

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

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Management's Responsibility

To the Ratepayers of Village of Hubbard

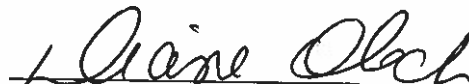
The Municipality's Management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods,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

In discharging its responsibilities for the integrity and fairness of the financial statements, Management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized, 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 the administration 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 administration to discuss their audit findings.


Mayor


Administrator

Miller Moar Grodecki Kreklewich & Chorney

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Council
Village of Hubbard

Opinion

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

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

Basis for Opinion

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 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 Financial Statements.

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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:

Continued on the next page...

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 financial statements, including the disclosures, and whether the 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 17, 2021

Village of Hubbard
Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	53,076	58,788
Taxes Receivable - Municipal (Note 3)	3,103	8,461
Other Accounts Receivable (Note 4)	1,851	1,960
Land for Resale (Note 5)	1	1
Long-Term Investments (Note 6)	71,898	35,997
Debt Charges Recoverable	-	-
Other (Specify)	-	-
Total Financial Assets	129,929	105,207
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	3,325	3,034
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs (Note 7)	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 8)	-	-
Lease Obligations	-	-
Total Liabilities	3,325	3,034
NET FINANCIAL ASSETS	126,604	102,173
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	16,348	16,974
Prepayments and Deferred Charges	3,522	2,121
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	19,870	19,095
ACCUMULATED SURPLUS (Schedule 8)	146,474	121,268

See Accompanying Notes

**Village of Hubbard
Statement of Operations
As at December 31, 2020**

	2020 Budget	2020	Statement 2 2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	37,843	41,484	38,055
Fees and Charges (Schedule 4, 5)	11,300	13,183	11,513
Conditional Grants (Schedule 4, 5)	-	-	1,400
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	900	1,047	876
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	150	-	2,443
Total Revenues	50,193	55,714	54,287
EXPENSES			
General Government Services (Schedule 3)	12,600	13,189	10,990
Protective Services (Schedule 3)	2,000	1,832	4,058
Transportation Services (Schedule 3)	10,800	5,316	5,842
Environmental and Public Health Services (Schedule 3)	1,000	970	1,000
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	7,100	5,671	4,137
Utility Services (Schedule 3)	12,400	11,658	9,197
Restructurings (Schedule 3)	-	-	-
Total Expenses	45,900	38,636	35,224
Surplus of Revenues over Expenses before Other Capital Contributions	4,293	17,078	19,063
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	2,000	8,128	5,397
Surplus of Revenues over Expenses	6,293	25,206	24,460
Accumulated Surplus, Beginning of Year	121,268	121,268	96,808
Accumulated Surplus, End of Year	127,561	146,474	121,268

See Accompanying Notes

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

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit) of Revenues over Expenses	6,293	25,206	24,460
(Acquisition) of tangible capital assets	-	-	-
Amortization of tangible capital assets	-	626	626
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	-	626	626
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(1,401)	(278)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(1,401)	(278)
Increase/Decrease in Net Financial Assets	6,293	24,431	24,808
Net Financial Assets - Beginning of Year	102,173	102,173	77,365
Net Financial Assets - End of Year	108,466	126,604	102,173

See Accompanying Notes

**Village of Hubbard
Statement of Cash Flow
As at December 31, 2020**

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus of Revenues over Expenses	25,206	24,460
Amortization	626	626
Loss (gain) on disposal of tangible capital assets	-	-
	25,832	25,086
Change in assets/liabilities		
Taxes Receivable - Municipal	5,358	(4,636)
Other Receivables	109	(899)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	291	(626)
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	(1,401)	(278)
Other (Specify)	-	-
Cash provided by operating transactions	30,189	18,647
Capital:		
Acquisition of capital assets	-	-
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Cash applied to capital transactions	-	-
Investing:		
Long-term investments	(35,901)	(880)
Other investments	-	-
Cash provided by (applied to) investing transactions	(35,901)	(880)
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	(5,712)	17,767
Cash and Temporary Investments - Beginning of Year	58,788	41,021
Cash and Temporary Investments - End of Year	53,076	58,788

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

1. Significant Accounting Policies

The financial statements of the Municipality are 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 financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting. The accrual basis of accounting recognizes revenues 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 financial statements consolidates 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. There are no entities included in these financial statements.
- b) **Collection of Funds for Other Authorities:** Collection of funds by the Municipality for the school board 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) **Financial Instruments:** Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The Municipality recognizes a financial instrument when it becomes a party to a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the Municipality include cash and cash equivalents, accounts receivable, and accounts payable.
- g) **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.
- h) **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.
- i) **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.
- j) **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 guidelines of the Government of Saskatchewan. Taxation revenues are recognized when the tax notices are issued.

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

1. Significant Accounting Policies - Continued

- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than three months have been classified as other long-term investments concurrent with the nature of the investment.
- l) **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.
- m) **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 inflation 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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. 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. 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	50 to 80 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
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 financial statement as either a capital or operating lease. Any lease that transfers substantially all of benefits and risk associated with the leased asset is classified as a capital lease and recorded as tangible capital assets. 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 (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- n) **Landfill Liability:** The Municipality maintains a transfer station and is reported in Note 7 of the financial statements.
- o) **Trust Funds:** Funds held in trust for others are not included in the financial statements as they are not controlled by the Municipality.
- p) **Employee Benefit Plans:** Contributions to the Municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Municipality's obligations are limited to their contributions.

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

1. Significant Accounting Policies - Continued

- q) **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 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.

- r) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public 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.

- s) **Basis of segmentation/Segment report:** 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: Provides waste disposal, other environmental services and 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 the collection and disposal of solid waste.

- t) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on March 20, 2020.
- u) **Future Accounting Standards effective on or after April 1, 2022:**
- 1) **PS 1201 Financial Statement Presentation**, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Effective in the period PS 3450 and PS 2601 are adopted.
 - 2) **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.
 - 3) **PS 3041 Portfolio Investments**, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

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

1. Significant Accounting Policies - Continued

u) Future Accounting Standards effective on or after April 1, 2022 - continued

4) PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives.

5) PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. 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.

Future Accounting Standards effective on or after April 1, 2023:

1) PS 3400, Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

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

2. Cash and Temporary Investments

	2020	2019
Cash	53,076	58,788
Temporary Investments	-	-
Total Cash and Temporary Investments	53,076	58,788

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	4,008	8,461
- Arrears	18,795	19,100
	22,803	27,561
- Less Allowance for Uncollectibles	(19,700)	(19,100)
Total municipal taxes receivable	3,103	8,461
School - Current	822	1,162
- Arrears	3,031	2,496
Total school taxes receivable	3,853	3,658
Other	-	-
Total taxes receivable	6,956	12,119
Deduct taxes receivable to be collected on behalf of other organizations	(3,853)	(3,658)
Total Taxes Receivable - Municipal	3,103	8,461

4. Other Accounts Receivable

	2020	2019
Federal government	344	359
Utility	8,107	7,773
Trade	325	178
Total Other Accounts Receivable	8,776	8,310
Less Allowance for Uncollectibles	(6,925)	(6,350)
Net Other Accounts Receivable	1,851	1,960

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

5. Land for Resale	2020	2019
Tax Title Property	36,375	36,375
Allowance for market value adjustment	(36,374)	(36,374)
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 Investments	2020	2019
Term Deposits		
Cornerstone Credit Union, 2.5% Interest Rate, Matures October 16/21	36,898	35,997
Cornerstone Credit Union, 0.85% Interest Rate, Matures July 21/21	35,000	-
Total Long-Term Investments	71,898	35,997

7. Accrued Landfill Costs	2020	2019
Estimated liability	-	-
Total Accrued Landfill Costs	-	-

The Municipality has a landfill that is now closed and has been converted to a transfer station. The estimated liability for the landfill closure and post-closure care expenses are recognized as the landfill site's capacity is used. Estimated total expenses represent the sum of the discounted cash flows for closure and post-closure expenses discounted at the Municipality's average long-term borrowing rate. Landfill closure and post-closure care expenses have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, ongoing environmental monitoring, site maintenance and inspection. The reported liability is based on estimates and assumptions extending over a 50 year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate. Management does not believe this is significant.

8. Long-Term Debt

The debt limit of the municipality is \$41,085. 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).

9. 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.

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.

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.

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

9. Risk Management - Continued

Market 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, and term deposits. The Municipality minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates

10. Related Parties

During the year, the Municipality purchased goods from related parties for \$4,025 (2019 - \$4,091). These transactions were made in the normal course of business.

11. Pension Plan

The Municipality has no employees enrolled in the Municipal Employee Pension Plan.

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

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	25,603	25,603	25,663
Abatements and adjustments	-	-	(400)
Discount on current year taxes	-	(830)	(814)
Net Municipal Taxes	25,603	24,773	24,449
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	-	1,390	1,179
Special tax levy	-	-	-
Other (<i>Specify</i>)	-	-	-
Total Taxes	25,603	26,163	25,628
UNCONDITIONAL GRANTS			
Revenue Sharing	9,000	9,949	9,166
Safe Restart Program	-	2,088	-
Organized Hamlet	-	-	-
Total Unconditional Grants	9,000	12,037	9,166
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	40	41	39
Other (<i>Specify</i>)	-	-	-
Local/Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (<i>Specify</i>)	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharge	3,200	2,320	2,244
Sask Energy Surcharge	-	923	978
Other (<i>Specify</i>)	-	-	-
Total Grants in Lieu of Taxes	3,240	3,284	3,261
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	37,843	41,484	38,055

See Accompanying Notes

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

Schedule 2 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	-	-	38
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	38
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	900	1,047	876
- Other (Donation)	150	-	156
Total Other Segmented Revenue	1,050	1,047	1,070
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	1,050	1,047	1,070
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total General Government Services	1,050	1,047	1,070

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Fire)	-	-	2,287
Total Other Segmented Revenue	-	-	2,287
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	2,287

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Protective Services	-	-	2,287

See Accompanying Notes

Village of Hubbard
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	300	300	300
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Fees and Charges	300	300	300
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Other Segmented Revenue	300	300	300
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	300	300	300
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Municipal Economic Enhancement Program	-	3,000	-
Total Capital	-	3,000	-
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Transportation Services	300	3,300	300

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	660	-
- Other (Donations)	500	-	400
Total Fees and Charges	500	660	400
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Other Segmented Revenue	500	660	400
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	500	660	400
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Environmental and Public Health Services	500	660	400

See Accompanying Notes

Village of Hubbard
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 (<i>Specify</i>)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Donations	-	-	1,400
Total Conditional Grants	-	-	1,400
Total Operating	-	-	1,400

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Municipal Economic Enhancement Program	-	2,030	-
Total Capital	-	2,030	-
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Recreation and Cultural Services	-	2,030	1,400

See Accompanying Notes

Village of Hubbard
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	10,500	7,525	7,700
- Sewer	-	-	-
- Other (Well water sales)	-	4,698	3,075
Total Fees and Charges	10,500	12,223	10,775
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Other Segmented Revenue	10,500	12,223	10,775
Conditional Grants			
- Student Employment	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	10,500	12,223	10,775
Capital			
Conditional Grants			
- Federal Gas Tax	2,000	3,098	5,397
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Capital	2,000	3,098	5,397
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Utility Services	12,500	15,321	16,172
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	14,350	22,358	21,629

SUMMARY

Total Other Segmented Revenue	12,350	14,230	14,832
Total Conditional Grants	-	-	1,400
Total Capital Grants and Contributions	2,000	8,128	5,397
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	14,350	22,358	21,629

See Accompanying Notes

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

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	2,000	2,100	1,900
Wages and benefits	2,500	2,500	2,500
Professional/Contractual services	6,200	7,423	7,024
Utilities	-	-	-
Maintenance, materials and supplies	800	466	-
Grants and contributions - operating	100	100	100
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	66
Allowance for uncollectible	1,000	600	(600)
Other (Provincial Disaster Assistance repayment)	-	-	-
General Government Services	12,600	13,189	10,990
Restructuring (<i>Specify, if any</i>)	-	-	-
Total General Government Services	12,600	13,189	10,990

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	-
Professional/Contractual services	2,000	1,832	1,771
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Fire)	-	-	2,287

Fire protection

Wages and benefits	-	-	-
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (<i>Specify</i>)	-	-	-

Protective Services	2,000	1,832	4,058
Restructuring (<i>Specify, if any</i>)	-	-	-
Total Protective Services	2,000	1,832	4,058

TRANSPORTATION SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	5,800	950	1,500
Utilities	5,000	4,333	4,309
Maintenance, materials, and supplies	-	-	-
Gravel	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	33	33
Interest	-	-	-
Other (<i>Specify</i>)	-	-	-

Transportation Services	10,800	5,316	5,842
Restructuring (<i>Specify, if any</i>)	-	-	-
Total Transportation Services	10,800	5,316	5,842

See Accompanying Notes

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

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	1,000	600	600
Professional/Contractual services	-	370	400
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Environmental and Public Health Services	1,000	970	1,000
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	1,000	970	1,000

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Planning and Development Services	-	-	-
Restructuring (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Wages and benefits	-	-	-
Professional/Contractual services	2,000	1,248	-
Utilities	3,500	3,459	3,431
Maintenance, materials and supplies	1,000	-	-
Grants and contributions - operating	600	821	562
- capital	-	-	-
Amortization	-	143	144
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Recreation and Cultural Services	7,100	5,671	4,137
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	7,100	5,671	4,137

See Accompanying Notes

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

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	2,400	2,400	2,400
Professional/Contractual services	-	369	241
Utilities	-	3,303	4,258
Maintenance, materials and supplies	10,000	4,561	3,299
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	450	449
Interest	-	-	-
Allowance for Uncollectible	-	575	(1,450)
Other (<i>Specify</i>)	-	-	-
Utility Services	12,400	11,658	9,197
Restructuring (Specify, if any)	-	-	-
Total Utility Services	12,400	11,658	9,197
TOTAL EXPENSES BY FUNCTION			
	45,900	38,636	35,224

See Accompanying Notes

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

Schedule 4

	General Government	Protective Services	Transportation Services	& Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	-	-	300	660	-	-	12,223	13,183
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	1,047	-	-	-	-	-	-	1,047
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	3,000	-	-	2,030	3,098	8,128
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	1,047	-	3,300	660	-	2,030	15,321	22,358
Expenses (Schedule 3)								
Wages & Benefits	4,600	-	-	600	-	-	2,400	7,600
Professional/ Contractual Services	7,423	1,832	950	370	-	1,248	369	12,192
Utilities	-	-	4,333	-	-	3,459	3,303	11,095
Maintenance Materials and Supplies	466	-	-	-	-	-	4,561	5,027
Grants and Contributions	100	-	-	-	-	821	-	921
Amortization	-	-	33	-	-	143	450	626
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	600	-	-	-	-	-	575	1,175
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	13,189	1,832	5,316	970	-	5,671	11,658	38,636
Surplus (Deficit) by Function	(12,142)	(1,832)	(2,016)	(310)	-	(3,641)	3,663	(16,278)
Taxes and other unconditional revenue (Schedule 1)								41,484
Net Surplus (Deficit)								25,206

See Accompanying Notes

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

Schedule 5

	General Government	Protective Services	Transportation Services	& Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	38	-	300	400	-	-	10,775	11,513
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	876	-	-	-	-	-	-	876
Other Revenues	156	2,287	-	-	-	-	-	2,443
Grants - Conditional	-	-	-	-	-	1,400	-	1,400
- Capital	-	-	-	-	-	-	5,397	5,397
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	1,070	2,287	300	400	-	1,400	16,172	21,629
Expenses (Schedule 3)								
Wages & Benefits	4,400	-	-	600	-	-	2,400	7,400
Professional/ Contractual Services	7,024	1,771	1,500	400	-	-	241	10,936
Utilities	-	-	4,309	-	-	3,431	4,258	11,998
Maintenance Materials and Supplies	-	-	-	-	-	-	3,299	3,299
Grants and Contributions	100	-	-	-	-	562	-	662
Amortization	-	-	33	-	-	144	449	626
Interest	66	-	-	-	-	-	-	66
Allowance for Uncollectible	(600)	-	-	-	-	-	(1,450)	(2,050)
Restructurings	-	-	-	-	-	-	-	-
Other	-	2,287	-	-	-	-	-	2,287
Total Expenses	10,990	4,058	5,842	1,000	-	4,137	9,197	35,224
Surplus (Deficit) by Function	(9,920)	(1,771)	(5,542)	(600)	-	(2,737)	6,975	(13,595)
Taxes and other unconditional revenue (Schedule 1)								38,055
Net Surplus (Deficit)								24,460

See Accompanying Notes

Village of Hubbard
Schedule of Tangible Capital Assets by Object
As at December 31, 2020

Schedule 6

		2020						2019	
		General Assets					Infrastructure Assets	General/Infrastructure Assets Under Construction	
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets		
Assets	Asset cost								
	Opening Asset costs	100	-	10,660	-	-	16,359	-	27,119
	Additions during the year	-	-	-	-	-	-	-	-
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-
	Transfers (from) assets under construction restructuring (Schedule 11)	-	-	-	-	-	-	-	-
	Closing Asset Costs	100	-	10,660	-	-	16,359	-	27,119
Amortization	Accumulated Amortization Cost								
	Opening Accumulated Amortization Costs	-	-	6,057	-	-	4,088	-	10,145
	Add: Amortization taken	-	-	170	-	-	456	-	626
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	-	-	6,227	-	-	4,544	-	10,771
Net Book Value		100	-	4,433	-	-	11,815	-	16,348
									16,974

See Accompanying Notes

Village of Hubbard
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								
	Opening Asset costs	-	-	2,831	-	-	8,860	15,428	27,119
	Additions during the year	-	-	-	-	-	-	-	-
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
	Closing Asset Costs	-	-	2,831	-	-	8,860	15,428	27,119
Amortization	Accumulated Amortization Cost								
	Opening Accumulated Amortization Costs	-	-	2,115	-	-	4,455	3,575	10,145
	Add: Amortization taken	-	-	33	-	-	143	450	626
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	-	-	2,148	-	-	4,598	4,025	10,771
	Net Book Value	-	-	683	-	-	4,262	11,403	16,348
									16,974

See Accompanying Notes

Village of Hubbard
Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	97,008	22,832	119,840
APPROPRIATED RESERVES			
Machinery and Equipment	-	-	-
Public Reserve	-	-	-
Capital Trust	-	-	-
Utility	5,956	-	5,956
Roads	1,330	3,000	4,330
Total Appropriated	7,286	3,000	10,286
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	16,974	(626)	16,348
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	16,974	(626)	16,348
Total Accumulated Surplus	121,268	25,206	146,474

See Accompanying Notes

Village of Hubbard
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	68,200	756,160	-	-	582,300	-	1,406,660
Regional Park Assessment							-
Total Assessment							1,406,660
Mill Rate Factor(s)	-	-	-	-	-		
Total Base/Minimum Tax (generated for each property class)	1,000	16,000	-	-	500		17,500
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	1,194	18,362	-	-	6,047		25,603

MILL RATES:	MILLS
Average Municipal*	18.20
Average School*	4.88
Potash Mill Rate	-
Uniform Municipal Mill Rate	10.00

* 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
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**Village of Hubbard
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)	-

Please Submit to the Ministry of Government Relations

53076	41484	25206	25206	0	0	0	0	0	0	0
3103	13183	0	626	0	0	0	0	0	0	0
1851	0	0	0	0	0	2831	0	0	8860	15428
1	0	626	25832	0	0	0	0	0	0	0
71898	0	0	0	0	0	0	0	0	0	0
0	1047	0	5358	0	0	0	0	0	0	0
0	0	0	109	0	0	0	0	0	0	0
129929	0	626	0	0	0	0	0	0	0	0
0	55714	0	0	0	0	0	0	0	0	0
0	0	0	291	0	0	2831	0	0	8860	15428
0	0	-1401	0	0	0	0	0	0	0	0
3325	13189	0	0	0	0	0	0	0	0	0
0	1832	0	0	0	0	0	0	0	0	0
0	5316	-1401	0	0	0	2115	0	0	4455	3575
0	970	0	0	0	0	0	0	0	0	0
0	0	24431	0	0	0	33	0	0	143	450
0	5671	0	-1401	0	0	0	0	0	0	0
0	11658	102173	0	0	0	0	0	0	0	0
0	0	0	30189	0	0	0	0	0	0	0
0	38636	126604	0	0	0	0	0	0	0	0
3325	0	0	0	0	0	2148	0	0	4598	4025
0	17078	0	0	0	0	0	0	0	0	0
126604	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	683	0	0	4262	11403
0	0	0	0	0	0	0	0	0	0	0
16348	8128	0	0	0	0	0	0	0	0	0
3522	0	0	0	0	0	0	0	0	0	0
0	25206	0	-35901	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
19870	0	0	-35901	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
146474	121268	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	146474	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	-5712	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	58788	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	53076	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0

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village of Hubbard