



2021 - 2022 ONTARIO ONE CALL

BOARD OF DIRECTORS

Nick Colucci

Town of Erin – Municipal Sector

Dean Dalpe, Chair

Enbridge Gas Inc. – Gas/Oil/Pipeline Sector

Tony DiPede

North Rock Group – Excavator Sector

Wayne Eichenberger

Wightman – Telecommunications and Cable Sector

Kevin Green

Bell Canada – Telecommunications and Cable Sector

Chris Hudson

Alectra Utilities – Electrical Sector

Karen Marner, Treasurer

Cormorant Utility – Excavator Sector

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Courtney Roedding

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Newmarket-Tay Power – Electrical Sector

Darrell Smith

City of St. Catharines – Municipal Sector

Nancy Taylor

Kingston Utilities – Gas/Oil/Pipeline Sector



CHAIR'S REPORT

April 15, 2022

Ontario One Call's Board of Directors supports the organization in its vision to be recognized as the trusted leader in protecting Ontario's communities from the loss of service and harm caused by damages to underground infrastructure.

To that end, we are focusing on reducing damages, delivering systematic improvements to the timely delivery of locates, providing quality service, and increasing public awareness. In this document, we will review the progress made on those fronts as well as outline the organization's vision for the future.

The Board of Directors held a successful strategic planning session in fall 2021. The priorities identified included shaping future legislative directions, establishing effective compliance procedures, and identifying systematic issues which hinder timely locate delivery. In particular, Directors shared a view that future action is even-handed in addressing operational challenges along with stronger compliance mechanisms. The establishment of the Locate Solutions Working Group in November 2021 was an innovative, multi-stakeholder approach to developing such solutions. The outputs of the Group were very important in shaping the proposals that ultimately became Bill 93, *Getting Ontario Connected Act*, introduced in March 2022.

The Directors of Ontario One Call recognize that ongoing changes to our operating model, compliance approach, and business model will necessitate further investment in the organization. One Call's mandate and responsibilities continue to grow, and we are committed to ensuring that the organization is appropriately funded and staffed to meet the challenges ahead.

Our relationship with the Ministry of Government and Consumer Services is an important part of Ontario One Call's operating model. Our Memorandum of Understanding with the provincial government will be reviewed and strengthened in 2022-2023, and that document will further enhance and formalize our governance procedures.

I want to thank the Board, Operations Committee, and the talented team at Ontario One Call for all their diligent work. The years ahead promise significant change and challenges for the organization, but I am confident that we will be well placed to meet the challenges ahead.

Sincerely,



Dean Dalpe
Board Chair, Ontario One Call



EXECUTIVE DIRECTOR'S REPORT

April 15, 2022

In my capacity as Executive Director, I am pleased to share with you the 2021 Ontario One Call Annual Report & Strategic Plan. This document will provide an overview of our recent activities and plans for the future.

This past year has seen a number of key successes for Ontario One Call. We have successfully rolled out a new web ticket platform that greatly simplifies the homeowner experience and improves the accuracy of data received by members and their locate service providers. The continual improvements to our web experience has increased online ticket submission from 84% in 2020 to 89% in 2021.

The Professional Locate Administrator Course (PLAC) continues to see tremendous growth. We saw a 150% increase in registrations this past year. Over 1,000 individuals have now completed the course and are better educated in submitting high-quality locate requests every time.

Our Get the Dirt marketing campaign continues to receive industry recognition for its impactful message and visual appeal. Ontario One Call, with our marketing agency adHOME Creative, won three additional marketing and communications awards this past year.

To date, Ontario One Call's *Get the Dirt* campaign has won:

- Gold at the International Davey Awards for Design
- Award of Excellence at the Communicator Awards for Non-Profit Integrated Marketing
- Gold at the Hermes Awards for Integrated Marketing
- Silver at the Muse Creative Award for Integrated Marketing

With new legislation and a revised Memorandum of Understanding coming forward from the provincial government, the pace of change will only increase. With the support of our Board of Directors and our membership, we will continue to evolve to meet the challenges ahead.

Sincerely,

A handwritten signature in green ink, appearing to read 'Ben Hamilton', is written over a thin green horizontal line.

Ben Hamilton
Executive Director, Ontario One Call



TREASURER'S REPORT

April 15, 2022

As Ontario One Call's revenues are based on a fixed assessment amount approved by the membership, the organization's revenues are protected from fluctuations caused by economic or pandemic factors. There was an increase in revenues from \$8.9 million in 2020 to \$9.2 million in 2021, in line with the amount approved by members at the 2019 AGM. At the 2021 AGM, members approved a 2022 revenue target of \$9.8 million, with the increase primarily reflecting increasing compliance costs.

Expenses in 2021 were stable year-over-year at \$9.0 million. Looking in the short-term, factors such as new legislation, a strengthened Memorandum of Understanding with the provincial government and the implementation of a full compliance regime will require additional new spending.

Ontario One Call and its Board of Directors will communicate more about these costs in the coming months.

Ontario One Call's current assets are \$4.2 million, with an additional \$2.1 million in property and equipment. Liabilities at the end of 2021 are \$0.8 million. The Board has approved a reserve requirement of \$3.0 million in current assets to ensure that the organization has sufficient reserves on hand.

Sincerely,

Karen Marner

Treasurer, Ontario One Call

| PRIORITIES & OUTCOMES

LAST YEAR'S ANNUAL REPORT ESTABLISHED 12 BUSINESS PLAN PRIORITIES FOR 2021. OUTCOMES INCLUDE:

- 1** Mandatory damage reporting was established in June 2020 as part of the by-law changes approved by the membership. The 2021 DIRT report is the first to include information from the largest 20 Utilities and Municipalities in Ontario. This more robust data set will help guide improved decision-making as Ontario continues its damage prevention journey.
- 2** The new web portal launched in January 2022 to excellent reviews. Homeowner ticket entry has been greatly simplified and made more intuitive. Excavator requests now include additional fields, such as permit numbers.
- 3** Enrollment in the PLAC course has grown dramatically. There was a 150% increase in enrollment over last year.
- 4** Ontario One Call's 24/7/365 services remained uninterrupted. We were able to process a record number of requests in spite of any operational challenges posed by the response to the COVID-19 pandemic.
- 5** Ontario One Call continues to promote innovative business solutions, as demonstrated by the creation of the Locates Solutions Working Group in November 2021 and the ongoing work of the Operations Committee.
- 6** A major survey of excavators was conducted in 2021 and 2022. With over 1,000 participants, the data collected was very valuable in assessing current services and projecting future growth in volume demand.
- 7** A third excavator representative was added to the Board of Directors at the June 2021 AGM.
- 8** Ontario One Call's compliance procedures were examined in detail by the Locate Solutions Working Group, with their endorsed recommendations forming the basis of major compliance reforms outlined in Bill 93, *Getting Ontario Connected Act, 2022*.
- 9** Increased communications were sent to members, including targeted reach outs on extending locate validity periods, sharing of locates, use of renegotiation, and various compliance matters.
- 10** Implementation of the 2020 by-law changes continued in 2021, including establishing mandatory DIRT reporting for our 20 largest members. Further by-law changes will likely come in the near future as the government considers further legislative changes.

2021 COMPLIANCE REVIEW

COMPLIANCE SUMMARY

Review of the complaints Compliance received as they relate to the Ontario Underground Infrastructure Notification System Act, 2012 and the corresponding regulations.

Overall Complaints in 2021 as they Relate to the Below Stakeholders:

Complaints against Members:

2,376

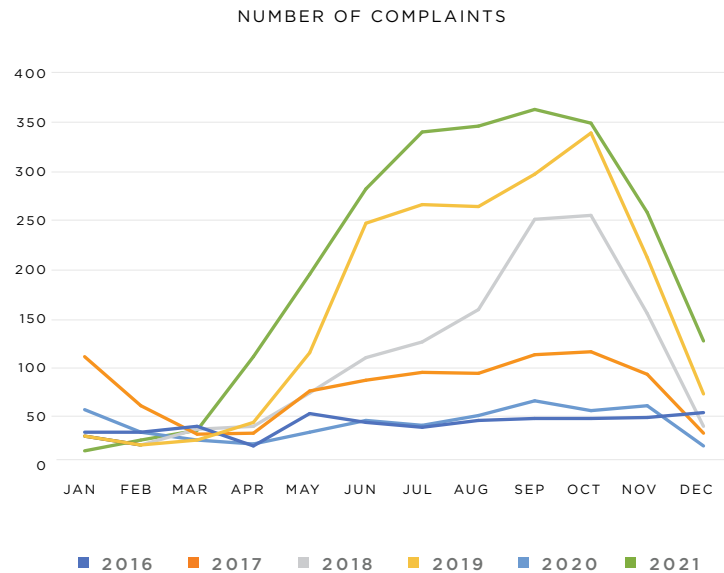
Complaints against Excavators:

0

Complaints against Ontario One Call:

25

Year-Over-Year Comparison of the Total Number of Complaints 2016-2021



2021 COMPLIANCE REVIEW (CONT.)

Complaints are broken down into offence and validity groups:

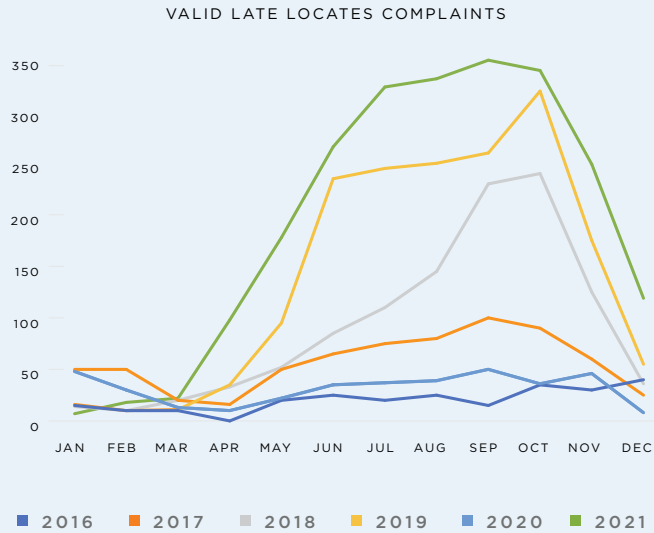
MEMBERS	VALID TOTAL	INVALID TOTAL
Late Locates	2,303	7
False Renegotiated Date	39	0
Delinquent Account	8	0
Incomplete Locates	8	0
Deficient Clearance	7	0
Emergency Abuse	5	0
Excavation Without Locates	3	0
Other	2	0

Late locates may consist of multiple members, and/or multiple request numbers.
In 2021 the total number of requests involved in late locate complaints was 5,967.

FORMAL LATE LOCATE COMPLAINT NOTIFICATIONS SENT BY SECTOR	
Telecommunications	1,965
Gas/Oil/Pipeline	1,845
Electrical	1,518
Municipal	626
Other	13


As is consistent with most years late locates are the most frequent complaint type. 2021 saw a dramatic increase in late locate complaint volumes compared to 2020, and is the highest of any year on record.

2021 COMPLIANCE REVIEW (CONT.)



Complaints by Geographical Area

AREA	2016	2017	2018	2019	2020	2021
Chatham-Essex	10	19	64	57	10	125
Grey-Bruce	4	6	14	42	13	153
GTA-East	12	68	58	52	18	88
Hamilton-Niagara	14	65	195	589	46	321
London-St. Thomas	11	12	16	63	16	173
ON-Central	31	49	38	62	37	152
ON-East	16	50	20	148	19	107
ON-North	10	19	30	171	24	73
ON-Northwest	5	6	3	3	7	14
ON-Southeast	8	11	2	7	7	9
ON-West	35	35	90	339	55	617
Sarnia	3	7	1	4	3	31
Toronto	278	525	593	321	190	513



2022-2024 BUSINESS PLAN

STRATEGIC PLAN

Ontario One Call includes its annual business plan and five-year strategic plan as part of our Annual Report. This is to allow members, excavators and stakeholders the opportunity to consider both our current performance and future direction in a single document.

1

MISSION

We protect Ontario communities from the loss of service and harm caused by damages to underground infrastructure by educating the public on the need to Call or Click Before You Dig. We facilitate and enforce a locate request and execution process that is timely and easy to use.

2

VISION

We are recognized as the trusted leader in protecting Ontario's communities from the loss of service and harm caused by damages to underground infrastructure

We are doing the following (long term objectives):

- Locates are requested and completed in expeditious manner;
- Effective compliance system established and accepted industry-wide;
- Operational excellence: Requests are easy to submit and processed in a timely manner;
- Strong brand recognition: The public knows who we are and what we do and there is strong understanding of their own role in protecting public safety;
- Clear, well defined processes are in place that meet the challenges that are making locates difficult today. This includes identifying and responding to system gaps end-to-end in the locates process.

3

VALUES

At Ontario One Call, we are Reliable Experts who Care

Reliable: We are dependable and accessible

Experts: We have the mindset to lead innovation

Care: We ensure the safety and the well-being of our communities

2022 BUSINESS PLAN

PRIORITIES

MEMBER FOCUS & VALUE

- 1 Implement outputs of Locate Solutions Working Group
- 2 Finalize new Memorandum of Understanding with Government of Ontario and enact its new requirements
- 3 Implement Bill 93 changes, including new regulations
- 4 Establish Dedicated Locator model, including new unit within Ontario One Call as well as policies and procedures to support members, excavators and project owners

GOVERNANCE & ACCOUNTABILITY

- 5 Implement new compliance model, including associated staffing changes and policy development
- 6 Implement recommendations of external organizational review, including greater documentation on internal processes and a revised risk management framework

- 7 Develop and implement enhanced cyber security plan
- 8 Continue enhancement of Board governance, including a review of Board committees and greater discussion on Ontario One Call's journey from service provider to regulator

OPENNESS & TRANSPARENCY

- 9 Improve website resources & engagement for new dedicated locator and compliance policies
- 10 Greater communication to members on the implications of Ontario One Call's changing mandate and how it affects our staffing and funding needs

CORPORATE SCORECARD METRICS

TOPIC	METRIC	WEIGHTING	2020	80%	100%	120%	2021 FINAL	2021 TARGET
Reducing Damages	2020 DIRT Report Damages/1,000 Requests	25%	4.73	5.00	4.50	4.00	4.43	4.50
Timely Locate Delivery	% of Major Station Codes with "A" Level Delivery	25%	76%	70%	75%	80%	30%	75%
Providing Quality Service	Service Levels (% Calls Answered within 5 minutes)	5%	63%	70%	80%	90%	24%	80%
Providing Quality Service	Turnaround of Suspended Web Tickets	10%	83%	85% in 24 hrs	90% in 24 hrs	>95% in 24 hrs	49%	90%
Providing Quality Service	Quality Metric for Agent Performance - % of agent scores > 90% (standard calls) or 100% (emergency) on QA evaluations	5%	95%	85%	90%	95%	93%	85%
Public Awareness	Public Awareness of Ontario One Call - Unaided	15%	11%	11%	13%	15%	13%	13%
Public Awareness	Public Awareness of Ontario One Call - Aided	15%	29%	41%	45%	49%	47%	45%



OTHER 2021

BUSINESS ACTIVITIES

RISK REGISTRY

The Board of Directors and the Risk, Finance & Audit Committee, regularly review Ontario One Call's risk registry. The risk registry is used by the leadership of the organization to identify and prioritize projects which will help mitigate risk across the spectrum of IT, human resources, and stakeholder issues.

INFORMATION TECHNOLOGY

The security, reliability, and performance of our information technology platform are a constant consideration. Ontario One Call continually reviews and adopts best practices to ensure the reliability and security of our systems. Matters are reported to the Board of Directors through the risk registry.

DISASTER RECOVERY & BACKUP

Our data and operating systems are contained in a Data Centre that is housed internally. To mitigate service interruptions our offices are supported by multiple fiber lines from different carriers, natural gas backup generators that can provide immediate backup power in the case of an electricity failure, and our critical data and operating systems are backed up every 5 MB or 5 minutes (whichever comes first) to our office in Sudbury.



BUSINESS ACTIVITIES (CONT.)

EDUCATION & TRAINING

The education of Members, Excavators, Homeowners, and Stakeholders continues to be a major focus for Ontario One Call. Our dedicated Education and Training team provides high-quality in-person, virtual, and online opportunities to increase stakeholder understanding and use of Ontario One Call's system.

The Professional Locate Administrator Course (PLAC) is one of our main educational products, and it continues to see tremendous growth. We are happy to announce that over 1,000 learners have registered for PLAC. PLAC is an interactive self-guided online course designed to make expert Locate Administrators who can manage and submit high-quality locate requests every time.

Here are the most recent results from our PLAC Feedback Survey:

- **92% said they could apply the majority of the concepts taught**
- **93% described the course content as excellent or very good**
- **96% said they would recommend the course**

In addition to PLAC, our team presents at industry events and trains hundreds of Contractors and Members on various topics including Ontario One Call 101, Submitting Accurate Locate Requests, Alternate Locate Agreements, Sharing of Locates, Locate Validity, Renegotiation, use of 360 Feedback and Statuses, variety of compliance topics, and much more. To help users with the New Web Portal, the Education and Training department would like stakeholders to check out the brand new How-to-Videos they have created. The videos can be found in the How-to-Videos section on our website.

Be on the lookout for more educational content in 2022.



BUSINESS ACTIVITIES (CONT.)

MARKETING

Our *Get the Dirt* campaign continues to receive industry recognition for its impactful message and visual appeal. We are happy to announce that Ontario One Call, with our marketing agency adHOME Creative, have won three additional marketing and communications award this past year.

To date, Ontario One Call's *Get the Dirt* campaign has won:

- **Gold at the International Davey Awards** for Design
- **Award of Excellence at the Communicator Awards** for Non-Profit Integrated Marketing
- **Gold at the Hermes Awards** for Integrated Marketing
- **Silver at the Muse Creative Award** for Integrated Marketing

Members, Excavators, and Stakeholders are highly encouraged to use our marketing materials that are available in the Resource section of our website under the Marketing and Educational Toolkit. The Marketing and Educational Toolkit is updated regularly and includes *Dig Safe* month resources, *Call Before You Clear* resources, posters, bill inserts, equipment and vehicle stickers, social media graphics, and so much more.

In 2021, we launched a fully integrated campaign that included public relations, Digital – including Display, Search, and Social – and Influencer marketing. Our primary goal was to increase awareness while driving locate requests. Our main focus was on Homeowners, but we also ran campaigns directed at Contractors, building awareness for *Call Before You Clear*, and increasing students for the Professional Locate Administrator Course. This was also the first year that Ontario One Call leveraged a celebrity brand ambassador, HGTV star Kate Campbell. The relationship was a success and the partnership helped increase our reach and positive engagement. A big thank you to Kate Campbell for her efforts to spread Ontario One Call and safe digging messages. The overall campaign had great results which included a 300% increase in website and social media engagement, and a 100% increase in locate request conversions.



BUSINESS ACTIVITIES (CONT.)

HUMAN RESOURCES

Ontario One Call employees continued to show their grit and resiliency during the second year of the COVID-19 pandemic. The Human Resources department was able to quickly adapt some of our seasonal processes like recruitment and onboarding for a remote world while operations pivoted to remote learning to train new seasonal employees.

The department rolled out a new Ontario One Call Training Catalogue, offering certificate level and on-demand training opportunities to all employees. Certificate programs are typically comprised of 5-6 courses focused on one key area such as Leadership Skills, Health and Safety, or PLAC. On-demand training ranges from professional development like The Art of Business Writing and Handling Change at Work to wellness programs related to topics like Managing Stress and Financial Wellness.

By late summer, the strain of the ongoing pandemic was beginning to impact the wellbeing of our staff, and Canadians across the country. The department was able to reinvest some cost savings from a favourable benefit renewal into virtual counseling and psychotherapy services to provide the best

support possible to our employees. We continued to make health and wellness resources a priority for employees and created our Ontario One Call Wellness Hub, a one-stop-shop for health and wellbeing programs available to staff.

92% of our employees participated in the fall Workplace Experience Survey, and we received very positive feedback regarding the leadership team.

- **97% Believe their manager/supervisor is consistent and fair in their dealings with employees**
- **99% Trust and respect their manager/supervisor**

Despite the high ratings for leadership, several areas of opportunity and change were identified as our employee ratings regarding the quality of service provided, teamwork, wages, and workload declined. We are working hard in the latter half of 2021 and into the spring of 2022 to hire more staff, improve workload, and work towards a long-term hybrid working model that meets business needs and ensures we protect and cultivate our partnerships and workplace culture.



GOLDSON & ASSOCIATES CPA PROFESSIONAL CORPORATION

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FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Ontario One Call

OPINION

We have audited the financial statements of Ontario One Call (the Corporation), which comprise the statement of financial position as at December 31, 2021, and the statements of revenue and expenses, changes in net assets and cash flows for the year then ended and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2021 and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Corporation 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 INFORMATION

Management is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

FINANCIAL STATEMENTS (CONT.)

INDEPENDENT AUDITOR'S REPORT

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are

appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation'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 Corporation 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.

Goldson & Associates

Goldson & Associates CPA Professional Corporation
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

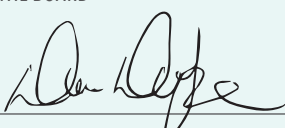

Toronto, ON
April 21, 2022

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Statement of Financial Position
December 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 2,332,015	\$ 1,990,201
Accounts receivable	1,560,447	1,372,640
Prepaid expenses	290,456	174,814
	4,182,918	3,537,655
PROPERTY AND EQUIPMENT (Note 3)	2,087,634	2,182,119
	\$ 6,270,552	\$ 5,719,774
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 4)	\$ 759,464	\$ 218,689
Harmonized sales tax payable	45,892	73,050
	805,356	291,739
NET ASSETS	5,465,196	5,428,035
	\$ 6,270,552	\$ 5,719,774

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Statement of Revenue and Expenses
Year Ended December 31, 2021

	2021	2020
REVENUE	\$ 9,198,449	\$ 8,931,096
EXPENSES		
Salaries, wages and fees (Note 6)	5,094,018	5,380,654
Mapping expenses	1,087,170	1,010,149
Advertising and promotion	615,126	414,343
Amortization	614,064	695,366
Rent and utilities	587,660	563,400
IT maintenance and support	298,342	273,580
Telecommunications	259,351	195,679
Office & general expenses	183,779	202,264
Professional fees	109,919	104,218
Consultants	59,640	34,500
Insurance	43,338	37,656
Professional Development	30,150	631
DIRT incentive program	15,487	17,699
Employees' travel and other expenses	14,462	25,100
Interest and bank charges	13,990	7,127
Sponsorships	1,727	22,997
Shows and conferences	1,580	9,539
	9,029,803	8,994,902
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE NOTIFICATION AND MEMBER REBATES	168,646	(63,806)
Notification and member rebates	131,485	138,054
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 37,161	\$ (201,860)

See notes to financial statements

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Statement of Changes in Net Assets
Year Ended December 31, 2021

	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 5,428,035	\$ 5,629,895
Excess (Deficiency) of revenue over expenses	37,161	(201,860)
NET ASSETS - END OF YEAR	\$ 5,465,196	\$ 5,428,035

ONTARIO ONE CALL
Statement of Cash Flows
Year Ended December 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 37,161	\$ (201,860)
Item not affecting cash:		
Amortization of property and equipment	614,064	695,366
	651,225	493,506
Changes in non-cash working capital:		
Accounts receivable	(187,807)	125,103
Accounts payable and accrued liabilities	540,775	(82,476)
Prepaid expenses	(115,642)	19,407
Harmonized sales tax payable	(27,158)	11,267
	210,168	73,301
Cash flow provided by operating activities	861,393	566,807
INVESTING ACTIVITY		
Additions to property and equipment	(519,579)	(837,699)
Proceeds from term deposit	-	1,001,500
Cash flow provided by investing activities	(519,579)	163,801
INCREASE IN CASH FLOW	341,814	730,608
Cash - beginning of year	1,990,201	1,259,593
CASH - END OF YEAR	\$ 2,332,015	\$ 1,990,201

See notes to financial statements

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL

Notes to Financial Statements

Year Ended December 31, 2021

1. DESCRIPTION OF ORGANIZATION

On August 10, 2011 Ontario One Call (the "Corporation") was continued as a not-for-profit corporation under the Corporations Act (Ontario). It is not subject to Income Tax. It was originally incorporated on February 22, 1996 under the Business Corporations Act (Ontario). The purpose of the Corporation is to operate contact centres to receive excavator requests for the location of underground infrastructure within Ontario; to identify for excavators whether underground infrastructure is located in the vicinity of a proposed excavation or dig site; to notify a member of the Corporation of proposed excavations or digs that may affect the underground infrastructure of the member; and to raise public awareness of the Corporation and the need for safe digging.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation of the Financial Statements

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles the most significant of which are summarized as follows:

Revenue Recognition

Revenue for notifications is recognized as Assessment fees are billed monthly to members. Non-notification revenue is recognized as the related services are rendered. Unrestricted investment income is recognized as revenue when earned.

Government assistance

Government assistance for operating expenses received as a result of the Government of Canada's COVID-19 response programs towards current expenses is recorded as a reduction of the related expenditures.

Property and equipment

Property and equipment are stated at cost less accumulated amortization. Property and equipment are amortized over their estimated useful lives at the following rates and methods:

Computer Software	5 years	straight-line method
Computer Equipment	5 years	straight-line method
Furniture and Equipment	10 years	straight-line method
Leasehold Improvements	10 years	straight-line method

Financial Instruments

- **Measurement of Financial Instruments** – The Corporation initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions. The Corporation subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable.

- **Impairment** – Financial assets measured at cost are tested annually for impairment if there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Accounting Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Specifically, these financial statements include management estimates and assumptions relating to the valuation of accounts receivable and the valuation of property and equipment and their useful lives.

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2021

	COST	ACCUMULATED AMORTIZATION	2021 NET BOOK VALUE	2020 NET BOOK VALUE
3. PROPERTY AND EQUIPMENT				
Computer Software	\$ 2,386,988	\$ 1,332,809	\$ 1,054,179	\$ 820,661
Computer Equipment	1,041,174	883,351	157,823	295,933
Furniture and Equipment	455,592	258,408	197,184	237,411
Leasehold Improvements	1,521,410	842,962	678,448	828,114
	\$ 5,405,164	\$ 3,317,530	\$ 2,087,634	\$ 2,182,119
			2021	2020
4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES				
Accounts Payable and Accrued liabilities			\$ 427,442	\$ 93,363
Bonuses payable			209,628	-
Member Rebates – Credits in Accounts Receivable			121,229	123,574
WSIB Payable			1,165	1,752
			\$ 759,464	\$ 218,689

On June 1, 2021, the Board approved a revision to the Corporation's compensation policy to pay out staff bonuses after the fiscal year-end.

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2021

	2021	2020
5. RELATED PARTIES		
Director-member		
Fee revenue	\$ 1,381,732	\$ 1,468,903
Accounts Receivable	260,632	\$ 277,023
Director-member		
Fee revenue	\$ 1,523,786	\$ 1,596,518
Accounts Receivable	\$ 143,401	\$ 155,963

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The standard payment terms on Accounts receivable are net 30 days.

Economic Dependence

These two members were the source of 32% of the total fee revenue generated by the Corporation in 2021 (In 2020 two members represented 34%).

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2021

6. GOVERNMENT ASSISTANCE

The Corporation received Government assistance in the amount of \$9,386 in reimbursements from the WSIB for COVID-19 relief (2020 - \$25,000 as part of the Temporary Wage Subsidy program for COVID-19 relief). This was applied to reduce the cost of Salaries and Wages.

7. CAPITAL DISCLOSURES

The Corporation's objectives when managing capital are to safeguard cash and its ability to continue to provide services and benefits for its members.

Capital at the Corporation is comprised of net assets. In order to maintain or adjust its capital structure, the Corporation may obtain additional funding from its members.

The Corporation is not subject to any externally imposed capital requirements.

8. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

Credit Risk

Credit risk represents the financial loss that the Corporation would experience if a counterparty to a financial instrument failed to meet its obligations. The Corporation's credit risk is primarily attributable to its accounts receivable. The Corporation has established various internal controls designed to mitigate credit risk such as account monitoring procedures.

Liquidity risk

Liquidity risk is the risk that the Corporation will be unable to fulfill its obligations on a timely basis or at reasonable cost. Management manages liquidity risk by monitoring its operating requirements and preparing budgets to ensure it has sufficient funds to fulfill its obligations.

Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices whether those changes are caused by factors specific to the individual security or its issuer or factors affecting all securities traded in the market. Management has attempted to control the effects of market risk by maintaining a conservative investment portfolio 100% invested in high interest savings accounts (2020- invested in a mix of GIC's and high interest savings accounts).

Interest and Currency Risks

It is management's opinion that the Corporation is not exposed to significant interest or currency risks arising from these financial instruments.

There has been no change to the extent of exposure to the above risks from 2020.

9. CONTINGENT LIABILITIES

- a) On August 22, 2019, an individual, as Plaintiff, filed a statement of claim against Ontario One Call and a number of other Defendants. The Plaintiff alleges that contractors and/or subcontractors carrying on utility work on behalf of one of the defendants damaged a sewer line leading to the Plaintiff's property causing a sewer backup. As a result of the backup, the property and contents therein sustained significant damage. The claim for damages is \$22,259 plus costs. Ontario One Call is seeking to have this claim discontinued against it by explaining that it is not liable but will defend the action if necessary.
- b) On August 30, 2019, various companies, as Plaintiffs, filed a notice of action against Ontario One Call and a number of other Defendants. The Plaintiffs allege that named contractors and subcontractors, acting on behalf of a defendant, drilled directly into the sanitary force main pipeline connecting the plaintiffs' premises to the local sanitary sewer system causing a back-up and flooding of sewage water and other waste material into their premises. Another defendant, while filling in the area previously excavated by drilling, obstructed the previously damaged main causing a second backup. The claim for damages is \$1,000,000 plus costs. Ontario One Call is seeking to have this claim discontinued against it by explaining that it is not liable but will defend the action if necessary.
- c) On January 14, 2021, a company, as Defendant, filed a statement of claim against a co-defendant in its main case and also included Ontario One Call as a co-defendant. The Defendant seeks to hold the co-defendants jointly and severally liable for contributions and/or indemnity for any judgment, costs or settlement in favour of the plaintiffs in the main action including costs. The claim for damages is \$10,192. Ontario One Call has filed a statement of Defence against the Defendant's claim.

In management's opinion these claims are without merit and no provision has been recognized in the financial statements as the possible outcomes are not determinable.

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL

Notes to Financial Statements

Year Ended December 31, 2021

10. LEASE COMMITMENTS

The Corporation leases premises under two long term leases expiring June 30, 2025 and December 31, 2026. Future minimum lease payments exclusive of harmonized sales tax and operating charges are as follows:

2022	\$	310,445
2023		318,040
2024		318,040
2025		222,490
2026		126,940
	\$	1,295,955

11. COVID-19 IMPACT

The global economy has significantly changed due to the spread of the COVID-19, declared as a pandemic in March 2020. Preventative measures have been enacted by governments worldwide, including shutdowns, travel bans, quarantine periods and social distancing requirements. These measures have affected economies and financial markets around the world, resulting in an economic slowdown. As an essential service, the Corporation's activities have continued while a majority of the staff has shifted to working remotely from home. To date, the Corporation, which receives its income from pre-determined assessments to its members, has seen no disruption to its revenue and has reduced operation costs in certain areas such as travel and promotion.

The duration and impact of the COVID-19 outbreak on the Corporation is still uncertain at this time and it is not possible to reliably estimate the length and severity of these developments as well as the impact on the financial results and condition of the Corporation in future periods.

