

Corporation of the County of Perth  
Consolidated Financial Statements  
For the year ended December 31, 2009

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Consolidated Financial Statements  
For the year ended December 31, 2009

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## Auditors' Report

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### To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Perth

We have audited the consolidated statement of financial position of the Corporation of the County of Perth as at December 31, 2009 and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended. These financial statements are the responsibility of the Corporation of the County of Perth's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation of the County of Perth as at December 31, 2009 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants

Stratford, Ontario  
September 1, 2010

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Corporation of the County of Perth  
Consolidated Statement of Financial Position

December 31	2009	2008
		Restated (see Note 1)
Financial assets		
Cash and cash equivalents	\$10,627,569	\$ 12,468,246
Accounts receivable	2,071,262	1,040,358
Notes receivable (Note 2)	430,275	276,480
	<u>13,129,106</u>	<u>13,785,084</u>
Liabilities		
Accounts payable and accrued liabilities	4,385,304	2,326,019
Employee benefits plan liability (Note 3)	505,856	440,731
Deferred revenue (Note 5)	1,265,412	2,531,839
	<u>6,156,572</u>	<u>5,298,589</u>
Net financial assets	<u>6,972,534</u>	<u>8,486,495</u>
Non-financial assets		
Tangible capital assets (Note 6)	65,252,139	59,330,138
Prepaid expenses	790,550	712,298
Net municipal position (Note 7)	<u>\$73,015,223</u>	<u>\$ 68,528,931</u>

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Treasurer

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Warden

Corporation of the County of Perth  
Consolidated Statement of Operations

For the year ended <b>December 31</b>	Budget 2009	Actual 2009	Actual 2008
	(Note 13)		Restated (see Note 1)
<b>Revenue</b>			
Taxation	\$ 9,306,724	\$ 9,157,289	\$ 9,290,409
Government grants - Federal (Note 8)	1,995,775	2,209,801	34,197
Government grants - Provincial (Note 9)	14,930,108	14,698,037	13,942,853
Municipal grants	2,716,339	2,804,552	2,988,423
User fees and service charges	1,319,767	1,317,213	1,360,590
Other (Note 10)	2,104,939	2,074,021	2,515,959
	<u>32,373,652</u>	<u>32,260,913</u>	<u>30,132,431</u>
<b>Expenses</b>			
General government	2,471,045	2,511,525	2,013,089
Protection services	1,922,154	1,809,515	2,847,396
Transportation services	3,717,644	4,689,035	4,294,489
Health services	12,019,941	11,751,952	11,440,103
Social and family services	3,896,109	4,376,216	4,154,481
Social housing	1,169,598	1,223,487	1,171,324
Recreation and cultural services	486,785	463,787	595,456
Planning and development	921,997	949,104	729,647
	<u>26,605,273</u>	<u>27,774,621</u>	<u>27,245,985</u>
Annual increase in net municipal position	<u>5,768,379</u>	<u>4,486,292</u>	<u>2,886,446</u>
Net municipal position, beginning of year, as previously stated	9,198,793	9,198,793	10,931,397
Prior period adjustment (Note 1)	<u>59,330,138</u>	<u>59,330,138</u>	<u>54,711,088</u>
Net municipal position, beginning of year, restated	<u>68,528,931</u>	<u>68,528,931</u>	<u>65,642,485</u>
<b>Net municipal position, end of year</b>	<u>\$74,297,310</u>	<u>\$73,015,223</u>	<u>\$ 68,528,931</u>

Corporation of the County of Perth  
Consolidated Statement of Change in Net Financial Assets

For the year ended <b>December 31</b>	Budget 2009	Actual 2009	Actual 2008
	(Note 13)		Restated (see Note 1)
Annual increase in net municipal position	\$ 5,768,379	\$ 4,486,292	\$ 2,886,446
Acquisition of tangible capital assets	(8,951,737)	(7,378,623)	(5,865,294)
Amortization of tangible capital assets	-	1,404,584	1,199,454
Loss (gain) on sale of tangible capital assets	-	31,655	(461)
Proceeds on sale of tangible capital assets	451,415	20,383	47,250
	<u>(2,731,943)</u>	<u>(1,435,709)</u>	<u>(1,732,605)</u>
Acquisition of prepaid expenses and inventory of supplies	-	(78,252)	(329,868)
	-	<u>(78,252)</u>	<u>(329,868)</u>
Net change in net financial assets	(2,731,943)	(1,513,961)	(2,062,473)
Net financial assets, beginning of year	8,486,495	8,486,495	10,548,968
Net financial assets, end of year	<u>\$ 5,754,552</u>	<u>\$ 6,972,534</u>	<u>\$ 8,486,495</u>

Corporation of the County of Perth  
Consolidated Statement of Cash Flows

For the year ended <b>December 31</b>	2009	2008
		Restated (see Note 1)
Operating transactions		
Annual increase in net municipal position	\$ 4,486,292	\$ 2,886,446
Items not involving cash		
Amortization	1,404,584	1,199,454
Loss (gain) on disposal of tangible capital assets	31,655	(461)
Changes in non-cash operating balances		
Accounts receivable	(1,030,904)	383,756
Prepaid expenses and inventories of supplies	(78,252)	(329,868)
Accounts payable and accrued liabilities	2,059,285	(744,716)
Post employee benefits	65,125	14,436
Deferred revenue	(1,266,427)	2,453,128
	<u>5,671,358</u>	<u>5,862,175</u>
Capital transactions		
Acquisition of tangible capital assets	(7,378,623)	(5,865,292)
Proceeds on sale of tangible capital assets	20,383	47,250
	<u>(7,358,240)</u>	<u>(5,818,042)</u>
Investing transactions		
Notes receivable	(153,795)	1,520
Net change in cash and cash equivalents	(1,840,677)	45,653
Cash and cash equivalents, beginning of year	<u>12,468,246</u>	<u>12,422,593</u>
Cash and cash equivalents, end of year	<u>\$10,627,569</u>	<u>\$ 12,468,246</u>

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Corporation of the County of Perth  
Summary of Significant Accounting Policies

December 31, 2009

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Management's  
Responsibility for the  
Financial Statements

The consolidated financial statements of the Corporation of the County of Perth are the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The Corporation of the County of Perth is a municipality in the Province of Ontario and operates under the provisions of the Municipal Act. The Corporation of the County of Perth provides municipal services such as public works, emergency medical services, planning, provincial offences administration and other general government services.

Basis of Consolidation

The consolidated financial statement reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and Boards which are owned or controlled by the Corporation of the County of Perth. All interfund assets and liabilities and revenues and expenditures have been eliminated on consolidation.

The following boards and municipal entities owned or controlled by Council have been proportionately consolidated:

Perth District Health Unit	51.05%
Spruce Lodge Home for the Aged	29.23%
Spruce Lodge Home Assistance Corporation	29.23%
Spruce Lodge Foundation	29.23%

Accrual Basis  
of Accounting

These financial statements have been prepared on an accrual basis except for Provincial Offences Administration. Under this basis, revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are accounted for in the period the goods and services are acquired.

Cash and Cash  
Equivalents

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

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Corporation of the County of Perth  
Summary of Significant Accounting Policies

December 31, 2009

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Tangible Capital  
Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land and land improvement	15 years
Facilities	20 to 50 years
Equipment	10 to 20 years
Vehicles	5 to 20 years
Infrastructure - roads	20 to 50 years
Infrastructure - bridges and culverts	30 to 75 years
Computer systems	4 to 5 years

Trust Funds

Trust funds held in trust by the Corporation of the County of Perth, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately.

Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

Government Transfers

Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

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Corporation of the County of Perth  
Summary of Significant Accounting Policies

December 31, 2009

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Revenue Recognition	<p>Taxes are recognized as revenue in the year they are levied.</p> <p>Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p> <p>Sales of service and other revenue is recognized on an accrual basis.</p> <p>In accordance with policies adopted by other Provincial Offences Administrations and as a result of the nature of business activities, Provincial Offences revenue is recognized on a cash basis.</p>
Use of Estimates	<p>The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.</p>

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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1. Change in Accounting Policy

On January 1, 2009, the Corporation of the County of Perth adopted revised Public Sector Accounting Standards: Section 1000 - Financial Statement Concepts, Section 1100 - Financial Statement Objectives, Section 1200 - Financial Statement Presentation and Section 3150 - Tangible Capital Assets. As a result of the adoption, the presentation of the financial statements changed from the prior year. The standards require the recognition of all non-financial assets including tangible capital assets, prepaid expenses and inventories of supplies as assets in the financial statements. In addition, revenue from contributed assets, and amortization on tangible capital assets was recorded in the statement of operations. This change in accounting policy has been applied retroactively with the restatement of the prior period. The impact of adopting the tangible capital asset standard was as follows:

	<u>2008</u>
<u>Statement of Financial Position</u>	
Increase in non-financial assets	<u>\$ 54,711,088</u>
Increase in <b>net municipal position</b>	<u>\$ 54,711,088</u>
<u>Statement of Operations</u>	
Increase (decrease) in revenue	
User fees and service charges	52,408
Other	<u>(46,850)</u>
Total increase in revenue	<u>5,558</u>
Increase (decrease) in expenses	
General government	(194,849)
Transportation services	(4,357,855)
Health services	(110,550)
Social and family services	<u>49,762</u>
Total decrease in expenses	<u>\$ (4,613,492)</u>
<b>Annual</b> increase in net municipal position	<u>\$ 4,619,050</u>
Increase in opening <b>net municipal position</b>	<u>\$ 59,330,138</u>

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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2. Notes Receivable

	<u>2009</u>	<u>2008</u>
Loan receivable - Stratford Perth Museum, 0.5%, due April 30, 2010	\$ 160,000	\$ -
Mortgage receivable - Stratford Perth Museum, 3%, payable monthly installments of principal and interest, term 5 years, amortization period 30 years	270,275	276,480
	<u>\$ 430,275</u>	<u>\$ 276,480</u>

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3. Employee Benefits Liability

Under the sick leave benefit plan, unused sick leave can accumulate, and employees may become entitled to cash payment when they leave the municipality's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee upon termination, amounted to \$505,856 (2008 - \$440,731) at the end of the year. An amount of \$418,965 (2008 - \$359,729) has been provided for this past service liability and is reported on the "Consolidated Statement of Financial Position". An amount of \$23,997 (2008 - \$38,671) has been paid to employees who left in the current year and is reported on the "Consolidated Statement of Financial Activities". An amount of \$NIL (2008 - \$NIL) has been paid to employees under the provisions of a union contract and is reported on the consolidated statement of financial activities.

Anticipated payments over the next two years to employees who are eligible to retire are:

2010	\$ 63,944
2011	<u>8,415</u>
	<u>\$ 72,359</u>

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4. Pension Agreements

The Corporation of the County of Perth makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all permanent, full-time members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement to be received by the employees based on length of service and rates of pay. The Corporation of the County of Perth and the consolidated local boards paid \$790,054 (2008 - \$756,352) for employer contributions.

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

5. Deferred Revenue

	Opening balance Restated (see Note 1)	Contributions received	Externally restricted investment income	Revenue recognized	Ending balance
Federal gas tax	\$ 612,593	1,225,186	4,407	(1,605,381)	\$ 236,805
Infrastructure programs	1,832,912		10,828	(877,663)	966,077
Other	86,334			(23,804)	62,530
	<u>\$ 2,531,839</u>	<u>1,225,186</u>	<u>15,235</u>	<u>(2,506,848)</u>	<u>\$ 1,265,412</u>

Federal gas tax

Gas tax revenue is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Corporation of the County of Perth and the Government of Canada. Gas tax funding may be used towards designated environmentally sustainable municipal infrastructure and capacity building projects as specified in the funding agreements.

Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

6. Tangible Capital Assets

	2009							
	Land and land improvement	Facilities	Equipment	Vehicles	Infrastructure - roads	Infrastructure - bridges and culverts	Computer systems	Total
Cost, beginning of year	\$ 542,309	\$ 7,454,936	\$ 777,276	\$ 4,131,175	\$ 85,391,499	\$ 15,994,610	\$ 808,616	\$ 115,100,421
Additions		1,535,132	90,366	509,476	4,019,937	1,081,215	142,497	7,378,623
Disposals		-	(63,865)	(274,303)	(3,141,365)	(83,268)	(15,564)	(3,578,365)
Write-downs	-	-	-	-	-	-	-	-
Cost, end of year	\$ 542,309	\$ 8,990,068	\$ 803,777	\$ 4,366,348	\$ 86,270,071	\$ 16,992,557	\$ 935,549	\$ 118,900,679
Accumulated amortization, beginning of year	\$ 16,367	\$ 2,228,058	\$ 415,307	\$ 1,927,601	\$ 43,716,758	\$ 7,019,391	\$ 446,801	\$ 55,770,283
Amortization	1,892	206,518	79,526	368,415	317,424	272,188	158,621	1,404,584
Disposals	-	-	(56,742)	(229,415)	(3,141,365)	(83,241)	(15,564)	(3,526,327)
Write-downs	-	-	-	-	-	-	-	-
Accumulated amortization, end of year	\$ 18,259	\$ 2,434,576	\$ 438,091	\$ 2,066,601	\$ 40,892,817	\$ 7,208,338	\$ 589,858	\$ 53,648,540
Net book value, end of year	\$ 524,050	\$ 6,555,492	\$ 365,686	\$ 2,299,747	\$ 45,377,254	\$ 9,784,219	\$ 345,691	\$ 65,252,139

The net book value of tangible capital assets not being amortized because they are under construction (or development) is \$462,786 (2008 - \$321,986).

Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

6. Tangible Capital Assets (continued)

	2008							
	Land and land improvement	Facilities	Equipment	Vehicle	Infrastructure - roads	Infrastructure - bridges and culverts	Computer systems	Total
Cost, beginning of year	\$ 393,636	\$ 6,518,649	\$ 682,040	\$ 3,841,769	\$ 84,502,593	\$ 15,516,509	\$ 636,644	\$ 112,091,840
Additions	148,673	936,287	99,083	712,137	3,048,542	732,532	188,038	5,865,292
Disposals		-	(3,847)	(422,731)	(2,159,636)	(254,431)	(16,066)	(2,856,711)
Cost, end of year	\$ 542,309	\$ 7,454,936	\$ 777,276	\$ 4,131,175	\$ 85,391,499	\$ 15,994,610	\$ 808,616	\$ 115,100,421
Accumulated amortization, beginning of year	\$ 14,475	\$ 2,035,093	\$ 354,065	\$ 1,945,759	\$ 45,674,896	\$ 7,022,211	\$ 334,253	\$ 57,380,752
Amortization	1,892	192,965	64,989	358,073	201,498	251,611	128,426	1,199,454
Disposals		-	(3,747)	(376,231)	(2,159,636)	(254,431)	(15,878)	(2,809,923)
Accumulated amortization, end of year	\$ 16,367	\$ 2,228,058	\$ 415,307	\$ 1,927,601	\$ 43,716,758	\$ 7,019,391	\$ 446,801	\$ 55,770,283
Net book value, end of year	\$ 525,942	\$ 5,226,878	\$ 361,969	\$ 2,203,574	\$ 41,674,741	\$ 8,975,219	\$ 361,815	\$ 59,330,138

Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

7. Net Municipal Position

The Corporation of the County of Perth segregates its net municipal position in the following categories:

	2009	2008
		Restated (see Note 1)
Investment in tangible capital assets	\$65,252,139	\$ 59,330,138
Current Funds	941,730	1,041,997
Reserves and Reserve Funds		
Working funds	808,462	1,251,097
Current purposes	3,380,894	3,620,145
Capital purposes	2,007,916	2,691,693
Insurance, sick leave and WSIB	810,205	765,490
Unfunded	(186,123)	(171,629)
	\$73,015,223	\$ 68,528,931

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserves and reserve funds represent funds set aside by bylaw or council resolution for specific purposes.

8. Government Transfers - Federal

	Budget 2009	Actual 2009	Actual 2008
			Restated (see Note 1)
Federal Transfers			
Operating			
Unconditional	\$ 44,323	\$ 47,323	\$ 34,197
Capital			
Infrastructure stimulus funding	726,266	557,097	-
Federal gas tax revenue	1,225,186	1,605,381	-
	\$ 1,995,775	\$ 2,209,801	\$ 34,197

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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9. Government Transfers - Provincial

	Budget 2009	Actual 2009	Actual 2008 <small>Restated (see Note 1)</small>
Provincial Transfers			
Operating			
Ontario Municipal Partnership Fund	\$ 4,506,600	\$ 4,506,600	\$ 4,725,900
Unconditional	8,995,089	8,818,097	8,411,337
Capital			
Infrastructure stimulus funding	1,346,267	1,373,340	805,616
	<b>\$14,847,956</b>	<b>\$14,698,037</b>	<b>\$ 13,942,853</b>

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10. Other Income

	Budget 2009	Actual 2009	Actual 2008 <small>Restated (see Note 1)</small>
Other fines and penalties	\$ 1,698,500	\$ 1,609,173	\$ 1,748,951
Investment income	35,199	108,492	375,424
Licences, permits and rents	371,240	352,400	389,789
Donations	-	3,956	1,795
	<b>\$ 2,104,939</b>	<b>\$ 2,074,021</b>	<b>\$ 2,515,959</b>

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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11. Expenditures by Object

Total operating expenditures for the year reported on the consolidated statement of financial activities are as follows:

	Budget 2009	Actual 2009	Actual 2008
			Restated (see Note 1)
Salaries, wages and employee benefits	\$15,603,993	\$15,753,413	\$ 15,542,775
Materials	6,299,105	5,699,271	5,333,573
Contracted services	3,454,925	3,692,070	2,898,404
Rents and financial expenses	211,597	209,544	216,109
Contributions to other organizations	1,035,653	969,746	2,041,693
Amortization	-	1,404,583	1,199,454
Amounts for unfunded liabilities	-	14,340	14,438
Loss (gain) on disposal of capital assets	-	31,654	(461)
	26,605,273	\$27,774,621	\$ 27,245,985

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12. Trust Funds

The trust funds administered by Spruce Lodge amounting to \$107,551 (2008 - \$104,590) have not been included in these consolidated statement of financial position nor have the operations been included in the consolidated statement of operations. The County of Perth's share of responsibility for the trusts is 29.23%.

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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13. Budget Amounts

The Financial Plan (Budget) By-Law adopted by Council on April 21, 2009 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$ nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the statement of operations and change in net assets represent the Financial Plan adopted by Council on April 21, 2009 with adjustments as follows:

	<u>2009</u>
Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenditures	8,951,737
Budgeted transfers to net municipal position	716,460
Budgeted surplus from other local boards	35,950
Less:	
Budgeted transfers from net municipal position	(3,935,768)
	<u>-</u>
Budget surplus per statement of operations	<u>\$ 5,768,379</u>

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14. Contingencies

A number of appeals of the current value assessment of properties in the municipality are currently in process. The impact on taxation revenue as a result of settlement of these appeals is not determinable at this time. The effect on taxation of the settlement of these appeals will be recorded in the fiscal year in which they can be determined.

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15. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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16. Segmented Information

The Corporation of the County of Perth is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Council & CAO/Clerk

This office of the Chief Administrative Officer is responsible for cost relating to the legislative duties of the Clerk, the position of the Chief Administrative Officer, and the administrative functions of Accessibility, Human Resources, Emergency Management and Economic Development. Council expenditures relate to the remuneration, professional development, and other expenses related to the execution of the duties of the Warden and Councilors.

Corporate Services

This department is responsible for four functions: Finance, Technology Services, Provincial Offences Administration, and Archives

Finance

Finance is responsible for the administration of the annual budget and procurement policies, providing advice on financial legislative obligations, reserve and reserve fund administration, financial impacts and analysis, investments and borrowing, financial policy and procedures, insurance claims and risk management, administration of payroll, and to foster relations with financial institutions and other stakeholders. This area also relates to the corporate-wide revenues and expenses of the operations of the County that cannot be directly attributed to specific segment.

Technology Services

Relate to network and Internet connectivity support and implementation, and assistance to departments in the effective use of communications, workflow and data management.

Provincial Offences Administration (POA)

POA is responsible for providing administrative support for the Ontario Court of Justice. The Provincial Offences Act applies to all Ontario statutes (and regulations), municipal by-laws, and some federal contraventions.

Stratford - Perth Archives

Archives is responsible for preserving, protecting and making available the documentary heritage, including municipal and school records of Perth County, including its four lower tier municipalities, and the City of Stratford.

Public Works

Public works is responsible for the maintenance and winter control of the County's road network and the maintenance of all facilities used by County operations.

Emergency Medical Services (EMS)

EMS are comprised of the costs related to maintaining the County's and surrounding areas' pre-hospital medical care and transportation services to the ill and injured in the community.

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Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

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16. Segmented Information (Continued)

Planning and Development

This department provides a number of services including planning, protection to persons and property, geographic information system and Land Division Committee services and support.

Outside Local Boards

Many outside services are funded by the County and some are proportionately consolidated within the County. These outside local boards are: Perth District Health Unit, Spruce Lodge - Home for the Aged, City of Stratford social services, Regional Assessment Office, Stratford - Perth Museum and Community Services Advisory Committee.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers have been measured on the basis of the actual cost of services provided. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

Taxation and OMPF grants are allocated to those segments that are funded by the County based on the budgeted share of municipal levy for the year

Corporation of the County of Perth  
Notes to Consolidated Financial Statements

December 31, 2009

16. Segmented Information (continued)

For the year ended December 31	Council & CAO	Corporate Services	Public Works	EMS	Planning and Development	Outside Local Boards	2009 Total
<b>Revenue</b>							
Taxation	\$ 404,145	\$ 511,606	\$ 3,990,982	\$ 1,255,834	\$ 415,224	\$ 2,579,498	9,157,289
Government grants	330,837	511,670	5,412,456	7,301,089	218,653	5,937,685	19,712,390
User fees and service charges	3,154	23,163	142,315	59,294	72,977	1,016,310	1,317,213
Other	-	2,034,023	15,255	9,504	-	15,239	2,074,021
	<u>738,136</u>	<u>3,080,462</u>	<u>9,561,008</u>	<u>8,625,721</u>	<u>706,854</u>	<u>9,548,732</u>	<u>32,260,913</u>
<b>Expenses</b>							
Salaries and wages	461,385	1,059,285	1,513,247	6,781,450	487,744	5,450,302	15,753,413
Goods and services	434,090	1,539,563	2,250,393	926,728	123,314	4,341,137	9,615,225
External transfers	90,000	858,096	-	-	11,650	10,000	969,746
Amortization	-	122,780	861,730	236,327	-	183,746	1,404,583
Other	-	-	8,989	22,665	-	-	31,654
	<u>985,475</u>	<u>3,579,724</u>	<u>4,634,359</u>	<u>7,967,170</u>	<u>622,708</u>	<u>9,985,185</u>	<u>27,774,621</u>
Increase in net municipal position	\$ (247,339)	\$ (499,262)	\$ 4,926,649	\$ 658,551	\$ 84,146	\$ (436,453)	4,486,292

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Notes to Consolidated Financial Statements

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16. Segmented Information (continued)

For the year ended December 31	Council & CAO	Corporate Services	Public Works	EMS	Planning and Development	Outside Local Boards	2008 Restated (see Note 1) Total
<b>Revenue</b>							
Taxation	\$ 410,020	\$ 519,044	\$ 4,048,999	\$ 1,274,090	\$ 421,260	\$ 2,616,996	\$ 9,290,409
Government grant	256,615	533,442	3,753,582	6,498,443	215,589	5,707,802	16,965,473
User fees and service charges	3,186	37,516	110,787	158,845	73,092	977,164	1,360,590
Other	-	2,348,417	147,146	-	-	20,396	2,515,959
	<u>669,821</u>	<u>3,438,419</u>	<u>8,060,514</u>	<u>7,931,378</u>	<u>709,941</u>	<u>9,322,358</u>	<u>30,132,431</u>
<b>Expenses</b>							
Salaries and benefits	458,957	1,094,518	1,666,996	6,630,468	463,608	5,228,228	15,542,775
Goods and services	234,821	1,055,637	1,984,992	900,113	103,968	4,182,532	8,462,063
External transfers	90,000	987,121	940,835	-	13,537	10,200	2,041,693
Amortization	-	99,657	694,183	294,459	-	111,155	1,199,454
	<u>783,778</u>	<u>3,236,933</u>	<u>5,287,006</u>	<u>7,825,040</u>	<u>581,113</u>	<u>9,532,115</u>	<u>27,245,985</u>
Increase in net municipal position	\$ (113,957)	\$ 201,486	\$ 2,773,508	\$ 106,338	\$ 128,828	\$ (209,757)	\$ 2,886,446