

**From:** Ellerslie Bideford [<mailto:EllerslieBideford@hotmail.com>]

**Sent:** Thursday, July 26, 2018 2:00 PM

**To:** Jonah Clements <[jclements@irac.pe.ca](mailto:jclements@irac.pe.ca)>

**Cc:** Loretta Cameron <[lcameron@irac.pe.ca](mailto:lcameron@irac.pe.ca)>

**Subject:** Re: Rural Municipality of Central Prince Proposal - Request for Additional Information

Good afternoon Jonah

Please see attached Election Bylaw and EMO Bylaw as requested. Also please see attached 2017 financial statements for both Lady Slipper and Ellerslie-Bideford, these should be able to answer most or all your monetary questions.

The draft operating budget was prepared by myself. I combined the 2018-8019 budgets of both Lady Slipper and Ellerslie-Bideford. When preparing the 5 year budget for some of the larger outside expenses (i.e. electricity, fire dues, insurance) I increased their costs each year. I received the values for the equalization payments from Municipal Affairs.

Currently Ellerslie-Bideford is enrolled in the Gas Tax Fund which it uses to enhance its existing properties, no additional funds are used for any of the projects. Lady Slipper is not enrolled in any funding programs and have not planned for any additional assets. If amalgamation occurs the new municipality would automatically be in the Gas Tax Fund due to Ellerslie-Bideford's enrollment and any future projects would be decided by the new council.

Fire Services are provided solely by the Tyne Valley Fire Department for Ellerslie-Bideford with the not for profit organization invoicing the municipality. Lady Slipper receives it's fire services from Tyne Valley Fire Department (mostly), Wellington Fire Department and O'Leary Fire Department.

The existing EMO organization is a joint agreement between the four existing municipalities of Lot 11 and Area, Ellerslie-Bideford, Lady Slipper and Tyne Valley. With all the municipalities using the same emergency services, the close proximity of the municipalities and small population in the entire area it was decided that it would be more efficient and effective if there was only one EMO for the entire area.

There are 7 councillors including the mayor for Lady Slipper, there are 6 councillors including the mayor for Ellerslie-Bideford as one councillor recently passed away.

The CAO's are part time employees as both receive a payment each year for their services.

Any additional questions you can email me or call me at work (902) 436-9256

Myron

**Rural Municipality of Ellerslie-Bideford, PEI**  
**A Bylaw for Municipal Elections Proceedings**  
**Bylaw # 2018– 04**

**BE IT ENACTED** by the Council of the Rural Municipality of Ellerslie-Bideford as follows:

**PART I – INTERPRETATION AND APPLICATION**

**1. Title**

1.1. This bylaw shall be known and cited as the “Elections Bylaw.”

**2. Purpose**

2.1. The purpose of this bylaw is to establish the rules and procedures for municipal elections.

**3. Authority**

3.1. This bylaw is adopted pursuant to Part 3 of the *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1, the Municipal Election Regulations, and the Campaign Contributions and Election Expenses Bylaw Regulations.

**4. Application**

4.1. This bylaw applies to the Mayor and all members of Council, municipal employees, and the public. It operates together with, and as a supplement to, the *Municipal Government Act* and applicable regulations.

**5. Definitions**

5.1. In this bylaw, any word and term that is defined in the *Municipal Government Act*, the Municipal Election Regulations, or the Campaign Contributions and Election Expenses Bylaw Regulations has the same meaning as in that Act or regulations.

5.2. “Act” means the *Municipal Government Act*.

5.3. “Campaign Financing Regulations” – means the Campaign Contributions and Election Expenses Bylaw Regulations.

5.4. “Campaign Contribution” – means any money paid, or any donation in kind provided, to or for the benefit of a candidate during the election contribution period for the purpose of financing an election campaign, including revenue raised from a fundraising event by the sale of tickets or otherwise, but does not include volunteer labour or services.

5.5. “Campaign Contribution Period” – means the same period of time as the elections expenses period for a particular candidate or person who has declared an intention to become a candidate.

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- 5.6. "Candidate" - means a person nominated in accordance with Part 3, Division 8, of the Act, and for the purposes of the provisions of this bylaw pertaining to campaign contributions and election expenses, includes a person who has declared an intention to run as a candidate in accordance with clause 2(1)(a) of the Campaign Contributions and Election Expenses Bylaw Regulations.
- 5.7. "Chief Administrative Officer" or "CAO" means the administrative head of a municipality as appointed by council under clause 86(2)(c) of the Act.
- 5.8. "Council" means the mayor and other members of the council of the municipality.
- 5.9. "Councillor" means a member of council other than the mayor.
- 5.10. "Election Expense" - means the cost of goods and services, and the value of any donation in kind, used by or for the benefit of the candidate for the purpose of a candidate's election campaign, but does not include audit fees or volunteer labour or services.
- 5.11. "Election Expenses Period" – means the period in an election year beginning when a person publicly declares the person's intention to run as a candidate for municipal office, whether in person or by electronic means, and ending, in the case of an election, on the earlier of election day, and the declaration by the municipal electoral officer that the candidate is elected. In the case of a by-election, the election expenses period means the date when council sets the election day and ends on the earlier of election day, and the declaration by the municipal electoral officer that the candidate is elected.
- 5.12. "Election Regulations" – means the Municipal Election Regulations.
- 5.13. "Employee" means, except as provided elsewhere in the Act, a person who performs work for a municipality for pay, and includes a person on leave from employment with a municipality, a person being trained by a municipality to perform work for the municipality, a person retained under an employment contract to perform work for the municipality, and (iv) any other person or class of person designated as an employee by the Minister, but does not include an independent officer. In Part 3 respecting candidacy for election, employee also means any employee of a controlled corporation, but does not include a volunteer firefighter who is not otherwise employed by the municipality.
- 5.14. "List of Electors" means the preliminary list of electors, supplementary list of electors or the official list of electors, as the context requires;
- 5.15. "Municipal Electoral Officer" means the person appointed under section 40 of the Act to be responsible for the administration of the election.

## 6. Interpretation

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- 6.1. This bylaw is to be given a broad, liberal interpretation in accordance with applicable legislation, regulations, and the definitions set out in them.

## **Part II –Employee Election Activities**

### **7. General**

- 7.1. All employee election activities and interaction with employees relating to elections shall be undertaken in accordance with subsections 35(1) and (2) of the Act.

## **Part III – Campaign Contributions and Election Expense Disclosure.**

### **8. Election Expenses**

- 8.1. Pursuant to clause 2(1)(a) of the Campaign Financing Regulations and effective January 1, 2019, in the case of an election, the election expenses period is the period in an election year beginning when a person publically declares their intention to run as a candidate (in person or by electronic means) and ending on the election day or the declaration that the candidate is elected, whichever is earlier.
- 8.2. Pursuant to clause 2(1)(b) of the Campaign Financing Regulations and effective January 1, 2019, in the case of a by-election, the election expenses period is the period beginning when Council sets the date of the election day and ending on the earlier of election day and the declaration that the candidate is elected.
- 8.3. Pursuant to subsection 2(2) of the Campaign Financing Regulations and effective January 1, 2019, election expenses shall only be incurred by or on behalf of a candidate during the election expenses period.
- 8.4. Pursuant to subsection 2(3) of the Campaign Financing Regulations, expenses related to the preparation of advertising materials and signs may be incurred prior to the election expenses period. These expenses shall be recorded and disclosed as election expenses in accordance with the provisions of this bylaw.
- 8.5. Pursuant to subsection 3(1) of the Campaign Financing Regulations and effective January 1, 2019, the maximum allowable election expenses of a candidate for mayor is \$1,000.
- 8.6. Pursuant to subsection 3(2) of the Campaign Financing Regulations and effective January 1, 2019, the maximum allowable election expenses of a candidate for councillor is \$750
- 8.7. Pursuant to section 10 of the Campaign Financing Regulations, election expenses incurred by a candidate in an election shall not be carried forward to be considered as an allowable election expenses in a subsequent election.

### **9. Campaign Contributions**

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- 9.1. Effective January 1, 2019, campaign contributions shall only be received by a candidate during the campaign contribution period as defined in the Campaign Financing Regulations.
- 9.2. Pursuant to subsection 4(1) of the Campaign Financing Regulations and effective January 1, 2019, the following may contribute to a candidate's campaign in an election or by-election:
  - (a) an individual;
  - (b) an organization;
  - (c) a union;
  - (d) a corporation;
- 9.3. Pursuant to subsection 4(2) of the Campaign Financing Regulations and effective January 1, 2019, contributor shall not make a contribution exceeding \$250 to any one candidate for Mayor in an election.
- 9.4. Pursuant to subsection 4(3) of the Campaign Financing Regulations and effective January 1, 2019, contributors shall not make a contribution exceeding \$200 to any one candidate for Councillor in an election.
- 9.5. Pursuant to subsection 4(4) of the Campaign Financing Regulations and effective January 1, 2019, neither a candidate nor that candidate's spouse shall make a contribution to that candidate's own election campaign exceeding the difference between the maximum expenditure amount and the total contributions from other contributors.
- 9.6. Pursuant to subsection 8(1) of the Campaign Financing Regulations, no candidate shall accept anonymous campaign contributions.
- 9.7. Pursuant to subsection 8(2) of the Campaign Financing Regulations, where a candidate receives an anonymous campaign contribution, the candidate shall ensure that the contribution is not used or spent, but is donated to a registered charity of the candidate's choice within 30 days of receipt of the contribution.

## **10. Candidate Records**

- 10.1. Pursuant to subsection 5(1) of the Campaign Financing Regulations, a candidate shall keep complete and proper accounting records of all campaign contributions and election expenses.
- 10.2. Pursuant to subsection 5(2) of the Campaign Financing Regulations, a candidate must ensure that:
  - (a) proper records are kept of receipts and expenses;

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- (b) a record is kept of the value of every campaign contribution, whether the contribution is in the form of money, goods or services, and the name and address of the contributor;
- (c) receipts are provided to the contributor for every campaign contribution referred to in section 10.2(b) of this bylaw; and
- (d) all records kept in accordance of this section remain in the possession and under control of the candidate or the candidate's agent at all times.

## **11. Candidate Disclosure: Filing and Records Retention**

- 11.1. Pursuant to subsection 6(2) of the Campaign Financing Regulations, a candidate shall file a disclosure statement of the candidate's campaign contributions and election expenses, listing all campaign contributions and all elections expenses.
- 11.2. The disclosure statement shall be in writing in the form approved by the Minister, and shall be filed with the Municipal Electoral Officer within two months following the date of a municipal election.
- 11.3. If the MEO is no longer appointed, the candidate shall file the disclosure statement with the CAO.
- 11.4. Pursuant to subsection 6(3) of the Campaign Financing Regulations, a candidate's disclosure statement shall include:
  - (a) a statutory declaration that states the total campaign contributions and the total election expenses of the candidate for that election campaign, and whether there is any surplus;
  - (b) the following information in relation to campaign contributions:
    - i. the name and address of each contributor whose cumulative campaign contribution exceeded \$100
    - ii. the cumulative amount that each of the named contributors has given to the candidate;
    - iii. the cumulative total of all contributions under \$100
    - iv. If no contributor's cumulative campaign contribution exceeded \$100, a notation to that effect;
  - (c) a list of all election expenses and campaign contributions;
  - (d) a full accounting of all election expenses and campaign contributions relating to fundraising events;
  - (e) a description and estimated value of each donation in kind; and
  - (f) a description and estimated value of each loan received for the purposes of the election campaign.

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- 11.5. Pursuant to section 7 of the Campaign Financing regulations, no candidate shall file a false, misleading or incomplete disclosure statement.
- 11.6. Pursuant to subsection 9(1) of the Campaign Financing Regulations, where a candidate's disclosure statement filed in accordance with 11.1 of the bylaw discloses a surplus of campaign contributions in the form of money, a named contributor's monetary campaign contribution shall be returned to the contributor, on a pro-rated basis, where
  - (a) the candidate withdraws from the election prior to election day; and
  - (b) the contributor requests in writing to the candidate, within 14 days of the candidate's withdrawal, the return of the campaign contribution.
- 11.7. Subject to a refund of a named contributor's campaign contribution pursuant to subsection 11.6 of this bylaw, where a candidate's disclosure statement filed in accordance with 11.1 of the bylaw discloses a surplus of campaign contributions in the form of money, the candidate shall turn over the remaining surplus to the CAO to be used for municipal purposes.
- 11.8. Pursuant to subsection 11 (1) of the Campaign Financing Regulations, all documents filed with the municipal electoral officer shall be delivered by the municipal electoral officer to the chief administrative officer of the municipality within two weeks after the time specified in section 11(2) of the bylaw for filing the documents.
- 11.9. Pursuant to subsection 11(2) of the Campaign Financing Regulations, the CAO shall retain the documents referred to in 11.8 of this bylaw in accordance with the records retention and disposal schedule of the municipality that is established pursuant to section 117 of the Act.
- 11.10. Pursuant to subsection 11(3) of the Campaign Financing Regulations, all documents filed with the MEO and retained by the CAO under section 11.9 of this bylaw are public documents and may, upon request, be available for inspection on request to the CAO during regular officer hours.
- 11.11. Pursuant to subsection 12(1) of the Campaign Financing Regulations, a candidate, whether elected or not, shall retain all records required pursuant to the regulations for no less than seven years.
- 11.12. Pursuant to subsection 12(2) of the Campaign Financing Regulations, the MEO, or the CAO if the MEO is no longer appointed, may require a candidate (whether elected or not) to provide additional information and supporting documentation in respect of the candidate's disclosure statement at any time within the seven-year period referred to in section 11.11 of this bylaw.

## **12. Reporting**

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- 12.1. Pursuant to subsection 11(4) of the Campaign Financing Regulations, the CAO shall forward to Council a report summarizing the disclosure statement of each candidate, noting any candidate who has exceeded the limit on election expenses pursuant to sections 8.5 and 8.6 of this bylaw and the name of any candidate who failed to file the required disclosure statement.
- 12.2. Pursuant to subsection 11(5) of the Campaign Financing Regulations, the CAO shall ensure that the summary referred to in section 12.1 of this bylaw is posted on the website of the municipality for a period of at least 6 months
- 12.3. Pursuant to subsection 11(6) of the Campaign Financing Regulations, the CAO shall ensure that the filed disclosure statement of each candidate who sought election in the immediately preceding election (whether elected or not) is posted on the website of the municipality for a period of at least 6 months.

### **13. Complaints & Compliance**

- 13.1. Pursuant to subsection 12(3) of the Campaign Financing Regulations, where:
  - (a) a candidate fails or refuses to provide the additional information and supporting documentation referred to in section 11.12 of the bylaw; or
  - (b) the MEO or CAO, as the case may be, is not satisfied with the additional information and supporting documentation provided by the candidate;The MEO or CAO, as the case may be, refer the matter to Council.
- 13.2. Pursuant to subsection 12(4) of the Campaign Financing Regulations, Council may:
  - (a) determine that no further action is required;
  - (b) order the candidate to provide the additional information and supporting documentation required under section 11.12 of the bylaw; or
  - (c) take any further action the Council considers appropriate.
- 13.3. Pursuant to subsection 12(5) of the Campaign Financing Regulations, an elector of the municipality may in writing make a complaint that relates to information contained in a candidate's disclosure statement and deliver the complaint to the MEO, or the CAO if the MEO is no longer appointed.
- 13.4. Pursuant to subsection 12(6) of the Campaign Financing Regulations, the MEO or the CAO, as the case may be, who receives a complaint from an elector under section 13.3 of this bylaw may:
  - (a) determine that no further action is required;
  - (b) require the candidate who is the subject of the complaint to provide additional information under section 11.12 of the bylaw, or
  - (c) refer the matter to Council to be dealt with under section 13.2 of this bylaw.

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## **14. Offences and Penalties**

- 14.1. Pursuant to subsection 13(1) of the Campaign Financing Regulations, a person who contravenes a provision of this bylaw is guilty of an offence and liable on summary conviction to a fine of \$1,000
- 14.2. Pursuant to clause 13(2)(a) of the Campaign Financing Regulations, a conviction for an offence referred to in section 14.1 of this bylaw does not relieve the person convicted, including a candidate referred to in section 13.2(b) of this bylaw, from the requirement to comply with this bylaw.
- 14.3. Pursuant to clause 13(2)(b) of the Campaign Financing Regulations, the convicting judge may, in addition to any fine imposed, order the person to do any act or work, within the time specified by the judge in the order, to comply with the provisions of this bylaw.
- 14.4. Pursuant to subsection 14(1) of the Campaign Financing Regulations, where a candidate who is elected has contravened any provision of this bylaw and is convicted of an offence in respect of that contravention, the candidate is disqualified from office and shall resign immediately.
- 14.5. Pursuant to subsection 14.(2) of the Campaign Financing Regulations and despite 14.4 of this bylaw, a candidate may not be required to resign where a judge of the Supreme Court decides that the contravention of the candidate arose through inadvertence or by reason of an honest mistake.

## **PART IV – List of Electors**

### **15. Procedure for Establishing a List of Electors**

- 15.1. Obtain an agreement with Elections PEI

### **16. Agreement with Elections PEI**

- 16.1. Pursuant to subsection 41(2) of the Act, the Council of the Rural Municipality of Ellerslie-Bideford shall enter into an agreement with the Chief Electoral Officer of Prince Edward Island to obtain data to be used in preparation of a list of electors.
- 16.2. The Municipal Electoral Officer may supplement the information obtained from the agreement with the Chief Electoral Officer of Prince Edward Island with information from any source that, in the opinion of the Chief Electoral Officer, is relevant to ensuring the list of electors is accurate.

### **17. Voters Not on List**

- 17.1. Pursuant to subsection 45(2) of the Election Regulations, electors not appearing on the official list of voters may register at the time of attendance at a voting opportunity if the person is eligible to vote under the Act.

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## **Part V – Advance Polls**

### **18. Advance polls**

- 18.1. An advance poll will be held in accordance with section 45 of the Act and section 43 of the Regulations on the Saturday prior to the municipal election, between the hours of 9am and 12pm.

## **Part VI – Administering the Election**

### **19. Location of office**

- 19.1. Pursuant to sections 10 and 11 of the Election Regulations, the election office shall be opened from the fourth Tuesday before the election at the municipal office, located at 1180 Ellerslie Road.

### **20. Nominations**

- 20.1. Pursuant to subsection 26(4)(a) of the Municipal Election Regulations, the minimum number of nominators required for each nomination shall be 5.

### **21. Records**

- 21.1. Records pertaining to the election will be destroyed or retained, as the case may be, in accordance with section 87 of the Election Regulations and the records retention bylaw, and where such a bylaw has not yet been enacted the records will be retained for at least 7 years.

## **Part VII – By-Elections**

### **22. By-elections**

- 22.1. All by-elections will be undertaken in accordance with sections 60-62 of the Act and section 5 of the Election Regulations.

## **Part VIII – Approval and Adoption**

### **23. Repeal of Existing Bylaw**

- 23.1. On adoption, there was no existing bylaw to replace.

### **24. Effective Date**

- 24.1. This Elections Bylaw, Bylaw# 2018-04, shall be effective on the date of approval and adoption below.

### **First Reading:**

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This Elections Bylaw, Bylaw# 2018-04, was read a first time at the Council meeting held on the 19th day of July, 2018.

This Elections Bylaw, Bylaw# 2018-04, was approved by a majority of Council members present at the Council meeting held on the 19th day of July, 2018.

**Second Reading:**


This Elections Bylaw, Bylaw# 2018-04, was read a second time at the Council meeting held on the 23<sup>rd</sup> day of July, 218.

This Elections Bylaw, Bylaw# 2018-04, was approved by a majority of Council members present at the Council meeting held on the 23<sup>rd</sup> day of July, 2018.

**Approval and Adoption by Council:**

This Elections Bylaw, Bylaw# 2018-04, was adopted by a majority of Council members present at the Council meeting held on the July 23<sup>rd</sup> day of July, 2018.

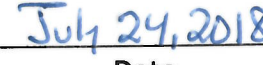
**25. Signatures**

  
\_\_\_\_\_  
Mayor (signature sealed)

  
\_\_\_\_\_  
Chief Administrative Officer (signature sealed)

This Elections Bylaw adopted by the Council of the Rural Municipality of Ellerslie-Bideford on July 23<sup>rd</sup>, 2018 is certified to be a true copy.

  
\_\_\_\_\_  
Chief Administrative Officer Signature

  
\_\_\_\_\_  
Date

**Schedule A – Pursuant to Part 3 of the MGA, the following are eligible to vote during a municipal election:**

MGA 31. Qualifications of electors

- (2) Unless otherwise disqualified, a person is entitled to vote at an election in a municipality if the person
- (a) is a Canadian citizen;
  - (b) is at least 18 years of age, or will attain that age on or before election day;
  - (c) has resided in the province for at least the six-month period immediately preceding election day; and
  - (d) is ordinarily resident in the municipality on election day. 2016,c.44,s.31.

Community of Ellerslie-Bideford

1BY-LAW #   1  

This is a bylaw to establish and maintain an Emergency Measures Organization and Plan for the Community of Ellerslie-Bideford. This bylaw may be referred to as the Community of Ellerslie-Bideford Emergency Measures Bylaw.

WHEREAS it is deemed expedient to establish an emergency measures organization and plan to serve the Community of Ellerslie-Bideford;

AND WHEREAS Section 8(a) of the *Emergency Measures Act* (the “Act”) states that each municipality may establish and maintain a municipal emergency measures organization by passage of a bylaw;

AND WHEREAS Section 8(b) of the *Emergency Measures Act* states that each municipality may prescribe duties that contain the preparation and co-ordination of emergency measures plans for further emergency planning;

THEREFORE be it, and it is, enacted by the Council of the Community of Ellerslie-Bideford, under authority vested in the (select one) (*Municipalities Act* R.S. P.E.I. 1988 Cap. M-13; or *Charlottetown and Area Municipalities Act* R.S.P.E.I. 1988 Cap. 4-1; or *City of Summerside Act*, R.S.P.E.I. 1988 Cap. C-9.1) and section 8 of the *Emergency Measures Act* R.S.P.E.I. 1988, Cap. E-6.1, a bylaw of the municipality as follows:

1. For the purpose of this by-law, (~~Remove any that do not apply~~)
  - a. “chairperson” means the chairperson of the Community of Ellerslie-Bideford council or designate
  - b. “council” means the Council of Community of Ellerslie-Bideford
  - c. “councillor” means a member of Council;
  - d. “emergency” means a present or imminent event in respect of which the Community of Ellerslie-Bideford believes prompt coordination of action or

regulation of persons or property must be undertaken to protect property or the health, safety or welfare of residents of the Community of Ellerslie-Bideford

- e. "emergency measures plan" means any plan, program or procedure prepared by the municipality that is intended to mitigate the effects of an emergency and to provide for the safety, health and welfare of the civil population and the protection of property and the environment in the event of such occurrence.
  - f. "Minister" refers to the member of Executive Council charged by the Lieutenant Governor in Council with the administration of the *Emergency Measures Act* (the Act) R.S.P.E.I. 1988, Cap. E-6.1
  - g. "Municipal Emergency Measures Standing Committee" means the standing committee established pursuant to this by-law;
  - h. "Municipal Emergency Measures Coordinator" means the person appointed by Council pursuant to this by-law;
  - i. "Municipal Emergency Measures Organization" means the organization established pursuant to this by-law;
  - j. "Municipal Emergency Measures Planning Committee" means the committee established pursuant to this by-law;
  - k. "state of emergency" means a state of emergency declared by the Minister pursuant to *Emergency Measures Act* subsection 9(1);
  - l. "state of local emergency" means a state of emergency declared by a local authority pursuant to *Emergency Measures Act* subsection 9(2) or by the mayor or chair of a municipality pursuant to subsection 9 (2.1);
2. A Municipal Emergency Measures Organization is hereby established, hereinafter referred to as the Community of Ellerslie-Bideford Emergency Measures Organization and shall consist of the following persons and/or committees:
- a. a Municipal Emergency Measures Coordinator;
  - b. a Municipal Emergency Measures Standing Committee; and
  - c. a Municipal Emergency Measures Planning Committee.

**3. Municipal Emergency Measures Standing Committee**

The mayor/chairperson shall appoint the members of the Community of Ellerslie-Bideford Emergency Measures Standing Committee, which members may include:

- a. the Mayor/Chairperson or Deputy Mayor/Vice Chairperson; and
- b. no fewer than two council members.

**4. The Municipal Emergency Measures Standing Committee shall:**

- a. advise Council on the development of a Municipal Emergency Measures Program;
- b. submit emergency measures policy recommendations to Council;
- c. name or assign such persons, as it may deem advisable, to perform duties related to the continuity of Municipal government in the case of an emergency or disaster;
- d. present the Municipal Emergency Measures Plan to Council for approval; and
- e. inform and update Council on developments during an activation of all or part of the Municipal Emergency Measures Plan.

**5. Municipal Emergency Measures Coordinator**

The Council will appoint a Municipal Emergency Measures Coordinator (MEMC) who reports to, and receives direction from, the Council.

**6. The Municipal Emergency Measures Coordinator shall:**

- a. develop and coordinate the Municipal Emergency Measures Program;
- b. coordinate plans for the continued functioning of municipal services which would be required in the event of an emergency;
- c. coordinate and conduct, on an annual basis, training and exercises to test the Municipal Emergency Measures Plan for the training of personnel who have an emergency role;
- d. coordinate public education programs related to emergency management; and
- e. coordinate and manage the municipal operational response for an emergency upon activation of all or part of the Municipal Emergency Measures Plan or a

declaration of a state of local emergency.

7. The Municipal Emergency Measures Planning Committee shall consist of
- a. the Municipal Emergency Measures Coordinator
  - b. the manager(s) or person(s) responsible for each municipal department which is assigned emergency functions under the municipal emergency measures plan and, where no department exists, a person to represent the functions of:
    - 1) law enforcement;
    - 2) fire protection;
    - 3) transportation;
    - 4) water/wastewater service;
    - 5) communications;
    - 6) human resource management;
    - 7) public information;
    - 8) finance and administration; and
    - 9) social services including, emergency feeding, shelter, clothing and personal services.

8. The Municipal Emergency Measures Planning Committee shall:
- a. prepare recommendations for the Municipal Emergency Measures Standing Committee;
  - b. assist the Municipal Emergency Measures Coordinator (the coordinator is already a part of the committee) in the preparation and coordination of municipal emergency measures plans;
  - c. prepare an emergency measures plan for their municipality;
  - d. respond and participate as members of the Emergency Operations Centre staff upon full or partial activation of the Municipal Emergency Measures Plan;
  - e. establish plans, including the development of memorandums of understanding or mutual aid agreements for cooperation and mutual assistance between municipal governments in the event of a disaster or emergency;



- f. cooperate with authorities of the municipality, neighbouring municipalities and provincial authorities who have been assigned comparable duties.
9. Council shall approve a Municipal Emergency Measures Plan and may do so under the authority of this bylaw.
10. Council may approve agreements with and payments to persons and organizations for the provision of services in the development and implementation of the Municipal Emergency Measures Plan.
11. Council may, when satisfied that an emergency exists or may exist in the municipality, declare a state of local emergency. Where the council is unable to act promptly in declaring a state of local emergency in the municipality the mayor or chair of the municipality may, pursuant to Section 9(2) of the *Emergency Measures Act*, , after consulting a majority of the members of Council where practicable, declare a state of local emergency in the municipality.
12. This Bylaw comes into effect on May 14<sup>th</sup>, 2012
13. Any and all (unless there is more than one and one or more are being retained) Emergency Measures bylaws passed previous to this Bylaw, by a Council of the Community of Ellerslie-Bideford, are hereby repealed.

First Reading

The EMO Bylaw was read a first time at the Council meeting held on the 23rd day of April, 2012.

The EMO Bylaw was approved by a majority of Councillors present at the Council meeting held on the 23rd day of April, 2012.

**Second Reading:**


The EMO Bylaw was read a second time at the Council meeting held on the 14th day of May, 2012.


The EMO Bylaw was approved by a majority of Councillors present at the Council meeting held on the 14th day of May, 2012.

**Adoption and Approval by Council:**

The EMO Bylaw was adopted by a majority of Councillors present at the Council meeting held on the 14<sup>th</sup> day of May, 2012.

The EMO Bylaw is declared to be passed on the 14<sup>th</sup> day of May, 2012.

  
\_\_\_\_\_  
(Chairperson )  
(signature sealed)

  
\_\_\_\_\_  
(Administrator / CAO)  
(signature sealed)

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

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## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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The accompanying financial statements of the Rural Municipality of Ellerslie-Bideford are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. A summary of the significant accounting policies are described in the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current period cannot be finalized with a certainty until future periods.

To meet its responsibility, management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by MRSB Chartered Professional Accountants, independent external auditors appointed by the Municipality. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of the Rural Municipality of Ellerslie-Bideford

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Mayor

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## INDEPENDENT AUDITOR'S REPORT

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### TO THE MEMBERS OF COUNCIL:

#### Report on the Financial Statements

We have audited the accompanying financial statements of the Rural Municipality of Ellerslie-Bideford, which comprise the statement of financial position as at December 31, 2017, and the statements of operations, changes in net financial assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility 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 as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants, 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.

#### Auditor's Responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Ellerslie-Bideford as at December 31, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

*MRSB Chartered Professional Accountants*

CHARLOTTETOWN, P.E.I.

APRIL 13, 2018

**M R S B**

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2017**

	2017	2016
<b>Financial Assets</b>		
Unrestricted cash	\$ 12,871	\$ 9,328
Restricted cash	11,515	2,563
Accounts receivable - Note 3	5,760	3,131
	<b>30,146</b>	15,022
 <b>Liabilities</b>		
Accounts payable and accrued liabilities	305	294
Deferred revenue - Note 4	16,773	3,162
	<b>17,078</b>	3,456
 <b>Net Financial Assets - Statement 3</b>	<b>13,068</b>	11,566
 <b>Non-Financial Assets</b>		
Prepaid expenses	1,367	1,331
Tangible capital assets - Schedule 1	153,301	164,808
	<b>154,668</b>	166,139
 <b>Accumulated Surplus</b>	<b>\$ 167,736</b>	\$ 177,705
 <b>Municipal Position</b>		
Accumulated surplus - Statement 2	<b>\$ 167,736</b>	\$ 177,705

(Notes 1 to 10 are an integral part of these financial statements)

ON BEHALF OF THE COUNCIL:

\_\_\_\_\_ Councilor

\_\_\_\_\_ Councilor

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2017**

	Budget 2017	Actual 2017	Actual 2016
<b>Revenues</b>			
Taxation	\$ 27,704	\$ 27,764	\$ 31,148
Equalization - municipal support grant	8,948	9,015	8,948
Student - Employment Development Agency	3,744	3,744	3,578
Sponsorship	-	600	600
Government transfers for capital	-	-	19,650
	<u>40,396</u>	<u>41,123</u>	63,924
<b>Expenditures</b>			
Advertising	300	171	213
Amortization of tangible capital assets	-	11,510	11,510
Bank charges	125	125	132
Donations	1,000	944	195
Electricity	3,800	3,460	3,427
EMO	500	500	-
Fire protection	19,228	19,228	23,126
FPEIM	750	734	701
Insurance	2,100	2,016	1,940
Office	100	61	33
Professional fees	2,600	2,530	2,507
Property taxes	520	488	497
Parks	4,000	3,894	2,908
Wages and wage levies - administrator	1,440	1,440	1,440
Wages and levies - student	4,000	3,991	3,861
	<u>40,463</u>	<u>51,092</u>	52,490
<b>Change in Fund Balance</b>	<u>\$ (67)</u>	(9,969)	11,434
<b>Accumulated Surplus - Beginning of Year</b>		<u>177,705</u>	166,271
<b>Accumulated Surplus - End of Year - Note 5</b>		<u>\$ 167,736</u>	<u>\$ 177,705</u>



**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD  
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS  
YEAR ENDED DECEMBER 31, 2017**

	Budget 2017	Actual 2017	Actual 2016
Change in fund balance	\$ (67)	\$ (9,969)	\$ 11,434
Amortization of tangible capital assets		11,510	11,510
Purchase of tangible capital assets		-	(20,501)
Increase in prepaid expense		(39)	(50)
<b>Increase in Net Financial Assets</b>		<b>1,502</b>	<b>2,393</b>
<b>Net Financial Assets - Beginning of Year</b>		<b>11,566</b>	<b>9,173</b>
<b>Net Financial Assets - End of Year</b>		<b>\$ 13,068</b>	<b>\$ 11,566</b>

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**STATEMENT OF CASH FLOW**  
**YEAR ENDED DECEMBER 31, 2017**

	2017	2016
<b>Cash Flows From Operating Activities</b>		
Change in fund balance	\$ (9,969)	\$ 11,434
Amortization of tangible capital assets	<u>11,510</u>	<u>11,510</u>
	<u>1,541</u>	<u>22,944</u>
 <b>Change in Non-Cash Working Capital</b>		
Increase in accounts receivable	(2,628)	(53)
Increase in prepaid expense	(39)	(54)
Increase in accounts payable and accrued liabilities	11	16
Increase (decrease) in deferred revenue	<u>13,610</u>	<u>(11,260)</u>
	<u>10,954</u>	<u>(11,351)</u>
 <b>Cash Flows From Capital Activity</b>		
Purchase of tangible capital assets	<u>-</u>	<u>(20,501)</u>
 <b>Increase (Decrease) in Cash and Cash Equivalents</b>	 12,495	 (8,908)
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>11,891</u>	<u>20,799</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 24,386</u>	<u>\$ 11,891</u>
 <b>Cash and Cash Equivalents consists of:</b>		
Unrestricted	\$ 12,871	\$ 9,328
Restricted	<u>11,515</u>	<u>2,563</u>
	<u>\$ 24,386</u>	<u>\$ 11,891</u>

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**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

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## **1. Description of Business**

The Rural Municipality of Ellerslie-Bideford was incorporated in 1977 under the Municipalities Act of Prince Edward Island. Its principal activities include the provision of local government services to residents of the incorporated area. The Municipality is a non-profit organization under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

## **2. Significant Accounting Policies**

### **Basis of Preparation**

These financial statements of the Rural Municipality of Ellerslie-Bideford were prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

These financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs and in the completion of specific work. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenditures are incurred, services are performed or the tangible capital assets are acquired.

### **Reporting Entity**

The financial statements for the Rural Municipality of Ellerslie-Bideford reflect the assets, liabilities, revenues, expenditures, and changes in fund balances of all funds of the Municipality. The Municipality is comprised of all organizations and committees accountable to the Municipality for the administration of their financial affairs and resources.

### **Cash and Cash Equivalents**

Cash and cash equivalents include unrestricted and restricted balances on deposit with banks.

### **Accounts Receivable**

Accounts receivable arise from donations receivable, property tax and Harmonized Sales Tax recoverable. An allowance for bad debts has been calculated through discussions with management, assessment of the other circumstances influencing the collectibility of amounts, and using historical loss experience. Amounts deemed non-collectible are written off and deducted from the carrying value of the receivable. Amounts subsequently recovered from accounts previously written off are credited to the allowance account in the period of recovery.

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**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

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## **2. Significant Accounting Policies (cont'd)**

### **Tangible Capital Assets**

Tangible capital assets of the Municipality are stated at cost and amortized using the straight-line method over the following number of years:

Soccer field	20 years
Building	40 years
Softball field	20 years
Equipment	10 years
Fence	20 years
Parking lot	20 years

### **Government Transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates on the amounts can be determined.

### **Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for the use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the change in net financial assets for the year.

### **Revenue Recognition**

Property tax billings are assessed based on the market value of real property in the Municipality and are payable in each calendar year. Municipal rates are reviewed, established, and approved annually by Council. These revenues are recognized monthly as billings become due.

The Municipality follows the deferral method of accounting for grants and contributions. Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred, with recognition of excess amounts being deferred until the related expenditures is incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

**2. Significant Accounting Policies (cont'd)**

**Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issuance of financial instruments that are subsequently measured at amortized cost are shown as an adjustment to the carrying value of the related financial instrument.

**Use of Estimates**

The presentation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those reported. The following are areas in which management makes significant accounting estimates:

- The amounts recorded for amortization of tangible capital assets on the statement of operations is subject to management's assessment of the estimated useful life of the Municipality's tangible capital assets;
- The recognized amounts of potential claims and liabilities depend on management's assessment of future costs and the probability these events will occur.

**3. Accounts Receivable**

	2017	2016
Donation	\$ 3,000	\$ -
Property tax receivable	2,301	2,697
HST receivable	459	434
	\$ 5,760	\$ 3,131

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

**4. Deferred Revenue**

The Rural Municipality of Ellerslie-Bideford has approved funding of \$44,428 from the Province of PEI's Gas Tax Fund to assist in the completion of the Beach Volleyball Court Project, the Gazebo Project and the Ballfield Renovations Project.

	<b>2017</b>	2016
Gas Tax Fund - Beginning of Year	\$ <b>2,563</b>	\$ 13,223
Funding received during the year	<b>8,970</b>	8,970
Interest earned	<b>9</b>	20
Eligible expenses incurred	-	(19,650)
Gas Tax Fund - End of Year	<b>11,542</b>	2,563

In 2017, the Rural Municipality of Ellerslie-Bideford received an additional \$3,000 in funding from the Tyne Valley Credit Union. These funds are to be utilized to offset park operating expenses over the next 5 years and thus, have been deferred and will be amortized and included in revenue over a 5 year period.

Balance - Beginning of Year	<b>599</b>	1,200
Funding received during the year	<b>3,000</b>	-
Annual Allocation	<b>(599)</b>	(601)
Balance - End of Year	<b>3,000</b>	599

In 2017 the Rural Municipality of Ellerslie-Bideford received a payment of \$2,231 in Municipal property tax revenue related to 2018. These funds have been recorded as deferred revenue and will be recognized in revenue in 2018.

Municipal property tax prepayment	<b>2,231</b>	-
Total Deferred Revenue	<b>\$ 16,773</b>	\$ 3,162

**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

**5. Accumulated Surplus**

	2017	2016
Unrestricted surplus	\$ 14,435	\$ 12,897
Investment in tangible capital assets - Note 6	<u>153,301</u>	<u>164,808</u>
	<u>\$ 167,736</u>	<u>\$ 177,705</u>

**6. Investment in Tangible Capital Assets**

Tangible capital assets - Schedule 1	\$ 262,186	\$ 262,186
Accumulated amortization - Schedule 1	<u>(108,885)</u>	<u>(97,378)</u>
	<u>\$ 153,301</u>	<u>\$ 164,808</u>

**7. Budget Figures**

A reconciliation of the 2017 fiscal operating budget prepared by management to the budget figures disclosed in the financial statements is as follows:

	2017
Rural Municipality of Ellerslie-Bideford budgeted annual deficit	\$ (67)
Add: Infrastructure upgrades related to New Deals Gas Tax	27
Less: Budgeted government transfers for tangible capital assets	<u>(27)</u>
	<u>\$ (67)</u>

The budget figures provided on Statement 2 have not been audited or reviewed by the external auditor.

**8. Financial Instruments**

The Municipality's financial instruments consist of cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities.

The Municipality is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Municipality's risk exposure and concentration as of December 31, 2017.

**Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Municipality is exposed to credit risk from customers. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information.

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**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

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**8. Financial instruments (cont'd)**

**Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Municipality is exposed to this risk mainly in respect of its receipt of government funding, and accounts payable and accrued liabilities.

**9. Line of Credit Availability**

The Municipality has an approved line of credit of \$20,000 with Evangeline-Central Credit Union, with interest rate of prime plus 2.5%, renewal date of June 30, 2021 and was not utilized at year end.

**10. Segment Disclosure**

The Municipality is a diversified municipal unit that provides a wide range of services to its citizens. For management reporting purposes the operations and activities are organized and reported by segment.

The major segments are as follows:

**General Government**

This segment is responsible for the overall financial and local government administration. Its tasks include, but are not limited to, daily accounting functions, preparation and coordination of annual audited financial statements, development of the annual budget, human resource functions for the entire municipality, maintenance of bylaws and policies, oversight of public works, maintenance of Town facilities, and administration of Town services.



**RURAL MUNICIPALITY OF ELLERSLIE-BIDEFORD  
SCHEDULE TO THE FINANCIAL STATEMENTS  
TANGIBLE CAPITAL ASSETS  
YEAR ENDED DECEMBER 31, 2017**

	Cost Beginning of Year	Additions	Disposals	Cost End of Year	Amort in Year	Accum Amort	NBV 2017	NBV 2016
Soccer field	\$ 129,430	\$ -	\$ -	\$ 129,430	\$ 6,472	\$ 70,782	\$ 58,648	\$ 65,119
Building	74,964	-	-	74,964	1,874	19,315	55,649	57,523
Softball field	37,523	-	-	37,523	1,876	8,427	29,096	30,972
Equipment	5,475	-	-	5,475	548	4,642	833	1,380
Fence	6,790	-	-	6,790	340	2,518	4,272	4,611
Parking lot	8,004	-	-	8,004	400	3,201	4,803	5,203
	<b>\$ 262,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,186</b>	<b>\$ 11,510</b>	<b>\$ 108,885</b>	<b>\$ 153,301</b>	<b>\$ 164,808</b>