



**Ontario
Health**

Financial Statements

March 31, 2023



Ontario Health

June 21, 2023

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, 2023, 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,

A handwritten signature in black ink, appearing to read "Matthew Anderson".

Matthew Anderson,
Chief Executive Officer

A handwritten signature in blue ink, appearing to read "Elham Roushani".

Elham Roushani, BSc, CPA, CA
Chief Financial Officer



INDEPENDENT AUDITOR'S REPORT

To Ontario Health

Opinion

I have audited the financial statements of Ontario Health, which comprise the statement of financial position as at March 31, 2023, and the statements of operations and accumulated surplus, changes in net debt 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 Ontario Health as at March 31, 2023, and the results of its operations, changes in its net debt and its cash flows for the year then ended 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.

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
June 21, 2023

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

Statement of Financial Position

As at March 31, 2023
(in thousands of dollars)

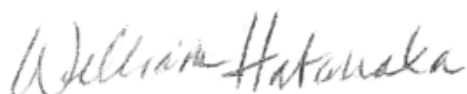
	2023	2022
	\$	\$
Financial assets		
Cash	612,049	211,282
Due from Ministry and Health Service Providers (note 5)	1,651,319	1,383,906
Accounts receivable (note 6 and 22)	36,657	31,956
	<u>2,300,025</u>	<u>1,627,144</u>
Liabilities		
Due to Ministry and Health Service Providers (note 7)	1,899,512	1,306,420
Accounts payable and accrued liabilities (note 8 and 22)	264,685	113,585
Deferred revenue (note 9)	174,273	238,874
Obligations under capital leases (note 10)	5,226	177
Post-employment benefits other than pension plan (note 11)	1,700	1,857
Deferred revenue related to capital assets (note 12)	25,757	33,441
	<u>2,371,153</u>	<u>1,694,354</u>
Net debt	(71,128)	(67,210)
Non-financial assets		
Tangible capital assets (note 13)	31,680	35,406
Prepaid expenses and other assets (note 14)	40,584	32,940
	<u>72,264</u>	<u>68,346</u>
Accumulated surplus	1,136	1,136

Commitments and contingencies (notes 19 and 20)

Guarantees (note 21)

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

Approved by the Board of Directors



William Hatanaka
Chair, Board



Lynda Hawton Kitamura
Chair, Finance, Audit & Risk Committee

Statement of Operations and Accumulated Surplus

For the year ended March 31, 2023

(in thousands of dollars)

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Revenues			
Ministry of Health	32,902,206	32,080,227	30,614,867
Ministry of Long-Term Care	2,886,938	4,530,338	4,350,739
Amortization of deferred revenue related to capital assets	11,054	12,896	19,326
Other revenue (note 15)	4,235	32,067	29,566
Grant funding	-	3,928	2,521
	35,804,433	36,659,456	35,017,019
Expenses			
Transfer payments (note 17):			
Transfer payments to Health Service Providers	32,233,711	31,461,958	30,068,421
Transfer payments to Long-Term Care	2,886,938	4,530,338	4,350,739
Operations:			
Direct program delivery	621,364	601,515	533,568
Corporate services	42,499	45,216	41,701
Occupancy	15,757	16,265	19,091
Patient Ombudsman (schedule 2)	4,164	4,164	3,499
	35,804,433	36,659,456	35,017,019
Annual operating surplus	-	-	-
Payment of surplus funds to the Ministry of Health (note 16)	-	-	(37,036)
Net Assets transferred to Ontario Health (note 3)	-	-	1,136
Annual surplus (deficit)	-	-	(35,900)
Accumulated surplus, beginning of year	1,136	1,136	37,036
Accumulated surplus, end of year	1,136	1,136	1,136

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

Statement of Changes in Net Debt

For the year ended March 31, 2023

(in thousands of dollars)

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Net debt, beginning of year	(67,210)	(67,210)	(33,602)
Annual surplus (deficit)	-	-	(35,900)
Non-financial assets transferred to Ontario Health (note 3)	-	-	(4,568)
Changes in non-financial assets:			
Acquisition of tangible capital assets (note 13)	(5,215)	(11,708)	(4,090)
Disposal of tangible capital assets (note 13)	-	1	39
Amortization of tangible capital asset (note 13)	11,230	15,433	21,240
Changes in prepaid expenses and other non-financial assets	-	(7,644)	(10,329)
Changes in net debt	6,015	(3,918)	(33,608)
Net debt, end of year	(61,195)	(71,128)	(67,210)

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

Statement of Cash Flows

For the year ended March 31, 2023

(in thousands of dollars)

	2023	2022
	\$	\$
Operating transactions:		
Annual surplus (deficit)	-	(35,900)
Changes in non-cash items:		
Amortization of tangible capital assets (note 13)	15,433	21,240
Recognition of deferred capital revenue (note 12)	(12,896)	(19,287)
Loss on disposal of tangible capital assets (note 13)	1	39
Decrease (increase) in:		
Due from Ministry and Health Service Providers	(267,413)	(982,161)
Accounts receivable	(4,701)	(6,935)
Prepaid expenses and other non-financial assets	(7,644)	(10,329)
Due to Ministry and Health Service Providers	593,092	991,974
Accounts payable and accrued liabilities	151,100	(147,794)
Non-pension post-retirement benefits (note 11)	(157)	(474)
Deferred revenue (note 9)	(64,601)	234,934
Non-cash balances transferred to Ontario Health (note 3)	-	11,826
	<hr/> 402,214	<hr/> 57,133
Capital transactions:		
Acquisition of tangible capital assets (note 13)	(11,708)	(4,090)
Financing transactions:		
Restricted capital contributions received (note 12)	5,212	4,051
Payments on obligations under capital leases (note 10)	5,049	(336)
	<hr/> 10,261	<hr/> 3,715
Increase in cash	400,767	56,758
Cash, beginning of year	<hr/> 211,282	<hr/> 154,524
Cash, end of year	<hr/> 612,049	<hr/> 211,282

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

Notes to Financial Statements

For the year ended March 31, 2023

(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 prior 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.

No transfer orders were issued during the fiscal year.

The Agency is primarily funded by the Province of Ontario through the Ministry of Health and Ministry of Long-Term Care. 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.

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

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 payments to Health Service Providers (HSPs) for hospital operations from the Ministry of Health and for 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. 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. Ontario Health ensures that payments made for hospital operations and long-term care operations are in accordance and cannot exceed the allocations approved within the agreements in place. The amounts for hospital operations and long term-care operations are disclosed in note 17.

(ii) Other revenue and grant funding

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.

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

Expenses

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

Expenses include transfer payments to recipients under funding agreements. Transfers are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient. Recoveries 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 and Accumulated Surplus.

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

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

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

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 and Accumulated Surplus.

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

Pension costs

Pursuant to an Order in Council, the Agency is an employer under the Public Service Pension Plan (PSPP), to which new employees are enrolled. The Order in Council permits employees who were members of the Healthcare of Ontario Pension Plan (HOOPP) as at the date of transfer into Ontario Health, to remain as members of that pension plan. Bargaining-represented employees participate in either PSPP or HOOPP, as stipulated in their collective agreement.

The Agency accounts for its participation in PSPP and HOOPP, 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.

Prior to January 1, 2022, the Agency administered the Ontario Health Employees' Retirement Plan, a defined contribution pension plan (DCPP) for employees transferred from eHealth Ontario. The investments were managed by Sun Life Financial Services of Canada Inc. 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. Subsequent to March 31, 2023, benefits of the DCPP have been fully 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 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, accounts payable and accrued liabilities, Due to/from Ministry and Health Service Providers, useful life of tangible capital assets, and liability for post-employment benefits other than pension plan. Actual results could differ from those estimates.

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

3. Transfers to Ontario Health

There were no transfers that occurred within the year. During the prior year, effective 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. 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 were \$1,136.

	TGLN	LHINs	CorHealth Ontario	2022 Transfers
	\$	\$	\$	\$
Financial assets				
Cash	11,802	-	1,160	12,962
Accounts receivable	1,419	1,874	215	3,508
	<u>13,221</u>	<u>1,874</u>	<u>1,375</u>	<u>16,470</u>
Liabilities				
Accounts payable and accrued liabilities	6,180	1,874	624	8,678
Payable to Ministry of Health	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
	<u>16,507</u>	<u>1,874</u>	<u>1,521</u>	<u>19,902</u>
Net assets (debt)	(3,286)	-	(146)	(3,432)
Non-financial assets				
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>
Net assets (debt) and non-financial assets transferred to Ontario Health	<u>1,135</u>	<u>-</u>	<u>1</u>	<u>1,136</u>

4. Cash

Cash includes \$338 (2022 - \$332) held in escrow for a pension plan that has been dissolved in the event that former members put forth a claim. The restricted cash held in beginning of the year (2022 - \$88) for an endowment was transferred during the year in accordance with a Deed of Appointment to a Substitute Trustee. These funds are subject to externally imposed restrictions and are not available for general use.

5. Due from Ministry and Health Service Providers

	2023	2022
	\$	\$
Due from Ministry of Health	1,126,206	1,266,538
Due from Ministry of Long-Term Care	7,318	387
Due from Health Service Providers	517,795	116,981
	<u>1,651,319</u>	<u>1,383,906</u>

Notes to Financial Statements

For the year ended March 31, 2023
(in thousands of dollars)

6. Accounts receivable

	2023	2022
	\$	\$
HST recoverable	15,329	13,912
Drug rebate receivable	6,609	4,563
Other receivables	14,719	13,481
	<u>36,657</u>	<u>31,956</u>

7. Due to Ministry and Health Service Providers

	2023	2022
	\$	\$
Due to Ministry of Health	949,296	243,635
Due to Ministry of Long-Term Care	17,189	12,277
Due to Health Service Providers	933,027	1,050,508
	<u>1,899,512</u>	<u>1,306,420</u>

8. Accounts payable and accrued liabilities

	2023	2022
	\$	\$
Trade payables	219,977	67,327
Accrued liabilities	44,370	45,926
Pension escrow (note 4)	338	332
	<u>264,685</u>	<u>113,585</u>

9. Deferred revenue

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

	Ministry of Health	Other Fundors	2023 Total	2022 Total
	\$	\$	\$	\$
Deferred revenue – beginning of year	236,663	2,211	238,874	3,710
Transferred to Ontario Health (note 3)	-	-	-	230
Funding received	36,556,505	8,025	36,564,530	35,210,873
Amounts recognized as revenue	(36,615,378)	(8,541)	(36,623,919)	(34,971,849)
Amounts utilized for capital purchases (note 13)	(5,212)	-	(5,212)	(4,090)
	<u>(64,085)</u>	<u>(516)</u>	<u>(64,601)</u>	<u>234,934</u>
Deferred revenue – end of year	<u>172,578</u>	<u>1,695</u>	<u>174,273</u>	<u>238,874</u>

Notes to Financial Statements

For the year ended March 31, 2023
(in thousands of dollars)

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

	Ministry of Health	Other Funders	2023 Total	2022 Total
	\$	\$	\$	\$
Health Service Providers through regions	171,203	-	171,203	235,088
Cancer and screening services	-	30	30	62
Virtual care network	-	13	13	111
Research and education	-	-	-	125
Endowment & restricted funds	-	1,652	1,652	963
Canada Health Infoway	-	-	-	950
Other	1,375	-	1,375	1,575
	<u>172,578</u>	<u>1,695</u>	<u>174,273</u>	<u>238,874</u>

10. Obligations under capital leases

The Agency has capital leases, with interest rates ranging from 4.51% to 6.10% 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 October 2026 together with the balance of the obligations.

	2023	2022
	\$	\$
2023	-	185
2024	1,749	-
2025	1,749	-
2026	1,749	-
2027	283	-
Total minimum lease payments	<u>5,530</u>	<u>185</u>
Interest	<u>(304)</u>	<u>(8)</u>
Balance of the obligations	5,226	177
Less: current portion	<u>(1,574)</u>	<u>(177)</u>
Non-current obligations under capital leases	<u>3,652</u>	<u>-</u>

Total interest expense on capital leases for the period was \$202 (2022 - \$23).

11. Pension costs and post-employment benefits

Multi-employer contributory defined benefit pension plans

The Agency has 1,753 employees who are members of the Healthcare of Ontario Pension Plan (HOOPP) and 1,464 employees who are members of the Public Service Pension Plan (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.

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

Contribution expense made to multi-employer plans during the period by the Agency on behalf of its employees amounted to \$25,700 (2022 - \$18,815) and are included in salaries and benefits expense, as detailed in note 17.

eHealth Ontario Employees' Retirement Plan

The Agency had 645 employees who were members of the Ontario Health Employees' Retirement Plan prior to their transfer to the PSPP on January 1, 2022. The Agency's contributions to this defined contribution plan for the period amounted to \$0 (2022 - \$2,160) and are included in salaries and benefits expense, as detailed in note 17.

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, 2022, to March 31, 2023 were \$116 (2022 - \$172). 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:

	2023	2022
	\$	\$
Accrued benefit obligation	854	937
Unamortized actuarial gains/(losses)	846	920
Post-employment benefits other than pension plan	<u>1,700</u>	<u>1,857</u>

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

	2023	2022
	\$	\$
Post-employment benefits other than pension plan – opening balance	1,857	2,014
Interest cost	33	45
Funding contributions	(116)	(172)
Amortization of actuarial gains	(74)	(30)
Post-employment benefits other than pension plan – ending balance	<u>1,700</u>	<u>1,857</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	5.4167% in 2024 to 3.75% in 2029 and after
Dental cost trend rates	3.75%
Employee average remaining service life	9.0 years

Notes to Financial Statements

For the year ended March 31, 2023
(in thousands of dollars)

12. Deferred contributions related to capital assets

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

	2023	2022
	\$	\$
Balance – beginning of period	33,441	45,324
Transferred to Ontario Health (note 3)	-	3,353
Amounts received related to capital assets	5,212	4,051
Less: amounts recognized as revenue	(12,896)	(19,287)
Balance – end of period	<u>25,757</u>	<u>33,441</u>

13. Tangible capital assets

				2023
	Beginning of	Additions	Disposals	End of
	Year			Year
Cost	\$	\$	\$	\$
Computer hardware	117,797	11,708	(22,086)	107,419
Computer software	190,285	-	(21,961)	168,324
Furniture and equipment	17,664	-	(8,958)	8,706
Leasehold improvements	27,439	-	-	27,439
Land and building	1	-	(1)	-
	<u>353,186</u>	<u>11,708</u>	<u>(53,006)</u>	<u>311,888</u>

				2023
	Beginning of	Additions	Disposals	End of
	Year			Year
Accumulated Amortization	\$	\$	\$	\$
Computer hardware	105,144	7,727	(22,086)	90,785
Computer software	172,606	5,986	(21,961)	156,631
Furniture and equipment	16,949	409	(8,958)	8,400
Leasehold improvements	23,081	1,311	-	24,392
	<u>317,780</u>	<u>15,433</u>	<u>(53,005)</u>	<u>280,208</u>

Notes to Financial Statements

For the year ended March 31, 2023
(in thousands of dollars)

					2022
	Beginning of Year	Transferred to Ontario Health (note 3)	Additions	Disposals	End of Year
Cost	\$	\$	\$	\$	\$
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)	-	-
	344,218	9,931	4,090	(5,053)	353,186

					2022
	Beginning of Year	Transferred to Ontario Health (note 3)	Additions	Disposals	End of Year
Accumulated Amortization	\$	\$	\$	\$	\$
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

	2023	2022
Net Book Value	\$	\$
Computer hardware	16,634	12,653
Computer software	11,693	17,679
Furniture and equipment	306	715
Leasehold improvements	3,047	4,358
Land and building	-	1
	31,680	35,406

14. Prepaid expenses and other assets

	2023	2022
	\$	\$
Prepaid Maintenance for hardware and software	39,752	32,278
Other prepaid expenses and other assets	832	662
Subtotal prepaid expenses and other assets	40,584	32,940

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

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:

a) 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, and

b) collect service fees revenue on a cost-recovery basis for providing drugs, remote & virtual care technology-related services to health care providers and other organizations that support the provision of health care.

	2023	2022
	\$	\$
Drug rebate	26,663	20,656
Remote care management	2,243	3,092
Cost recoverable projects	1,830	3,173
Virtual care connectivity services	887	1,078
Secondments	281	1,011
Other	163	556
	<u>32,067</u>	<u>29,566</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. Ontario Health made a payment of \$0 (2022 - \$37,036) to the Ministry of Health.

Notes to Financial Statements

For the year ended March 31, 2023
(in thousands of dollars)

17. Operating expenses by object

	2023 \$	2022 \$
Transfer Payments to Health Service Providers:		
Hospital operations	24,389,374	22,401,267
Clinical programs - cancer & screening	1,640,786	1,323,193
Clinical programs - drugs	846,283	713,513
Clinical programs - renal & transplant	733,752	701,534
COVID-19 testing program	135,688	1,564,941
Community mental health programs	1,061,615	982,582
Community support services	780,378	758,156
Community health centre	522,338	521,907
Assisted living services supportive housing	415,480	389,592
Addictions	334,478	287,621
Other	601,786	424,115
	<u>31,461,958</u>	<u>30,068,421</u>
Transfer Payments to Long-Term Care:		
Long-Term Care operations	4,530,338	4,350,739
Subtotal	<u>4,530,338</u>	<u>4,350,739</u>
Operating Expenses:		
Salaries and benefits	351,485	316,988
Information technology support and maintenance	104,757	108,754
Purchased services	140,430	78,430
Screening, lab and medical supplies	20,434	37,545
Amortization	15,433	21,240
Occupancy costs	16,502	19,312
Other operating expenses	18,118	15,551
Loss on disposal	1	39
Subtotal	<u>667,160</u>	<u>597,859</u>
Total expenses	<u>36,659,456</u>	<u>35,017,019</u>

Within transfer payments, transfer payments amounting to \$32,246,168 (2022 - \$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.

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

18. Related party transactions

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.

Transactions with these related parties were as follows:

- a) Under the CCA, the Lieutenant Governor in Council appoints the members to form the board of directors of the Agency. Board remuneration paid to members of the Board of Directors during the year amounted to \$73 (2022 - \$108).
- b) The Agency incurred expenses of \$19,285 (2022 - \$18,503) to Acronym Solutions Inc (previously known as Hydro One Telecom Inc) for network and telecommunication services.
- c) The Agency incurred expenses of \$3,384 (2022 - 6,144) and \$2,376 (2022 - \$2,361) 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 \$396 (2022 - \$990) payable to the Ministry of Government and Consumer Services.
- d) The Agency recorded expenses of \$672 (2022 - \$660) 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 \$150 (2022 - \$108) in respect of these services.

19. Commitments

The Agency has various multi-year contractual commitments for rental of office space, operating and information technology services. Payments required on these contracts are as follows.

	Base Rent	Operating and Information Technology Services	Total
	\$	\$	\$
2024	5,592	33,378	38,970
2025	4,796	668	5,464
2026	3,976	668	4,644
2027	3,715	668	4,383
2028 and thereafter	2,318	611	2,929
	<u>20,397</u>	<u>35,993</u>	<u>56,390</u>

The Agency is required to pay associated realty taxes and operating expenses for the office space, which amounted to \$7,437 (2022 - \$9,309).

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

20. 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.

21. 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, willful 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 gynecology/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.

Notes to Financial Statements

For the year ended March 31, 2023

(in thousands of dollars)

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.

22. 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. Credit risk associated with other receivables is mitigated through collection practices and regular monitoring of the accounts.

The Agency's maximum exposure to credit risk related to accounts receivable was as follows:

	0 to 30 days	31 to 60 days	61 to 90 days	91+ days	2023 Total	2022 Total
	\$	\$	\$	\$	\$	\$
HST recoverable	15,329	-	-	-	15,329	13,912
Other receivables	19,660	25	1,639	4	21,328	18,044
Total receivable	34,989	25	1,639	4	36,657	31,956

No impairment allowance has been recognized in the above amounts (2022 - \$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's exposure to liquidity risk is minimal as the majority of funding is sourced primarily by the Province of Ontario. The Agency mitigates liquidity risk by monitoring and controlling cash activities and expected outflows.

The following table sets out the contractual liabilities:

	0 to 30 days	31 to 60 days	61 to 90 days	91+ days	2023 Total	2022 Total
	\$	\$	\$	\$	\$	\$
Trade payable	217,978	1,834	24	141	219,977	67,327
Accrued liabilities	44,370	-	-	-	44,370	45,926
Pension escrow	-	-	-	338	338	332
Total payable	262,348	1,834	24	479	264,685	113,585

Notes to Financial Statements

For the year ended March 31, 2023
(in thousands of dollars)

23. 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, 2023

(in thousands of dollars)

	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	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
Prior Years									
Capacity Planning and Analytics	-	2,921	-	-	(4,080)	-	-	(3,011)	1,852
Digital	-	6,586	-	(4,112)	-	-	-	-	2,474
Hospitals and Capital	(9,299)	150,767	-	19,201	(42,994)	-	-	(31,975)	149,652
Mental Health and Addictions	(9,645)	4,148	-	9,820	4,517	-	-	-	8,840
Strategic Partnerships	-	4,096	1,575	-	(200)	-	1,375	-	4,096
Health Programs and Delivery	(818,739)	3,538	-	765,261	123,810	-	-	-	73,870
Office of Chief Medical Officer of Health, Public Health	-	116	-	-	-	-	-	-	116
Digital and Analytics Strategy	(9,466)	10,519	-	3,070	2,717	-	-	(1)	10,950
OTN Operating	-	6,162	-	(1,729)	-	-	-	-	323
Vaccine Strategy and Performance	-	104	-	-	-	-	-	-	104
Region Health Service Providers	(419,748)	60,917	235,088	1,498,469	(1,096,137)	-	-	-	273,774
Current Year									
Capacity Planning and Analytics	-	-	-	6,976	(15,668)	-	-	(9,163)	471
Community Commitment Program for Nurses	-	-	-	1,200	(5,536)	-	-	(4,336)	-
HealthForceOntario	-	-	-	5,776	(5,305)	-	-	-	471
PSW	-	-	-	-	(921)	-	-	(921)	-
Best Care in Primary Care	-	-	-	-	(2,200)	-	-	(2,200)	-
Supervised Practice Experience Program	-	-	-	-	(281)	-	-	(281)	-
Temporary Reimbursement of Fees for Internationally Educated and Inactive Nurses	-	-	-	-	(1,425)	-	-	(1,425)	-
Hospitals and Capital	-	-	-	2,474,596	(2,457,210)	-	-	(14,900)	32,285
Access to Care Operations	-	-	-	14,364	(14,120)	-	-	-	243
Cancer Care Program	-	-	-	1,508,769	(1,496,337)	-	-	(14,410)	26,842
Cancer Screening Program	-	-	-	82,196	(79,068)	-	-	-	3,128
Central WaitList Management	-	-	-	24,050	(23,351)	-	-	-	699

	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	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
CorHealth	-	-	-	7,852	(7,842)	-	-	-	10
Diagnostic Medical Equipment Program (Capital Funding)	-	-	-	34,506	(34,500)	-	-	-	6
Electronic-Canadian Triage and Acuity Scale Support Tool	-	-	-	2,690	(2,543)	-	-	-	147
Ontario Renal Network	-	-	-	728,966	(727,958)	-	-	-	1,008
Organ and Tissue Donation and Transplantation	-	-	-	59,160	(59,159)	-	-	-	1
Nurse Incentive	-	-	-	334	(297)	-	-	-	37
Surrey Place (Feetal Alcohol Syndrome Disorder)	-	-	-	316	(316)	-	-	-	-
Criticall Ontario	-	-	-	9,115	(9,115)	-	-	-	-
Critical Care Services Ontario	-	-	-	2,228	(2,074)	-	-	-	154
Rehabilitative Care Alliance	-	-	-	-	(490)	-	-	(490)	-
Provincial Vision Task Force	-	-	-	50	(40)	-	-	-	10
Mental Health and Addictions	-	-	-	148,553	(145,626)	-	-	-	2,927
CAMH New Youth Wellness Hubs Ontario	-	-	-	7,850	(7,825)	-	-	-	25
CAMH Preventure Education	-	-	-	500	(500)	-	-	-	-
CAMH System Support	-	-	-	6,501	(6,452)	-	-	-	49
COVID Internet Cognitive Behavioral Therapy	-	-	-	11,350	(11,315)	-	-	-	35
Mental Health and Addiction Data Digital Infrastructure	-	-	-	5,300	(5,134)	-	-	-	166
Mental Health and Addiction Healthcare Workers Support	-	-	-	4,075	(4,075)	-	-	-	-
Mental Health and Addiction Transfer Payments Agreements	-	-	-	21,837	(21,687)	-	-	-	150
Mobile Mental Health Clinics	-	-	-	4,387	(4,387)	-	-	-	-
Ontario Structure Psychotherapy Expansion	-	-	-	32,500	(32,243)	-	-	-	257
Ontario Structured Psychotherapy	-	-	-	28,900	(28,900)	-	-	-	-
Virtual Addictions	-	-	-	2,000	(2,000)	-	-	-	-
ConnexOntario	-	-	-	4,362	(4,362)	-	-	-	-
Provincial Coordinated Access Mental Health	-	-	-	3,430	(3,430)	-	-	-	-
Mental Health Indigenous Safe Service Delivery	-	-	-	6,206	(6,206)	-	-	-	-
Community Mental Health	-	-	-	5,280	(3,085)	-	-	-	2,195
Mental Health Systems Enabler	-	-	-	4,075	(4,025)	-	-	-	50

	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	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
Strategic Partnerships	-	-	-	153,817	(153,320)	-	-	-	498
Health Quality Programs	-	-	-	28,867	(28,725)	-	-	-	142
Office of the Patient Ombudsman	-	-	-	4,164	(4,164)	-	-	-	-
Ontario Health Operations	-	-	-	2,321	(2,317)	-	-	-	4
Ontario Palliative Care Network	-	-	-	3,153	(3,004)	-	-	-	149
Patient Reported Outcomes: Orthopedic Surgery	-	-	-	1,591	(1,589)	-	-	-	2
Regional Coordination Initiatives	-	-	-	8,936	(8,936)	-	-	-	-
Regional Coordination Operations Support	-	-	-	51,717	(51,718)	-	-	-	-
Regional Coordination Operations Support - Shared Services	-	-	-	31,513	(31,312)	-	-	-	201
Ontario Health Teams Transfer Payments	-	-	-	21,555	(21,555)	-	-	-	-
Health Programs and Delivery	-	-	-	1,130,618	(1,181,398)	-	-	(222,452)	171,672
Digitizing provincial diagnostic network	-	-	-	15,503	(11,368)	-	-	-	4,135
Genetics Volumes	-	-	-	53,777	(52,397)	-	-	-	1,380
New Drug Funding Program	-	-	-	626,473	(848,925)	-	-	(222,452)	-
Testing Volumes, oversight, mobile testing	-	-	-	418,039	(266,798)	-	-	-	151,241
UHN COVID-19 Testing Supplies	-	-	-	14,759	-	-	-	-	14,759
Genetics	-	-	-	2,067	(1,910)	-	-	-	157
Office of Chief Medical Officer of Health, Public Health	-	-	-	488	(486)	-	-	-	2
Health Promotion Programs: Indigenous Tobacco Program	-	-	-	488	(486)	-	-	-	2
Digital and Analytics Strategy	-	-	-	462,797	(457,551)	(5,212)	-	(4,717)	4,612
Clinical System Challenge Fund	-	-	-	4,390	(4,282)	-	-	-	108
COVaxON Vaccination	-	-	-	429	(235)	-	-	-	194
Digital - Electronic medical record and pediatric clinical viewer programs	-	-	-	28,925	(28,925)	-	-	-	-
Digital Health Drug Repository	-	-	-	1,768	(1,702)	-	-	-	66
Digital Health Information Exchange (DHIEX)	-	-	-	6,200	(6,120)	-	-	-	80
Digital Identity	-	-	-	6,224	(6,224)	-	-	-	-
eHealth - Capital	-	-	-	5,215	-	(5,212)	-	-	3
eHealth - Operating	-	-	-	211,580	(211,541)	-	-	-	38

	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	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
eHealth Ministry Recoverable Projects	-	-	-	6,196	(7,867)	-	-	(1,671)	-
Integrated Assessment Record	-	-	-	6,613	(6,596)	-	-	-	17
Online Appointment Booking	-	-	-	6,727	(6,462)	-	-	-	265
Ontario Health Data Platform (OHDP)	-	-	-	-	(3,046)	-	-	(3,046)	-
Ontario Telemedicine Network - Core Support Services; Virtual Care Programs and Technology Delivery; Network Circuits, & Data Centre & Cloud Hosting, Telestroke	-	-	-	26,832	(26,691)	-	-	-	3
Patient Portal Funding Stream Management	-	-	-	10,900	(10,554)	-	-	-	346
Regional Coordination Digital Initiatives	-	-	-	3,734	(3,640)	-	-	-	94
Regional Security Operation Centre	-	-	-	10,500	(10,460)	-	-	-	40
Regional Supports for eServices	-	-	-	23,604	(23,422)	-	-	-	182
SCOPE	-	-	-	6,000	(6,000)	-	-	-	-
Tests of Change Fund	-	-	-	8,484	(7,787)	-	-	-	697
Virtual care clinical guidance	-	-	-	700	(536)	-	-	-	164
Ontario Standards of Care	-	-	-	250	(250)	-	-	-	-
Health 811	-	-	-	44,540	(43,968)	-	-	-	572
Strategic Digital Health Projects	-	-	-	4,900	(4,900)	-	-	-	-
Virtual Care Programs	-	-	-	18,300	(17,460)	-	-	-	840
Comprehensive Medication Record for Ontarians	-	-	-	3,000	(2,814)	-	-	-	186
Clinical Viewer Consolidation	-	-	-	12,300	(12,055)	-	-	-	245
Ontario Case Costing	-	-	-	2,982	(2,602)	-	-	-	380
Telemedicine Nursing	-	-	-	934	(892)	-	-	-	42
COVAX Viewer Build	-	-	-	570	(520)	-	-	-	50
OTN Operating	-	-	-	-	(138)	-	-	-	-
Ontario Telemedicine Network - Core Support Services; Virtual Care Programs and Technology Delivery; Network Circuits, & Data Centre & Cloud Hosting, Telestroke	-	-	-	-	(138)	-	-	-	-
Strategic Policy, Planning, FLS	-	-	-	36,800	(36,770)	-	-	-	30
High Priority Communities	-	-	-	25,000	(25,000)	-	-	-	-
COVID Shelter Response	-	-	-	11,800	(11,770)	-	-	-	30

	Due from Ministry beginning of period	Payable to Ministry beginning of period	Deferred Revenue beginning of period	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
Region Health Service Providers	-	-	-	30,678,566	(31,150,030)	-	171,203	(847,274)	204,608
Region Health Service Providers	-	-	-	30,678,566	(31,150,030)	-	171,203	(847,274)	204,608
Grand Total	(1,266,897)	249,874	236,663	37,383,191	(36,610,564)	(5,212)	172,578	(1,133,493)	943,156

Schedule 2: Patient Ombudsman

For the year-ended March 31, 2023

(in thousands of dollars)

Operating expenses by object	Budget 2023	Actual 2023	Actual 2022
Salaries and benefits	3,335	3,489	2,828
Occupancy costs	261	237	221
Purchased services	294	164	197
Information technology support and maintenance	107	162	109
Other operating expenses	167	112	144
Total	4,164	4,164	3,499