000	240,000
Capital lease obligation (Note 7)	<u>9,385,211</u>	<u>7,885,221</u>
	<u>83,557,382</u>	<u>104,039,883</u>

Net debt	<u>21,208,246</u>	<u>19,537,244</u>
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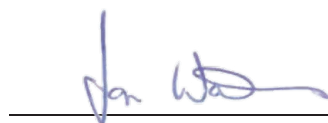
Non-financial assets

Tangible capital assets (Note 4)	18,827,839	18,807,547
Prepaid expenses	<u>154,878</u>	<u>432,665</u>
	<u>18,982,717</u>	<u>19,240,212</u>

Accumulated Deficit	<u>\$ (2,225,529)</u>	<u>\$ (297,032)</u>
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Commitments (Note 8)

On behalf of the Board



Director



Director

EM/ANB Inc.**Statement of Changes in Net Debt**

Year Ended March 31

2024**2023**

Annual surplus	\$ 2,939,145	\$ 7,572,906
Appropriation of surplus, billing revenue	(3,027,403)	(2,989,355)
Appropriation of surplus	(1,840,239)	(1,342,662)
Acquisition of tangible capital assets	(7,279,621)	(10,341,523)
Amortization of tangible capital assets	<u>7,259,329</u>	<u>6,608,997</u>
	(1,948,789)	(491,637)
Decrease in prepaid expense	<u>277,787</u>	<u>310,812</u>
Increase in net debt	(1,671,002)	(180,825)
Net debt at beginning of year	<u>(19,537,244)</u>	<u>(19,356,419)</u>
Net debt at end of year	<u>\$ (21,208,246)</u>	<u>\$ (19,537,244)</u>

EM/ANB Inc.

Statement of Cash Flows

Year Ended March 31

2024

2023

Increase (decrease) in cash and cash equivalents

Operating

Annual surplus	\$ 2,939,145	\$ 7,572,906
Appropriation of surplus, billing revenue	(3,027,403)	(2,989,355)
Appropriation of surplus	(1,840,239)	(1,342,662)
Amortization expense net of gain/loss	7,259,329	6,608,997
Change in sick pay liability	448,800	398,900
	<u>5,779,632</u>	<u>10,248,786</u>

Change in non-cash operating working capital

Accounts receivable	1,199,999	(1,148,399)
Receivable from Asset Replacement and System Enhancement Fund	(202,184)	(195,265)
Due from Province of New Brunswick	48,679,426	(33,777,110)
Due to Medavie Health Services NB Inc.	(8,811,372)	6,711,913
Due to Province of New Brunswick	4,611,708	230,378
Prepaid expenses	277,787	310,812
Payables and accruals	(20,481,915)	7,899,916
Asset retirement obligation	-	240,000
Unearned revenue	1,998,737	19,641,041
	<u>33,051,818</u>	<u>10,162,072</u>

Capital

Repayment of capital lease obligations	(4,213,898)	(3,953,688)
Acquisition of capital lease obligations	5,713,888	3,806,423
Purchase of tangible capital assets	(7,279,621)	(10,341,523)
	<u>(5,779,631)</u>	<u>(10,488,788)</u>

Net increase (decrease) in cash and cash equivalents 27,272,187 (326,716)

Cash and cash equivalents, beginning of year 5,908,692 6,235,408

Cash and cash equivalents, end of year \$ 33,180,879 \$ 5,908,692

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

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, Extra-Mural Program Services and NB Health Link services in New Brunswick.

EM/ANB is governed 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, the Extra-mural Program and the NB Health Link services. EM/ANB Inc. have performance measures in the contracts related to the service/performance requirements.

EM/ANB Inc. has entered into a memorandum of understanding with the Province of New Brunswick in the development, implementation, and administration of a Primary Care Network Program "NB Health Link" to provide access to timely, coordinated care to New Brunswick residents who do not have a Primary Care Provider.

2. 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).

Adoption of new accounting standard

On April 1, 2023, the Company adopted Public Accounting Standard PS 3400, Revenue. The standard distinguishes between revenue that arises from transactions that include performance obligations (exchange transactions) and transactions that do not have performance obligations (non-exchange transactions).

The adoption of PS 3400 is not significant to the Company, there are no prior period adjustments required.

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, are measurable and includes annual approved contract service and cost adjustments.

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

The Company has established an Asset Replacement and System Enhancement Fund for ambulance operations 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.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Asset Replacement and System Enhancement Fund (continued)

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 \$2,571,654 (2023 - \$2,376,389) plus current year contributions of \$731,000 (2023 - \$1,482,245), proceeds on sale of assets \$125,484 (2023 - \$195,821) and interest earned during the year of \$126,372 (2023 - \$81,501), less purchase of assets/new scope items \$780,672 (2023 - \$1,564,302) for an ending balance of \$2,773,838 (2023 - \$2,571,654).

During the year, Extra-Mural operations was funded \$114,000 (2023 - \$100,000) and NB Health Link was funded \$671,061 (2023- Nil) to purchase capital equipment.

Unearned Revenue

The Company has unearned revenue of \$24,275,080 which consists of the Asset Replacement Fund balance from the ambulance operations of \$2,773,838, plus advance of \$19,334,310 for ANB and clinical cost reinvestment of \$2,051,893 for the Extra-Mural operations, plus advance of \$115,039 for EMP.

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, as well as the related asset retirement obligation. 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

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Asset retirement obligation

The Company recognizes the Asset Retirement Obligation ("ARO") liability when there is a legal obligation to incur retirement costs in relation to the tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. When management is unable to make a reasonable estimate, a liability is only recognized once a reasonable estimate can be made. Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the associated tangible capital asset. The ARO asset is depreciated over the estimated useful life of the related tangible capital asset. Actual costs incurred are charged against the ARO to the extent of the liability recorded in the period they are incurred. Differences between the actual costs incurred and the liability are recognized in the excess of revenues over expenses when remediation is completed. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

Management has identified various categories of AROs, including disposal of ambulances, signage, oil tanks, computer hardware and generators for which ARO liabilities and assets have been recorded.

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.

Financial instruments

All financial instruments are recorded at their cost or amortized cost.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transactions costs related to financial instruments recorded at their fair values are expensed as incurred.

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged or cancelled or expire.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the impairment provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the statement of operations and surplus of the period.

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, retro wage settlements on union collective agreements, asset retirement obligation and allowance for doubtful accounts related to user fees.

Employee future benefits

Under the contracts with the Province of New Brunswick, 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.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Incentive fees

As per the contracts entered into with Medavie Health Services New Brunswick Inc. (Note 1), there are key performance indicators related to the service performance in the contracts. The key performance indicators including supporting information are provided to the Department of Health of New Brunswick for review and approval. The key performance indicators are recorded as incentive payments in the financial statements. In addition to the incentive payments, there are also expenditures funded to Medavie Health Services New Brunswick Inc. as part of the contract (Note 8).

Appropriation of surplus

The appropriation of surplus are funds returned to the Department of Health of New Brunswick based on the approval of the Board of Directors. As part of the contract with the service provider, the service provider is responsible for billing and collecting users' fees in accordance with the contract and the policies set by the Department of Health of New Brunswick. These funds are recorded in the Statement of Operations and therefore included in the annual surplus. Since these funds are returned to the Department of Health of New Brunswick, there is also a reduction to the accumulated surplus/deficit annually for funds returned to the Department of Health. In addition to the user fees, there could be an annual operating surplus based on the contract which the Board of Directors provides approval to either return to the Department of Health of New Brunswick or reinvestment in the services.

3. Billing for ambulance/extra mural services

The Company has billed residents and non-residents of New Brunswick ambulance user fees in the amount of \$4,568,612 (2023 - \$4,391,798). The Company has increased its allowance for uncollectible user fees in the amount of \$1,486,148 and during the year wrote off as uncollectible \$1,474,004 for a total allowance of \$3,850,874 (2023 - \$3,838,730) based on management's best estimates of collectability. The Company collected \$3,039,313 (2023 - \$3,018,491) net of transactions cost.

4. Tangible capital assets

	Ambulances under capital lease	Leasehold improvements	Computer software	Computer equipment	Furniture and fixtures	Equipment	Vehicles	Total 2024	Total 2023
Cost									
Opening cost	\$ 16,687,240	\$1,371,719	\$ 2,907,966	\$ 6,571,345	\$ 2,213,141	\$ 21,314,237	\$ 59,880	\$ 51,125,528	\$ 43,582,881
Additions	5,713,888	671,061	60,193	702,819	77,270	54,390	-	7,279,621	10,372,061
Retirements	(5,153,897)	-	-	-	-	-	-	(5,153,897)	(2,829,414)
Closing cost	\$ 17,247,231	\$2,042,780	\$ 2,968,159	\$ 7,274,164	\$ 2,290,411	\$ 21,368,627	\$ 59,880	\$ 53,251,252	\$ 51,125,528
Accumulated amortization									
Opening accumulated amortization	\$ 8,747,800	\$ 823,837	\$ 2,457,200	\$ 5,463,127	\$ 2,123,685	\$ 12,642,452	\$ 59,880	\$ 32,317,981	\$ 28,507,860
Amortization	4,280,450	55,249	191,138	794,682	98,310	1,839,500	-	7,259,329	6,608,997
Retirements	(5,153,897)	-	-	-	-	-	-	(5,153,897)	(2,798,875)
Closing accumulated amortization	\$ 7,874,353	\$ 879,086	\$ 2,648,338	\$ 6,257,809	\$ 2,221,995	\$ 14,481,952	\$ 59,880	\$ 34,423,413	\$ 32,317,981
Net book value	\$ 9,372,878	\$1,163,694	\$ 319,821	\$ 1,016,355	\$ 68,416	\$ 6,886,675	\$ -	\$ 18,827,839	\$ 18,807,547

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

5. Payables and accruals	<u>2024</u>	<u>2023</u>
Accounts payable and other accrued liabilities	\$ 7,816,754	\$ 5,843,959
Salaries and benefits, accrued compensation	14,608,822	37,124,920
Accrued vacation pay	<u>10,584,623</u>	<u>10,523,235</u>
	<u>\$ 33,010,199</u>	<u>\$ 53,492,114</u>

6. 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. An actuarial estimate for this future liability has been completed and forms the basis for the estimated liability reported in these financial statements.

The following summarizes the major assumptions in the valuation:

- Annual salary increase of 2.15%;
- Discount rate used to determine the accrued benefit obligation is 4.25%;
- Retirement age of 60 for EMP and 52 for ANB; and
- Estimated net excess utilization of rate of sick leave varies with age and by employee group (higher excess usage at older ages)
- Employee turnover

	<u>2024</u>	<u>2023</u>
Accrued sick pay liability, beginning of the year	\$ 6,881,000	\$ 6,482,100
Current Service Cost	1,212,300	1,133,900
Interest on Obligation	549,900	344,400
Amortization of unrecognized balances experience	540,900	534,700
Benefit Payments	<u>(1,854,300)</u>	<u>(1,614,100)</u>
	448,800	398,900
Accrued sick pay liability, end of the year	<u>\$ 7,329,800</u>	<u>\$ 6,881,000</u>

As part of the valuation there are unamortized experience losses of \$5,837,500 (2023 - \$6,378,400) which would amount to an accrued benefit obligation of \$13,167,300 (2023 - \$13,259,400).

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, usage of sick time, and employee turnover and retirement. The assumptions used reflect the Company's best estimates.

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

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

7. Capital lease obligation 2024 2023

Capital leases payable in monthly instalments ranging from \$2,501 to \$3,465 including interest at various rates, amortized to and maturing in various periods ending March 2027. As security, the Company has assigned specific ambulance leases.

\$ 9,385,211 **\$ 7,885,221**

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

2025	\$ 4,129,354
2026	3,142,901
2027	2,151,207
2028	<u>670,851</u>
	10,094,313
Amount representing interest	<u>(709,102)</u>
	\$ 9,385,211

8. 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 \$40,900,000. The total annual payments for the remaining contract term have not yet been finalized.

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 fee 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 \$3,329,000. The total annual payments for the remaining contract term have not yet been finalized.

The Company has entered into various facility agreements regarding the NB Health Link program. The minimum lease payments for the following 5 years are as follows:

2025	\$502,270
2026	499,128
2027	493,658
2028	417,483
2029	356,746

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

9. Pension plan and retirement allowance program

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.

The Company's staff are members of a retirement allowance program. On an annual basis, the Company is funded by the Province of New Brunswick for any retirement allowance payments.

10. Liability for Injured Workers

The Province provides workers' compensation benefits on a self-insured basis. WorkSafeNB administers the claims on the Province's behalf and charges a fee for this service. The liability for injured workers is determined using a number of methods to estimate future payments including: the annuity method, the loss development method, and the aggregate claims method. Future payments are then discounted to determine the present value. Annual claim payments are expensed by each department and are reported in the functional expense area related to the program in which the employee worked. The net change in the liability, excluding actual claims costs, is reported under central government.

11. Financial instruments and financial risk management

The following table provides the carrying amount information of the Company's financial instruments by category. The maximum exposure to credit risk for the financial assets would be the carrying values shown below.

Financial instrument	2024		2023	
	Amortized Cost / cost	Fair value	Amortized Cost / cost	Fair value
Cash	\$33,180,879	-	\$ 5,908,692	-
Accounts receivable	2,912,110	-	4,112,109	-
Due from Province of New Brunswick	23,230,758	-	71,910,184	-
Receivable from Asset Replacement	2,773,838	-	2,571,654	-
Payables and accruals	(33,010,199)	-	(53,492,114)	-
Due from (to) Medavie Health Services NB In.	251,551	-	(8,559,821)	-
Due to Province of New Brunswick	(9,317,092)	-	(4,705,384)	-
Capital lease obligation	(9,385,211)	-	(7,885,221)	-

Risk Management

The Company has a risk management framework which consists of monitoring by management, and Board oversight regimented by policies and procedures in place to identify, assess, manage and control significant risks inherent in the business operations that could adversely impact business objectives and strategies resulting in loss of earnings or capital. The Company is exposed to credit risk, liquidity risk and market risk.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

11. Financial instruments and financial risk management (continued)

Credit risk

Credit risk is the risk of financial loss to the Company if a debtor fails to discharge their obligation. The Company is exposed to this risk arising from its cash, and accounts receivable. The Company also limits its exposure to credit risk by placing its cash and cash equivalents with high credit quality financial institutions.

Accounts receivable is primarily due from government and individuals. The Company measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the Company's historical experience regarding collections, and approved credit policies. In the current and prior years, all of the impairment allowance relates to the user fee receivables. There were no changes in exposures to credit risk during the period. The amounts outstanding at year end were as follows:

2024						
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Accounts receivable	2,828,340	653	12,859	131	70,127	\$ 2,912,110
User fees receivable	201,468	250,182	130,862	255,077	18,221,552	19,059,141
Due from Medavie Health Services NB	298,551					298,551
Due from Province of New Brunswick	13,298,7555	655,272	1,458,014	406,712	7,365,005	23,183,758
Receivable from Asset Replacement and System Enhancement Fund	2,773,838	-	-	-	-	2,773,838
Total	19,400,952	906,107	1,601,735	661,920	26,656,684	48,227,398
Less allowance	(201,468)	(250,182)	(130,862)	(255,077)	(18,221,552)	(19,059,141)
Net receivable	19,199,484	655,925	1,470,873	406,843	7,435,132	\$ 29,168,257

2023						
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Accounts receivable	3,492,831	457	560,154	-	58,667	\$ 4,112,109
User fees receivable	533,693	311,027	295,026	325,528	16,110,510	17,575,784
Due from Province of New Brunswick	66,441,103	3,269,289	253,217	788,916	1,157,659	71,910,184
Receivable from Asset Replacement and System Enhancement Fund	2,571,654	-	-	-	-	2,571,654
Total	73,039,281	3,580,773	1,108,397	1,114,444	17,326,836	96,169,731
Less allowance	(533,693)	(311,027)	(295,026)	(325,528)	(16,110,510)	(17,575,784)
Net receivable	72,505,588	3,269,746	813,371	788,916	1,216,326	\$ 78,593,947

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet all cash outflow obligations as they come due. The Company mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. The following table sets out the expected maturities, representing undiscounted cash-flows of its financial liabilities:

2024					
	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years	Total
Payables and accruals	\$ 33,010,199	\$ -	\$ -	\$ -	\$ 33,010,199
Due to Province of New Brunswick	9,317,092	-	-	-	9,317,092
Capital lease obligation	3,754,748	4,971,825	658,640	-	9,385,213
Total	\$ 46,082,039	\$ 4,971,825	\$ 658,640	\$ -	\$ 51,712,504

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2024

11. Financial instruments and financial risk management (continued)

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Company is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that fair value or future cash flow of a financial instrument will fluctuate because of changes in market interest rates. Interest rates applicable to capital lease obligations are prescribed under the loan agreements and are not sensitive to interest rate fluctuation in capital markets.

12. Contingent liabilities

The Company is involved in a legal proceeding arising from operations. Management has determined at year-end that any loss related to the lawsuit is undeterminable and therefore, no accrual has been recorded in the financial statements. The lawsuit is for approximately \$3.5M and it relates to obligations under a contractual arrangement.

13. Comparative figures

Certain of the comparative figures have been adjusted to conform to changes in the current year presentation.

Year Ended March 31	Budget	2024	2023
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EM/ANB Inc.

Extra-Mural Program

Statement of Operations and Surplus

Year Ended March 31	Budget	2024	2023
Revenue			
Province of New Brunswick Funding Grant	\$ 95,007,425	\$ 104,778,176	\$ 110,771,739
Capital asset funding (Note 2)	<u>100,000</u>	<u>114,000</u>	<u>652,486</u>
	<u>95,107,425</u>	<u>104,892,176</u>	<u>111,424,225</u>
Expenditures			
Administration and other support services	7,736,332	14,284,090	16,510,055
Fleet	4,682,548	4,748,834	4,992,501
Facilities	2,919,982	3,353,368	3,290,271
Amortization expense	-	160,872	100,286
Admission / Discharge	3,274,580	4,995,147	5,056,633
Rehab Assistant	1,615,875	1,204,560	1,238,092
Nursing	44,989,155	51,332,415	53,024,993
Respiratory Therapy	5,376,068	5,842,203	4,471,311
Clinical Nutrition	3,503,594	2,509,711	2,712,284
Physiotherapy	5,579,538	4,027,673	4,781,271
Occupational Therapy	7,246,410	5,636,604	6,352,670
Speech Language	1,433,862	1,274,865	1,084,281
Social Work	2,414,966	1,937,296	2,079,212
Personal Care Services	1,011,567	1,297,346	1,193,951
Administrative fees	3,222,948	3,111,078	2,666,313
Incentives fees	-	(847,199)	1,158,951
	<u>95,007,425</u>	<u>104,868,863</u>	<u>110,713,075</u>
Annual operating surplus	<u>100,000</u>	<u>23,313</u>	<u>711,150</u>
Sick leave benefits (Note 6)	-	(289,800)	(227,300)
Annual surplus (deficit)	<u>\$ 100,000</u>	<u>\$ (266,487)</u>	<u>\$ 483,850</u>
Deficit, beginning of year		\$ (8,811,633)	\$ (9,136,532)
Appropriation of surplus		(70,185)	(158,951)
Annual surplus (deficit)		<u>(266,487)</u>	<u>483,850</u>
Deficit, end of year		<u>\$ (9,148,305)</u>	<u>\$ (8,811,633)</u>

EM/ANB Inc.

NB Health Link

Statement of Operations and Surplus

Year Ended March 31

2024

2023

Revenue

Province of New Brunswick Funding	\$ 6,190,750	\$ 2,838,114
Capital asset funding (Note 2)	<u>671,061</u>	<u>-</u>
	<u>6,861,811</u>	<u>2,838,114</u>

Expenditures

Office expense	139,268	32,259
Facilities	432,343	-
Information systems	457,481	208,409
Legal, professional and consulting	40,989	94,360
Patient Care	344,911	164,568
Salaries and benefits	4,032,880	1,912,467
Telephone and communications	104,809	5,283
Travel and meals	67,261	24,357
Management fee	<u>570,808</u>	<u>396,411</u>

	<u>6,190,750</u>	<u>2,838,114</u>
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Annual operating surplus

<u>671,061</u>	<u>-</u>
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Annual surplus

<u>\$ 671,061</u>	<u>\$ -</u>
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Surplus, beginning of year

\$ -	\$ -
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Annual Surplus

<u>671,061</u>	<u>-</u>
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Surplus, end of year

<u>\$ 671,061</u>	<u>\$ -</u>
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