

**VILLAGE OF BANGOR
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2020**

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Management's Responsibility

The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Miller Moar Grodecki Kreklewich & Chorney, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.



Mayor

Administrator

Miller Moar Grodecki Krelewich & Chorney

Chartered Professional Accountants

INDEPENDENT AUDITORS' REPORT

To: The Mayor and Council
Village of Bangor

Qualified Opinion

We have audited the consolidated financial statements of Village of Bangor (the Municipality) which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2020, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

In common with many organizations, the Bangor Hall Committee derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Bangor Hall Committee. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2020 and 2019, current assets as at December 31, 2020 and 2019, and net assets as at January 1 and December 31 for both the 2020 and 2019 years. Our audit opinion on the consolidated financial statements for the year ended December 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Continued on the next page...

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Miller Moar Grodecki Kreklewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
March 9, 2021

Village of Bangor
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	76,856	88,666
Taxes Receivable - Municipal (Note 3)	3,696	3,001
Other Accounts Receivable (Note 4)	5,726	5,843
Land for Resale (Note 5)	1	1
Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Other	-	-
Total Financial Assets	86,279	97,511
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	6,307	2,941
Accrued Liabilities Payable	-	-
Deposits	95	95
Deferred Revenue	-	50
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 6)	-	-
Lease Obligations	-	-
Total Liabilities	6,402	3,086
NET FINANCIAL ASSETS (DEBT)	79,877	94,425
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	8,534	10,599
Prepayments and Deferred Charges	3,386	3,331
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	11,920	13,930
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	91,797	108,355

See Accompanying Notes

Village of Bangor
Consolidated Statement of Operations
As at December 31, 2020

	2020 Budget	2020	Statement 2 2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	43,200	45,084	41,740
Fees and Charges (Schedule 4, 5)	10,400	16,808	15,766
Conditional Grants (Schedule 4, 5)	-	-	-
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	150	229	205
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	53,750	62,121	57,711
EXPENSES			
General Government Services (Schedule 3)	19,450	20,503	17,488
Protective Services (Schedule 3)	3,000	2,855	2,743
Transportation Services (Schedule 3)	8,800	6,450	7,202
Environmental and Public Health Services (Schedule 3)	4,000	32,047	4,990
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	600	2,791	4,866
Utility Services (Schedule 3)	17,200	17,396	13,923
Restructurings (Schedule 3)	-	-	-
Total Expenses	53,050	82,042	51,212
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	700	(19,921)	6,499
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	3,000	3,363	5,486
Surplus (Deficit) of Revenues over Expenses	3,700	(16,558)	11,985
Accumulated Surplus (Deficit), Beginning of Year	108,355	108,355	96,370
Accumulated Surplus (Deficit), End of Year	112,055	91,797	108,355

See Accompanying Notes

Village of Bangor
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2020

	2020 Budget	2020	Statement 3 2019
Surplus (Deficit) of Revenues over Expenses	3,700	(16,558)	11,985
(Acquisition) of tangible capital assets	-	-	-
Amortization of tangible capital assets	-	2,065	2,066
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	-	-
Transfer of assets/liabilities in restructuring transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	-	2,065	2,066
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(3,386)	(3,331)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	3,331	3,242
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(55)	(89)
Increase/Decrease in Net Financial Assets	3,700	(14,548)	13,962
Net Financial Assets (Debt) - Beginning of Year	94,425	94,425	80,463
Net Financial Assets (Debt) - End of Year	98,125	79,877	94,425

See Accompanying Notes

Village of Bangor
Consolidated Statement of Cash Flow
As at December 31, 2020

	2020	Statement 4 2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit) of Revenues over Expenses	(16,558)	11,985
Amortization	2,065	2,066
Loss (gain) on disposal of tangible capital assets	-	-
	(14,493)	14,051
Change in assets/liabilities		
Taxes Receivable - Municipal	(695)	639
Other Receivables	117	(2,896)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	3,366	(157)
Deposits	-	-
Deferred Revenue	(50)	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	(55)	(89)
Other	-	-
Cash provided by operating transactions	(11,810)	11,548
Capital:		
Acquisition of capital assets	-	-
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Cash applied to capital transactions	-	-
Investing:		
Long-term investments	-	-
Other investments	-	-
Cash provided by (applied to) investing transactions	-	-
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	(11,810)	11,548
Cash and Temporary Investments - Beginning of Year	88,666	77,118
Cash and Temporary Investments - End of Year	76,856	88,666

Village of Bangor
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies

The consolidated financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting: The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

- a) **Reporting Entity:** The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these consolidated financial statements:

Entity

Bangor Hall Committee

All inter-organizational transactions and balances have been eliminated

- b) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for school boards are collected and remitted in accordance with relevant legislation.
- c) **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 as revenue in the period that the events giving rise to the transfer occur, providing:
- a) the transfers are authorized
 - b) any eligibility criteria have been met; and
 - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

- d) **Deferred Revenue - Fees and charges:** 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 expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-Financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- i) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

Village of Bangor
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies - continued

- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	30 to 75 Yrs
Road Network Assets	30 to 75 Yrs

Government Contributions: Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of Art and Other Unrecognized Assets: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

- m) **Landfill Liability:** The municipality owns a landfill which has been converted to a transfer station.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality.
- o) **Employee Benefit Plans:** The municipality employees are not enrolled in a pension plan.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.

Village of Bangor
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies - continued

- q) **Measurement Uncertainty:** The preparation of consolidated 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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

- r) **Basis of Segmentation/Segment Report:** The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

Transportation Services: Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was not approved by Council.

- t) **New Standards and Amendments to Standards:
Effective for Fiscal Years Beginning On or After April 1, 2022:**

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Effective for Fiscal Years Beginning On or After April 1, 2023:

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

Village of Bangor
Notes to the Consolidated Financial Statements
As at December 31, 2020

2. Cash and Temporary Investments

	2020	2019
Cash	70,269	79,726
Cash held by controlled organizations	6,587	8,940
Total Cash and Temporary Investments	76,856	88,666

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.

3. Taxes Receivable - Municipal

	2020	2019
Municipal - Current	2,916	2,049
- Arrears	4,980	4,352
	7,896	6,401
- Less Allowance for Uncollectible	(4,200)	(3,400)
Total municipal taxes receivable	3,696	3,001

School - Current	579	428
- Arrears	1,016	592
Total school taxes receivable	1,595	1,020

Other	-	-
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Total taxes and grants in lieu receivable	5,291	4,021
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Deduct taxes receivable to be collected on behalf of other organizations	(1,595)	(1,020)
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Total Taxes Receivable - Municipal	3,696	3,001
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4. Other Accounts Receivable

	2020	2019
Federal Government	2,399	1,044
Provincial Government	-	-
Local Government	-	-
Utility	4,511	2,442
Trade	3,166	2,357
Other	-	-
Total Other Accounts Receivable	10,076	5,843
Less: Allowance for Uncollectible	(4,350)	-
Net Other Accounts Receivable	5,726	5,843

Village of Bangor
Notes to the Consolidated Financial Statements
As at December 31, 2020

5. Land for Resale

	2020	2019
Tax Title Property	4,673	4,673
Allowance for market value adjustment	(4,672)	(4,672)
Net Tax Title Property	1	1
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	1	1

6. Long-Term Debt

The debt limit of the municipality is \$45,095. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act section 161(1)).

7. Risk Management

The municipality is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk.

a) Credit Risk

Credit risk is the risk to the municipality from potential non-payment of accounts receivable. The credit risk related to the municipality's receivables from the provincial government, federal government and their agencies are considered to be minimal. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect any impairment in collectability.

b) Liquidity Risk

Liquidity risk is the risk that the municipality will not be able to meet its financial obligations as they come due. The municipality manages liquidity risk by monitoring budgets and maintaining adequate cash balances.

c) Market Risk

The municipality is exposed to market risks with respect to interest rates as follows:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The municipality's interest rate exposure relates to cash and cash equivalents.:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit

8. Contingent Liabilities

The municipality has converted their landfill into a transfer station. Expenditures that relate to on-going environmental and reclamation programs are charged against revenues as incurred. Closure and post-closure care expenses are recognized based on assumptions, engineering studies and estimates to the costs. Changes to the underlying assumptions or legislative change in the future could have a material impact on the statements. As these costs are not readily determinable, the municipality has not provided for closure or post-closure care expenses.

9. Related Parties

The financial statements include transactions with related parties. The municipality is related to Kunkels Water Cove under the common control of the Council and Donovan and Shelby Kunkel siblings of Council.

Transactions of \$3,471 with these related parties are in the normal course of operations and are settled on normal trade terms.

Village of Bangor
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

	2020 Budget	2020	Schedule 1 2019
TAXES			
General municipal tax levy	29,000	28,728	28,728
Abatements and adjustments	-	58	-
Discount on current year taxes	-	(1,238)	(1,285)
Net Municipal Taxes	29,000	27,548	27,443
Potash tax share	2,000	1,772	1,504
Trailer license fees	-	-	-
Penalties on tax arrears	-	256	177
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	31,000	29,576	29,124
UNCONDITIONAL GRANTS			
Revenue Sharing	10,000	10,628	9,778
Safe Restart Program	-	2,267	-
Total Unconditional Grants	10,000	12,895	9,778
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	2,200	2,613	2,838
Sask Energy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	2,200	2,613	2,838
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	43,200	45,084	41,740

See Accompanying Notes

Village of Bangor
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 1

GENERAL GOVERNMENT SERVICES

Operating

	2020 Budget	2020	2019
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Other	300	30	25
Total Fees and Charges	300	30	25
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	150	229	205
- Other	-	-	-
Total Other Segmented Revenue	450	259	230
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	450	259	230

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total General Government Services	450	259	230

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Protective Services	-	-	-

See Accompanying Notes

Village of Bangor
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	1,000	1,840	1,886
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other	-	136	-
Total Fees and Charges	1,000	1,976	1,886
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	1,000	1,976	1,886
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	1,000	1,976	1,886
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- RIRG (Heavy Haul, CTP, Bridges and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Transportation Services	1,000	1,976	1,886

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	4,300	5,578	4,942
- Cemetery fees and donations	-	175	-
- Other	-	-	-
Total Fees and Charges	4,300	5,753	4,942
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	4,300	5,753	4,942
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	4,300	5,753	4,942
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Environmental and Public Health Services	4,300	5,753	4,942

See Accompanying Notes

Village of Bangor
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Community hall	-	3,487	4,098
Total Fees and Charges	-	3,487	4,098
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	3,487	4,098
Conditional Grants			
- Saskatchewan Lotteries	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	3,487	4,098
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Lions and Community Foundation	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Recreation and Cultural Services	-	3,487	4,098

See Accompanying Notes

Village of Bangor
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	4,800	5,440	4,787
- Sewer	-	-	-
- Other	-	122	28
Total Fees and Charges	4,800	5,562	4,815
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	4,800	5,562	4,815
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	4,800	5,562	4,815
Capital			
Conditional Grants			
- Federal Gas Tax	3,000	3,363	5,486
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	3,000	3,363	5,486
Restructuring Revenue	-	-	-
Total Utility Services	7,800	8,925	10,301
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	13,550	20,400	21,457

SUMMARY

Total Other Segmented Revenue	10,550	17,037	15,971
Total Conditional Grants	-	-	-
Total Capital Grants and Contributions	3,000	3,363	5,486
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	13,550	20,400	21,457

See Accompanying Notes

Village of Bangor
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	1,000	990	750
Wages and benefits	3,800	2,688	2,975
Professional/Contractual services	8,200	7,975	7,584
Utilities	3,100	3,482	3,514
Maintenance, materials and supplies	500	638	510
Grants and contributions - operating	350	275	345
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	3,900	1,400
Other	2,500	555	410
General Government Services	19,450	20,503	17,488
Restructuring	-	-	-
Total General Government Services	19,450	20,503	17,488

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	-
Professional/Contractual services	1,900	1,830	1,767
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-

Fire protection

Wages and benefits	-	-	-
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	1,100	1,025	976
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-

Protective Services	3,000	2,855	2,743
Restructuring	-	-	-
Total Protective Services	3,000	2,855	2,743

TRANSPORTATION SERVICES

Wages and benefits	-	402	233
Professional/Contractual Services	4,000	527	824
Utilities	2,800	2,954	3,199
Maintenance, materials, and supplies	2,000	502	880
Gravel	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	2,065	2,066
Interest	-	-	-
Other	-	-	-

Transportation Services	8,800	6,450	7,202
Restructuring	-	-	-
Total Transportation Services	8,800	6,450	7,202

See Accompanying Notes

Village of Bangor
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	-	-
Professional/Contractual services	4,000	31,877	4,990
Utilities	-	-	-
Maintenance, materials and supplies	-	170	-
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Environmental and Public Health Services	4,000	32,047	4,990
Restructuring	-	-	-
Total Environmental and Public Health Services	4,000	32,047	4,990

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Planning and Development Services	-	-	-
Restructuring	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Wages and benefits	-	-	-
Professional/Contractual services	-	-	1,232
Utilities	-	2,265	2,716
Maintenance, materials and supplies	-	15	417
Grants and contributions - operating	600	511	501
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other	-	-	-
Recreation and Cultural Services	600	2,791	4,866
Restructuring	-	-	-
Total Recreation and Cultural Services	600	2,791	4,866

See Accompanying Notes

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	-	1,103	1,080
Professional/Contractual services	13,200	10,568	8,609
Utilities	4,000	4,475	3,336
Maintenance, materials and supplies	-	-	845
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for Uncollectible	-	1,250	53
Other	-	-	-
Utility Services	17,200	17,396	13,923
Restructuring	-	-	-
Total Utility Services	17,200	17,396	13,923
TOTAL EXPENSES BY FUNCTION	53,050	82,042	51,212

Village of Bangor
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	30	-	1,976	5,753	-	3,487	5,562	16,808
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	229	-	-	-	-	-	-	229
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	3,363	3,363
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	259	-	1,976	5,753	-	3,487	8,925	20,400
Expenses (Schedule 3)								
Wages & Benefits	3,678	-	402	-	-	-	1,103	5,183
Professional/ Contractual Services	7,975	1,830	527	31,877	-	-	10,568	52,777
Utilities	3,482	-	2,954	-	-	2,265	4,475	13,176
Maintenance Materials and Supplies	638	-	502	170	-	15	-	1,325
Grants and Contributions	275	1,025	-	-	-	511	-	1,811
Amortization	-	-	2,065	-	-	-	-	2,065
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	3,900	-	-	-	-	-	1,250	5,150
Restructurings	-	-	-	-	-	-	-	-
Other	555	-	-	-	-	-	-	555
Total Expenses	20,503	2,855	6,450	32,047	-	2,791	17,396	82,042
Surplus (Deficit) by Function	(20,244)	(2,855)	(4,474)	(26,294)	-	696	(8,471)	(61,642)

Taxes and other unconditional revenue (Schedule 1)

45,084

Net Surplus (Deficit) of Revenues over Expenses

(16,558)

See Accompanying Notes

Village of Bangor
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2019

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	25	-	1,886	4,942	-	4,098	4,815	15,766
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	205	-	-	-	-	-	-	205
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	5,486	5,486
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	230	-	1,886	4,942	-	4,098	10,301	21,457
Expenses (Schedule 3)								
Wages & Benefits	3,725	-	233	-	-	-	1,080	5,038
Professional/ Contractual Services	7,584	1,767	824	4,990	-	1,232	8,609	25,006
Utilities	3,514	-	3,199	-	-	2,716	3,336	12,765
Maintenance Materials and Supplies	510	-	880	-	-	417	845	2,652
Grants and Contributions	345	976	-	-	-	501	-	1,822
Amortization	-	-	2,066	-	-	-	-	2,066
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	1,400	-	-	-	-	-	53	1,453
Restructurings	-	-	-	-	-	-	-	-
Other	410	-	-	-	-	-	-	410
Total Expenses	17,488	2,743	7,202	4,990	-	4,866	13,923	51,212
Surplus (Deficit) by Function	(17,258)	(2,743)	(5,316)	(48)	-	(768)	(3,622)	(29,755)

Taxes and other unconditional revenue (Schedule 1)

41,740

Net Surplus (Deficit) of Revenues over Expenses

11,985

See Accompanying Notes

Schedule 6

See Accompanying Notes
23

Village of Bangor
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2020

Schedule 7

		2020							2019
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets	Asset cost								Total
	Opening Asset costs	40,100	-	829,515	-	-	34,100	555,594	1,459,309
	Additions during the year	-	-	-	-	-	-	-	-
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-
Closing Asset Costs		40,100	-	829,515	-	-	34,100	555,594	1,459,309
Amortization	Accumulated Amortization Cost								
	Opening Accumulated Amortization Costs	40,000	-	819,216	-	-	34,000	555,494	1,448,710
	Add: Amortization taken	-	-	2,065	-	-	-	-	2,065
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs		40,000	-	821,281	-	-	34,000	555,494	1,450,775
Net Book Value		100	-	8,234	-	-	100	100	8,534
									10,599

See Accompanying Notes

Village of Bangor
Consolidated Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	77,382	(12,258)	65,124
APPROPRIATED RESERVES			
Community Hall	8,955	(2,353)	6,602
Heritage	10,393	194	10,587
Veteran Memorial	1,026	(76)	950
Other	-	-	-
Total Appropriated	20,374	(2,235)	18,139
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	10,599	(2,065)	8,534
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	10,599	(2,065)	8,534
Total Accumulated Surplus	108,355	(16,558)	91,797

See Accompanying Notes

Village of Bangor
Schedule of Mill Rates and Assessments
As at December 31, 2020

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	94,985	404,000	-	-	706,700	-	1,205,685
Regional Park Assessment							-
Total Assessment							1,205,685
Mill Rate Factor(s)	0.5400	-	-	-	2.0700		
Total Base/Minimum Tax (generated for each property class)	-	-	-	-	-		-
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	811	6,009	-	-	21,908		28,728

MILL RATES:	MILLS
Average Municipal*	23.827
Average School*	5.17
Potash Mill Rate	-
Uniform Municipal Mill Rate	15.000

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).

See Accompanying Notes

Schedule 10

See Accompanying Notes

**Village of Bangor
Schedule of Restructuring
As at December 31, 2020**

Schedule 11
2020

Carrying Amount of Assets and Liabilities Transferred/Received at Restructuring Date:	
Cash and Temporary Investments	-
Taxes Receivable - Municipal	-
Other Accounts Receivable	-
Land for Resale	-
Long-Term Investments	-
Debt Charges Recoverable	-
Bank Indebtedness	-
Accounts Payable	-
Accrued Liabilities Payable	-
Deposits	-
Deferred Revenue	-
Accrued Landfill Costs	-
Liability for Contaminated Sites	-
Other Liabilities	-
Long-Term Debt	-
Lease Obligations	-
Tangible Capital Assets	-
Prepayments and Deferred Charges	-
Stock and Supplies	-
Other	-
Total Net Carrying Amount Received (Transferred)	-

See Accompanying Notes

Please Submit to the Ministry of Government Relations

76856	45084	-16558	-16558	0	0	0	0	0	0	0	0
3696	16808	0	2065	0	0	0	0	0	0	0	0
5726	0	0	0	40100	0	829515	0	0	34100	555594	0
1	0	2065	-14493	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	229	0	-695	0	0	0	0	0	0	0	0
0	0	0	117	0	0	0	0	0	0	0	0
86279	0	2065	0	0	0	0	0	0	0	0	0
0	62121	0	0	0	0	0	0	0	0	0	0
0	0	0	3366	40100	0	829515	0	0	34100	555594	0
0	0	-3386	0	0	0	0	0	0	0	0	0
6307	20503	0	-50	0	0	0	0	0	0	0	0
0	2855	3331	0	0	0	0	0	0	0	0	0
95	6450	-55	0	40000	0	819216	0	0	34000	555494	0
0	32047	0	0	0	0	0	0	0	0	0	0
0	0	-14548	0	0	0	2065	0	0	0	0	0
0	2791	0	-55	0	0	0	0	0	0	0	0
0	17396	94425	0	0	0	0	0	0	0	0	0
0	0	0	-11810	0	0	0	0	0	0	0	0
0	82042	79877	0	0	0	0	0	0	0	0	0
6402	0	0	0	40000	0	821281	0	0	34000	555494	0
0	-19921	0	0	0	0	0	0	0	0	0	0
79877	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	100	0	8234	0	0	100	100	0
0	0	0	0	0	0	0	0	0	0	0	0
8534	3363	0	0	0	0	0	0	0	0	0	0
3386	0	0	0	0	0	0	0	0	0	0	0
0	-16558	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
11920	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
91797	108355	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	91797	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	-11810	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	88666	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	76856	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0

Village of Bangor