

TOWN OF STOUGHTON
Statement of Consolidated Financial Position
As at December 31, 2025

Statement 1

	2025	2024
ASSETS		
Financial Assets		
Cash and Cash Equivalents	\$ 1 056 756	\$ 737 692
Investments	66 943	64 056
Taxes Receivable - Municipal	79 434	64 181
Other Accounts Receivable	780 317	1 198 379
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Other Long-Term Investments	15 000	15 000
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Total Financial Assets	1 998 450	2 079 308
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	1 250 880	1 110 065
Accrued Liabilities Payable	-	-
Deposits	34 985	34 180
Deferred Revenue	42 551	-
Asset Retirement Obligations	-	-
Infrastructure Liability	-	-
Other Liabilities	-	-
Long-Term Debt	373 439	488 580
Lease Obligations	-	15 126
Total Liabilities	1 701 855	1 647 951
NET FINANCIAL ASSETS	296 595	431 357
Non-Financial Assets		
Tangible Capital Assets	9 341 756	9 099 441
Intangible Capital Assets	-	-
Prepayment and Deferred Charges	108 881	31 909
Stock and Supplies	37 102	35 063
Other	47 028	50 835
Total Non-Financial Assets	9 534 767	9 217 248
Accumulated Surplus (Deficit)	\$ 9 831 362	\$ 9 648 605

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Residents of the
TOWN OF STOUGHTON

Management of the **TOWN OF STOUGHTON** has the responsibility for preparing the accompanying consolidated financial statements and ensuring that all information in the related reports is consistent with the statements. This responsibility includes selecting appropriate accounting policies and making objective judgments and estimates in accordance with Canadian public sector accounting standards.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements and for the accounting systems from which they are derived, management maintains the necessary systems of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records maintained.

Ultimate responsibility for consolidated financial statements to the residents of the municipality lies with the Council who review the consolidated financial statements in detail with management prior to their approval for publication.

External auditors are appointed by the Council to audit the consolidated financial statements and are available to meet separately with both the Council and management to review their findings. The external auditors have full and free access to the Council to discuss their audit and their findings as to the integrity of the municipality's financial reporting and the adequacy of the system of internal controls.


Mayor


Administrator

TOWN OF STOUGHTON
Statement of Consolidated Operations
For the year ended December 31, 2025

Statement 2

Revenues	2025 Budget	2025	2024
Taxes Revenue	\$ 736 000	\$ 720 201	\$ 677 507
Other Unconditional Revenue	291 520	290 563	281 006
Fees and Charges	689 760	816 574	769 307
Conditional Grants	136 760	135 274	115 068
Tangible Capital Assets - Gain (Loss)	-	4 099	146 317
Intangible Capital Assets - Gain (Loss)	-	-	-
Land Sales - Gain	-	10	-
Investment Income and Commissions	32 200	24 205	43 613
Other Revenues	158 000	114 429	107 809
Restructurings	-	-	-
Provincial/Federal Capital Grants	40 000	300 603	1 110 783
Total Revenues	2 084 240	2 405 958	3 251 410
Expenses			
General Government Services	278 580	344 028	264 622
Protective Services	43 250	160 450	148 242
Transportation Services	561 000	541 305	506 935
Environmental and Public Health Services	162 210	169 168	168 811
Planning and Development Services	16 590	27 584	7 475
Recreation and Cultural Services	524 000	532 046	498 317
Utility Services	347 400	448 620	497 416
Total Expenses	1 933 030	2 223 201	2 091 818
Surplus (Deficit) of Revenues over Expenses	151 210	182 757	1 159 592
Accumulated Surplus (Deficit), Beginning of Year	9 648 605	9 648 605	8 489 013
Accumulated Surplus (Deficit), End of Year	\$ 9 799 815	\$ 9 831 362	\$ 9 648 605

REPORT OF THE INDEPENDENT AUDITORS ON THE SUMMARY FINANCIAL CONSOLIDATED STATEMENTS

To the Mayor and Councillors
TOWN OF STOUGHTON

Opinion

The summary consolidated financial statements, which comprise the consolidated statement of financial position as at December 31, 2025 and the consolidated statement of operations for the year then ended, are derived from the audited consolidated financial statements of the TOWN OF STOUGHTON for the year ended December 31, 2025.

In our opinion, the accompanying summary consolidated financial statements are a fair summary of the audited consolidated financial statements in accordance with Canadian public sector accounting standards.

Summary Consolidated Financial Statements

The summary consolidated financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summary consolidated financial statements and the auditors' report thereon, therefore, is not a substitute for reading the municipality's audited consolidated financial statements and the auditors' report thereon.

The Audited Consolidated Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited consolidated financial statements in our report dated April 15, 2026.

Management's Responsibility for the Summary Consolidated Financial Statements

Management is responsible for the preparation of the summary consolidated financial statements in accordance with Canadian public sector accounting standards.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary consolidated financial statements are a fair summary of the audited consolidated financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) B10, "Engagements to Report on Consolidated Summary Financial Statements".


Dudley & Company LLP
Chartered Professional Accountants

Regina Saskatchewan
April 15, 2026