



2023

ANNUAL REPORT

PREPARED BY
ONTARIO ONE CALL



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MESSAGE FROM THE CHAIR

2023 was a pivotal year for Ontario One Call. The organization is going through a significant transformation as a public safety administrative authority and much progress has been made to strengthen its governance, strategy and financial sustainability.

I am fortunate to be part of a terrific board that has been able to guide the strategy of Ontario One Call through milestones and challenges. I'm proud of the diligent work of my Board colleagues and the organization's leadership and staff. Their dedication to modernize and transform One Call is critical not just to our success but also to the mission we share with the public and the industry: promote safety and protect communities and infrastructure.

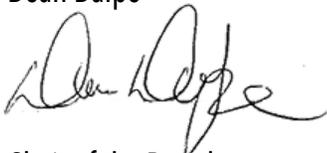
The Board underwent significant changes in 2023. Following updates to key pieces of our governing legislative frameworks, a positive vote by our membership in September, ministerial orders, and critical by-law changes, the Board is now composed of 12 members, which includes excavator representatives and underground infrastructure owner representatives, almost evenly divided amongst the municipality, gas, electrical, and telecom sectors, as well as other individuals that bring a wealth of skill and knowledge.

In collaboration with our partner, the Government of Ontario, the organization consulted with stakeholders multiple times in 2023. Feedback received resulted in a new regulation and key updates to the Ontario Underground Infrastructure Notification System Act, 20212. Ontario One Call also heard the feedback and continues to work collaboratively with all stakeholders to ensure the organization delivers on its mandate.

On behalf of the Board, I want to thank Member of Provincial Parliament Kaleed Rasheed, the former Minister of Public and Business Service Delivery, and the Honourable Todd McCarthy, Minister of Public and Business Service Delivery, for their support of the transformation of the organization.

We look forward to continuing our transformational journey with the collaboration of our government partners, the Board, the stakeholders and the team at Ontario One Call to help build a safer Ontario together.

Dean Dalpe



Chair of the Board



MESSAGE FROM THE CEO

In 2023, Ontario One Call experienced a transformative year, marking a significant shift in its history. Today, the organization is fully engaged in a phase of measured growth and development. While reflecting on our achievements over the past year, we are eagerly anticipating the future.

Despite limited resources, the organization has accomplished remarkable feats and continues its journey as a new public safety administrative authority. Through the transformation, our priorities have not changed. Our mission continues to be safety and protecting communities and infrastructure, as well as supporting the industry through legislative, regulatory, and operational changes.

Ontario One Call's work is based on partnerships. First, with our dedicated team who has played a pivotal role in the organization's growth while championing safe excavation practices. Second, with stakeholders and the government who chose to invest in us and entrust us with additional responsibilities to promote safe excavation and enhance locate performance province-wide. Such an investment set in motion a series of significant improvements to our systems and operations which will in time result in better service to the public and the industry, more robust safety promotion to keep all Ontarians safe and protect underground infrastructure, and more support to stakeholders from a regulatory and operational standpoint. We are committed to meeting their high expectations.

I also want to extend my gratitude to the Board of Directors for their visionary leadership and unwavering support, paving the way for substantial improvements within our organization. Special thanks to former Minister Kaleed Rasheed and the current Minister, the Honourable Todd McCarthy, for advocating for policy enhancements and fostering collaboration across the industry. We are inspired by the Minister's call to promote safe excavation practices, driving our motivation to help build a safer Ontario and support infrastructure growth in the province.

There has never been a more exciting time to be part of Ontario One Call. We eagerly anticipate the opportunity to fortify our relationships with stakeholders in the months and years ahead as we continue to grow and evolve.

Jim Keech



President & CEO, Ontario One Call



2023-2024 BOARD OF DIRECTORS

Name	Company Name	Sector	Current Position
Mitch Panciuk (Ministerial Appointee)			Chair*
Dean Dalpe	Enbridge Gas Inc.	Member Rep Gas/Oil/Pipeline	Vice Chair
Ysni Semsedini	NT Power Dis.	Member Rep Electrical Sector	Risk, Finance and Audit Committee Chair
Veronica McAlea Major (Ministerial Appointee)			HR, Governance and Nominations Committee Chair
Chantal Chiddle	Len Corcoran Excavating Ltd.	Excavator Rep	Director
Dennis Colautti	RW Tomlinson	Excavator Rep	Director
Darrin Husack	Condrain Group	Excavator Rep	Director
Enrico Scalera	City of Burlington	Member Rep Municipality Sector	Director
Jason Kottelenberg	Avertex	Excavator Rep	Director
Kevin Green	Bell Canada	Member Rep Telecommunications	Director
Phil Gillies (Ministerial Appointee)			Director

LEADERSHIP TEAM

Jim Keech, President & CEO
 Anthony Martinello, Chief Financial Officer
 Jean Lepine, Chief Strategy Officer
 Katie Gotsman, Chief Operations Officer
 Mohammed Reghabi, Chief Digital Officer
 Samantha Pinto, Chief Regulatory Officer**

Morgan Malinski, Sr. Director of People & Performance
 Adam Mordaunt, Director of Member & Client Services
 Brandon Denton, Director of Information & Technology
 Ian Simpson, Director of Communications & Marketing
 Ryan McAfee, Director of Compliance & Industry Performance

*Mitch Panciuk was appointed Chair effective January 2, 2024. Throughout most of 2023, the Board was comprised of 16 Members, 13 of which were member representatives until September 2023. Changes were made to reduce the size of the Board to 12 directors with the introduction of caps to each of the classes of members and excavators to ensure a balanced board and to improve governance.

**This position was created in March 2024 but it's reported here to provide the most current picture of OOC leadership.

ORGANIZATIONAL OVERVIEW

COMPANY OVERVIEW

Ontario One Call is an administrative authority and safety partner for Ontarians. We play a vital role in protecting the public and underground infrastructure. Ontario One Call spreads dig safe and click before you dig messaging, provides a locate request system that streamlines communications between those who want to dig with the owners of buried infrastructure, and supporting the public locate industry by promoting and undertaking activities which support timely responses to locate requests.

OUR 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.

OUR 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 Click Before You Dig.

We provide a locate request process that is reliable, timely and easy to use.

CORE VALUES

At Ontario One Call, we are reliable experts who care.

Reliable - We are dependable and accessible

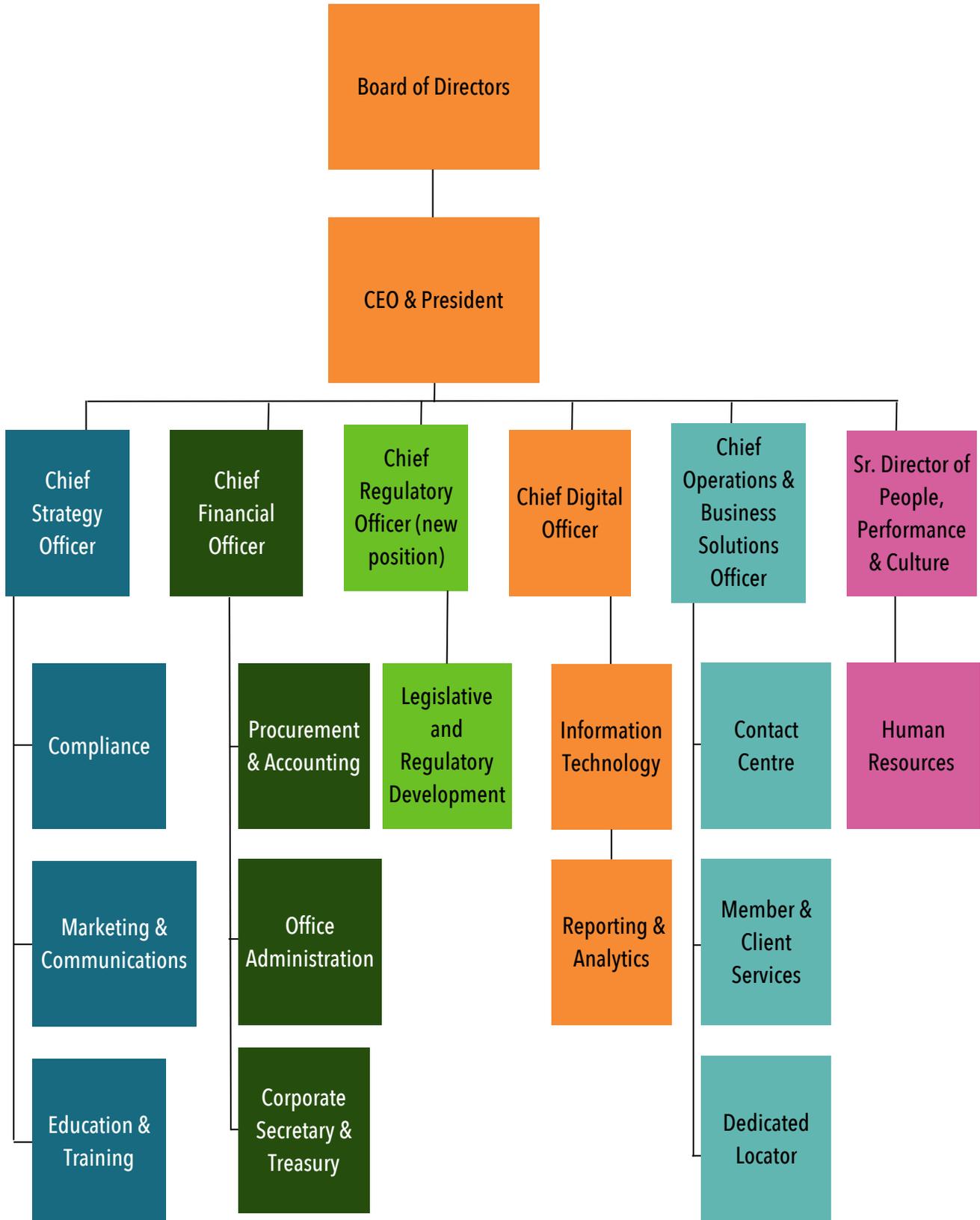
Experts - We have the mindset to lead innovation

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

OUR MANDATE

1. To operate a locate request service within Ontario.
2. To identify for excavators whether underground infrastructure is located in the vicinity of a proposed excavation or dig site.
3. To notify Underground Infrastructure Owners and operators (members) of proposed excavations or digs that may affect their infrastructure.
4. To raise public awareness of Click Before You Dig and safe digging practices.
5. To promote and undertake activities in relation to the matters assigned to the Corporation under the Act and the regulations, including compliance and enforcement.
6. To promote and undertake activities which support timely responses to locate requests.
7. To promote and undertake additional activities in accordance with the memorandum of understanding with the Ministry of Public and Business Service Delivery.
8. To carry out any additional objects the Minister may, by order, specify.

ORGANIZATIONAL CHART

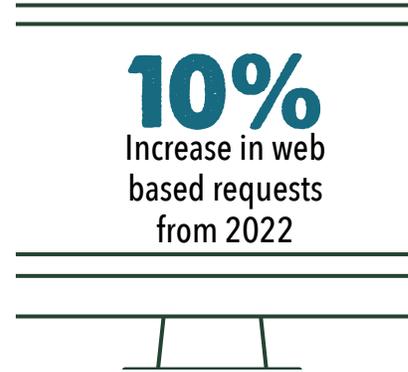


Stats reflect the period from January to December 2023



LOCATE REQUESTS SUBMITTED

Includes all requests, including but not limited to standard, emergency, sewer lateral and planning requests.



DEDICATED LOCATE REQUESTS



79% SATISFACTION WITH OOC SERVICES*



FORMAL COMPLAINTS FILED

35%

DECREASE IN COMPLAINTS

77% FIND REQUESTING LOCATES EASY*



143 INVESTIGATIONS

4 INVESTIGATIONS RESULTING IN DISCIPLINARY ACTION **

46 INVESTIGATIONS RESULTING IN NON-DISCIPLINARY ACTION ***

*2023 Public awareness research

**Disciplinary Action:
Refer Elsewhere, Change Internal Process, Reprimand

***Non-Disciplinary Action:
Mandatory Education, Warning Letter, Negotiated Resolution, Other



34.5M

**PEOPLE REACHED THROUGH
AWARENESS CAMPAIGN**



27%

**AIDED AWARENESS OF
ONTARIO ONE CALL**



36%

**INCREASE IN TIME SPENT
ON OUR WEBSITE**



+2000

PLAC STUDENTS TO DATE



117

**KNOW R!SK
STUDENTS IN 2023**

LAST YEAR'S PRIORITIES: OUR GOALS



SAFETY

Promoting safe digging to reduce excavation-related harm to people and underground infrastructure.



COMPLIANCE

Implementing a regulatory environment to maximize safe digging in Ontario.



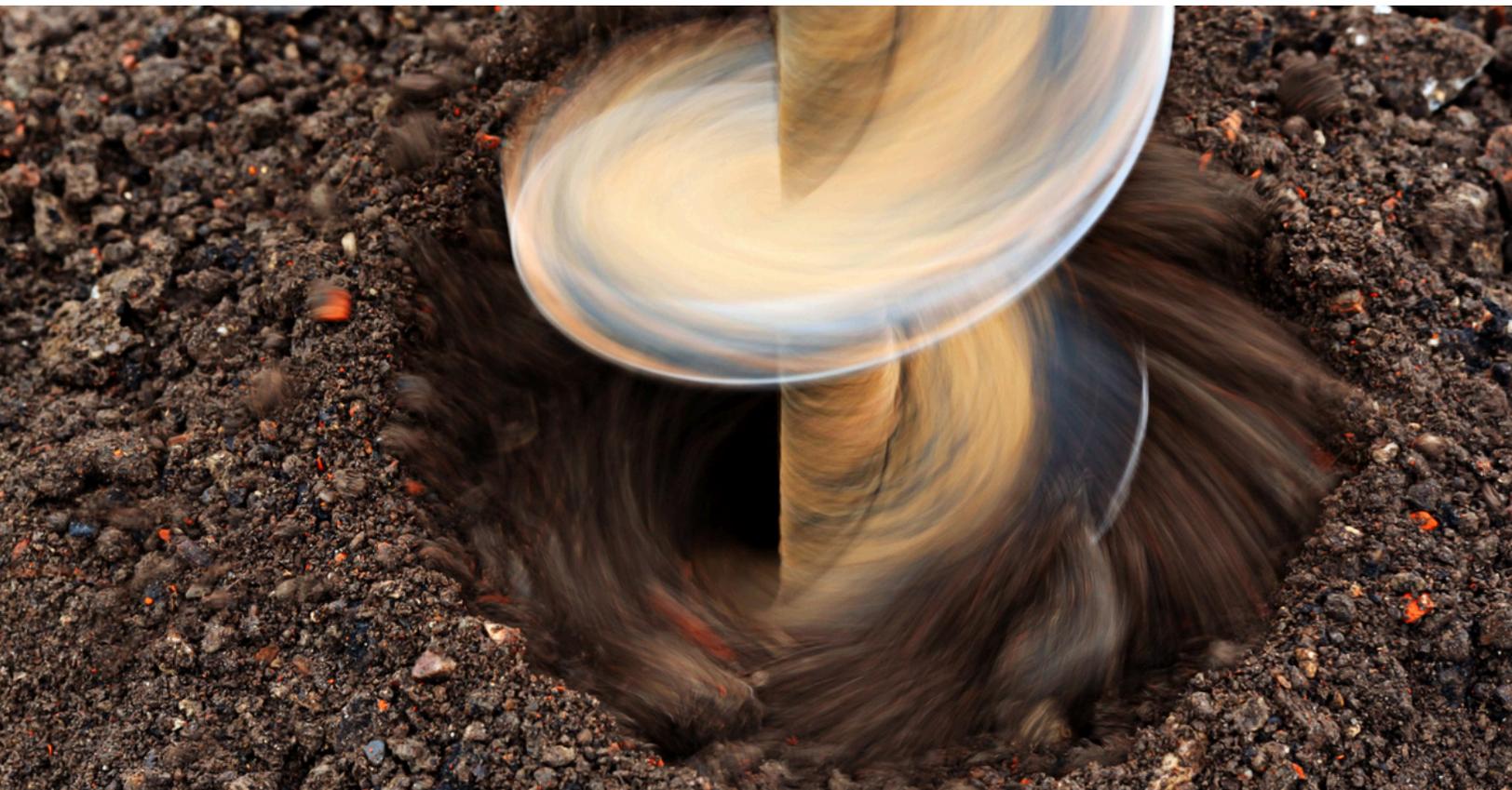
ORGANIZATIONAL EXCELLENCE

Operating with excellence to maximize safe digging of Ontarians.



GOVERNANCE

Anchoring OOC's transformation from a service provider to a service provider AND administrative authority in world-class organizational governance.



LAST YEAR'S PRIORITIES: KEY PROJECTS

SAFETY

- Growing the Dedicated Locator (DL) program - DL requests grew by 161% in 2023.
- Growing PLAC and creating PLAC 2 (working title) - more than 2,000 students registered to PLAC since its inception. PLAC 2 has been renamed Ground Work Pro and will be developed in 2024.

ORGANIZATIONAL EXCELLENCE

- Investing in our people through training and development - in 2023, 97% of OOC's employees took at least one professional development course.
- Developing an organizational structure and new jobs to ensure the ability to deliver on evolving mandates. Focus on talent acquisition and retention initiatives - several departments saw significant transformation in terms of staffing including Human Resources, Information Technology, Compliance and Industry Performance, Dedicated Locator and Member Services. New leadership roles were filled.
- Delivering on retirement plan and paying to attract and retain the best people - conducted a full review of the Total Compensation offered by OOC, including labour market comparison, pay equity analysis and policy enhancements. With Board support, OOC is committed to investing in a retirement savings plan to be rolled out in 2024.

COMPLIANCE

- Delivering best-in-class locate performance reporting - Ontario One Call hosted quarterly performance webinars, published performance reports monthly, and communicated directly with the members that are struggling the most on a monthly basis.
- Protecting and enhancing OOC's data integrity - with the assistance of funding from the provincial government, the organization is investing in a full analysis of its methods, processes, tools and underlying IT infrastructure and developing a multi-year digital roadmap to address current and future needs.
- Outlining support for industry - a robust communications plan about new regulations and legislation was created in 2023. It included multiple touch points with stakeholders through webinars, e-blasts, press release, newsletters and social media posts.
- Developing compliance training to help the industry understand the locate process and goals - In 2023, a new course was launched, Know R!sk. The course contains specific modules for underground infrastructure owners and excavators to understand risks. A Compliance Support Program was also created, and foundations were laid for launch in early 2024.

GOVERNANCE

- Redefining our policies and by-laws to support the transformation from service provider to administrative authority - by-laws were updated and voted in favour at our Annual and Special Members' meeting in September 2023.
- Improving our reporting to support the development of a new MOU - regular meetings with the Ministry were held in 2023.

2023 COMPLIANCE OVERVIEW

Overall complaints in 2023 as they relate to the below stakeholders.

Complaints against
Members (UIOs)

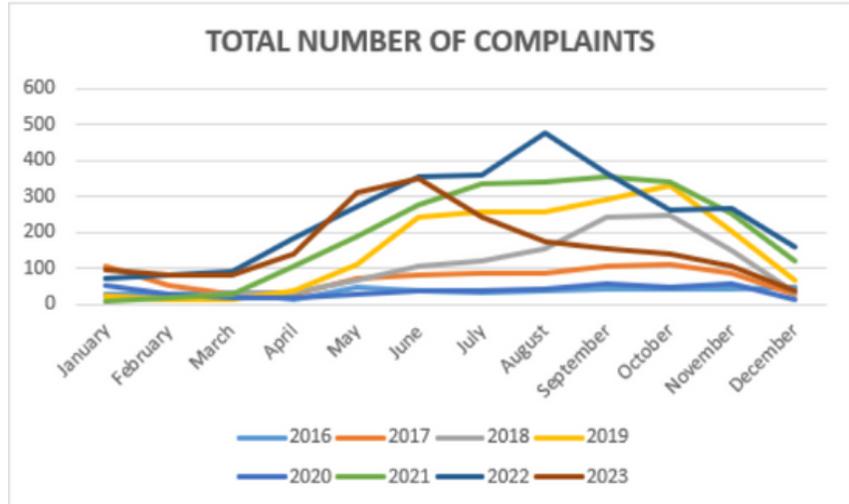
1816

Complaints against
Excavators

100

Complaints against
Ontario One Call

7



Overall complaints in 2023 by contraventions

[Click here](#) to see the definitions of the contraventions

MEMBER/UIO CONTRAVENTIONS	VALID TOTAL	INVALID TOTAL
Deficient Clearance	1	0
Delinquent Account	12	0
Emergency Abuse	4	0
Excavation in Unsafe Manner	3	0
Excavation Without Locates	12	1
False Renegotiated Date	12	1
Incomplete Locates	23	10
Late Locates	1,738	78
Other	11	10
Investigations	43	11

2023 COMPLIANCE OVERVIEW

EXCAVATOR CONTRAVENTIONS	VALID TOTAL	INVALID TOTAL
Emergency Abuse	6	1
Excavation in Unsafe Manner	5	0
Excavation Without Locates	64	7
Relocate Abuse	16	2
Other	9	2
Investigations	100	12

FORMAL LATE LOCATE COMPLAINT NOTIFICATIONS SENT BY SECTOR	
Electrical	1,033
Gas/Oil/Pipeline	1,131
Municipal	739
Telecommunications	1,465
Other	17

Complaints against Ontario One Call

Ontario One Call	VALID TOTAL	INVALID TOTAL
Service Level Complaint	7	0

2023 COMPLIANCE OVERVIEW

Complaints by Region

AREA	2016	2017	2018	2019	2020	2021	2022	2023
Chatham-Essex	10	19	64	57	10	125	84	67
Grey-Bruce	4	6	14	42	13	153	181	81
GTA-East	12	68	58	52	18	88	170	74
Hamilton-Niagara	14	65	195	589	46	321	266	240
London-St. Thomas	11	12	16	63	16	173	171	177
ON-Central	31	49	38	62	37	152	157	179
ON-East	16	50	20	148	19	107	70	57
ON-North	10	19	30	171	24	73	378	159
ON-Northwest	5	6	3	3	7	14	72	41
ON-Southeast	8	11	2	7	7	9	7	22
ON-West	35	35	90	339	55	617	441	270
Sarnia	3	7	1	4	3	31	65	29
Toronto	278	525	593	321	190	513	902	527

Technical Standards and Safety Authority Interactions

Ontario One Call and the TSSA collaborate on investigations involving digging without locates and on the enforcement of the Act. While One Call investigates the infractions, the TSSA can send inspectors on-site, lay fines and stop work orders.

TSSA INTERACTIONS	TOTAL
TSSA Referrals*	52
TSSA Inquiries**	64

* Referrals refer to situations when One Call has grounds to believe an excavation is happening without locates and requests the TSSA send inspectors to verify it and take action.

** Inquiries refer to instances when the TSSA requests information from One Call regarding digging without locates infractions in order to support their inspections.

2023 COMPLIANCE OVERVIEW

Throughout 2023, the Compliance & Industry Performance (CAIP) team continued to establish a modern compliance program, prioritizing cases involving public safety concerns. The year commenced with notable activity to support the implementation of the Administrative Penalty (AP) regulation under the Ontario Underground Infrastructure Notification System Act, 2012.

A substantial portion of our efforts was dedicated to formulating a comprehensive Administrative Penalty Framework. Concurrently, assessors are appointed to administer the administrative penalty regulation in anticipation of the regulation coming into force on May 1, 2024.

CAIP also made significant strides across various projects. The team initiated quarterly compliance webinars for stakeholders, intended to educate the industry in anticipation of AP enforcement. Diverse topics were covered each quarter (Q1 – AP Framework, Q2 – Locate Delivery Performance, Q3 – Compliance Support Program, and Q4 – Dispute Resolution), garnering positive feedback and impressive attendance rates.

Collaborating with an external vendor in the administrative law space, CAIP developed a comprehensive Compliance Support Program (CSP) Pilot, which officially launched in 2023 and is currently underway in 2024. Extensive preparations in 2023, including volunteer recruitment and inter-team coordination, culminated in the selection of one representative from each sector to participate in the year-long program. The CSP entails close collaboration with CAIP, Member Services, and Education & Training to devise a compliance plan aimed at enhancing locate delivery performance in 2024, incorporating thorough performance reporting, quarterly check-ins, and a formal evaluation at the end of the program.

Having anticipated the AP regulation coming into force during its planning activities in 2022, CAIP prioritized the implementation of a robust record management software to centralize all interactions, encompassing complaints, investigations, evidence, inquiries, and performance reporting. Case IQ was procured in January, with implementation commencing immediately and completed within three months, with final migration completed in October. Case IQ has since proven instrumental to the CAIP team, with plans underway to integrate it with other software systems in 2024.

From a locate delivery perspective, according to the Ontario One Call system data, 2023 marked a fantastic year for the regulated community, evidenced by considerable industry performance improvements. Excavators received complete locate packages within five (5) business days at least 67% of the time, a substantial improvement from the 34% rate observed in 2022.

BUSINESS ACTIVITIES

Education:

In 2023, Ontario One Call's Education team successfully launched their second online educational program, KnowR!sk. This in-depth scenario-based training promotes safety, compliance, improved locate delivery performance by offering tailored modules specifically for Underground Infrastructure Owners and Excavators. This course is intended to create broad understanding of the consequences of risky behaviour as it relates to excavation in Ontario, and to teach learners how best to avoid those risks.

Our flagship educational program, the Professional Locate Administrator Course (PLAC) continues to produce experts at managing and submitting high-quality locate requests. 2023 was our second highest year for total educational enrollments with nearly 600 registrations.

The Education team brought the Click Before You Dig message to over 1400 people by attending eight trade shows and conferences in 2023. In coordination with the Dedicated Locator team, Ontario One Call's messaging is being heard throughout the industry. This effort will continue to grow throughout 2024.

Marketing & Communications:

Our marketing and communications (MarCom) team's main objective is enhancing dig safety awareness and building meaningful relationships with stakeholders. The team oversees a wide range of activities to support Ontario One Call's strategic goals and legislated mandates.

In 2023, the team worked on key initiatives to promote safety and increase awareness. Overall, all our digital campaigns served 34.5M impressions (a social media metric that measures the number of times a piece of content, such as a post, tweet, or advertisement, has been seen by users). This means that social media platforms continue to drive awareness with 68% of impressions in 2023. TikTok and Geotargeting (a method of delivering different content to visitors based on their geolocation) were particularly effective tactics to reach users in the target audience.

Our public safety awareness campaign combined different tactics and channels to increase reach and promote our key safety messages. Dig Safe month kicked off with updated dig safe content and graphics posted to our stakeholder [marketing and education toolkit](#) on our website, a social and digital campaign (Spotify, Meta, Pinterest, YouTube), digital ads including Rogers streaming and the Weather Network, and the distribution of online press releases. In addition, four matte stories (short, feature articles about renovation and gardening tips distributed to online news publishers) were developed and resulted in 613,739 reaches.

In June, we launched a completely refreshed website. The overall organization of the site, navigation and user experience improved significantly, and the time users spend on the website increased by 36% compared to 2022. Pageviews increased by almost 40% vs. 2022 and request a locate button clicks also increased by 9%.



BUSINESS ACTIVITIES

Marketing & Communications Cont:

In collaboration with the Education Team, we launched Know R!sk, an in-depth scenario-based training that promotes safety, compliance, and improved locate delivery performance. This course creates an understanding of the consequences of risky behaviour and provides tools on how to avoid them to make communities safer. Know R!sk is a voluntary course that, along with our Professional Locate Administrator Course, helps educate both excavators and infrastructure owners about the locate system and how to be safe and compliant.

In September, we launched the very first Sewer Safety Week in collaboration with Ontario Safety Partners Enbridge Gas, Utilities Kingston, Kitchener Utilities and TSSA. This was the first joint initiative of its kind to raise awareness about sewer safety inspections and included a new digital campaign (“Your Line Might Not Be Fine”), a press release, a new dedicated webpage, and digital ads. Ontario One Call also partnered with influencers to help garner positive engagement and build trust through word of mouth, namely with influencer Brandon Koruna. The campaign served 5.5M impressions.

The safety message was also thoroughly promoted through our first Dedicated Locator (DL) campaign. Our innovative integrated marketing campaign was designed to captivate a broader audience and circulate knowledge of DL across multiple industry sectors. Branding was developed for DL for the first time. The campaign included a video, vehicle magnets, dig site signage, direct mail, five industry publications articles, event sponsorship, a branded new booth at trade shows, and an extensive digital campaign (LinkedIn, Meta, YouTube) that served 11M impressions.

A major milestone was the Annual Special Members’ Meeting campaign. Important changes were made to Ontario One Call’s by-laws to prepare for the Ministry’s proposed legislative changes and it was essential to involve the membership in these decisions and collect their vote. The MarCom team deployed a compelling informative campaign to keep members updated about voting matters, procedures and their rights. The event’s turnout was impressive and all matters before members were voted in favour. This was a historical win for the organization that, with investments from the government and members, will allow us to fulfill our mandate as public safety administrative authority.

To minimize confusion about the change to Ontario One Call’s updated regulatory enhancements, the MarCom team increased communication to create awareness and understanding of the Ministry’s proposed legislative changes, by-law amendments and regulation consultations. A series of webinars, e-blasts, and social media posts were also implemented to capture a large and diverse audience of stakeholders. Additional updates were posted to the website and best practices were published to help stakeholders understand their obligations and offer tools to help them stay within compliance. Emails open rates were well above the industry standards of 28%, reaching almost 50% opening rate.

BUSINESS ACTIVITIES

Marketing & Communications Cont:

Despite major successes in the tactics used to create awareness and understanding, Ontario One Call's overall awareness has dropped. A third-party research study found that 27% of the population had some awareness when prompted with visuals or ads (aided awareness)*. This is a drop from the 31% aided awareness score from 2022. The study also found that, while 47% of homeowners plans to contact Ontario One Call for their next project, 56% think Ontario One Call needs to be contacted for certain kind of projects only and not for all digging projects*. This significant drop in awareness is concerning and corresponds directly to the limited the budget available to support awareness initiatives. With additional funding in 2024, Ontario One Call is looking to increase awareness by 5%, increase our social media following, and refresh and plan a new awareness campaign to amplify its safety message.

*Awareness Research Study, January 2024

Enterprise Risk Management Framework

The Board of Directors and the Risk, Finance & Audit Committee regularly review Ontario One Call's risks in tandem with the financial performance. An enterprise risk framework is used by the leadership of the organization to identify and prioritize risks in order to assist the Board with making effective risk-based decisions.

Information Technology

In 2023, Ontario One Call began its technology transformation journey. This journey has started with major investments in upgrading end of life hardware and enhancing the organization's cybersecurity posture. We have also started our journey in the realm of user centered-design with a focus on user experience.

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. IT and cybersecurity matters are reported to the Board of Directors through the Enterprise Risk Management Framework.

Disaster Recovery & Backup

One Call has adequate recovery and backup systems in place. 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 the cloud.

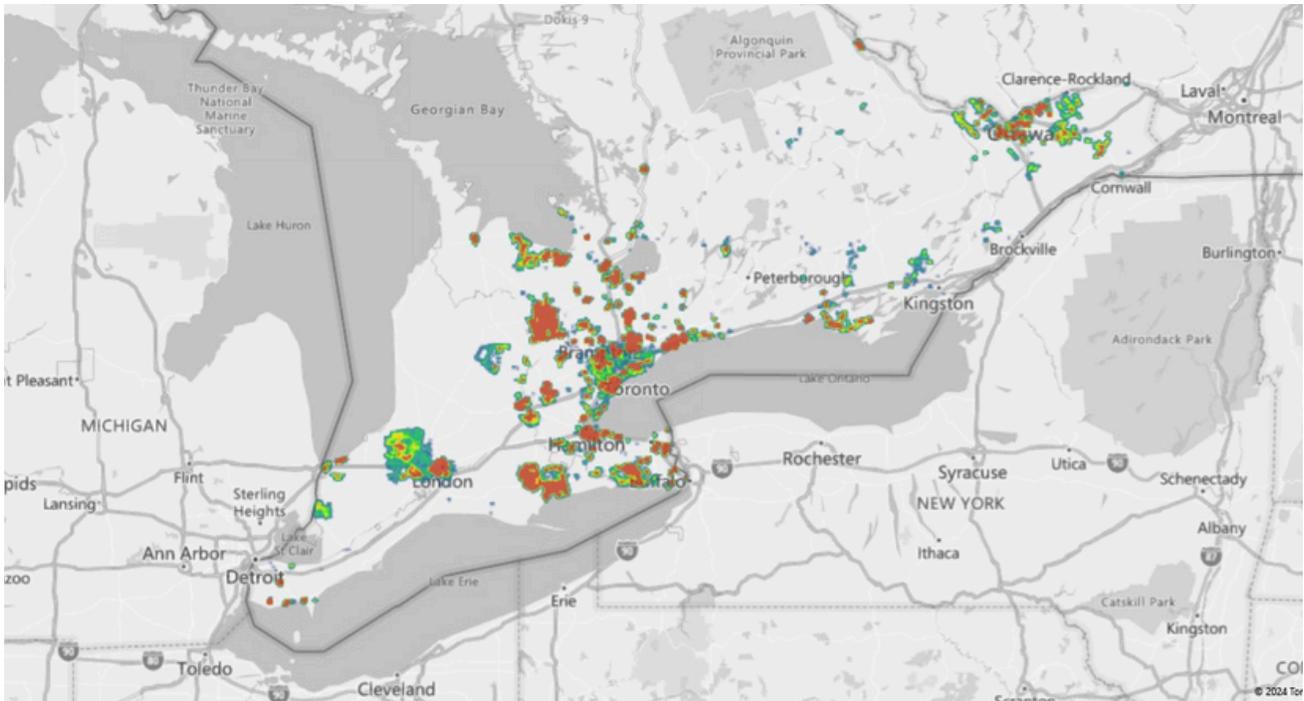
BUSINESS ACTIVITIES

Dedicated Locator:

In 2023, the Dedicated Locator (DL) team witnessed a remarkable 60% surge in Project Owners opting into the Dedicated Locator program showcasing a significant trend toward this innovative approach. It important to note that, in 2022, the One Call act was changed to require broadband projects to use the DL model.

DL's benefits have not gone unnoticed, as various infrastructure owners have made the strategic shift to incorporate DL into their capital projects. Our collaboration with numerous municipalities has also seen their capital work seamlessly integrated into DL, marking a successful endeavor.

The reach of active DL Projects spanned all 15 DL zones, marking a substantial footprint in the industry.

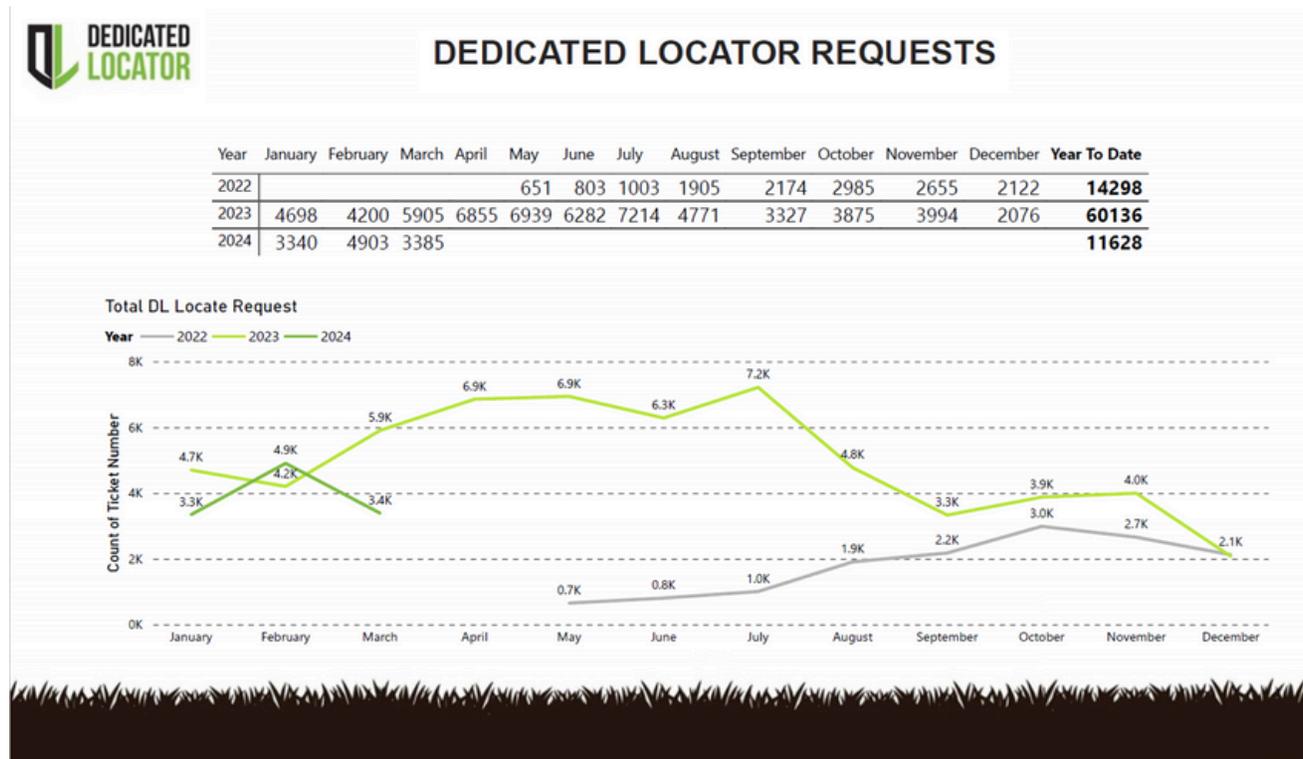


The above heat map shows the concentration of locate request submitted into our system from highest (orange areas) to lowest (blue/green areas)

BUSINESS ACTIVITIES

Dedicated Locator Cont:

This expansion translated into a staggering 161% increase in DL locate requests for the year 2023, with figures soaring to 65,846, compared to a mere 25,276 in the previous year. Notably, DL locate requests constituted 10% of the total locate requests received in our system, indicating a growing reliance on DL's capabilities.



Our DL Team excelled in streamlining notice documentation and crafting best practice resources, significantly enhancing processes for all stakeholders involved.

The DL team participated in 9 diverse industry tradeshows/events, including 6 speaking engagements, alongside workshops at all Ontario Regional Common Ground Alliance (ORCGA) Spring and Fall Geographic Councils, substantially elevating our visibility and expertise in Dedicated Locator.

The Team also made headway in the concept development phase of the DL web portal and are eagerly anticipating the BETA production slated for 2024. This milestone promises to be a game-changer, further solidifying our commitment to advancing DL's reach and efficacy.

BUSINESS ACTIVITIES

People & Performance:

Ontario One Call invested time, energy and personnel into stabilizing the organization in 2023 to ensure we could continue to deliver on our commitments and growing obligations while preparing the organization for significant transformation. We focused on succession planning, talent acquisition and training our cohorts of new employees.

Several departments saw a significant transformation in terms of staffing including Human Resources, Information Technology, Compliance and Industry Performance, Dedicated Locator and Member Services. In addition to onboarding new staff, the organization welcomed and onboarded several new Board Directors.

With our influx of new employees and organizational change, Ontario One Call was challenged to invest in training and developing staff. Our goal was to ensure at least 90% of staff completed at least one professional development course/program and we are happy to report that 97% of staff achieved this accomplishment. As reported in previous years, retention has been an ongoing challenge. Staff frequently reported, through our annual Workplace Experience Surveys, a desire for more competitive compensation and retirement benefits. In 2023, Ontario One Call engaged compensation experts, Mercer, to conduct an external compensation review. As a result of the study and a review of total rewards offered, Ontario One Call revamped its salary structure, vacation allotments, and personal emergency leave and committed to adopting a retirement savings plan in 2024. Ontario One Call also reported a significant reduction in voluntary turnover to 18% from the 2022's 44%. Total turnover was also reduced by 18%.

Our annual Workplace Experience Survey results continue to provide insight into areas of success and opportunities for improvement. Although largely unchanged from previous years, we did see a reduction in the number of employees who completed the survey with just under 70% of staff participating in the survey. Based on the feedback we received we continue to see a high level of teamwork and trust in leadership:

- 91% of staff trust and respect their manager/supervisor
- 91% of staff report their manager/supervisor provides assistance, training & guidance so they can improve their performance
- 94% understand what is expected of them
- 91% of staff report their team works well together

Although we have seen significant changes in staffing, the challenges of delivering on our commitments and growing obligations are reflected in some of our other ratings:

- 12.5% increase in how often workload affects home life

Looking to the future, Ontario One Call is dedicated to moving employees through their pay grades to achieve a more competitive stance in the labour market and to reward long-term employees with a more secure future in retirement. We will be focused on growing our teams to embrace change and meet our transformational goals; building Ontario One Call into an organization capable of meeting the demands of a changing industry, in support of the safe growth of the province we live, work and play in.

BUSINESS ACTIVITIES

Contact Centre:

OOC's contact centre is available 24/7/365 to support homeowners and contractors with locate requests, emergency requests, and other information, and dispatch notifications to the appropriate underground infrastructure owners. They are the first point of contact of our organization and deliver outstanding service throughout the year in both English and French.

Our Contact Centre Training team has seen great improvements in 2023. New Customer Support Specialists completed training with a 93.44% average compared to 90.27% in 2022. New engaging teaching material was also created.

Our Quality Assurance team completed over 4000 scorecards to ensure superb customer support and accuracy on locate requests. Scorecards are metrics Ontario One Call uses to assess the quality of our customer service and calls. Our Customer Support Specialists ended the year with over a 96% average Quality Assurance score.

Our support team continues to handle high call volumes (188,877 calls in 2023). They not only process accurate locate requests for safe excavation, but they also provide insights about creating better locate requests and understanding locate status.

Member & Client Services

The Member & Client Service Team continued to assist our stakeholders by identifying areas of improvement, best practices, and solutions. We saw great success this year with our bi-annual Notification Information Validation, which ensured that we have the most up-to-date member information for locate requests and other required services.

Part of the focus for Member & Client Services in 2023 was also on mapping improvements with our members, ensuring that the most accurate mapping of underground infrastructure was reflected. Accurate mapping assists with decreasing locate notification volumes, administrative work, and ultimately costs. 2024 will see this team continue to foster these conversations across the entire membership base.



LEGISLATION, REGULATION AND BY-LAW CHANGES

REGULATORY AND LEGISLATIVE PROPOSED CHANGES

As a Public Safety Administrative Authority, Ontario One Call works to better educate the public and stakeholders on safe digging practices and reminds both of their obligations. As a service provider, One Call is the communications link between those wanting to dig and underground infrastructure owners who are required to provide locates.

In Spring 2023, the Administrative Penalty regulation was repealed, and replaced with an amended regulation that will take effect on May 1, 2024. In June 2023, the ministry and Ontario One Call consulted with industry stakeholders and received feedback on the issue of locate time limits connected to large projects. As a result, the ministry proposed regulatory and legislative changes that were available for stakeholder review and feedback until December 2023. These changes were approved in early 2024 and will take effect on May 1, 2024.

The main changes included:

- Locate timelines - UIOs must follow locate timelines set out in the regulations (10 business days for advanced locates, aka large excavation request). Standard locates remain at 5 business days.
- No charging for locates - Underground Infrastructure Owners (UIOs) cannot charge for locates.
- Excavators can no longer use the Ontario Land Tribunal (OLT) to seek compensation for losses due to late locates but can still access OLT if the UIO has provided inaccurate locates or clearances.
- The approval of members of OOC through vote is not required for By-laws changes necessary to implement Minister's Orders
- The Minister of Public and Business Delivery can specify additional objects for OOC.
- Protection from personal liability for OOC employees for exercising duties under the Act
- OOC authorized to charge for services & must publish fees (including process, criteria and rules).
- The Minister has enhanced regulation-making authority.

LEGISLATION, REGULATION AND BY-LAW CHANGES

By-Law and Policy Changes

By-law No. 1 including its Schedule 1, and By-Law 2 were voted in favour and enacted during OOC's Annual and Special Members' Meeting which took place virtually in September 2023.

By-law No. 1 replaced By-law 3 and its Schedule 1 replaced Schedule 1 to By-law 3.

By-law No. 1 is the corporate governance by-law. Most of the changes to this bylaw were made to comply with the Not-for-Profit Corporations Act, 2010 (ONCA), and in consultation with the Ministry of Public and Business Services Delivery (MPBSD). There are subtle but important changes in terms of topics such as notice periods, proxy requirements, and conflict of interest provisions. In addition, there are new provisions, such as responsibilities of individual directors, and the delegation of decision-making to committees. The composition of the Board has also changed and reflects the addition of Minister's appointment in support of the transition to an Administrative Authority. The Board will consist of 12 people, comprised of individuals appointed by the Minister and those elected by the Membership from various classes including excavators and underground infrastructure owners. The purpose of Schedule No. 1 to By-law No. 1 is to establish terms of use for Underground Infrastructure Owners and Excavators.

By-law No. 2 is designed to allow the Board of OOC to set fees without requiring further approval by Members if notice is provided of an annual budget to Members in advance, and the setting of fees is done in consultation with the Ministry of Public and Business Service Delivery. By-law No. 2 establishes OOC to have a financial process comparable to other regulators like ESA and TSSA.

MANAGING COMPLAINTS, ACCESSIBILITY & FRENCH LANGUAGE

Managing Complaints:

A total of 1,923 valid complaints were received by Ontario One Call in 2023.

Public and industry complaints are referred to the Compliance and Industry Performance team (CAIP).

Formal complaints must be submitted in writing and once received, the CAIP team will validate and verify the information and notify the contravening party that they must take action to resolve the issue.

Complainants can contact the CAIP team to take further action if the issue is not resolved within five (5) calendar days.

The most common complaints relate to late locates. The majority of complaints are resolved directly between the complainant and the contravening party. More complex issues may require direct involvement from the CAIP team to achieve reasonable reconciliation between both parties. Failure of the contravening party to remediate the issue(s) identified in a complaint or subsequent escalation will result in automatic elevation to an investigative level. Potential outcomes of an investigation may encompass a spectrum of actions, including but not limited to administrative penalties, education disposition or other appropriate measures.

Stakeholders who are financially impacted by losses or expenses caused by non-compliant parties have the right to compensation through Member and Excavator Recourse. One can review sections 16 & 17 of the Act for a list of contraventions that qualify for compensation. In the event, an agreement cannot be reached between the aggrieved parties, an application to the Ontario Land Tribunal (OLT) can be submitted.

French Language Services

Ontario One Call responds to all French inquiries and ensures French-language services are easily available through our website and phone system.

Accessibility

Ontario One Call is committed to providing an inclusive and accessible environment in which all stakeholders have equal access to its services and are treated with dignity and respect.

In accordance with the Accessibility for Ontarians with Disabilities Act (AODA), Ontario One Call is dedicated to providing a work environment that is accessible and inclusive to all persons who work at or visit our offices. Ontario One Call works with individuals who request an accommodation to ensure that the measures taken are both effective and mutually agreeable.

There were 26 new AODA-specific requests in 2023 and three (3) others for whom we had previously established accommodation.

2024 BUSINESS PLAN PRIORITIES: OUR GOALS



SAFETY

- Promoting safe digging practices and educating stakeholders to prevent excavation related harm to people and underground infrastructure.



COMPLIANCE

- Delivering a modern, proportionate, and supportive compliance program that emphasizes and promotes public safety.



ORGANIZATIONAL TRANSFORMATION

- Delivering better customer experiences through improved service and modern business platforms and supporting a continuous improvement culture.



GOVERNANCE

- Enhancing the organization's governance program to facilitate the transition to a Public Safety Administrative Authority.



2024 BUSINESS PLAN PRIORITIES: KEY PROJECTS



SAFETY

- Build New Safety Promotion and Awareness Program
- Enhance Organizational Health and Safety
- Build Path of Success for DL
- Launch Safety Awards



COMPLIANCE

- Create a risk-based matrix to drive compliance outcomes
- Case IQ Integration with Web Portal and LMS
- Execute Compliance Support Pilot
- Operationalize and Communicate Administrative Penalty Regulation Requirements



ORGANIZATIONAL TRANSFORMATION

- IT Modernization
- Enhanced Internal Controls
- Operational Modernization
- Workplace Culture



GOVERNANCE

- Redefining our policies and by-laws to support the transformation from service provider to Administrative Authority
- Improving our reporting to deliver on new MOU requirements anticipated in 2024
- Board transformation support
- Strategic planning
- Transfer Payment Agreement (TPA) Reporting



ONTARIO ONE CALL
Financial Statements
Year Ended December 31, 2023

ONTARIO ONE CALL
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Year Ended December 31, 2023

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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, 2023, and the statements of revenues and expenditures, 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 Corporation as at December 31, 2023, 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 (ASNPO)

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 ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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.

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.

(continues)

Independent Auditor's Report to the Members of Ontario One Call (*continued*)

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.

Toronto, Ontario
April 9, 2024

Goldson & Associates

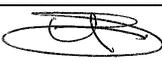
Goldson & Associates CPA Professional Corporation
Authorized to practise public accounting by the
Institute of Chartered Accountants of Ontario

ONTARIO ONE CALL
Statement of Financial Position
December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 2,485,995	\$ 2,719,415
Receivables	1,567,938	1,579,195
Prepaid expenses	317,791	204,178
Harmonized sales tax recoverable	14,461	-
	4,386,185	4,502,788
TANGIBLE CAPITAL ASSETS (Note 3)	1,811,957	1,822,563
	\$ 6,198,142	\$ 6,325,351
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 4)	\$ 1,700,823	\$ 816,477
Harmonized sales tax payable	-	83,069
	1,700,823	899,546
DEFERRED CONTRIBUTIONS (Note 6.)	1,186,837	-
	2,887,660	899,546
NET ASSETS	3,310,482	5,425,805
	\$ 6,198,142	\$ 6,325,351

ON BEHALF OF THE BOARD


 _____ Mitch Panciuk, Chair of the Board


 _____ Ysni Semsedini, Chair of the Risk, Finance and Audit Committee

See notes to financial statements

ONTARIO ONE CALL
Statement of Revenues and Expenditures
Year Ended December 31, 2023

	2023	2022
REVENUE		
Fees from operations	\$ 10,679,343	\$ 10,292,618
Government grant (<i>Note 7</i>)	1,813,163	-
	12,492,506	10,292,618
EXPENSES		
Salaries and wages	8,555,694	5,865,232
IT maintenance and support	1,032,684	357,986
Advertising and promotion	1,024,952	575,694
Mapping expenses	999,688	1,109,990
Amortization of tangible assets	638,379	628,113
Rent and utilities	626,932	607,924
Professional fees	314,810	125,936
Consulting fees	586,978	342,506
Office & general expenses	266,658	240,991
Telecommunications	165,726	173,711
Professional Development	93,407	33,017
Employees' travel and expenses	92,431	43,693
Insurance	48,557	45,749
Sponsorships	28,012	1,700
Shows and conferences	18,662	5,108
Interest and bank charges (net)	(343)	3,239
DIRT Incentive Program	-	37,611
	14,493,227	10,198,200
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE MEMBER REBATES	(2,000,721)	94,418
MEMBER REBATES	114,602	133,809
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (2,115,323)	\$ (39,391)

See notes to financial statements

ONTARIO ONE CALL
Statement of Changes in Net Assets
Year Ended December 31, 2023

	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 5,425,805	\$ 5,465,196
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(2,115,323)</u>	<u>(39,391)</u>
NET ASSETS - END OF YEAR	<u>\$ 3,310,482</u>	<u>\$ 5,425,805</u>

ONTARIO ONE CALL
Statement of Cash Flows
Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (2,115,323)	\$ (39,391)
Item not affecting cash:		
Amortization of tangible capital assets	<u>638,379</u>	628,113
	<u>(1,476,944)</u>	588,722
Changes in non-cash working capital:		
Accounts receivable	11,257	(18,748)
Accounts payable and accrued liabilities	884,346	57,014
Prepaid expenses	(113,613)	86,278
Harmonized sales tax payable	(97,530)	37,177
Deferred contributions	<u>1,186,837</u>	-
	<u>1,871,297</u>	161,721
Cash flow from operating activities	<u>394,353</u>	750,443
INVESTING ACTIVITY		
Additions to tangible capital assets	<u>(627,773)</u>	(363,043)
INCREASE (DECREASE) IN CASH FLOW	(233,420)	387,400
Cash - beginning of year	<u>2,719,415</u>	2,332,015
CASH - END OF YEAR	\$ 2,485,995	\$ 2,719,415

See notes to financial statements

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2023

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 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

The Corporation follows the deferral method of accounting for contributions, which includes grants. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of tangible capital assets are deferred and amortized into revenue on the same basis as the acquired tangible capital asset. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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 grants

Government grants are recorded when there is a reasonable assurance that the Corporation had complied with and will continue to comply with, all the necessary conditions to obtain the grants.

Tangible Capital Assets

Tangible Capital Assets are stated at cost less accumulated amortization. Tangible Capital Assets are amortized over their estimated useful lives at the following rates and methods. When a tangible capital asset no longer contributes to an organization's ability to provide goods and services, or the value of future economic benefits or service potential associated with the tangible capital asset is less than its net carrying amount, the net carrying amount of the tangible capital asset is written down to the asset's fair value or replacement cost.

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

(continues)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Instruments

Measurement of financial instruments

The Corporation initially measures its financial assets and financial liabilities originated or exchanged in arm's length transactions at fair value.

Financial assets and financial liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost. The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms.

The Corporation subsequently measures all its financial assets and financial liabilities at amortized cost.

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

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 tangible capital assets and their useful lives.

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer Software	\$ 2,573,128	\$ 1,951,811	\$ 621,317	\$ 880,628
Computer Equipment	1,765,559	1,076,557	689,002	243,163
Furniture and equipment	459,334	346,673	112,661	155,859
Leasehold improvements	1,539,363	1,150,386	388,977	542,913
	\$ 6,337,384	\$ 4,525,427	\$ 1,811,957	\$ 1,822,563

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2023

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Accounts payable and accrued liabilities	\$ 1,031,141	\$ 356,686
Bonuses payable	545,162	336,646
Member Rebates - Credits in Accounts Receivable	123,348	122,077
WSIB Payable	1,172	1,068
	<u>\$ 1,700,823</u>	<u>\$ 816,477</u>

5. CREDIT FACILITIES

In 2023, the Corporation opened a revolving demand credit facility of \$1,000,000 which bears interest at Royal Bank Prime plus 1.64%. The balance at the year end was nil.

The Corporation has a credit card facility to a maximum of \$130,000.

These facilities are secured by a general security agreement on its assets.

6. DEFERRED CONTRIBUTIONS

Deferred contributions represent externally restricted unspent resources received in the current period that relate to a subsequent period. During the year the Corporation entered into a Transfer Payment Agreement ("TPA") with the Ministry of Public and Business Service Delivery for Ontario ("Province") as part of a three year project to bolster the Corporation's organizational capabilities and expedite a move to financial stability and sustainability. Changes in the deferred contributions balance are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ -	\$ -
Amounts received during the year	3,000,000	-
Less: Amounts recognized as revenue during the year (Note 7)	<u>(1,813,163)</u>	-
Balance, end of year	<u>\$ 1,186,837</u>	<u>\$ -</u>

7. GOVERNMENT GRANT

Grant revenue and project expenses recognized in the year under the TPA with the Province amounted to \$1,813,163 and are included in the Statement of Revenue and Expenditures. The breakdown of the project expenses is as follows:

	<u>2023</u>	<u>2022</u>
IT Maintenance and support	\$ 569,671	\$ -
Advertising & promotion	506,145	-
Mapping expenses	389,135	-
Consulting fees	113,065	-
Professional fees	107,073	-
Professional development	74,500	-
Office and general expenses - computer supplies	23,685	-
Amortization of tangible assets	20,278	-

(continues)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2023

7. GOVERNMENT GRANT (continued)

	2023	2022
Salaries and wages - temporary casual contract	9,611	-
	\$ 1,813,163	\$ -

Tangible capital assets acquired during the year under the TPA and recorded on the balance sheet amounted to \$511,731. The amortization of these assets is included above. Prepaid expenses of \$104,027 in connection with this project are recorded on the balance sheet.

8. 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.

9. 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. It does have concentration of credit risk in that two of its Members account for 27% of total fee revenue generated by the Corporation in 2023 (2022 - 32%). 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.

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 2022.

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2023

10. CONTINGENT LIABILITIES

- a) On August 22, 2019, an individual, as Plaintiff, filed a statement of claim against the Corporation 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. The Corporation 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 the Corporation 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. The Corporation is seeking to have this claim discontinued against it by explaining that it is not liable but will defend the action if necessary.

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.

11. 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:

2024	\$	318,040
2025		222,490
2026		126,940
		<u>667,470</u>
	\$	<u>667,470</u>

12. SUBSEQUENT EVENT

The following event occurred subsequent to the fiscal year end:

Cyber Incident

On January 5, 2024, the Corporation was alerted to a cybersecurity incident that impacted its information technology systems. It immediately engaged third-party experts to help manage the incident, provide legal advice, assist with containment and remediation efforts, and investigate the cause and scope of the incident. Certain impacted information technology systems were proactively taken offline during the remediation process and have since been restored. The Corporation has notified affected parties and relevant authorities. The forensic investigation into the incident did not find any evidence to suggest that financial data was manipulated, used, or modified. The Corporation quickly restored full operations following the incident.

There was little or no impact on revenue. The Corporation maintains cyber insurance coverage, and is in the process of working with its insurer to make all applicable claims under the policy. Management cannot reasonably predict the timing and amount of insurance proceeds and what the final costs, net of insurance proceeds, will be in fiscal 2024.