

TOWN OF WEMBLEY
Consolidated Financial Statements
December 31, 2025

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TOWN OF WEMBLEY
Index to Consolidated Financial Statements
Year Ended December 31, 2025

	Page
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	3
FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Financial Activities and Accumulated Surplus	5
Consolidated Statement of Changes in Net Financial Assets	6
Consolidated Statement of Cash Flow	7
Consolidated Changes in Accumulated Surplus (<i>Schedule 1</i>)	8
Consolidated Property and Other Taxes (<i>Schedule 2</i>)	9
Consolidated Government Transfers (<i>Schedule 3</i>)	10
Consolidated Expenditures by Object (<i>Schedule 4</i>)	11
Consolidated Schedule of Segment Disclosure (<i>Schedule 5</i>)	12
Consolidated Schedule of Segment Disclosure (<i>Schedule 6</i>)	13
Notes to Consolidated Financial Statements	14 - 27



INDEPENDENT AUDITORS' REPORT

To the Mayor and Members of Council of the Town of Wembley

Opinion

We have audited the consolidated financial statements of the Town of Wembley (the Town), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of financial activities and accumulated surplus, changes in net financial assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2025, and the results of its operations, change in net financial assets and cash flow 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 *Independent Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 consolidated 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 Town'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 cease operations, or has no realistic alternative but to do so.

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

Independent Auditors' 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 auditors' 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 consolidated 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 Town'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 Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated 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 auditors' report. However, future events or conditions may cause the Town 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.

Fletcher Moody & LLP

Grande Prairie, Alberta
April 27, 2026

Chartered Professional Accountants



MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Wembley is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2025 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards (PSAS).

The consolidated financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.


These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

The Town Council carries out its responsibilities for review of the consolidated financial statements principally through its Audit Committee. This Committee meets regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to the Audit Committee with and without the presence of management. The Town Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by Fletcher Mudryk LLP, independent external auditors appointed by the Town. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Grande Prairie, Alberta
April 27, 2026



Noreen Zhang
Chief Administrative Officer
Town of Wembley

TOWN OF WEMBLEY
Consolidated Statement of Financial Position
December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 2)</i>	\$ 2,212,829	\$ 3,116,764
Taxes and grants in lieu of taxes receivable <i>(Note 3)</i>	196,597	190,248
Trade and other receivables <i>(Note 4)</i>	685,591	288,857
Due from County of Grande Prairie No. 1	222,160	331,019
Investments <i>(Note 5)</i>	925,677	849,076
	4,242,854	4,775,964
LIABILITIES		
Bank indebtedness <i>(Note 6)</i>	235,880	-
Accounts payable and accrued liabilities <i>(Note 7)</i>	274,016	286,523
Deferred revenue <i>(Note 8)</i>	489,446	1,090,754
Deferred sales and user charges	18,959	19,644
Asset retirement obligations <i>(Note 9)</i>	239,162	356,249
Long-term debt <i>(Note 10)</i>	458,706	503,430
	1,716,169	2,256,600
NET FINANCIAL ASSETS	2,526,685	2,519,364
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 12)</i>	34,631,252	34,145,433
ACCUMULATED SURPLUS <i>(Schedule 1, Note 14)</i>	\$ 37,157,937	\$ 36,664,797
CONTINGENT LIABILITIES <i>(Note 19)</i>		

ON BEHALF OF TOWN COUNCIL

~~XXXXXXXXXX~~

 Chief Elected Officer

~~XXXXXXXXXX~~

 Councillor

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Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Consolidated Statement of Financial Activities and Accumulated Surplus
Year Ended December 31, 2025

	<i>Budget</i> 2025 <i>(Unaudited)</i>	2025	2024
REVENUE			
Net municipal property taxes (<i>Schedule 2</i>)	\$ 2,369,632	\$ 2,348,301	\$ 2,162,712
User fees and sales of goods	438,661	426,435	488,528
Franchise and concession contracts	306,923	286,388	280,597
Government transfers for operating (<i>Schedule 3</i>)	253,658	181,803	187,880
Interest and investment income	102,565	112,097	136,770
Penalties and costs of taxes	40,000	42,274	40,853
Fines, rentals, licences and permits	30,521	63,435	70,630
	<u>3,541,960</u>	<u>3,460,733</u>	<u>3,367,970</u>
EXPENDITURES			
Council and other legislative services	120,250	127,063	85,181
Administrative services	960,851	820,177	865,605
Protective services	605,331	618,959	549,931
Transportation services	1,452,769	1,297,919	1,206,206
Water and wastewater services	375,700	375,775	375,793
Garbage collection and disposal services	382,539	254,611	603,535
Family and community support services	345,067	282,619	255,395
Planning and development services	40,500	21,260	16,378
Recreation and cultural services	468,636	430,986	299,603
	<u>4,751,643</u>	<u>4,229,369</u>	<u>4,257,627</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES BEFORE THE FOLLOWING	<u>(1,209,683)</u>	<u>(768,636)</u>	<u>(889,657)</u>
OTHER ITEMS			
Contributed tangible capital assets	-	122,589	8,500
Gain on disposal of tangible capital assets	3,000	38,127	24
Transfer of tangible capital assets	-	-	(329,474)
Government transfers for capital (<i>Schedule 3</i>)	1,659,770	1,024,459	218,158
Share of subsidiary income - Aquatera Utilities Inc.	-	76,601	66,846
	<u>1,662,770</u>	<u>1,261,776</u>	<u>(35,946)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	453,087	493,140	(925,603)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>36,664,797</u>	<u>36,664,797</u>	<u>37,590,400</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 29,655,895</u>	<u>\$ 37,157,937</u>	<u>\$ 36,664,797</u>

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TOWN OF WEMBLEY
Consolidated Statement of Changes in Net Financial Assets
Year Ended December 31, 2025

	<i>Budget</i> 2025 <i>(Unaudited)</i>	2025	2024
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 453,087	\$ 493,140	\$ (925,603)
Acquisition of tangible capital assets	(1,725,261)	(1,141,131)	(489,888)
Contributed tangible capital assets	-	(122,589)	(8,500)
Proceeds on disposal of tangible capital assets	-	56,714	229,233
Amortization of tangible capital assets	754,100	759,314	1,032,814
Loss (gain) on disposal of tangible capital assets	-	(38,127)	(24)
Transfer of tangible capital assets	-	-	329,474
	<u>(971,161)</u>	<u>(485,819)</u>	<u>1,093,109</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>2,519,364</u>	<u>2,519,364</u>	<u>2,351,858</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 2,001,290</u>	<u>\$ 2,526,685</u>	<u>\$ 2,519,364</u>

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TOWN OF WEMBLEY
Consolidated Statement of Cash Flow
Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures	\$ 493,140	\$ (925,603)
Items not affecting cash:		
Amortization of tangible capital assets	759,314	1,032,814
Gain on disposal of tangible capital assets	(38,127)	(24)
Transfer of tangible capital assets	-	329,474
Contributed tangible capital assets	(122,589)	(8,500)
Increase (decrease) in asset retirement obligations <i>(Note 9)</i>	(117,087)	64,662
	<u>974,651</u>	<u>492,823</u>
Changes in non-cash working capital:		
Taxes and grants in lieu of taxes receivable	(6,349)	25,721
Trade and other receivables	(396,734)	262,393
Due from County of Grande Prairie No. 1	108,859	(62,491)
Accounts payable and accrued liabilities	(12,507)	(132,168)
Deferred revenue	(601,308)	911,423
Deferred sales and user charges	(685)	(160)
	<u>(908,724)</u>	<u>1,004,718</u>
Cash from operating activities	<u>65,927</u>	<u>1,497,541</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(1,141,131)	(489,888)
Proceeds on disposal of tangible capital assets	56,714	229,233
Investment in Aquatera Utilities Inc.	(76,601)	(66,846)
Cash used by capital activities	<u>(1,161,018)</u>	<u>(327,501)</u>
FINANCING ACTIVITY		
Repayment of long-term debt	(44,724)	(43,604)
INCREASE (DECREASE) IN CASH	(1,139,815)	1,126,436
CASH - BEGINNING OF YEAR	3,116,764	1,990,328
CASH - END OF YEAR	\$ 1,976,949	\$ 3,116,764

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Please see accompanying notes to financial statements

TOWN OF WEMBLEY

Consolidated Changes in Accumulated Surplus

(Schedule 1)

Year Ended December 31, 2025

	Unrestricted Surplus (Deficit)	Restricted Surplus (Deficit)	Equity in Aquatera Utilities Inc.	Equity in Tangible Capital Assets	2025	2024
BALANCE, BEGINNING OF YEAR	\$ -	\$ 2,531,025	\$ 848,018	\$ 33,285,754	\$ 36,664,797	\$ 37,590,400
Excess (deficiency) of revenue over expenditures	493,140	-	-	-	493,140	(925,603)
Unrestricted funds designated for future use	(24,498)	24,498	-	-	-	-
Restricted funds used for operations	186,741	(186,741)	-	-	-	-
Restricted funds used for tangible capital assets (TCA)	-	(68,848)	-	68,848	-	-
Current year funds used for TCA	(47,824)	-	-	47,824	-	-
Share of subsidiary income	(76,601)	-	76,601	-	-	-
Government transfers for TCA	(1,024,459)	-	-	1,024,459	-	-
Contributed TCA	(122,589)	-	-	122,589	-	-
Proceeds on disposal of TCA	56,714	-	-	(56,714)	-	-
Loss (gain) on disposal of TCA	(38,127)	-	-	38,127	-	-
Amortization of TCA	759,314	-	-	(759,314)	-	-
Increase (decrease) in asset retirement obligations	(117,087)	-	-	117,087	-	-
Repayment of long-term debt	(44,724)	-	-	44,724	-	-
Change in accumulated surplus	-	(231,091)	76,601	647,630	493,140	(925,603)
BALANCE, END OF YEAR	\$ -	\$ 2,299,934	\$ 924,619	\$ 33,933,384	\$ 37,157,937	\$ 36,664,797

Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Consolidated Property and Other Taxes
Year Ended December 31, 2025

(Schedule 2)

	<i>Budget</i> 2025 <i>(Unaudited)</i>	2025	2024
Taxation			
Real property taxes	\$ 2,941,231	\$ 2,827,594	\$ 2,601,770
Linear property taxes	-	90,334	85,751
	2,941,231	2,917,928	2,687,521
Deduct: requisitions			
Alberta School Foundation Fund	521,125	519,203	477,695
Other school boards	32,073	32,073	29,543
Senior foundations	18,401	18,351	17,571
	571,599	569,627	524,809
Net municipal property taxes	\$ 2,369,632	\$ 2,348,301	\$ 2,162,712

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Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Consolidated Government Transfers
Year Ended December 31, 2025

(Schedule 3)

	<i>Budget</i> 2025 <i>(Unaudited)</i>	2025	2024
Government transfers for operating			
Provincial government	\$ 98,394	\$ 98,394	\$ 98,394
Other local governments	140,564	68,714	74,786
Federal government	14,700	14,695	14,700
	<u>253,658</u>	<u>181,803</u>	<u>187,880</u>
Government transfers for capital			
Provincial government	1,659,770	1,024,459	218,158
	<u>\$ 1,913,428</u>	<u>\$ 1,206,262</u>	<u>\$ 406,038</u>

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Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Consolidated Expenditures by Object
Year Ended December 31, 2025

(Schedule 4)

	<i>Budget</i> 2025 <i>(Unaudited)</i>	2025	2024
EXPENDITURES			
Salaries, wages and benefits	\$ 1,846,288	\$ 1,642,159	\$ 1,504,207
Contracted and general services	1,427,119	1,210,208	1,186,143
Amortization of tangible capital assets	745,100	759,314	1,032,814
Materials, goods, supplies and utilities	495,143	417,965	440,197
Transfers to individuals and organizations	191,560	161,391	52,060
Purchases from other governments	21,315	20,411	20,596
Interest on long-term debt	18,118	12,543	13,663
Bank charges and short-term interest	7,000	5,378	7,947
	<u>\$ 4,751,643</u>	<u>\$ 4,229,369</u>	<u>\$ 4,257,627</u>

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Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Consolidated Schedule of Segment Disclosure
Year Ended December 31, 2025

(Schedule 5)

	General Government	Protective Services	Transportation Services	Planning and Development	Community Development	Recreation and Culture	Total 2025
REVENUE							
Net municipal property taxes	\$ 2,348,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,348,301
User fees and sales of goods	222,858	190,574	-	-	-	13,003	426,435
Franchise and concession contracts	286,388	-	-	-	-	-	286,388
Government transfers for operating	61,061	-	-	-	70,542	50,200	181,803
Interest and other investment income	112,097	-	-	-	-	-	112,097
Fines, rentals, licences and permits	18,730	-	-	-	44,705	-	63,435
Penalties and cost of taxes	42,274	-	-	-	-	-	42,274
	3,091,709	190,574	-	-	115,247	63,203	3,460,733
EXPENDITURES							
Salaries, wages and benefits	593,494	258,766	548,067	-	82,097	159,735	1,642,159
Contracted and general services	494,601	216,160	308,409	21,260	74,852	94,926	1,210,208
Amortization of tangible capital assets	389,462	72,191	245,596	-	-	52,065	759,314
Materials, goods, supplies and utilities	74,280	59,299	195,847	-	-	88,539	417,965
Transfers to individuals and organizations	-	-	-	-	125,670	35,721	161,391
Purchases from other governments	20,411	-	-	-	-	-	20,411
Interest on long-term debt	-	12,543	-	-	-	-	12,543
Bank charges and short-term interest	5,378	-	-	-	-	-	5,378
	1,577,626	618,959	1,297,919	21,260	282,619	430,986	4,229,369
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 1,514,083	\$ (428,385)	\$ (1,297,919)	\$ (21,260)	\$ (167,372)	\$ (367,783)	\$ (768,636)

Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Consolidated Schedule of Segment Disclosure
Year Ended December 31, 2024

(Schedule 5)

	General Government	Protective Services	Transportation Services	Planning and Development	Community Development	Recreation and Culture	Total 2024
REVENUE							
Net municipal property taxes	\$ 2,162,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,162,712
User fees and sales of goods	241,940	222,246	-	-	-	24,342	488,528
Franchise and concession contracts	280,597	-	-	-	-	-	280,597
Government transfers for operating	63,123	-	-	-	70,542	54,215	187,880
Interest and other investment income	136,770	-	-	-	-	-	136,770
Fines, rentals, licences and permits	-	17,290	-	-	53,340	-	70,630
Penalties and cost of taxes	40,853	-	-	-	-	-	40,853
	<u>2,925,995</u>	<u>239,536</u>	<u>-</u>	<u>-</u>	<u>123,882</u>	<u>78,557</u>	<u>3,367,970</u>
EXPENDITURES							
Salaries, wages and benefits	614,736	155,087	527,621	-	95,892	110,871	1,504,207
Contracted and general services	583,982	258,171	228,366	16,378	59,406	39,840	1,186,143
Amortization of tangible capital assets	669,280	68,021	247,098	-	-	48,415	1,032,814
Materials, goods, supplies and utilities	33,573	54,989	203,121	-	97,097	51,417	440,197
Transfers to individuals and organizations	-	-	-	-	3,000	49,060	52,060
Purchases from other governments	20,596	-	-	-	-	-	20,596
Interest on long-term debt	-	13,663	-	-	-	-	13,663
Bank charges and short-term interest	7,947	-	-	-	-	-	7,947
	<u>1,930,114</u>	<u>549,931</u>	<u>1,206,206</u>	<u>16,378</u>	<u>255,395</u>	<u>299,603</u>	<u>4,257,627</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ 995,881</u>	<u>\$ (310,395)</u>	<u>\$ (1,206,206)</u>	<u>\$ (16,378)</u>	<u>\$ (131,513)</u>	<u>\$ (221,046)</u>	<u>\$ (889,657)</u>

Please see accompanying notes to financial statements

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The consolidated financial statements were prepared in accordance with Canadian Public Sector Accounting Standards (PSAS).

The consolidated financial statements of the Town of Wembley are the representations of management prepared in accordance with local government accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Town are as follows:

Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in net financial assets and changes in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town for the administration of their financial affairs and resources. Included in the Town's consolidated financial statements is the Town's 15% share of the financial activities of the West Grande Prairie County Solid Waste Management Authority.

The Town's investment in Aquatera Utilities Inc. is accounted for on a modified equity basis, consistent with the Canadian Public Sector Accounting Standards for government business enterprises. Under the modified equity basis, the business enterprise is not consolidated, its accounting policies are not adjusted to conform with those of the Town and inter-organizational transactions and balances are not eliminated.

The schedule of taxes levied includes operating requisitions for education and senior foundations that are not part of the Town's reporting entity.

Interdepartmental and organizational transactions and balances have been eliminated.

Basis of accounting

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

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

Government transfers

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

Cash and cash equivalents

Cash and cash equivalents consist of cash on deposit held by the Town of Wembley and cash and temporary investments held by the West Grande Prairie County Solid Waste Management Authority.

(continues)

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

Land held for resale

Land held for resale is recorded at the lower of cost and net realizable value. The balance includes properties acquired through tax recovery which are recorded equal to the tax owing at the time of municipal acquisition.

Investments

Investments are recorded at amortized cost. When there has been a loss in value which is other than a temporary decline, the respective investment is written down to recognize the loss.

Tangible capital assets

Tangible capital assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations.

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost of the tangible capital assets are amortized on a straight-line basis over the estimated useful life as follows:

Land improvements	15 - 25 years
Buildings	25 - 50 years
Engineered structures	10 - 75 years
Equipment	3 - 20 years
Motor vehicles	10 - 20 years

In the year of acquisition, amortization is applied at half of normal rates. Assets under construction are not amortized until the asset is available for productive use.

The Town regularly reviews its tangible capital assets for sold or scrapped assets, at which time the cost and the related accumulated amortization are removed from the accounts and any resulting gain or loss on disposal is reflected in income. No amortization is recorded in the year of disposition.

Tangible capital assets received as contributions are recorded at fair market value at the date of receipt and are also recorded as revenue.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Long-term debt

Long-term debt is initially recognized net of any premiums, discounts, fees and transactions costs, with interest expense recognized using the effective interest method. Long-term debt is subsequently measured at amortized cost.

(continues)

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

Deferred revenue

Deferred revenues represent government transfers, donations and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met. Interest earned on deferred revenues, reserves and offsite levies are calculated using an average investment earnings monthly.

Asset retirement obligations

Asset retirement obligations (ARO) consists of the legal obligations associated with the retirement of tangible capital assets controlled by the Town of Wembley. The Town recognizes the fair value in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset when, the event giving rise to the obligation has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made.

The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the asset retirement obligation.

Pursuant to the Alberta Environment Protection and Enhancement Act, the Town is required to fund its proportionate share of the closure of its landfill site and provide for post-closure care of the facility. It has recognized an asset retirement obligation for the same. Closure and post-closure activities include the final clay cover and landscaping, as well as surface and ground water monitoring, leachate control and visual inspection.

Equity in tangible capital assets

Equity in tangible capital assets represents the Town's net investment in tangible capital assets, after deducting the portion financed by third parties through debenture, bond and mortgage debts, long-term capital borrowing, capital lease or other capital liabilities.

(continues)

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Tax revenue

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.

Revenue recognition

Revenue from transactions with no performance obligation is recognized at realizable value when the Town has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payor. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

Employee future benefits

Selected employees of the Town are members of the Local Authority Pension Plan (LAPP), a multi-employer defined benefit pension plan. The President of the Alberta Treasury Board and the Minister of Finance are the legal trustees and administrators of the Plan, which is governed by a Board of Trustees. Since the plan is a multi-employer plan, it is accounted for as a defined contribution plan and, accordingly, the Town does not recognize its share of any plan surplus or deficit.

Reserves for future expenditures

Reserves are established at the discretion of Council to set aside funds for future expenditures and capital projects.

Budget

The budget amounts are presented for information purposes and have not been audited. The Town's 15% share of the West Grande Prairie County Solid Waste Management Authority's budget has been consolidated.

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, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Significant estimates used in the preparation of the consolidated financial statements includes the provision for amortization of tangible capital assets and asset retirement obligations. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Future accounting standard pronouncements

The following Canadian Public Sector Accounting Standards have been updated, but are not yet effective for the Town. The Town is currently evaluating the effect of adopting each standard.

PS 1000, Financial Statement Concepts (effective April 1, 2026)

This accounting standard will replace the existing conceptual framework for public sector entities.

PS 1202 Financial Statement Presentation (effective April 1, 2026)

This accounting standard sets out general and specific requirements for the presentation of information in general purpose financial statements.

Management is currently assessing the impact of these standards on the audited consolidated financial statements.

2. CASH AND CASH EQUIVALENTS

	2025	2024
Cash on hand and in banks (overdraft)	\$ (112,067)	\$ 830,016
Savings accounts	1,900,379	1,858,447
West Grande Prairie County Solid Waste Management Authority temporary investments	424,517	428,301
	\$ 2,212,829	\$ 3,116,764

Savings accounts bear interest at 2.80% (2024 - 3.60%) per annum.

Included in cash are restricted amounts aggregating 489,446 (2024 - \$1,090,754) to be used for specific capital and other projects as disclosed in Note 8 and \$239,162 (2024 - \$356,249) to be used for the West Grande Prairie County Solid Waste Management Authority landfill closure and post-closure liabilities as disclosed in Note 9.

3. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLE

	2025	2024
Current taxes and grants in lieu	\$ 136,460	\$ 126,927
Tax arrears	60,137	63,321
	\$ 196,597	\$ 190,248

4. TRADE AND OTHER RECEIVABLES

	2025	2024
Grants receivable	\$ 496,478	\$ -
Trade and other receivables	72,777	192,668
GST receivable	15,988	64,182
Receivable from other governments	100,348	32,007
	\$ 685,591	\$ 288,857

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

5. INVESTMENTS

	2025	2024
Aquatera Utilities Inc. - 0.40% ownership		
555 Class B common shares (2024 - 555 shares)	\$ 6	\$ 6
293 Class C common shares (2024 - 293 shares)	3	2
555 Class E preferred shares (2024 - 555 shares)	554,473	554,473
293 Class I preferred shares (2024 - 293 shares)	293,537	293,537
Cumulative share of net earnings	553,689	437,273
Cumulative share of dividends received/receivable	(477,089)	(437,273)
	924,619	848,018
Alberta Capital Finance Authority shares	10	10
United Farmers of Alberta patronage reserves	876	876
Alberta Association of Municipal Districts and Counties patronage reserves	172	172
	\$ 925,677	\$ 849,076

6. BANK INDEBTEDNESS

The ATB Financial credit facility encompasses a revolving demand loan to a maximum of \$550,000. The loan bears interest at the bank prime rate plus 1.00% and is secured by a general security agreement. At December 31, 2025, the balance of the revolving demand loan was \$235,880 (2024 - \$NIL).

The facility also includes municipal credit cards, collectively subject to a total credit limit of \$50,000, bearing a rate of interest of 19.90% per annum on any outstanding balances. At December 31, 2025, the total outstanding balance was \$NIL.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
Trade payables	\$ 274,016	\$ 212,432
Capital project payables	-	74,091
	\$ 274,016	\$ 286,523

8. DEFERRED REVENUE

	2025	2024
Municipal Sustainability Initiative grant	\$ -	\$ 252,151
Canada Community Building Fund	139,781	184,126
Local Government Fiscal Framework	136,254	347,881
Northern and Regional Economic Development program	213,411	206,596
Canadian Natural Resources Ltd. grant	-	100,000
	\$ 489,446	\$ 1,090,754

Unexpended funds for specific projects are restricted as disclosed in Note 2.

Copy of Original

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

9. ASSET RETIREMENT OBLIGATIONS

Alberta environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance. A liability has been recorded based on the Town's 15% share of ownership of West Grande Prairie County Solid Waste Management Authority.

Undiscounted future cash flow expected are a closure cost in year 2025 of \$1,227,284 (2024 - \$1,960,700) and post-closure activities starting in year 2026 of \$22,500 (2024- \$22,500) per year, increasing at an annual inflation rate of 1.963% (2024 - 3.100%) for 25 years. The estimated total liability of \$1,580,765 (2024 - \$2,300,964), for which the Town of Wembley has consolidated in their proportionate share of 15%, is based on the sum of discounted future cash flows for closure and post closure activities using a discount rate of 4.30% (2024 - 5.08%).

During the year, the Authority made the decision to close its landfill cell and to operate as a waste transfer station. As a result, the Authority has updated its estimated timing and costing for the asset retirement obligation of the landfill. This change has been applied prospectively.

The Town has implemented a restricted cash fund which is not less than the asset retirement obligation liability and is adjusted annually to ensure the fund is sufficient to settle closure and post-closure liabilities as disclosed in Note 2.

	2025	2024
Asset retirement obligations, beginning of year	\$ 356,249	\$ 291,587
Liabilities settled	(114,207)	-
Accretion expense	2,119	-
Change in cash flow	(4,999)	64,662
Asset retirement obligations, end of year	\$ 239,162	\$ 356,249

10. LONG-TERM DEBT

Alberta Capital Finance Authority bears interest at 2.55%, is secured by a general security agreement and is repayable in blended semi-annual payments of \$57,267.

Amounts payable within one year

	2025	2024
	\$ 458,706	\$ 503,430
	(45,872)	(43,604)
	\$ 412,834	\$ 459,826

Principal repayment terms are approximately:

2026	\$ 45,872
2027	47,050
2028	48,259
2029	49,498
2030	50,769
Thereafter	217,258
	\$ 458,706

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

11. DEBT LIMIT

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Wembley be disclosed as follows:

	2025	2024
Total debt limit	\$ 5,191,100	\$ 5,051,955
Loan payable to Alberta Capital Finance Authority	(458,706)	(503,430)
Amount of debt limit unused	\$ 4,732,394	\$ 4,548,525
Debt servicing limit	\$ 865,183	\$ 841,993
Debt servicing - loan payable to Alberta Capital Finance Authority	(45,872)	(44,724)
Amount of debt servicing limit unused	\$ 819,311	\$ 797,269

The debt limit is calculated as 1.5 times revenue of the Town and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify Municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the consolidated financial statements must be interpreted as a whole.

12. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	\$ 2,404,317	\$ -	\$ 2,404,317	\$ 2,404,317
Land improvements	1,729,610	933,969	795,641	578,576
Buildings	889,485	509,585	379,900	396,934
Engineered structures	34,952,352	5,821,545	29,130,807	29,035,937
Equipment	2,518,446	1,286,705	1,231,741	1,087,316
Motor vehicles	1,511,318	822,472	688,846	637,945
Construction in progress	-	-	-	4,408
	\$ 44,005,528	\$ 9,374,276	\$ 34,631,252	\$ 34,145,433

13. EQUITY IN TANGIBLE CAPITAL ASSETS

	2025	2024
Tangible capital assets (<i>Note 12</i>)	\$ 44,005,528	\$ 42,916,262
Accumulated amortization (<i>Note 12</i>)	(9,374,276)	(8,770,829)
Long-term debt used to acquire tangible capital assets (<i>Note 10</i>)	(458,706)	(503,430)
Asset retirement obligations (<i>Note 9</i>)	(239,162)	(356,249)
	\$ 33,933,384	\$ 33,285,754

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

14. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2025	2024
Unrestricted surplus	\$ -	\$ -
Restricted surplus		
Operating reserves (Note 15)	1,256,437	1,396,112
Capital reserves (Note 15)	1,043,497	1,134,913
Equity in Aquatera Utilities Inc. (Note 5)	924,619	848,018
Equity in tangible capital assets (Note 13)	33,933,384	33,285,754
	\$ 37,157,937	\$ 36,664,797

15. RESERVES

Council has set aside funds as an internal allocation of accumulated surplus as follows:

	Balance Beginning	Additions	Reductions	Balance Closing
Operating reserves:				
General administration	\$ 1,065,855	\$ -	\$ (186,741)	\$ 879,114
Fire department	24,591	-	-	24,591
Water and wastewater	75,000	-	-	75,000
West Grande Prairie County Solid Waste Management Authority	230,666	47,066	-	277,732
	1,396,112	47,066	(186,741)	1,256,437
Capital reserves:				
Roads	100,000	-	-	100,000
Subdivisions	426,814	-	-	426,814
Recreation and cultural services	7,924	-	-	7,924
Parks	48,939	-	-	48,939
West Grande Prairie County Solid Waste Management Authority	551,236	-	(91,416)	459,820
	1,134,913	-	(91,416)	1,043,497
	\$ 2,531,025	\$ 47,066	\$ (278,157)	\$ 2,299,934

Copy of Original

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

16. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected Municipal officials, the Chief Administrative Officer and designated officers as required by Alberta Regulation 313/00 is as follows:

	Salary (1)	Benefits and Allowances (2)	2025	2024
<u>Mayor:</u>				
K. Peterson	\$ 22,000	\$ 160	\$ 22,160	\$ 22,050
<u>Councillors:</u>				
T. Johnson	5,009	-	5,009	6,863
S. Baker	6,750	-	6,750	7,300
T. Skinner	10,050	-	10,050	9,500
A. Underwood	5,100	140	5,240	8,500
R. Ketchum	15,550	-	15,550	13,800
R. Berlasty	11,700	-	11,700	11,750
B. Wills	3,050	-	3,050	-
D. Barendregt	4,100	580	4,680	-
<u>Chief Administrative Officer:</u>				
N. Zhang	160,000	23,203	183,203	182,885
Designated officers	216,666	18,554	235,220	223,506
	<u>\$ 459,975</u>	<u>\$ 42,637</u>	<u>\$ 502,612</u>	<u>\$ 486,154</u>

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honorarium and any other direct cash remuneration.
- (2) Benefits and allowances include the employer's shares of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, registered retirement savings plan contributions, professional memberships fees and tuition fee reimbursements.
- (3) Designated officers include the Property Tax Assessor, Senior Managers and Bylaw Officers.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, car allowances and club memberships.

TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

17. GOVERNMENT PARTNERSHIPS

The consolidated financial statements include the accounts of the Town and its proportionate share of its government partnerships. The Town entered into a government partnership to provide landfill disposal services to the Town and surrounding area.

The Town has a 15% interest in the West Grande Prairie County Solid Waste Management Authority, which is accounted for using the proportionate consolidation method in accordance with Section 3060 of the Public Sector Accounting Handbook.

The following provides condensed supplementary information for the Town's proportionate share of the West Grande Prairie County Solid Waste Management Authority:

	2025	2024
Financial assets	\$ 504,996	\$ 432,259
Tangible capital assets	296,428	240,459
	\$ 801,424	\$ 672,718
Financial liabilities	\$ 2,870	\$ 2,821
Asset retirement obligation	239,162	356,249
Accumulated surplus	559,392	313,648
	\$ 801,424	\$ 672,718
Revenue	\$ 162,819	\$ 171,631
Expenditures	(34,113)	(444,849)
Excess (deficiency) of revenue over expenditures	\$ 128,706	\$ (273,218)

18. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Wembley participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pension Plans Act. The Plan serves more than 275,000 people and over 420 employers. It is financed by employer and employee contributions and investment earnings of the LAPP fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Town of Wembley is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canadian Pension Plan and 11.65% on the excess.

Employees of the Town of Wembley are required to make current service contributions of 7.45% of pensionable payroll up to the year's maximum pensionable earnings under the Canada Pension Plan and 10.65% on the excess.

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

18. LOCAL AUTHORITIES PENSION PLAN *(continued)*

Total current service contributions by the Town of Wembley to the Local Authorities Pension Plan in 2025 were \$79,040 (2024 - \$82,015). Total current service contributions by the employees of the Town of Wembley to the Local Authorities Pension Plan in 2025 were \$70,329 (2024 - \$72,941).

At December 31, 2024, the Plan disclosed an actuarial surplus of \$19.56 billion (2024 - \$15.06 billion actuarial surplus).

Effective January 1, 2025, member contribution rates will be 7.52% of pensionable earnings up to the year's maximum pensionable earnings and 10.32% thereafter for employers and 6.52% of pensionable earnings up to the year's maximum pensionable earnings and 9.32% thereafter for employees.

19. CONTINGENT LIABILITIES

The Town of Wembley is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town of Wembley could become liable for its proportionate share of any claim losses in excess of the funds held by the program. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town of Wembley has agreed to guarantee a loan on behalf of the Wembley and District Agricultural Society in the amount of \$430,000 to assist in the Society's renovations to the Rec-Plex situated in Wembley. The terms of repayment are not to exceed 20 years with equal payments made at least annually at an interest rate not to exceed 10% per annum. Any loan principal and interest that may be required to be paid by the Town of Wembley is to be funded from reserves, surplus or general taxation.

20. FINANCIAL INSTRUMENTS

Credit Risk

Credit risk arises from the potential that a customer will fail to perform its obligations. The Town is exposed to credit risk from customers. In order to reduce its credit risk, the Town conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based on factors surrounding the credit risk of specific accounts, historical trends and other information.

The two most significant sources of revenue for the Town are property taxes and government transfers. The Town has a significant number of taxpayers which minimizes concentration of credit risk. No one taxpayer makes up a significant portion of such revenue. The majority of government transfers are received from the provincial and federal government agencies. Due to the nature of these payers, the Town is not exposed to significant credit risk on such transactions.

Fair Value

The Town's carrying values of cash and temporary investments, taxes and grants in lieu of taxes receivable, trade and other receivables, amounts due from the County of Grande Prairie No. 1, investments and accounts payable and accrued liabilities approximate their fair values due to the immediate or short-term maturity and the nature of these instruments.

Interest Rate

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Town manages exposure through its normal operating and financing activities. The Town is exposed to interest rate risk primarily through its floating interest rate bank indebtedness, bank operating loan and credit facilities as disclosed in Note 6.

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

21. RECONCILIATION OF OPERATING RESULTS TO FINANCIAL RESULTS

Previous to 2011, the Town's financial statements were prepared based on a previous accounting standard which tracked all municipal activities including capital projects and reserves for future use. The reconciliation below to encompass these items is provided for information purposes only to provide users with supplementary comparative information. It should not be used as a replacement for the consolidated statement of financial activities and accumulated surplus and users should note that this information may not be appropriate for their purposes.

	2025	2024
Excess (deficiency) of revenue over expenditures, per consolidated financial statements	\$ 493,140	\$ (925,603)
Add back:		
Amortization of tangible capital assets	759,314	1,032,814
Annual accretion expense	(117,087)	64,662
Net book value of disposed tangible capital assets	18,587	352,683
Net transfers from operating reserves	209,309	-
Deduct:		
Increase in equity in Aquatera Utilities Inc.	(76,601)	(66,846)
Net transfers to operating reserves	(47,066)	(133,336)
Repayment of long-term debt used to purchase capital assets	(44,724)	(43,604)
Current year funds used for tangible capital assets	(47,824)	(54,112)
Government transfers for capital	(1,024,459)	(218,158)
Contributed tangible capital assets	(122,589)	(8,500)
Results of operations - previous method	\$ -	\$ -

22. SEGMENTED DISCLOSURE

The Town of Wembley is a diversified municipal government that provides a wide range of services to its citizens. The schedule of Segmented Disclosure (Schedule 5) has been prepared in accordance with PS 2700 Segmented Disclosures and is intended to help users of the consolidated financial statements identify the resources allocated to support major activities of the Town and allow users to make more informed judgments regarding the government reporting entity.

Segmented information has been identified based on functional activities provided by the Town. For each reported segment, revenues and expenses represent amounts that are directly attributable to the segments and amounts that are allocated on a reasonable basis. The functional areas that have been separately disclosed in the segmented information, along with services they provide are as follows:

General Government

General Government is comprised of Council, Town Manager, Corporate Communications, Information Technology, Financial Services, Assessment and Taxation, Procurement, Human Resources, Legislative Services, Insurance and Risk Management, Organizational Efficiency and other corporate functions that provide for the overall operation of the Town.

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TOWN OF WEMBLEY
Notes to Consolidated Financial Statements
Year Ended December 31, 2025

22. SEGMENTED DISCLOSURE *(continued)*

Protective Services

Protective Services is comprised of Fire, Police, Emergency Management, Bylaw Enforcement, Business Licenses, Animal Control and Building Inspections.

Transportation

Transportation is comprised of Engineering Services, Roads, Signs, Grass and Fuel.

Planning and Development

Planning and Development is comprised of Economic Development, Municipal Planning and Land Development.

Community Development

Community Development is comprised of Family and Community Support Services, Cemetery and other community supports.

Recreation and Culture

Recreation and Culture is comprised of Parks Operations, Arenas, Training and Schools, Hall and other activities related to providing recreational and cultural opportunities in the Town.
