

THE CORPORATION OF THE COUNTY OF PRINCE EDWARD

Schedule of Segment Disclosure

Year ended December 31, 2018

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and family services	Social Housing	Recreation and Cultural Services	Planning and Development Services	Total
Revenues:										
User Charges	\$ (224,450)	\$ (903,068)	\$ (408,267)	\$ (10,685,819)	\$ (45,329)	\$ (1,778,164)	\$ -	\$ (827,366)	\$ (286,336)	\$ (15,158,797)
Government Grants	(1,657,291)	(1,192,740)	(4,432,846)	(838,000)	(1,506,463)	(3,902,557)	-	(296,519)	(49,780)	(13,876,196)
Other Municipalities	-	-	-	-	-	-	-	-	-	-
Investment Income	(243,038)	-	-	(8,392)	-	-	-	(13,165)	-	(264,595)
Fines and penalties	(470,249)	(629,499)	(26,725)	(54,295)	-	-	-	-	-	(1,180,768)
Donations	-	(12,323)	(5,000)	-	-	(1,488)	-	(24,314)	(120,882)	(164,007)
Other Revenue	-	-	-	-	-	-	-	(45,771)	-	(45,771)
Additional Revenues- Obligatory	(60,955)	(96,218)	(11,453)	-	-	-	-	-	-	(168,626)
	(2,655,984)	(2,833,848)	(4,884,291)	(11,586,505)	(1,551,792)	(5,682,209)	-	(1,207,135)	(456,998)	(30,858,760)
Expenses:										
Salaries, Wages and Employee Benefits	3,308,991	2,663,530	4,012,506	2,661,281	-	6,363,276	-	2,988,453	1,216,603	23,214,637
Interest on Long Term Debt	-	126,431	236,384	884,055	36,523	-	-	74,576	4,930	1,362,899
Materials	791,749	948,523	2,500,014	3,260,875	35,034	789,044	-	1,565,664	920,366	10,811,270
Contracted and general services	555,754	4,634,057	2,166,469	2,986,163	2,755,381	580,375	-	360,191	11,989	14,050,380
Rents and financial expenses	245,174	33,948	317,613	48,832	-	2,498	-	11,960	79,421	739,445
External transfers	-	421,708	-	-	641,315	742,111	1,248,581	826,988	-	3,880,703
Inter-Functional Adjustments	(435,000)	(32,154)	-	240,000	230,000	-	-	-	(50,000)	(47,154)
Amortization	211,118	603,392	5,222,990	2,207,507	125,735	166,296	-	994,501	14,780	9,546,319
	4,677,786	9,399,435	14,455,976	12,288,714	3,823,987	8,643,600	1,248,581	6,822,333	2,198,089	63,558,499
Excess of expenses over revenue before property tax	\$ 2,021,802	\$ 6,565,587	\$ 9,571,685	\$ 702,208	\$ 2,272,196	\$ 2,961,391	\$ 1,248,581	\$ 5,615,198	\$ 1,741,091	\$ 32,699,739
Property Taxation										(37,071,340)
Net loss on disposal of tangible capital assets										124,220
Annual Surplus										\$ (4,247,381)

THE CORPORATION OF THE COUNTY OF PRINCE EDWARD

Schedule of Segment Disclosure

Year ended December 31, 2019

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and family services	Social Housing	Recreation and Cultural Services	Planning and Development Services	Total
Revenues:										
User Charges	\$ (199,622)	\$ (1,001,105)	\$ (495,632)	\$ (10,681,351)	\$ (68,657)	\$ (1,756,603)	\$ -	\$ (853,468)	\$ (625,141)	\$ (15,681,579)
Government Grants	(3,788,852)	(123,110)	(694,308)	(645,728)	(1,506,457)	(4,006,320)	-	(189,287)	(25,977)	(10,980,039)
Other Municipalities	-	-	-	-	-	-	-	-	-	-
Investment Income	(404,455)	-	-	(7,570)	-	-	(422)	(22,567)	(12)	(435,026)
Fines and penalties	(429,629)	(593,403)	(57,243)	(48,602)	-	-	-	-	-	(1,128,877)
Donations	-	(5,550)	(5,000)	-	-	(2,870)	-	(38,700)	(283,454)	(335,574)
Other Revenue	-	-	-	-	-	-	-	(193,233)	-	(193,233)
Additional Revenues- Obligatory	(50,000)	(19,652)	-	-	-	-	-	-	(533,107)	(602,759)
	(4,872,558)	(1,742,820)	(1,252,183)	(11,383,251)	(1,575,114)	(5,765,793)	(422)	(1,297,255)	(1,467,691)	(29,357,087)
Expenses:										
Salaries, Wages and Employee Benefits	3,981,705	2,838,099	4,502,831	2,430,001	623	5,987,702	-	3,057,850	1,494,847	24,293,658
Interest on Long Term Debt	-	124,269	203,001	945,309	35,898	-	-	69,788	3,641	1,381,906
Materials	2,163,349	1,018,256	2,587,893	3,783,273	35,738	714,965	-	1,622,895	728,915	12,655,284
Contracted and general services	710,994	4,967,697	2,288,544	2,872,590	2,821,544	628,734	-	356,474	22,451	14,669,028
Rents and financial expenses	276,705	33,397	446,468	22,191	-	2,864	14,843	17,095	79,177	892,740
External transfers	-	437,576	-	-	625,137	744,169	873,228	643,116	12	3,323,238
Inter-Functional Adjustments	(429,300)	(28,537)	-	303,010	230,000	-	-	-	-	75,173
Amortization	253,727	601,283	5,141,715	2,305,260	143,359	167,396	-	992,110	14,731	9,619,581
	6,957,180	9,992,040	15,170,452	12,661,634	3,892,299	8,245,830	888,071	6,759,328	2,343,774	66,910,608
Excess of expenses over revenue before the undernoted items	\$ 2,084,622	\$ 8,249,220	\$ 13,918,269	\$ 1,278,383	\$ 2,317,185	\$ 2,480,037	\$ 887,649	\$ 5,462,073	\$ 876,083	\$ 37,553,521
Property Taxation										(39,971,462)
Contributions from others (tangible capital assets)										(3,058,392)
Net loss on disposal of tangible capital assets										810,982
Annual (Surplus)										\$ (4,665,351)

THE CORPORATION OF THE COUNTY OF PRINCE EDWARD

Schedule of Segment Disclosure

Year ended December 31, 2020

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and family services	Social Housing	Recreation and Cultural Services	Planning and Development Services	Total
Revenues:										
User charges	\$ (167,054)	\$ (1,325,380)	\$ (622,667)	\$ (11,466,282)	\$ (39,024)	\$ (1,758,736)	\$ -	\$ (402,193)	\$ (495,684)	\$ (16,277,020)
Government grants	(4,240,848)	(286,108)	(2,793,612)	(735,245)	(1,588,441)	(4,906,589)	-	(578,289)	(308,459)	(15,437,591)
Other municipalities	-	-	-	-	-	-	-	-	-	-
Investment income	(156,370)	-	-	(3,503)	-	-	(2,043)	(15,706)	(40)	(177,662)
Fines and penalties	(98,624)	(498,887)	(50,341)	(11,312)	-	-	-	-	-	(659,164)
Donations	(351,701)	-	(5,000)	-	-	(1,817)	-	(4,134)	-	(362,652)
Other revenue	-	-	-	-	-	-	-	-	-	-
Additional revenues - Obligatory	(50,000)	(77,284)	(2,879,949)	-	-	-	-	-	-	(3,007,233)
	(5,064,597)	(2,187,659)	(6,351,569)	(12,216,342)	(1,627,465)	(6,667,142)	(2,043)	(1,000,322)	(804,183)	(35,921,322)
Expenses:										
Salaries, wages and employee benefits	3,650,995	2,959,485	4,763,209	2,494,678	-	6,542,623	43,564	2,850,630	1,429,595	24,734,779
Interest on long-term debt	1,472	121,666	174,347	901,805	35,146	-	-	64,480	4	1,298,920
Materials and supplies	5,058,358	830,837	2,037,968	3,325,815	21,500	812,069	-	1,310,292	942,426	14,339,265
Contracted and general services	554,872	4,986,228	1,953,733	3,533,482	2,817,753	586,109	-	403,442	6,231	14,841,850
Rents and financial expenses	262,202	43,467	202,550	6,980	-	2,917	20,712	11,368	79,653	629,849
External transfers	-	462,631	-	-	600,419	756,600	1,136,616	691,306	40	3,647,612
Inter-functional adjustments	(429,300)	(35,000)	(63,010)	303,010	230,000	-	-	(5,700)	-	-
Amortization	258,227	655,395	5,437,939	2,313,022	143,950	167,494	-	1,009,180	14,681	9,999,888
	9,356,826	10,024,709	14,506,736	12,878,792	3,848,768	8,867,812	1,200,892	6,334,998	2,472,630	69,492,163
Excess of expenses over revenue before the undernoted items	\$ 4,292,229	\$ 7,837,050	\$ 8,155,167	\$ 662,450	\$ 2,221,303	\$ 2,200,670	\$ 1,198,849	\$ 5,334,676	\$ 1,668,447	\$ 33,570,841
Property Taxation										(41,757,869)
Contributions from others (tangible capital assets)										(222,007)
Net loss on disposal of tangible capital assets										66,280
Annual (surplus)										\$ (8,342,755)

THE CORPORATION OF THE COUNTY OF PRINCE EDWARD

Schedule of Segment Disclosure

Year ended December 31, 2021

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and family services	Social Housing	Recreation and Cultural Services	Planning and Development Services	Total
Revenues:										
User charges	\$ (1,384,611)	\$ (1,211,940)	\$ (526,544)	\$ (12,671,819)	\$ (42,611)	\$ (1,622,815)	\$ -	\$ (314,584)	\$ (622,878)	\$ (18,397,802)
Government grants	(3,005,686)	(180,737)	(363,258)	(442,914)	(1,659,738)	(5,366,461)	-	(350,710)	(292,484)	(11,661,988)
Other municipalities	-	-	-	-	-	-	(293,257)	-	-	(293,257)
Investment income	(167,449)	-	-	(1,812)	-	-	(2,285)	(15,285)	-	(186,831)
Fines and penalties	(398,353)	(425,701)	(128,232)	(46,553)	-	-	-	-	-	(998,839)
Donations	(142,189)	-	(5,000)	-	-	(935)	-	(63,239)	-	(211,363)
Other revenue	-	-	-	-	-	-	-	-	-	-
Additional revenues - Obligatory	55,500	-	(2,715,287)	(472,223)	-	-	-	(229,805)	-	(3,361,815)
	(5,042,788)	(1,818,378)	(3,738,321)	(13,635,321)	(1,702,349)	(6,990,211)	(295,542)	(973,623)	(915,362)	(35,111,895)
Expenses:										
Salaries, wages and employee benefits	4,139,295	3,208,652	4,846,609	2,635,982	5,301	6,284,074	106,931	3,258,678	2,020,112	26,505,634
Interest on long-term debt	50,447	118,971	192,747	850,742	34,368	-	-	58,313	1,821	1,307,409
Materials and supplies	2,118,553	901,594	1,502,057	3,752,295	27,511	865,549	-	1,406,448	789,007	11,363,014
Contracted and general services	566,970	4,815,114	3,410,281	3,399,091	2,898,322	800,812	-	422,656	123,036	16,436,282
Rents and financial expenses	287,460	48,214	241,113	2,502	-	2,713	26,630	8,333	79,846	696,811
External transfers	-	506,533	-	-	604,346	723,600	779,712	690,010	-	3,304,201
Inter-functional adjustments	(429,300)	(35,000)	(63,010)	303,010	230,000	-	-	(5,700)	-	-
Amortization	262,626	645,672	5,761,591	2,371,115	107,185	165,441	-	1,016,297	14,681	10,344,608
	6,996,051	10,209,750	15,891,388	13,314,737	3,907,033	8,842,189	913,273	6,855,035	3,028,503	69,957,959
Excess of expenses over revenue before the undernoted items	\$ 1,953,263	\$ 8,391,372	\$ 12,153,067	\$ (320,584)	\$ 2,204,684	\$ 1,851,978	\$ 617,731	\$ 5,881,412	\$ 2,113,141	\$ 34,846,064
Property Taxation										(42,899,194)
Contributions from others (tangible capital assets)										(833,051)
Net loss on disposal of tangible capital assets										834,585
Annual (surplus)										\$ (8,051,596)

THE CORPORATION OF THE COUNTY OF PRINCE EDWARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

22. Impact of COVID-19 pandemic:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian, Ontario and municipal governments, enacting emergency measures to combat the spread of the virus. The pandemic has had significant operational and financial impacts as a result of social and market disruption.

The County continues to experience impacts of the pandemic in the 2022 fiscal year.

Impacts have been mitigated by associated funding and other cost saving measures. The outcome and time frame for a recovery from the pandemic is unknown, and therefore it is not practicable to estimate and disclose its financial effect on future operations at this time.

23. Comparative information:

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year

24. Segmented information:

The County provides a wide range of services to its residents. Segmented information has been identified based upon lines of service provided by the County. Services are delivered directly by departments of the County, by boards and agencies or by contract through other organizations. The lines of service that have been separately disclosed along with the department or body responsible for providing the service are as follows:

(a) General Government:

The General Government Services segment is comprised of the following service areas: Council and Mayor's Office, Administration/CAO's Office, Clerk's Office, Finance Department, Purchasing Department, Information Technology and Human Resources.

(b) Protection services:

The Protection Services segment is comprised of the following service areas: Police Services, Source Water Protection, Fire Protection and Rescue, Building Services, By-law Enforcement and Canine Control, Provincial Offences Administration and Quinte Conservation Authority. Policing is provided by contract with the Ontario Provincial Police.

(c) Transportation services:

The Transportation Services segment is comprised of the following service areas: Roads & Bridges including road and roadside maintenance, storm water maintenance, winter control, street lights and traffic signals, project planning, engineering and management, development planning and servicing, and parking.

THE CORPORATION OF THE COUNTY OF PRINCE EDWARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

24. Segmented information (continued):

(d) Environmental services:

The Environmental Services segment is comprised of Water treatment and distribution, Wastewater collection and treatment and Waste Management Services. Most waste management services are provided under contract.

(e) Health services:

The Health Services segment is comprised of Ambulance Services, Public Health Services provided by the Hastings and Prince Edward Health Unit and Cemetery Maintenance. Ambulance service is provided under contract with the Corporation of the County of Hastings.

(f) Social and family services:

Social and Family Services segment is comprised of Children's Services and Ontario Works provided by Prince Edward Lennox and Addington Social Services and Assistance to Aged Persons - H. J. McFarland Memorial Home.

(g) Social housing:

Social Housing services are provided by Prince Edward Lennox and Addington Social Services.

(h) Recreation and cultural services:

The Recreation and Cultural Services segment is comprised of the following service areas: Parks, Trails and Sports fields, Community Centres and Arenas, Harbours, Marinas and Boat Launches, Libraries and Archives, Community Halls/Theatre, Museums, and Recreational and Cultural Activities.

(i) Planning and development:

The Planning and Development Services segment is comprised of the following service areas: Planning and Zoning and Community Development.

The segmented information is provided in accordance with the financial reporting guidelines established by the Public Sector Accounting Board of Canada. Certain allocation methodologies are employed in the preparation of segmented financial information.

User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made.