

# **Wikwemikong Ambulance Service**

Statement of Revenue and Expenditures

Year Ended March 31, 2018

## INDEPENDENT AUDITOR'S REPORT

### To the Ministry of Health and Long-Term Care

#### *Report on the Financial Statement*

We have audited the accompanying statement of revenue and expenditures of the Wikwemikong Ambulance Service for the year ended March 31, 2018 and a summary of significant accounting policies and other explanatory information. The financial statement has been prepared to comply with the reporting requirements established by the Ministry of Health and Long-Term Care as described in note 2 to the financial statement.

#### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the basis of accounting described in Note 2 to the financial statement and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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. 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 statement.

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

#### *Opinion*

In our opinion, the financial statement presents fairly, in all material respects, the revenue and expenditures for the year ended March 31, 2018 of the Wikwemikong Ambulance Service in accordance with the basis of accounting described in Note 2 to the financial statement.

## INDEPENDENT AUDITORS' REPORT (continued)

### *Basis of Accounting and Restriction on Use*

This financial statement has been prepared to comply with the reporting requirements established by the Ministry of Health and Long-Term Care as described in note 2 of the financial statement. This financial statement, which has not been, and was not intended to be, prepared in accordance with Canadian public sector accounting standards is solely for the information and use of the Wikwemikong Ambulance Service's board of directors and management, and the Ministry of Health and Long-term Care. This financial statement is not intended to be and should not be used by anyone other than specified users or for any other purposes. Our report is intended solely for the Wikwemikong Ambulance Service's board of directors and management, and the Ministry of Health and Long-Term Care and should not be distributed to parties other than the Wikwemikong Ambulance Service's board of directors and management, and the Ministry of Health and Long-Term Care.

FREELANDT CALDWELL REILLY LLP

A handwritten signature in black ink that reads "Freelandt Caldwell Reilly LLP". The signature is written in a cursive, flowing style.

**Chartered Professional Accountants**  
Licensed Public Accountants

Espanola, Ontario  
June 29, 2018

**WIKWEMIKONG AMBULANCE SERVICE**  
**Statement of Revenue and Expenditures**  
**Year ended March 31, 2018**

	Budget	April to December 2017	January to March 2018	Year End March 31, 2018	Year End March 31, 2017
	\$	\$	\$	\$	\$
<b>Revenue</b>					
Provincial subsidy					
- Ministry of Health and Long-Term Care (Base Funding)	2,180,911	1,383,364	797,547	2,180,911	1,693,578
<b>Expenditures</b>					
Wages	1,223,418	797,606	377,037	1,174,643	1,133,215
Employee benefits	422,635	221,084	202,303	423,387	378,362
One time funding	245,630	193,031	72,438	265,469	-
Administration costs	105,060	21,910	83,151	105,061	28,810
Vehicle operations	-	30,633	13,720	44,353	34,788
Vehicle maintenance	67,900	31,046	9,208	40,254	52,728
Building maintenance	29,352	21,066	9,844	30,910	44,746
Transportation and communication	21,075	16,046	13,187	29,233	20,705
Medical supplies and equipment	30,050	21,658	7,379	29,037	34,468
Insurance	10,600	7,950	2,650	10,600	10,600
Uniform and linens	9,065	4,936	3,055	7,991	8,941
Furniture and equipment	3,120	7,220	-	7,220	1,801
Professional services	5,900	4,170	1,775	5,945	6,100
Office supplies	1,100	1,406	92	1,498	1,100
Other supplies	4,831	702	-	702	2,332
Other services	1,175	2,900	(2,499)	401	-
	2,180,911	1,383,364	793,340	2,176,704	1,758,696
Net excess (deficiency) of revenue over expenditures before undernoted items	-	-	4,207	4,207	(65,118)
One-time funding - prior year deficit	40,532	40,532	-	40,532	\$ -
Repayable to Ministry of Health and Long-Term Care	-	-	(4,207)	(4,207)	\$ -
Net excess (deficiency) of revenue over expenditures	40,532	40,532	-	40,532	(65,118)

See accompanying notes to the financial statement

**1. Nature of Operations**

The Wikwemikong Ambulance Service is administered by the Manitoulin – Sudbury District Services Board on behalf of the Ministry of Health and Long-Term Care. The Wikwemikong Ambulance Service provides pre-hospital care to the sick and injured at a primary care level.

**2. Significant Accounting Policies****a) Basis of accounting**

The financial statement of the Wikwemikong Ambulance Service is the representation of management.

The financial statement is not prepared in accordance with Canadian public sector accounting standards.

The financial statement is prepared in accordance with accounting policies used to comply with the reporting requirements established by the Ministry of Health and Long-Term Care.

The basis of accounting used in this financial statement materially differs from Canadian public sector accounting standards because:

- A statement of financial position is not prepared;
- A statement of cash flows is not prepared;
- Capital expenditures are charged to current expenditures in the year of acquisition and are not capitalized and charged to operations by an annual amortization charge over their estimated useful lives.

**b) Accrual basis of accounting**

The accrual basis of accounting recognizes revenues as they become available and measurable, expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**c) Revenue Recognition**

Revenue from government grants and contributions are recognized in the period that the events giving rise to the government transfer have occurred as long as the transfer is authorized; the eligibility criteria, if any, have been met; and the amount can reasonably be estimated.

**3. Contingent Liability – Sick Leave**

The Wikwemikong Land Ambulance Service is contingently liable for accumulated sick leave in the amount of \$11,536 (2017 - \$9,346) for its employees. Accumulated sick leave is only payable to cover illness related absences and there is no liability to pay any amounts to employees on change or termination of employment.

No liability is reflected in this financial statement for accumulated sick leave due to the employees.

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**WIKWEMIKONG AMBULANCE SERVICE****Notes to the Financial Statement****March 31, 2018**

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**4. Contingent Liability – Provincial Funding**

The Ministry of Health and Long-Term Care subsidizes the operations of the Wikwemikong Ambulance Service. Since the operations are reviewed by the Ministry in the subsequent period, subsidy adjustments, if any, are recorded in the year in which the adjustment is determined.