

ANNUAL REPORT & STRATEGIC PLAN

2020

2020 - 2021 ONTARIO ONE CALL

BOARD OF DIRECTORS

Nick Colucci

Town of Erin – Municipal Sector

Dean Dalpe

Enbridge Gas Inc. – Gas/Oil/Pipeline Sector

Tony DiPede

North Rock Group – Excavator Sector

Wayne Eichenberger

Wightman Telecom – Telecommunications and Cable Sector

Kevin Green

Bell Canada – Telecommunications and Cable Sector

Chris Hudson

Alectra Utilities – Electrical Sector

Karen Marner, Treasurer

Cormorant Utility Services – Excavator Sector

Scott Mudie, Chair

Oakville Hydro Energy – Electrical Sector

John Oakley

Enbridge Gas Inc. (Retired) – Gas/Oil/Pipeline Sector

Courtney Roedding

Bell Canada – Telecommunications and Cable Sector

Enrico Scalera

City of Burlington – Municipal Sector

Ysni Semsedini

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, 2021

The role of the Board of Directors is to ensure Ontario One Call remains focused on reducing damages, improving the timely delivery of locates, providing quality service and increasing public awareness. We help direct Ontario One Call in its overall objective to protect communities from the loss of service and harm caused by damages to underground infrastructure. This document will show the progress we have made, outline the five-year strategic direction, and the overall financial health of the organization.

In 2020, the Board worked on a number of tasks to improve governance and accountability. The membership approved major changes to our by-laws which will enhance the governance of the organization and establish a new compliance model. As a Board, we have implemented new Board development training in partnership with the Institute of Corporate Directors.

2020 was a year dominated by the COVID-19 pandemic, and I am very proud that Ontario One Call provided uninterrupted service throughout. While much of our lives were suddenly interrupted, the construction sector continued its essential work and Ontario One Call was there to provide seamless service. The Board is immensely grateful for the leadership and staff at Ontario One Call for their continued resilience.

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 is an important part of our working relationship. Although not a Delegated Administrative Authority, Ontario One Call strives to meet a high standard of service, transparency, and governance that stakeholders should expect.

I want to thank the Board, Operations Committee, and the talented team at Ontario One Call for all their hard work under challenging circumstances. As I pass the Chair's role to Dean Dalpe, I am confident that the organization will continue to grow and succeed in delivering on our important mission.

Sincerely,



Scott Mudie
Board Chair, Ontario One Call



EXECUTIVE DIRECTOR'S REPORT

April 15, 2021

As Executive Director of Ontario One Call, I am very pleased to share with you the 2020 Annual Report & Strategic Plan. This document will provide a brief overview of our recent activities and plans for the future.

The past year has been a very challenging time for Ontario One Call. In March 2020, almost 100 staff brought their computers home and started working from their kitchen tables and bedrooms. We did not realize at the time how long that would last, but a year later we are continuing to provide the vital and uninterrupted services our province needs. The dedication of our staff has truly been amazing, and we are looking forward to a time when we can all be together again.

Even with the disruption of the pandemic we achieved a number of important milestones. Our Professional Locate Administrator Course launched on October 1, 2020 and since its launch more than 500 people have completed the course and become accredited. A large group of excavators and members are also participating in the

beta testing of our new web ticket platform which is set to launch in early 2022. The new platform will greatly simplify and modernize how tickets are entered into our system.

Our organization is continuing to grow and develop to meet the needs of excavators, members and stakeholders. Ontario One Call must meet both the requirements of our legal mandate and the ambitions of our Board of Directors. To that end, the Board has laid out a clear strategic direction to build on our mission and our vision statements. This work will continue for years to come, but we know we are on the right track to deliver on our important mandate.

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, 2021

As Ontario One Call's revenues are based on a fixed assessment amount, the organization's revenues are not affected by any fluctuations in excavation volumes as a result of the ongoing COVID-19 pandemic. There was an increase in revenues from \$8.3 million in 2019 to \$8.9 million in 2020, as approved by members at the 2019 AGM. At the 2020 AGM, members approved 2021 revenues of \$9.1 million.

Expenses in 2020 decreased to \$9.0 million as compared to \$9.2 million in 2019. The decrease in expenditures relates mainly to budget mitigations taken in response to the COVID-19 pandemic. Looking in the short-term, we expect that expenses will rise in areas such as compliance where the organization is still building its capacity to deliver on its legislated mandate.

Ontario One Call's current assets are \$3.5 million, with an additional \$2.2 million in property and equipment. 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 10 BUSINESS PLAN PRIORITIES FOR 2020. OUTCOMES INCLUDE:

- 1** Mandatory damage reporting was established in June 2020 as part of the by-law changes approved by membership. This will greatly increase the ability to analyze trends in damage prevention and improve performance.
- 2** Work on the homeowner/single property ticket is currently in the beta testing phase. We remain on track for a late 2021/early 2022 implementation.
- 3** Work on improved ticket entry for larger projects in the public right-of-way is continuing in conjunction with the Ontario One Call Operations Committee.
- 4** The new Professional Locate Administrator Course (PLAC) was launched in 2020 with great success. To date, more than 500 people have completed the course and become certified, with hundreds more signed up for early 2021.
- 5** New policies on sharing locates and compliance processes were developed and shared with members, excavators and stakeholders.
- 6** Ontario One Call completed its first external Enterprise Risk Management study and are implementing a number of actions to mitigate risks in identified areas such as IT security.
- 7** Work on the Late Locate Symposium continued in 2020 with promotion of dedicated locator solutions for major projects such as the SWIFT broadband project in Southwestern Ontario.
- 8** Ontario One Call's by-laws were revised by the membership at our June 2020 AGM. Changes included a new compliance model based on mediation and arbitration, increased excavator representation on the Board of Directors and the establishment of mandatory damage reporting.
- 9** The membership passed a new performance-based billing model to take effect in 2023 (based on 2022 metrics). This innovative approach will link member fees to locate delivery and incent better performance.
- 10** The Board of Directors conducted its first professional training session with the Institute of Corporate Directors (ICD) and will continue its own development going forward.

2020 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 2020 as they relate to the below stakeholders:

Complaints against Members:

441

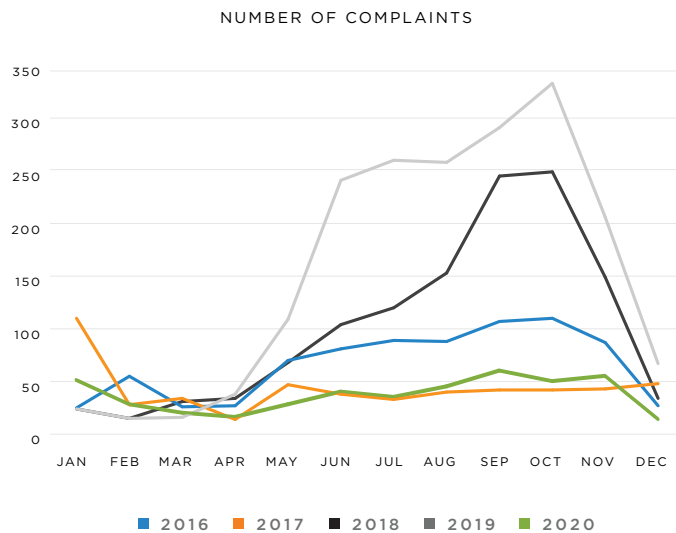
Complaints against Excavators:

4

Complaints against Ontario One Call:

0

Year-Over-Year Comparison of the Total Number of Complaints 2016-2020



2020 COMPLIANCE REVIEW (CONT.)

Complaints are broken down into stakeholder, offence, and validity groups.

MEMBERS	VALID TOTAL*	INVALID TOTAL**
Late Locates	361	4
False Renegotiated Date	43	0
Delinquent Account	10	0
Incomplete Locates	8	0
Did Not Respond to 360	4	0
Deficient Clearance	4	0
Emergency Abuse	3	0
Failed to Register Infrastructure	2	0
Excavation Without Locates	1	0
Other	1	0
EXCAVATORS	VALID TOTAL*	INVALID TOTAL**
Other	3	1
Relocate Abuse	1	0

Late locates may consist of multiple members, and/or multiple ticket numbers.
In 2019, the total number of tickets involved in late locate complaints was 3993.

FORMAL LATE LOCATE COMPLAINT NOTIFICATIONS SENT BY SECTOR	
Telecommunications	319
Gas/Oil/Pipeline	217
Electrical	170
Municipal	150
Other	4

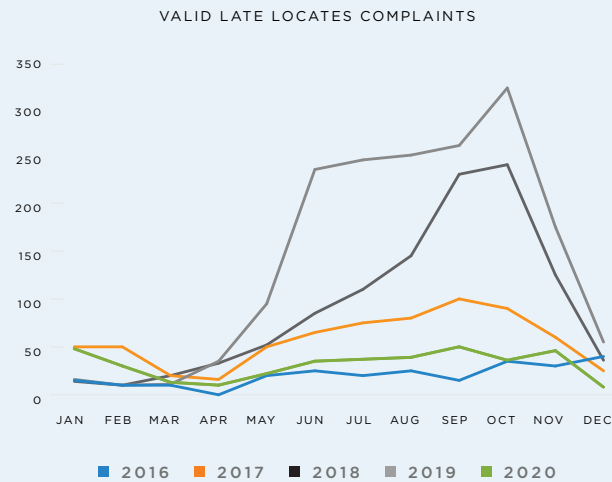
* A valid complaint is a violation that is non-compliant with the Act, or Schedule 2 of By-Law #2.

** An invalid complaint is when a Member was found to be compliant or the complaint was found to be outside the Act, or Schedule 2 of By-Law #2.

2020 COMPLIANCE REVIEW (CONT.)


As is consistent with previous years, the most frequent complaints relate to late locates.

Typically there has been an increasing trend of year-over-year complaint volumes however, 2020 did not follow the same trend. The halt of non-essential construction due to the COVID-19 lockdown during the start of the 2020 dig season appears to have interrupted the traditional rise of complaints. Overall, the lack of complaints in 2020 appears to have been the direct impact of COVID-19 on stakeholders.



Complaints by Geographical Area

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



2021 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

Ontario One Call's mission statement reads:

"Protecting your community from the loss of service and harm caused by damages to underground infrastructure"

2

VISION

Ontario One Call's vision reads:

"Members should view us as their premier partner enabling responsible excavation"

3

FOUNDATIONAL AREAS

The future direction envisioned by the Board was then grouped under three foundational areas:

- Member Focus & Value
- Governance & Accountability
- Openness & Transparency

4

FIVE-YEAR STRATEGIC IMPERATIVES

- Reduce damages to buried plant in Ontario
- Measure the timely delivery of locates and support members in achieving their objectives
- Provide quality service to members and excavators
- Increase public awareness of Ontario One Call's mandate and the need for safe excavation

2020 BUSINESS PLAN

PRIORITIES

MEMBER FOCUS & VALUE

- 1 Implement mandatory DIRT reporting for Top 20 members
- 2 Launch new homeowner/single property ticket for 2021/2022 roll-out
- 3 Expand use of PLAC training
- 4 Continue unimpaired services during ongoing COVID-19 pandemic
- 5 Promote new business approaches with members and excavators to better respond to major project requirements

GOVERNANCE & ACCOUNTABILITY

- 6 Conduct survey of excavators
- 7 Add additional excavator representative on Board of Directors

OPENNESS & TRANSPARENCY

- 8 Form new Compliance Committee
- 9 Communicate more to members, excavators and stakeholders on compliance expectations
- 10 Continue implementation of all new by-laws passed by members in 2020

CORPORATE SCORECARD METRICS

The corporate scorecard measures progress towards Ontario One Call's legislated objectives. As a result of the COVID-19 pandemic, the public opinion survey into public awareness was not conducted, but will be resumed in 2021.

TOPIC	METRIC	WEIGHTING	2019	80%	100%	120%	2020	YTD TARGET
Reducing Damages	2019 Damages/1,000 Requests (ORCGA)	25%	5.22	5.50	5.00	4.50	4.61	5.00
Timely Locate Delivery	% of Major Station Codes with "A" Level Delivery	25%	38%	70%	75%	80%	76%	75%
Providing Quality Service	Service Levels (% Calls Answered within 20 seconds)	10%	84%	70%	80%	90%	63%	80%
Providing Quality Service	Turnaround of Suspended Web Tickets	10%	92%	85% in 24 hrs	90% in 24 hrs	>95% in 24 hrs	83%	90%
Providing Quality Service	Quality Metric for Agent Performance - % of agent scores > 90% (standard calls) or 100% (emergency) on QA evaluations	5%	93%	80%	85%	90%	95%	85%
Public Awareness	Public Awareness of Ontario One Call - Unaided	12.5%	11%	12%	14%	16%	-	14%
Public Awareness	Public Awareness of Ontario One Call - Aided	12.5%	43%	41%	43%	45%	-	43%



OTHER 2020

BUSINESS ACTIVITIES

RISK REGISTRY

Ontario One Call's risk registry is reviewed regularly by the Board of Directors and the Risk, Finance & Audit Committee. 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. It is our policy to continually review and adopt newly identified security best practices to ensure the continued reliability and security of our systems. These matters are reported to the Board of Directors through the risk registry.

DISASTER RECOVERY & BACKUP

Ontario One Call's operating systems and data are contained in our in-house Data Centre. Critical operating systems and data get backed-up every 5 MB or 5 minutes (whichever comes first) to our Sudbury office. Our offices in Guelph and Sudbury are supported by multiple fibre lines with different carriers in case of service interruption, and natural gas backup generators that can provide immediate backup power in the case of an electricity failure.



BUSINESS ACTIVITIES (CONT.)

MARKETING

2020 saw Ontario One Call win its first marketing award. The “Get the Dirt” campaign, designed for homeowners on the need to contact Ontario One Call for any size dig, won Gold in the design/print category at the 16th annual Davey Awards. The Davey Awards honours the finest creative work from the best small shops, firms, and companies worldwide. Winning a Davey is an amazing accomplishment for Ontario One Call.

With the majority of people being forced to work from home, our 2020 marketing and communications tactics had to pivot, re-focus, and adapt quickly at the beginning of the year. Resources were re-allocated to where we could be most effective in getting our message in front of people before they started their project. Utilizing digital channels that captured people while they were at home, our targeted campaigns were successful in driving brand awareness, high levels of engagement, and significant conversations.

Our Marketing and Education Toolkit, which we launched in 2019, continues to be a great resource to help spread safety, Dig Safe Month, and the Call or Click Before You Dig messaging. More members and stakeholders are downloading the available creative materials to help us have more cohesive messaging across the province. The Marketing and Education Toolkit is updated regularly and includes posters, bill inserts, equipment and vehicle stickers, social media graphics, and so much more.

MEMBER & EXCAVATOR TRAINING

2020 was a successful year in delivering quality education initiatives to our stakeholders.

Our biggest project was launching the Professional Locate Administrator Course (PLAC), a self-guided online course designed to create experts in requesting and managing locates. Having launched on October 1, 2020, PLAC has generated a lot of excitement with hundreds of professionals registering monthly to achieve a new designation, improve skills, and offer increased value to their companies.

The Education and Training Department continually solicits feedback. Recent feedback surveys sent out to graduates of PLAC reflect tremendous results.

- **95% said they felt like an expert or could apply the majority of the concepts taught***
- **94% described the course content as excellent or very good***
- **82% said they would recommend the course***

Throughout the year the Education and Training Department also participated in various events, including virtual events from March onward. Our dedicated team presented on many topics to help excavators and members in their daily operational practices, understand the rules and regulations, find solutions to compliance and late locate challenges, and helped individuals understand the solutions outlined in the 2019 Late Locate Symposium.

**PLAC Feedback Survey Dec 2020 – Mar 2021*



BUSINESS ACTIVITIES (CONT.)

HUMAN RESOURCES

The COVID-19 pandemic significantly impacted operations around the world and Ontario One Call rose to the challenge with agility and resilience. The health and safety of employees was the driving force behind the initial development of the COVID-19 Prevention and Response Plan, the follow up Office Reopening Plan and the ongoing Open Office and Remote Work Plan. The countless contributions from all departments including IT, Operations, Facilities and the support of the entire Management Team and staff has ensured Ontario One Call remained operational throughout 2020.

Throughout the year, the HR Department has been focused on ensuring the physical and mental health and wellbeing of staff. After the initial transition to work from home the department was engaged in developing safety and training plans to reopen the office to those unable to work from home, and providing webinars and tools on ergonomics for those setting up a home office.

We expanded our online health care offerings like physiotherapy and access to a discounted online pharmacy. We created a weekly Mind Over Matter blog focused on sharing mental health resources and provided regular communication updates regarding exercise, nutrition, stress reduction and more.

We increased our Joint Health and Safety Committee meetings to bi-monthly and developed a quarterly Home Health Safety and Wellness checklist. Finally, we established and updated policies

around absenteeism, protected leaves, hygiene and physical distancing, personal protective equipment, and working from home.

The HR Department continually solicits feedback from staff through a series of COVID-19 Pulse Surveys, our Workplace Experience Surveys and regular check ins throughout the year. Our employee feedback ratings have been phenomenal.

- **97% of staff have reported feeling well-informed about updates to Ontario One Call's policies and approach related to COVID-19**
- **99% felt Ontario One Call cares about their well-being**
- **96% believe the leaders at Ontario One Call have provided a sense of stability and support during the pandemic.^[1]**
- **94% have stayed connected to their team through online tools (ex. virtual meetings & chat room)^[2]**
- **97% of employees trust and respect their manager/supervisor**
- **92% feel proud to tell people where they work**
- **92% would recommend Ontario One Call to family and friends as a great place to work^[3]**

^[1] From April 2020 Pulse Survey Results

^[2] From August 2020 Pulse Survey Results

^[3] From October Workplace Experience Survey Results

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Ontario One Call

OPINION

I have audited the financial statements of Ontario One Call (the Corporation), which comprise the statement of financial position as at December 31, 2020, 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 my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2020 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

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Corporation in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I 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

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I 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 I identify during my audit.



Toronto, ON
April 15, 2021

Chartered Accountant Professional Corporation
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Statement of Financial Position
December 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 1,990,201	\$ 1,259,593
Accounts receivable	1,372,640	1,497,743
Prepaid expenses	174,814	194,221
Term deposits	-	1,001,500
	3,537,655	3,953,057
PROPERTY AND EQUIPMENT (Note 3)	2,182,119	2,039,785
	\$ 5,719,774	\$ 5,992,842
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 4)	\$ 218,689	\$ 301,164
Harmonized sales tax payable	73,050	61,783
	291,739	362,947
NET ASSETS	5,428,035	5,629,895
	\$ 5,719,774	\$ 5,992,842

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, 2020

	2020	2019
REVENUE	\$ 8,931,096	\$ 8,327,009
EXPENSES		
Salaries, wages and fees (Note 6)	5,380,654	5,272,857
Mapping expenses	1,010,149	1,008,054
Amortization	695,366	524,824
Rent and utilities	563,400	575,395
Advertising and promotion	414,343	816,249
IT maintenance and support	273,580	269,776
Office & general expenses	202,264	205,623
Telecommunications	195,679	181,259
Professional fees	104,218	129,354
Insurance	37,656	33,428
Consultants	34,500	35,696
Employees' travel and other expenses	25,100	94,627
Sponsorships	22,997	27,725
DIRT incentive program	17,699	-
Shows and conferences	9,539	21,397
Interest and bank charges	7,127	(15,231)
Professional Development	631	21,984
	8,994,902	9,203,017
DEFICIENCY OF REVENUE OVER EXPENSES BEFORE NOTIFICATION AND MEMBER REBATES	(63,806)	(876,008)
Notification and member rebates	138,054	141,017
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (201,860)	\$ (1,017,025)

See notes to financial statements

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Statement of Changes in Net Assets
Year Ended December 31, 2020

	2020	2019
NET ASSETS - BEGINNING OF YEAR	\$ 5,629,895	\$ 6,646,920
Deficiency of revenue over expenses	(201,860)	(1,017,025)
NET ASSETS - END OF YEAR	\$ 5,428,035	\$ 5,629,895

ONTARIO ONE CALL
Statement of Cash Flows
Year Ended December 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (201,860)	\$ (1,017,025)
Item not affecting cash:		
Amortization of property and equipment	695,366	524,824
	493,506	(492,201)
Changes in non-cash working capital:		
Accounts receivable	125,103	(173,150)
Accounts payable and accrued liabilities	(82,476)	40,857
Prepaid expenses	19,407	(34,968)
Harmonized sales tax payable	11,267	64
	73,301	(167,197)
Cash flow provided by operating activities	566,807	(659,398)
INVESTING ACTIVITY		
Additions to property and equipment	(837,699)	(433,013)
Proceeds from term deposit	1,001,500	-
Cash flow provided by investing activities	163,801	(433,013)
INCREASE (DECREASE) IN CASH FLOW	730,608	(1,092,411)
Cash - beginning of year	1,259,593	2,352,004
CASH - END OF YEAR	\$ 1,990,201	\$ 1,259,593

See notes to financial statements

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2020

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, 2020

	COST	ACCUMULATED AMORTIZATION	2020 NET BOOK VALUE	2019 NET BOOK VALUE
3. PROPERTY AND EQUIPMENT				
Computer Software	\$ 1,882,338	\$ 1,061,677	\$ 820,661	\$ 477,100
Computer Equipment	1,032,328	736,395	295,933	307,082
Furniture and Equipment	451,984	214,573	237,411	277,688
Leasehold Improvements	1,518,935	690,821	828,114	977,915
	\$ 4,885,585	\$ 2,703,466	\$ 2,182,119	\$ 2,039,785
			2020	2019
4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES				
Accounts Payable and Accrued liabilities			\$ 93,363	\$ 132,408
Member Rebates – Credits in Accounts Receivable			123,574	130,014
WSIB Payable			1,752	38,742
			\$ 218,689	\$ 301,164

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2020

	2020	2019
5. RELATED PARTIES		
Director-member		
Fee revenue	\$ 1,468,903	\$ 1,348,165
Accounts Receivable	277,023	\$ 253,891
Director-member		
Fee revenue	\$ 1,596,518	\$ 1,487,467
Accounts Receivable	\$ 155,963	\$ 270,937
Director-member		
Fee revenue	\$ -	\$ 503,076
Accounts Receivable	\$ -	\$ 132,810

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 34% of the total fee revenue generated by the Corporation in 2020 (In 2019 three members represented 40%).

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2020

6. GOVERNMENT ASSISTANCE

The Corporation received Government assistance in the amount of \$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 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 2019.

9. CONTINGENT LIABILITIES

- a) On January 4, 2019, a municipal government, as Plaintiff, filed a statement of claim against a number of Defendants. Ontario One Call was named as a third party defendant to this claim. The Plaintiff alleges that a buried sewer main was damaged as a result of construction activities by the defendants. The claim for damages is \$200,000 which includes contribution and indemnity from Ontario One Call on behalf of any of the defendants in the main action found liable. Ontario One Call is seeking to have this claim discontinued against it by explaining that it is not liable but has filed a notice of intent to defend on the Plaintiff.
- b) 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.
- c) 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.

FINANCIAL STATEMENTS (CONT.)

ONTARIO ONE CALL
Notes to Financial Statements
Year Ended December 31, 2020

d) On November 14, 2019 a company, as Plaintiff, filed a statement of claim against Ontario One Call and a number of other Defendants. The Plaintiff alleges that one of the named contractors and/or subcontractors acting on behalf of a defendant struck an underground cable, causing a power outage and significant damage to the Plaintiff's property during the course of construction and/or excavation. The claim for damages is \$40,000 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.

e) 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.

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:

2021	\$	297,080
2022		310,445
2023		318,040
2024		318,040
2025		222,490
Thereafter		126,940
	\$	1,593,035

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 unknown 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.

