



# **Financial Statements**

March 31, 2022

September 7, 2022

### **Management's Responsibility for Financial Information**

Management and the Board of Directors are responsible for the financial statements and all other information presented in this financial statement. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and, where appropriate, include amounts based on management's best estimates and judgements.

Ontario Health is dedicated to the highest standards of integrity and patient care. To safeguard Ontario Health's assets, a sound and dynamic set of internal financial controls and procedures that balance benefits and costs has been established. Management has developed and maintains financial and management controls, information systems and management practices to provide reasonable assurance of the reliability of financial information. Internal audits are conducted to assess management systems and practices, and reports are issued to the Finance, Audit and Risk Committee.

For the period ended March 31, 2022, Ontario Health's Board of Directors, through the Finance, Audit and Risk Committee was responsible for ensuring that management fulfilled its responsibilities for financial reporting and internal controls. The Committee meets regularly with management and the Auditor General to satisfy itself that each group had properly discharged its respective responsibility, and to review the financial statements before recommending approval by the Board of Directors. The Auditor General had direct and full access to the Finance, Audit and Risk Committee, with and without the presence of management, to discuss their audit and their findings as to the integrity of Ontario Health's financial reporting and the effectiveness of the system of internal controls.

The financial statements have been examined by the Office of the Auditor General of Ontario. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian public sector accounting standards. The Auditor's Report outlines the scope of the Auditor's examination and opinion.

On behalf of Ontario Health Management,



Matthew Anderson,  
Chief Executive Officer



Elham Roushani, BSc, CPA, CA  
Chief Financial Officer



**Office of the Auditor General of Ontario**  
**Bureau de la vérificatrice générale de l'Ontario**

**INDEPENDENT AUDITOR'S REPORT**

**To the Ontario Health**

**Opinion**

I have audited the financial statements of the Ontario Health, which comprise the statement of financial position as at March 31, 2022, and the statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended March 31, 2022, 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 Ontario Health as at March 31, 2022, and the results of its operations, changes in its net debt and its cash flows for the year then ended March 31, 2022 in accordance with Canadian public sector accounting standards.

**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 Ontario Health 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.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Ontario Health'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 Ontario Health either intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Ontario Health's financial reporting process.

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## Auditor's Responsibilities 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 Ontario Health'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 Ontario Health'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 Ontario Health 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, Ontario  
September 7, 2022

  
Bonnie Lysyk, MBA, FCPA, FCA, LPA  
Auditor General

# Statement of Financial Position

As at March 31, 2022  
(in thousands of dollars)

	2022 \$	2021 \$
<b>Financial assets</b>		
Cash (note 4)	211,282	154,524
Due from Ministry and Health Service Providers (note 5)	1,383,906	401,745
Accounts receivable (note 6)	31,956	21,513
	<u>1,627,144</u>	<u>577,782</u>
<b>Liabilities</b>		
Due to Ministry and Health Service Providers (note 7)	1,306,420	314,446
Accounts payable and accrued liabilities (note 8)	113,585	245,377
Deferred revenue (note 9)	238,874	3,710
Obligations under capital leases (note 10)	177	513
Post-employment benefits other than pension plan (note 11)	1,857	2,014
Deferred revenue related to capital assets (note 12)	33,441	45,324
	<u>1,694,354</u>	<u>611,384</u>
<b>Net debt</b>	<b>(67,210)</b>	<b>(33,602)</b>
<b>Non-financial assets</b>		
Tangible capital assets (note 13)	35,406	48,758
Prepaid expenses and other assets (note 14)	32,940	21,880
	<u>68,346</u>	<u>70,638</u>
<b>Accumulated surplus</b>	<b>1,136</b>	<b>37,036</b>

Commitments and contingencies (notes 20 and 21)

Guarantees (note 22)

The accompanying notes are an integral part of these financial statements.

**Approved by the Board of Directors**




William Hatanaka, Board Chair

Lynda Hawton Kitamura, Finance, Audit & Risk Committee Chair

# Statement of Operations and Accumulated Surplus

For the year ended March 31, 2022  
(in thousands of dollars)

	2022 Budget (Note 24) \$	2022 Actual \$	2021 Actual \$
<b>Revenues</b>			
Ministry of Health	26,343,244	30,614,867	3,650,053
Ministry of Long-Term Care	4,214,126	4,350,739	-
Amortization of deferred revenue related to capital assets	18,422	19,326	28,150
Other revenue (note 15)	7,290	29,566	20,449
Grant funding	-	2,521	2,300
	<b>30,583,082</b>	<b>35,017,019</b>	<b>3,700,952</b>
<b>Expenses</b>			
<b>Transfer payments (note 17):</b>			
Transfer payments to Health Service Providers	25,745,202	30,070,753	3,235,540
Transfer payments to Long-Term Care	4,214,126	4,350,739	-
<b>Operations:</b>			
Direct program delivery	555,633	530,539	390,000
Corporate services	41,944	42,398	53,733
Occupancy	22,881	19,091	18,663
Patient Ombudsman (schedule 2)	3,296	3,499	3,016
	<b>30,583,082</b>	<b>35,017,019</b>	<b>3,700,952</b>
<b>Annual operating surplus</b>	-	-	-
<b>Payment of surplus funds to the Ministry of Health (note 16)</b>	-	<b>(37,036)</b>	-
Net Assets transferred to Ontario Health (note 3)	-	1,136	180
<b>Annual (deficit) surplus</b>	-	<b>(35,900)</b>	<b>180</b>
Accumulated surplus, beginning of year	37,036	37,036	36,856
<b>Accumulated surplus, end of year</b>	<b>37,036</b>	<b>1,136</b>	<b>37,036</b>

The accompanying notes are an integral part of these financial statements.

## Statement of Changes in Net Debt

For the year ended March 31, 2022  
(in thousands of dollars)

	<b>2022 Budget (Note 24) \$</b>	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<b>Net debt, beginning of year</b>	(33,602)	(33,602)	(54,325)
Annual (deficit) surplus	-	(35,900)	180
Non-financial assets transferred to Ontario Health (note 3)	-	(4,568)	(2,826)
Changes in non-financial assets:			
Acquisition of tangible capital assets (note 13)	(5,215)	(4,090)	(9,369)
Disposal of tangible capital assets (note 13)	50	39	213
Amortization of tangible capital asset (note 13)	21,807	21,240	29,973
Changes in prepaid expenses and other non-financial assets	-	(10,329)	2,552
Changes in net debt	<b>16,642</b>	<b>(33,608)</b>	<b>20,723</b>
<b>Net debt, end of year</b>	<b>(16,960)</b>	<b>(67,210)</b>	<b>(33,602)</b>

The accompanying notes are an integral part of these financial statements.

# Statement of Cash Flows

For the year ended March 31, 2022  
(in thousands of dollars)

	2022 \$	2021 \$
<b>Operating transactions:</b>		
Annual (deficit) surplus	(35,900)	180
Changes in non-cash items:		
Amortization of tangible capital assets (note 13)	21,240	29,973
Recognition of deferred capital revenue (note 12)	(19,287)	(28,150)
Loss on disposal of tangible capital assets (note 13)	39	213
Decrease (increase) in:		
Due from Ministry and Health Service Providers	(982,161)	(401,745)
Accounts receivable	(6,935)	143,054
Prepaid expenses and other non-financial assets	(10,329)	2,552
Due to Ministry and Health Service Providers	991,974	193,503
Accounts payable and accrued liabilities	(147,794)	129,547
Non-pension post-retirement benefits (note 11)	(474)	(161)
Deferred revenue (note 9)	234,934	(8,759)
Non-cash balances transferred to Ontario Health (note 3)	11,826	9,029
	57,133	69,236
<b>Capital transactions:</b>		
Acquisition of tangible capital assets (note 13)	(4,090)	(9,369)
<b>Investing transactions:</b>		
Proceeds on maturity of investments	-	54,016
<b>Financing transactions:</b>		
Restricted capital contributions received (note 12)	4,051	9,034
Payments on obligations under capital leases (note 10)	(336)	(317)
	3,715	8,717
<b>Increase in cash</b>	<b>56,758</b>	<b>122,600</b>
<b>Cash, beginning of year</b>	<b>154,524</b>	<b>31,924</b>
<b>Cash, end of year</b>	<b>211,282</b>	<b>154,524</b>

The accompanying notes are an integral part of these financial statements.



# Notes to Financial Statements

For the year ended March 31, 2022

(in thousands of dollars)

## 1. Nature of operations

Ontario Health (the Agency) is a Crown Agency established on June 6, 2019 pursuant to the Connecting Care Act, 2019 (the CCA). This legislation is a key component of the government's plan to build an integrated health care system. The Agency is responsible for implementing the health system strategies developed by the Ministry of Health (the Ministry), Ministry of Long-Term Care (MLTC) and for managing health service needs across Ontario consistent with the Ministry's health system strategies to ensure the quality and sustainability of the Ontario health system. The Agency's objectives are contained in the CCA and associated Ontario regulations.

The CCA grants the Minister of Health (the Minister) the power to transfer assets, liabilities, rights, obligations, and employees of certain government organizations into Ontario Health, a health service provider, or an integrated care delivery system. The CCA also grants the Minister the power to dissolve the transferred organizations.

The following transfers were completed during the fiscal year:

On March 15, 2021, the Minister issued a transfer order to Trillium Gift of Life Network (TGLN). Effective April 1, 2021, the employees, assets, liabilities, rights and obligations of TGLN were fully transferred to Ontario Health.

On March 17, 2021, the Minister issued concurrent transfer orders to each of the 14 Local Health Integration Networks (LHINs) in the province. Effective April 1, 2021, LHINs transferred rights and obligations of service accountability agreements with health service providers (HSPs) to the Agency. In addition, certain employees who occupy the specific positions, along with identified assets, liabilities, rights and obligations, as identified in the transfer order, were transferred to Ontario Health.

On November 17, 2021, the Minister of Health issued a transfer order to CorHealth Ontario (CorHealth). Effective December 1, 2021, the employees, assets, liabilities, rights, and obligations of CorHealth were fully transferred to Ontario Health.

The Agency is primarily funded by the Province of Ontario through the Ministry of Health. As a Crown Corporation of the Province of Ontario, the Agency is exempt from income taxes.

## 2. Significant accounting policies

### Basis of presentation

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) and reflect the following significant accounting policies.

### Revenue Recognition

Revenue is recognized in the period in which the transactions or events that give rise to the revenue occurs, as described below. All revenue is recorded on an accrual basis, except when the accrual cannot be determined within a reasonable degree of certainty or when estimation is impracticable.

## **(i) Government transfers**

Transfers from the Ministry of Health and Ministry of Long-Term Care are referred to as government transfers.

Government transfers are recorded as deferred revenue when the eligibility criteria for the use of the transfer, or the stipulations together with the Agency's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Agency complies with its communicated use of the transfer.

All other government transfers, without stipulations for the use of the transfer, are recorded as revenue when the transfer is authorized and the Agency meets the eligibility criteria.

Government transfers received for the purpose of capital assets are recorded as deferred capital revenue and are amortized on the same basis as the related capital assets.

Transfer payment amounts to Health Service Providers (HSPs) for hospital operations from the Ministry of Health and long-term care operations from the Ministry of Long-Term Care are based on the terms of the HSP Accountability Agreement with Ontario Health, including any amendments made throughout the year. During the year, Ontario Health authorizes the transfer of cash to these HSPs. Ontario Health payments to these HSPs are authorized by and cannot exceed the allocation approved by Ministry of Health and Ministry of Long-Term Care. The cash associated with these transfer payments flow directly from the Ministry of Health and Ministry of Long-Term Care to the HSP and does not flow through Ontario Health's bank account. The amounts for hospital operations and long term-care operations are disclosed in note 17.

## **(ii) Other revenue**

The Agency has received approval from the Lieutenant Governor of Ontario to receive funding from sources other than the Ministry of Health and to generate revenue in connection with specified activities as specified in the Order in Council 322/2020. These other revenues and recoveries, without stipulations, are recorded as revenue when the transfer is authorized and the Agency meets the eligibility criteria.

Externally restricted non-government contributions, are recorded as deferred revenue if the terms for their use, or the terms along with the Agency's actions and communications as to their use create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the Agency complies with its communicated use.

## **Expenses**

Expenses are reported on an accrual basis. The cost of all services received during the year are expensed.

Expenses include grants and transfer payments to recipients under funding agreements. Grants and transfers are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient. Recoveries of grants and transfers are recorded as a reduction to expenses and as a reduction in revenue when the recovery is reasonably estimated and likely to occur. Due to this process, each year expenses will equal revenues on the Statement of Operations.

The Agency records a number of its expenses by program. The cost of each program includes the transfer payments that are directly related to providing the program.

## Cash

The Agency considers deposits in banks as cash.

## Financial instruments

Financial assets and liabilities are measured at fair value when acquired or issued. In subsequent periods, financial assets and liabilities are reported at cost or amortized cost less impairment, if applicable. Financial assets and liabilities measured at amortized cost include cash, due from Ministry and health service providers, accounts receivables, due to Ministry and health service providers, accounts payable and accrued liabilities.

## Tangible capital assets

Tangible capital assets are recorded at cost, less accumulated amortization and accumulated impairment losses, if any. The cost of capital assets includes the cost directly related to the acquisition, design, construction, development, improvement, or betterment of tangible capital assets. Third party and internal labour costs are capitalized under software in connection with the development of information technology projects.

Capital assets are amortized on a straight-line basis over the estimated useful lives of the assets as follows:

Asset	Useful Life
Computer hardware	4 years
Computer software	3 years
Software – internally developed business applications	3-10 years
Office furniture and equipment	5 years
Leasehold improvements	Remaining term of lease

Land and buildings include a lodge which transferred to the Agency from Cancer Care Ontario. This was originally donated by the Canadian Cancer Society - Ontario Division. It is recorded at nominal value, as the fair value was not reasonably determinable at the time of the donation. Treasury Board/Management Board of Cabinet approved the transfer of this lodge to University Health Network on March 31, 2022, for a nominal value through a Purchase Agreement. The Agency and University Health Network signed a purchasing agreement and this agreement is effective April 1, 2022.

When a capital asset no longer has any long-term service potential to the Agency, the differential of its net carrying amount and any residual value, is recognized as a gain or loss, as appropriate, in the statement of operations.

For assets acquired or brought into use during the year, amortization is calculated for the remaining months.

## Pension costs

The Agency has continued pension plan enrollment of transferred employees in their applicable plan. New employees are enrolled in the Public Service Pension Plan (PSPP).

The Agency accounts for its participation in the Healthcare of Ontario Pension Plan (HOOPP) and the PSPP, both multi-employer defined benefit pension plans, as defined contribution plans because the Agency has insufficient information to apply defined benefit plan accounting. Therefore, the Agency's

contributions are accounted for as if the plans were a defined contribution plan with the Agency's contributions being expensed in the period they come due.

During the year the Agency administered a defined contribution pension plan (DCPP) for employees transferred from eHealth Ontario. The investments are managed by Sun Life Financial Services of Canada Inc. Under the plan, the Agency matched employees' contributions up to a maximum of 6% of their annual earnings. The Agency's contributions to the plan are expensed on an accrual basis. On January 1, 2022, pursuant to an Order in Council, the Agency transferred employees who were DCPP members to the PSPP. On April 22, 2022 the Financial Services Regulatory Authority of Ontario (FSRA) approved the wind up of the Plan with an effective date of February 28, 2022. Benefits of the DCPP will be settled and distributed in accordance with Ontario's Pension Benefits Act.

### Post-employment benefits other than pension plan

The cost of post-employment benefits other than pension plan is actuarially determined using the projected benefit method pro-rated on services and expensed as employment services are rendered. Adjustments to these costs arising from changes in estimates and actuarial experience gains and losses are amortized over the estimated average remaining service life of the employee groups on a straight-line basis.

### Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Items subject to such estimates and assumptions include accruals related to drug expenditures, accruals and recoveries of grants and transfers, useful life of tangible capital assets, and liability for post-employment benefits other than pension plan. Actual results could differ from those estimates.

## 3. Transfers to Ontario Health

On April 1, 2021, the employees, assets, liabilities, rights and obligations of Trillium Gift of Life Network (TGLN) and the non home care employees and their related liabilities of Local Health Integration Networks (LHINs) were fully transferred to Ontario Health for no compensation. On December 1, 2021, the employees, assets, liabilities, rights and obligations of CorHealth Ontario were fully transferred to Ontario Health for no compensation. Below are the details of the net assets transferred to the Agency based on their carrying values at March 31, 2021 from Trillium Gift of Life Network and Local Health Integration Networks and November 30, 2021 from CorHealth Ontario:

	TGLN	LHINs	CorHealth Ontario	2022 Transfers
	\$	\$	\$	\$
<b>Financial assets</b>				
Cash	11,802	-	1,160	12,962
Accounts receivable	1,419	1,874	215	3,508
	13,221	1,874	1,375	16,470
<b>Liabilities</b>				
Accounts payable and accrued liabilities	6,180	1,874	624	8,678
Payable to MOH	7,039	-	285	7,324
Post-employment benefits other than pension plan	-	-	317	317
Deferred Revenue	-	-	230	230
Deferred contributions related to capital assets (note 12)	3,288	-	65	3,353
	16,507	1,874	1,521	19,902

	<b>TGLN</b>	<b>LHINs</b>	<b>CorHealth Ontario</b>	<b>2022 Transfers</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net assets (debt)</b>	(3,286)	-	(146)	(3,432)
<b>Non-financial assets</b>				
Tangible capital assets (note 13)	3,772	-	65	3,837
Prepaid expenses and other assets	649	-	82	731
	<u>4,421</u>	<u>-</u>	<u>147</u>	<u>4,568</u>
<b>Net assets (debt) and non-financial assets transferred to Ontario Health</b>	<u>1,135</u>	<u>-</u>	<u>1</u>	<u>1,136</u>

During the prior year, net assets transferred to Ontario Health was \$180 from Ontario Telemedicine Network (OTN).

#### 4. Cash

Cash includes \$332 (2021 - \$330) held in escrow for a pension plan that has been dissolved in the event that former members put forth a claim, and \$88 (2021 - \$88) held as restricted cash for an endowment. These funds are subject to externally imposed restrictions and are not available for general use.

#### 5. Due from Ministry and Health Service Providers

	<b>2022 \$</b>	<b>2021 \$</b>
Due from Ministry of Health	1,266,538	401,745
Due from Ministry of Long-Term Care	387	-
Due from Health Service Providers	116,981	-
	<u>1,383,906</u>	<u>401,745</u>

#### 6. Accounts Receivable

	<b>2022 \$</b>	<b>2021 \$</b>
HST recoverable	13,912	8,304
Drug rebate receivable	4,563	7,700
Other receivables	13,481	5,509
	<u>31,956</u>	<u>21,513</u>

#### 7. Due to Ministry and Health Service Providers

	<b>2022 \$</b>	<b>2021 \$</b>
Due to Ministry of Health	243,635	94,386
Due to Ministry of Long-Term Care	12,277	-
Due to Health Service Providers	1,050,508	220,060
	<u>1,306,420</u>	<u>314,446</u>

## 8. Accounts payable and accrued liabilities

	2022 \$	2021 \$
Trade payables	67,327	206,443
Accrued liabilities	45,926	38,604
Pension escrow (note 4)	332	330
	<u>113,585</u>	<u>245,377</u>

## 9. Deferred revenue

a) The change in the deferred revenue balance is as follows:

	Ministry of Health \$	Other Funders \$	2022 Total \$	2021 Total \$
Deferred revenue – beginning of year	1,575	2,135	3,710	4,764
Transferred to Ontario Health (note 3)	106	124	230	7,705
Funding received	35,204,678	6,195	35,210,873	3,673,077
Amounts recognized as revenue	(34,965,606)	(6,243)	(34,971,849)	(3,672,802)
Amounts utilized for capital purchases (note 13)	(4,090)	-	(4,090)	(9,034)
	<u>234,982</u>	<u>(48)</u>	<u>234,934</u>	<u>(8,759)</u>
Deferred revenue – end of year	236,663	2,211	238,874	3,710

b) The deferred revenue balance at the end of the period is restricted for the following purposes:

	Ministry of Health \$	Other Funders \$	2022 Total \$	2021 Total \$
Health Service Providers through regions	235,088	-	235,088	-
Cancer and screening services	-	62	62	109
Virtual care network	-	111	111	641
Research and education	-	125	125	46
Endowment & restricted funds	-	963	963	1,234
Canada Health Infoway	-	950	950	-
Other	1,575	-	1,575	1,680
	<u>236,663</u>	<u>2,211</u>	<u>238,874</u>	<u>3,710</u>

## 10. Obligations under capital leases

The Agency has capital leases, with interest rates ranging from 5.7% to 6.1% and bargain purchase options for \$1 at the end of the lease, for computer hardware. The computer hardware is amortized on a straight-line basis over its economic life of 4 years. The following is a schedule of future minimum lease payments, which expire in January 2023 together with the balance of the obligations.

	2022	2021
	\$	\$
2022	-	359
2023	185	185
<b>Total minimum lease payments</b>	<b>185</b>	<b>544</b>
Interest	(8)	(31)
Balance of the obligations	177	513
Less: current portion	(177)	(336)
Non-current obligations under capital leases	-	177

Total interest expense on capital leases for the period was \$23 (2021 - \$42).

## 11. Pension costs and post-employment benefits

### Multi-employer contributory defined benefit pension plans

The Agency has 1,588 employees who are members of the Healthcare of Ontario Pension Plan (HOOPP) and 1,057 employees who are members of the Public Service Pension Plan (PSPP). Effective January 1, 2022, all 645 employees who were members of the Ontario Health Employees' Retirement Plan were transferred to PSPP. Both are multi-employer contributory defined benefit pension plans, and the members will receive benefits based on length of service and the average annualized earnings.

Contribution expense made to multi-employer plans during the period by the Agency on behalf of its employees amounted to \$18,815 (2021 - \$11,923) and are included in salaries and benefits expense, as detailed in note 17.

### eHealth Ontario Employees' Retirement Plan

During the year, the Agency had 645 employees who were members of the Ontario Health Employees' Retirement Plan. The Agency's contributions to this defined contribution plan for the period amounted to \$2,160 (2021 - \$5,122) and are included in salaries and benefits expense, as detailed in note 17. On April 22, 2022 the Financial Services Regulatory Authority of Ontario (FSRA) approved the wind up of the Plan with an effective date of February 28, 2022. Benefits of the DCPD will be settled and distributed in accordance with Ontario's Pension Benefits Act.

### Post-employment benefits plan other than pension plan

A closed post-employment non-pension benefit plan which provides health and dental benefits to employees who retired prior to January 1, 2006, was transferred to the Agency on December 2, 2019. Benefits paid during the period from April 1, 2021, to March 31, 2022 were \$172 (2021 - \$180). The actuarial valuation report for the post-employment benefits other than pension plan is dated March 31, 2022 and was extrapolated to March 31, 2025.

Information about the Agency's post-employment benefits other than pension plan is as follows:

	2022	2021
	\$	\$
Accrued benefit obligation	937	1,461
Unamortized actuarial gains/(losses)	920	553
Post-employment benefits other than pension plan	<u>1,857</u>	<u>2,014</u>

The movement in the employee future benefits liability during the period is as follows:

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Post-employment benefits other than pension plan – opening balance	2,014	2,175
Transferred to Ontario Health	-	-
Interest cost	45	49
Funding contributions	(172)	(180)
Amortization of actuarial gains	(30)	(30)
Post-employment benefits other than pension plan – ending balance	<u>1,857</u>	<u>2,014</u>

The actuarially determined present value of the accrued benefit obligation is measured using management's best estimates based on assumptions that reflect the most probable set of economic circumstances and planned courses of action as follows:

Discount rate	3.75%
Extended health care trend rate	5.75% in 2023 to 3.75% in 2029 and after
Dental cost trend rates	3.75%
Employee average remaining service life	9.0 years

## 12. Deferred contributions related to capital assets

The change in the deferred contributions related to capital assets is as follows:

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Balance – beginning of period	45,324	63,148
Transferred to Ontario Health (note 3)	3,353	1,292
Amounts received related to capital assets	4,051	9,034
Less: amounts recognized as revenue	(19,287)	(28,150)
Balance – end of period	<u>33,441</u>	<u>45,324</u>

## 13. Tangible capital assets

	<b>2022</b>				
<b>Cost</b>	<b>Beginning of Year</b>	<b>Transferred to Ontario Health (note 3)</b>	<b>Additions</b>	<b>Disposals</b>	<b>End of Year</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Computer hardware	117,363	1,542	3,812	(4,920)	117,797
Computer software	188,477	1,440	499	(131)	190,285
Furniture and equipment	15,864	1,802	-	(2)	17,664
Leasehold improvements	22,292	5,147	-	-	27,439
Land and building	1	-	-	-	1
Work in progress	221	-	(221)	-	-
	<u>344,218</u>	<u>9,931</u>	<u>4,090</u>	<u>(5,053)</u>	<u>353,186</u>



	2022				
<b>Accumulated Amortization</b>	<b>Beginning of Year</b>	<b>Transferred to Ontario Health (note 3)</b>	<b>Amortization</b>	<b>Disposals</b>	<b>End of Year</b>
	\$	\$	\$	\$	\$
Computer hardware	99,892	1,150	8,983	(4,881)	105,144
Computer software	161,591	1,436	9,710	(131)	172,606
Furniture and equipment	14,841	1,492	618	(2)	16,949
Leasehold improvements	19,136	2,016	1,929	-	23,081
	295,460	6,094	21,240	(5,014)	317,780

	2021				
<b>Cost</b>	<b>Beginning of Year</b>	<b>Transferred to Ontario Health (note 3)</b>	<b>Additions</b>	<b>Disposals</b>	<b>End of Year</b>
	\$	\$	\$	\$	\$
Computer hardware	117,130	12,330	5,319	(17,416)	117,363
Computer software	182,426	-	6,158	(107)	188,477
Furniture and equipment	15,409	993	-	(538)	15,864
Leasehold improvements	19,595	2,696	1	-	22,292
Land and building	1	-	-	-	1
Work in progress	2,470	-	(2,109)	(140)	221
	337,031	16,019	9,369	(18,201)	344,218

	2021				
<b>Accumulated Amortization</b>	<b>Beginning of Year</b>	<b>Transferred to Ontario Health (note 3)</b>	<b>Amortization</b>	<b>Disposals</b>	<b>End of Year</b>
	\$	\$	\$	\$	\$
Computer hardware	87,725	12,041	17,508	(17,382)	99,892
Computer software	151,152	-	10,507	(68)	161,591
Furniture and equipment	14,235	725	419	(538)	14,841
Leasehold improvements	16,271	1,326	1,539	-	19,136
	269,383	14,092	29,973	(17,988)	295,460

	<b>2022</b>	<b>2021</b>
<b>Net Book Value</b>	\$	\$
Computer hardware	12,653	17,471
Computer software	17,679	26,886
Furniture and equipment	715	1,023
Leasehold improvements	4,358	3,156
Land and building	1	1
Work in progress	-	221
	35,406	48,758

#### 14. Prepaid expenses and other assets

	2022	2021
	\$	\$
Prepaid hardware and software maintenance	32,278	21,691
Other prepaid expenses and other assets	662	189
	<u>32,940</u>	<u>21,880</u>

#### 15. Other revenue

The Lieutenant Governor of Ontario has authorized Ontario Health to receive funding from sources other than the Ministry and to generate revenue in connection with the following activities as specified in the Order in Council dated February 26, 2020: Receive funds from charities or government agencies for the purpose of conducting or funding research or undertaking projects that are consistent with the objects of Ontario Health; collect service fees revenue on a cost-recovery basis for providing drugs, Canada Health Infoway project work, remote & virtual care technology-related services to health care providers and other organizations that support the provision of health care.

	2022	2021
	\$	\$
Drug Rebate	20,656	12,167
Canada Health Infoway Project	3,173	3,329
Remote Care Management	3,092	2,865
Virtual Care Connectivity Services	1,078	932
Secondments	1,011	202
Other	556	954
	<u>29,566</u>	<u>20,449</u>

#### 16. Payment of surplus funds to the Ministry of Health

Under section 16.4(1) of the Financial Administration Act, a public entity may pay into the Consolidated Revenue Fund any funds that it determines to be surplus to its current needs. In March 2022, the Ontario Health made a payment of \$37,036 to the Ministry of Health.

## 17. Operating expenses by object

	2022 \$	2021 \$
<b>Transfer Payments to Health Service Providers:</b>		
Hospital operations	22,401,267	-
Clinical programs - cancer & screening	1,323,193	1,263,462
Clinical programs - drugs	715,845	648,448
Clinical programs - renal & transplant	701,534	685,075
COVID-19 testing program	1,564,941	543,850
Community mental health programs	982,582	-
Community support services	758,156	-
Community health centre	521,907	-
Assisted living services supportive housing	389,592	-
Addictions	287,621	-
Other	424,115	94,705
	<u>30,070,753</u>	<u>3,235,540</u>
<b>Transfer Payments to Long-Term Care:</b>		
Long-term care operations	4,350,739	-
	<u>4,350,739</u>	<u>-</u>
<b>Operating Expenses:</b>		
Salaries and benefits	314,690	242,590
Information technology support and maintenance	108,737	94,581
Purchased services	78,430	64,314
Screening, lab and medical supplies	37,545	6,545
Amortization	21,240	29,973
Occupancy costs	19,312	18,863
Other operating expenses	15,534	8,333
Loss on disposal	39	213
	<u>595,527</u>	<u>465,412</u>
<b>Total expenses</b>	<u><u>35,017,019</u></u>	<u><u>3,700,952</u></u>

Within transfer payments, transfer payments amounting to \$29,844,720 flow directly from the Ministry of Health and Ministry of Long-Term Care to the health service providers and does not flow through Ontario Health's bank account.

## 18. Board remuneration

Total remuneration paid to members of the Board of Directors during the year amounted to \$108 (2021 - \$150).

## 19. Related party transactions

Under the CCA, the Lieutenant Governor in Council appoints the members to form the board of directors of the Agency.

The Agency is a related party to other organizations that are controlled by or subject to significant influence by the Province of Ontario. Transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

- a) The Agency incurred expenses of \$18,503 (2021 - \$21,193) to Acronym Solutions Inc (previously known as Hydro One Telecom Inc) for network and telecommunication services. As at March 31, accounts payable and accrued liabilities include \$0 (2021 - \$3,409) payable to Acronym Solutions.
- b) The Agency incurred expenses of \$6,144 (2021 - \$6,671) and \$2,361 (2021 - \$2,840) for the rental of office space and other facility related expenses from Infrastructure Ontario and the Ministry of Government and Consumer Services, respectively. As at March 31, accounts payable and accrued liabilities include \$0 (2021 - \$0) and \$990 (2021 - \$811) payable to Infrastructure Ontario and the Ministry of Government and Consumer Services, respectively.
- c) The Agency recorded expenses of \$660 (2021 - \$698) for the provision of administrative and other support services from the Ministry of Government and Consumer Services. As at March 31, accounts payable and accrued liabilities include \$108 (2021 - \$73) in respect of these services.

## 20. Commitments

- a) The Agency has various multi-year contractual commitments for operating and information technology services. Payments required on these contracts are as follows.

	\$
<b>2023</b>	25,308
<b>2024</b>	-
<b>2025</b>	-
<b>2026</b>	-
<b>2027 and thereafter</b>	-
	<u>25,308</u>

Commitments above include \$7,878 payable to Acronym Solutions Inc (previously known as Hydro One Telecom Inc) under a network services contract.

- b) The Agency has various multi-year contractual commitments for rental of office space. Minimum base rental payments required on these contracts are as follows.

	\$
<b>2023</b>	4,853
<b>2024</b>	2,371
<b>2025</b>	1,777
<b>2026</b>	1,045
<b>2027 and thereafter</b>	1,926
	<u>11,972</u>

The Agency is committed to pay associated realty taxes and operating expenses for the office space for the year-ended March 31, 2022, which amounted to \$9,309 (2021 - \$9,017).

## 21. Contingencies

The Agency is a member of the Healthcare Insurance Reciprocal of Canada (HIROC), which was established by hospitals and other organizations to self-insure. If the aggregate premiums paid are not sufficient to cover claims, the Agency will be required to provide additional funding on a participatory basis. Since the inception, HIROC has accumulated an unappropriated surplus, which is the total of premiums

paid by all subscribers plus investment income less the obligation for claims reserves and expenses and operating expenses.

In the normal course of operations, the Agency is subject to various claims and potential claims. Management has recorded its best estimate of the potential liability related to these claims where potential liability is likely and able to be estimated. In other cases, the ultimate outcome of the claims cannot be determined at this time.

Any additional losses related to claims will be recorded in the year during which the liability is able to be estimated or adjustments to any amount recorded are determined to be required.

## **22. Guarantees**

### **Director/officer indemnification**

The Agency's general by-laws contained an indemnification of its directors/officers, former directors/officers and other persons who have served on board committees against all costs incurred by them in connection with any action, suit or other proceeding in which they are sued as a result of their service, as well as all other costs sustained in or incurred by them in relation to their service. This indemnity excludes costs that are occasioned by the indemnified party's own dishonesty, wilful neglect or default.

The nature of the indemnification prevents the Agency from making a reasonable estimate of the maximum amount that it could be required to pay to counterparties. To offset any potential future payments, the Agency has purchased from HIROC directors' and officers' liability insurance to the maximum available coverage. The Agency has not made any payments under such indemnifications, and no amount has been accrued in the accompanying financial statements with respect to the contingent aspect of these indemnities.

### **Other indemnification agreements**

In the normal course of its operations, the Agency executes agreements that provide for indemnification to third parties. These include, without limitation: indemnification of the landlords under the Agency's leases of premises; indemnification of the Ministry from claims, actions, suits or other proceedings based upon the actions or omissions of the representative groups of medical, radiation and gynaecology/oncology physicians under certain Alternate Funding Agreements; and indemnification of the Integrated Cancer Program host hospitals from claims, actions, costs, damages and expenses brought about as a result of any breach by the Agency of its obligations under the Cancer Program Integration Agreement and the related documentation.

While the terms of these indemnities vary based upon the underlying contract, they normally extend for the term of the contract. In most cases, the contract does not provide a limit on the maximum potential amount of indemnification, which prevents the Agency from making a reasonable estimate of its maximum potential exposure. The Agency has not made any payments under such indemnifications, and no amount has been accrued in the accompanying financial statements with respect to the contingent aspect of these indemnities.

## 23. Financial risk management

The Agency is exposed to certain financial risks, including credit risk, and liquidity risk.

### Credit risk

Credit risk arises from cash held with financial institutions and credit exposures on outstanding receivables. Cash is held at major financial institutions that have high credit ratings assigned to them by credit-rating agencies minimizing any potential exposure to credit risk. The risk related to receivables is minimal as most of the receivables are from provincial governments and organizations controlled by them.

The Agency's maximum exposure to credit risk related to accounts receivable at March 31, 2022 was as follows:

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	91+ days \$	2022 Total \$	2021 Total \$
Due from Ministry of Health	1,266,538	-	-	-	1,266,538	401,745
Due from Ministry of Long-Term Care	387	-	-	-	387	-
Due from Health Service Providers	116,981	-	-	-	116,981	-
HST recoverable	13,912	-	-	-	13,912	8,304
Other receivables	17,186	80	-	778	18,044	13,209
Total receivable	1,415,004	80	-	778	1,415,862	423,258

No impairment allowance has been recognized in the above amounts (2021 - \$0).

### Liquidity risk

Liquidity risk is the risk the Agency will not be able to meet its cash flow obligations as they fall due. The Agency mitigates this risk by monitoring cash activities and expected outflows that may be converted to cash in the near term if unexpected cash outflows arise. The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	91+ days \$	2022 Total \$	2021 Total \$
Due to Ministry of Health	243,635	-	-	-	243,635	94,386
Due to Ministry of Long-Term Care	12,277	-	-	-	12,277	-
Due to Health Service Providers	1,050,508	-	-	-	1,050,508	-
Trade payable	65,071	2,316	(250)	190	67,327	206,443
Accrued liabilities	45,926	-	-	-	45,926	258,664
Pension escrow	-	-	-	332	332	330
Total payable	1,417,417	2,316	(250)	522	1,420,005	559,823

## 24. Budget

Subsequent to budget approval, the Agency received funding letters to support various programs and initiatives within the 2021-22 fiscal year. Most significantly these included increased funding from the Ministry of Health for COVID-19 related programs, core clinical services and growth, post construction operating plan, genetic testing, new drug funding program and related initiatives as well as increased funding from the Ministry of Long-Term Care.

## **25. Comparative figures**

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted for the current year.

# Schedule 1 Ministry of Health and Ministry of Long-Term Care Funding Reconciliation

As at March 31, 2022

(in thousands of dollars)

Ministry Funding Envelope	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	Transferred to Ontario Health (note 3)	Funding Received (Recovered)	Amounts recognized as revenue	Amounts utilized for capital purchases	Deferred Revenue end of period	Due from Ministry end of period	Payable to Ministry end of period
<b>Prior Years</b>										
Capacity Planning and Analytics	-	2,963	-	-	-	(1,279)	-	-	-	1,684
Digital	(1,641)	5,308	-	-	3,456	2,262	-	-	-	9,385
eHealth Ministry Recoverable Projects	(8,787)	-	-	-	8,787	-	-	-	-	-
Health Transformation	(14,352)	2,505	1,575	-	6,008	-	-	1,575	-	1,063
Hospitals and Capital	-	77,754	-	219	(3,773)	60,029	-	-	-	141,043
Mental Health and Addictions	-	872	-	-	-	-	-	-	-	872
Office of Chief Medical Officer of Health, Public Health Chief Medical Officer of Health, Public Health	-	113	-	-	-	-	-	-	-	113
OHIP and Drug & Devices ADM, OHIP General Manager and Executive Officer	(80,066)	-	-	-	79,425	-	-	-	(641)	-
Ontario Health Teams	-	1,113	-	-	(192)	3	-	-	-	924
Vaccine Strategy and Performance	(296,899)	-	-	-	241,870	62,347	-	-	-	416
<b>2021-22</b>										
<b>Capacity Planning and Analytics</b>	-	-	-	-	<b>13,154</b>	<b>(11,917)</b>	-	-	-	<b>1,237</b>
Community Commitment Program for Nurses	-	-	-	-	5,405	(4,355)	-	-	-	1,050
HealthForceOntario	-	-	-	-	4,656	(4,488)	-	-	-	168
PSW	-	-	-	-	3,093	(3,074)	-	-	-	19
<b>Digital</b>	-	-	-	-	<b>373,022</b>	<b>(362,772)</b>	<b>(4,090)</b>	-	<b>(7,610)</b>	<b>13,770</b>
Clinical System Challenge Fund	-	-	-	-	666	(389)	-	-	-	277
Clinical systems renewal for integrated care strategy	-	-	-	-	500	(207)	-	-	-	293
COVaxON Vaccination	-	-	-	-	1,663	(1,637)	-	-	-	26
Digital - Electronic medical record and pediatric clinical viewer programs	-	-	-	-	27,650	(26,925)	-	-	-	725
Digital Health Information Exchange (DHIEX)	-	-	-	-	3,700	(3,535)	-	-	-	165
Digital Identity	-	-	-	-	2,500	(2,079)	-	-	-	421
eHealth - Capital	-	-	-	-	5,000	-	(4,090)	-	-	910
eHealth - Operating	-	-	-	-	206,419	(205,616)	-	-	-	803
Health Datasphere	-	-	-	-	1,000	(766)	-	-	-	234
Healthcare Navigation Service	-	-	-	-	13,102	(13,102)	-	-	-	-
Lab Automation	-	-	-	-	862	(835)	-	-	-	27
OLIS Direct Integration	-	-	-	-	900	(735)	-	-	-	165
ONE Access Platform	-	-	-	-	1,450	(1,081)	-	-	-	369
Online Appointment Booking	-	-	-	-	1,750	(1,543)	-	-	-	207
Ontario Health Data Platform (OHDP)	-	-	-	-	2,488	(2,017)	-	-	-	471
Ontario Telemedicine Network - Core Support Services; Virtual Care Programs and	-	-	-	-	24,602	(24,365)	-	-	(4,110)	4,347



Ministry Funding Envelope	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	Transferred to Ontario Health (note 3)	Funding Received (Recovered)	Amounts recognized as revenue	Amounts utilized for capital purchases	Deferred Revenue end of period	Due from Ministry end of period	Payable to Ministry end of period
Technology Delivery; Network Circuits, & Data Centre & Cloud Hosting, Telestroke										
Patient Portal Funding Stream Management	-	-	-	-	3,700	(3,474)	-	-	-	226
Provincial Clinical Imaging Strategy	-	-	-	-	625	(418)	-	-	-	207
Regional Coordination Digital Initiatives	-	-	-	-	3,084	(3,084)	-	-	-	-
Regional Security Operation Centre	-	-	-	-	13,500	(17,000)	-	-	(3,500)	-
Regional Supports for eServices	-	-	-	-	3,274	(2,917)	-	-	-	357
Remote Care Monitoring	-	-	-	-	8,200	(7,315)	-	-	-	885
SCOPE	-	-	-	-	7,588	(7,588)	-	-	-	-
Supporting OHTs with implementation and enhancement of their virtual care offerings	-	-	-	-	18,950	(18,393)	-	-	-	557
Surgical Transitions	-	-	-	-	5,750	(5,540)	-	-	-	210
Tests of Change Fund	-	-	-	-	3,800	(3,764)	-	-	-	36
Virtual care clinical guidance	-	-	-	-	824	(518)	-	-	-	306
Virtual Home and Community Care	-	-	-	-	2,900	(2,735)	-	-	-	165
Virtual Primary Care	-	-	-	-	2,550	(1,497)	-	-	-	1,053
Virtual Urgent Care	-	-	-	-	3,625	(3,491)	-	-	-	134
Virtual Visit Verification	-	-	-	-	400	(206)	-	-	-	194
<b>eHealth Ministry Recoverable Projects</b>	-	-	-	-	<b>5,186</b>	<b>(7,042)</b>	-	-	<b>(1,856)</b>	-
eHealth Ministry Recoverable Projects	-	-	-	-	5,186	(7,042)	-	-	(1,856)	-
<b>Health Services I&amp;IT Cluster</b>	-	-	-	-	<b>6,097</b>	<b>(5,986)</b>	-	-	-	<b>111</b>
Digital Health Drug Repository	-	-	-	-	1,344	(1,293)	-	-	-	51
Integrated Assessment Record	-	-	-	-	4,753	(4,693)	-	-	-	60
<b>Health Transformation</b>	-	-	-	-	<b>128,172</b>	<b>(131,303)</b>	-	-	-	<b>1,687</b>
Health Quality Programs	-	-	-	-	28,867	(28,851)	-	-	-	16
Office of the Patient Ombudsman	-	-	-	-	3,580	(3,499)	-	-	-	81
Ontario Health Operations	-	-	-	-	2,321	(2,241)	-	-	-	80
Regional Coordination Initiatives	-	-	-	-	8,937	(8,435)	-	-	-	502
Regional Coordination Operations Support	-	-	-	-	51,717	(50,740)	-	-	-	977
Regional Coordination Operations Support - Shared Services	-	-	-	-	32,750	(37,537)	-	-	-	31
<b>Hospitals and Capital</b>	-	-	-	<b>106</b>	<b>2,160,276</b>	<b>(2,192,070)</b>	-	-	<b>(9,299)</b>	<b>9,724</b>
Access to Care Operations	-	-	-	-	14,684	(14,639)	-	-	-	45
Cancer Care Program	-	-	-	-	1,249,150	(1,289,373)	-	-	(9,299)	1,295
Cancer Screening Program	-	-	-	-	80,774	(80,598)	-	-	-	176
Central WaitList Management	-	-	-	-	2,170	(1,565)	-	-	-	605
Centralized Surgical Waitlist	-	-	-	-	4,640	(4,640)	-	-	-	-
CorHealth	-	-	-	106	7,502	(7,493)	-	-	-	9
Diagnostic Medical Equipment Program (Capital Funding)	-	-	-	-	34,500	(34,500)	-	-	-	-
Electronic-Canadian Triage and Acuity Scale Support Tool	-	-	-	-	2,740	(2,432)	-	-	-	308
Ontario Renal Network	-	-	-	-	709,481	(703,413)	-	-	-	6,068
Organ and Tissue Donation and Transplantation	-	-	-	-	51,971	(50,753)	-	-	-	1,218

Ministry Funding Envelope	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	Transferred to Ontario Health (note 3)	Funding Received (Recovered)	Amounts recognized as revenue	Amounts utilized for capital purchases	Deferred Revenue end of period	Due from Ministry end of period	Payable to Ministry end of period
Surgical Innovation Fund	-	-	-	-	2,664	(2,664)	-	-	-	-
<b>Mental Health and Addictions</b>	-	-	-	-	<b>109,187</b>	<b>(115,556)</b>	-	-	<b>(9,645)</b>	<b>3,276</b>
CAMH New Youth Wellness Hubs Ontario	-	-	-	-	-	(3,300)	-	-	(3,300)	-
CAMH Preventure Education	-	-	-	-	-	(300)	-	-	(300)	-
CAMH System Support	-	-	-	-	-	(4,697)	-	-	(4,697)	-
COVID-19 Internet Cognitive Behavioral Therapy	-	-	-	-	23,600	(23,600)	-	-	-	-
Mental Health and Addiction Data Digital Infrastructure	-	-	-	-	2,250	(1,287)	-	-	-	963
Mental Health and Addiction Healthcare Workers Support	-	-	-	-	-	(1,348)	-	-	(1,348)	-
Mental Health and Addiction Transfer Payments Agreements	-	-	-	-	21,837	(21,837)	-	-	-	-
Mobile Mental Health Clinics	-	-	-	-	3,600	(3,600)	-	-	-	-
Ontario Structure Psychotherapy Expansion	-	-	-	-	26,500	(24,193)	-	-	-	2,307
Ontario Structured Psychotherapy	-	-	-	-	28,900	(28,900)	-	-	-	-
Virtual Addictions	-	-	-	-	2,500	(2,494)	-	-	-	6
<b>Office of Chief Medical Officer of Health, Public Health Chief Medical Officer of Health, Public Health</b>	-	-	-	-	<b>491</b>	<b>(488)</b>	-	-	-	<b>3</b>
Health Promotion Programs: Indigenous Tobacco Program	-	-	-	-	491	(488)	-	-	-	3
<b>OHIP and Drug &amp; Devices ADM, OHIP General Manager and Executive Officer</b>	-	-	-	-	<b>622,290</b>	<b>(759,151)</b>	-	-	<b>(140,087)</b>	<b>3,226</b>
Genetics Oversight	-	-	-	-	-	(716)	-	-	(716)	-
Genetics Volumes	-	-	-	-	45,816	(42,590)	-	-	-	3,226
New Drug Funding Program	-	-	-	-	576,474	(715,845)	-	-	(139,371)	-
<b>Ontario Health Teams</b>	-	-	-	-	<b>4,244</b>	<b>(3,822)</b>	-	-	-	<b>422</b>
Ontario Palliative Care Network	-	-	-	-	2,653	(2,533)	-	-	-	120
Patient Reported Outcomes: Orthopedic Surgery	-	-	-	-	1,591	(1,289)	-	-	-	302
<b>Vaccine Strategy and Performance</b>	-	-	-	-	<b>976,130</b>	<b>(1,654,141)</b>	-	-	<b>(678,011)</b>	-
Digitizing provincial diagnostic network	-	-	-	-	-	(4,773)	-	-	(4,773)	-
Testing Volumes, oversight, mobile testing	-	-	-	-	653,612	(707,748)	-	-	(54,136)	-
UHN COVID-19 Testing Supplies	-	-	-	-	322,518	(941,620)	-	-	(619,102)	-
<b>Region Health Service Providers</b>	-	-	-	-	<b>29,720,976</b>	<b>(29,844,720)</b>	-	<b>235,088</b>	<b>(419,748)</b>	<b>60,917</b>
Region Health Service Providers	-	-	-	-	29,720,976	(29,844,720)	-	235,088	(419,748)	60,917
<b>Total</b>	<b>(401,745)</b>	<b>90,628</b>	<b>1,575</b>	<b>325</b>	<b>34,454,806</b>	<b>(34,965,606)</b>	<b>(4,090)</b>	<b>236,663</b>	<b>(1,266,897)</b>	<b>249,873</b>

\* Amounts transferred from the Trillium Gift of Life Network and CorHealth Ontario, which comprise of due from / due to the Ministry of Health and deferred revenue from the Ministry. These amounts are included in accounts receivable, accounts, payable and accrued liabilities, and deferred revenue in note 3.

## Schedule 2 Patient Ombudsman

As at March 31, 2022

(in thousands of dollars)

Operating expenses by object	Planned Funding 2022	Actual 2022	Actual 2021
Salaries and benefits	3,526	2,828	2,518
Occupancy costs	264	221	199
Purchased services	282	197	152
Information technology support and maintenance	79	109	49
Other operating expenses	129	144	59
Amortization	-	-	39
<b>Total</b>	<b>4,280</b>	<b>3,499</b>	<b>3,016</b>