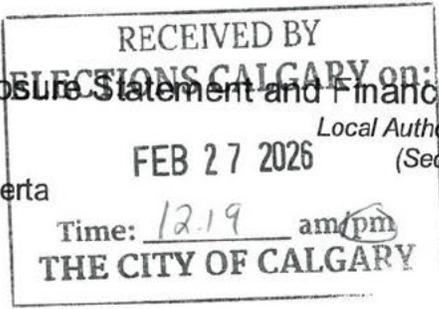




Campaign Disclosure Statement and Financial Statement



Local Authorities Election Act (Section 147.3, 147.4)

Local Jurisdiction: The City of Calgary, Province of Alberta

Calendar year of disclosure 2025

Full name of candidate Kent Joel Hehr

Candidate's mailing address [Redacted]

Calgary, Alberta. Postal code [Redacted]

This form, including any contributor information from line 2, is a public document.

Campaign Revenue for Calendar Year

CAMPAIGN CONTRIBUTIONS

- 1. Total amount of contributions of \$50.00 or less \$ 205.00
- 2. Total amount of all contributions of \$50.01 and greater, together with the contributor's name and address (attach listing and amount) \$ 84,489.00

NOTE: For lines 1 and 2 include all money and valued personal property, real property or service contributions.

- 3. Deduct total amount of contributions returned \$ 0.00
- 4. Net contributions (line 1 + 2 - 3) \$ 84,694.00

OTHER SOURCES

- 5. Total amount contributed out of candidate's own funds \$ 10,000.00
- 6. Total net amount received from fund-raising functions \$ 0.00
- 7. Transfer of any surplus or deficit from a candidate's previous election campaign \$ 0.00
- 8. Total amount of other revenue \$ 0.00
- 9. Total other sources (add lines 5, 6, 7 and 8) \$ 10,000.00

TOTAL REVENUE

- 10. Total campaign revenue for calendar year (add lines 4 and 9) \$ 94,694.00

Campaign Period Expenditures for Calendar Year

11. Total paid campaign expenses	\$ <u>92,239.30</u>
12. Total unpaid campaign expenses	\$ <u>3,220.00</u>
13. Total campaign expenses (add lines 11 and 12)	\$ <u>95,459.30</u>

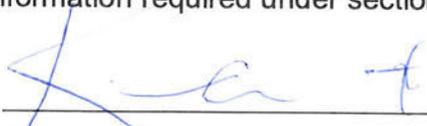
The candidate must attach an itemized expense report to this form.

Campaign Surplus (Deficit) for Calendar Year (deduct line 13 from line 10)	\$ <u>(765.30)</u>
--	--------------------

A candidate who has incurred campaign expenses or received contributions of \$50 000 or more must attach a review engagement statement to this form.

ATTESTATION OF CANDIDATE

I certify that to the best of my knowledge this document and all attachments accurately reflect the information required under section 147.4 of the *Local Authorities Election Act*.



 Signature of Candidate

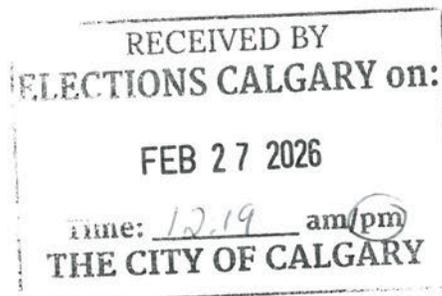


 Date

Forward the signed original of this document to the address of the local jurisdiction in which the candidate was nominated for election.

IT IS AN OFFENSE TO FILE A FALSE STATEMENT

The personal information collected through this form is collected under the authority of section 4(c) of the *Protection of Privacy Act* for the purpose of administering the election. This information may be input into an automated system to generate content and make recommendations. For questions about this collection of personal information, please contact the Leader, Election Services for The City of Calgary by phone at (403) 476-4100, by email at elections@calgary.ca or by mail at The City of Calgary, Mail Code #207, P.O. Box 2100, Station M, Calgary, AB, Canada, T2P 2M5.



KENT HEHR CAMPAIGN
ITEMIZED EXPENSE REPORT
FOR THE CAMPAIGN PERIOD ENDED DECEMBER 31, 2025
(Unaudited)

	2025
EXPENSES	
Advertising and social media	\$ 26,539
Bank and credit card charges	238
Call centre and communications	9,400
Consulting fees	21,200
Lawns signs and literature	33,195
Office and equipment	1,842
Professional fees	3,045
	<u>\$ 95,459</u>

RECEIVED BY
ELECTIONS CALGARY on:

FEB 27 2026
Time: 12:19 am/pm
THE CITY OF CALGARY

KENT HEHR CAMPAIGN

FINANCIAL INFORMATION

(Unaudited)

DECEMBER 31, 2025

RECEIVED BY
ELECTIONS CALGARY on:
FEB 27 2026
Time: 12:19 am/pm
THE CITY OF CALGARY

Quinlan & Company
Chartered Professional Accountants
Business Advisors
140, 6025 - 11 Street SE
Calgary, AB, T2H 2Z2
www.quinlan-accountants.com

Suzanne Shaver CPA, CMA
suzanne.shaver@quinlan-accountants.com

Tel: 403-571-2470
Fax: 403-571-2474

R.W. (Bob) Quinlan, CPA, CMA (retired)
B.Comm, MBA(Project Management)

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Kent Hehr Campaign and Elections Calgary:

We have reviewed Form 26 - Campaign Disclosure Statement and Financial Statement and an itemized expense report (collectively the "financial information") of Kent Hehr Campaign for the campaign period ended December 31, 2025, and a summary of significant accounting policies and other explanatory information.

Candidate's Responsibility for the Financial Statements

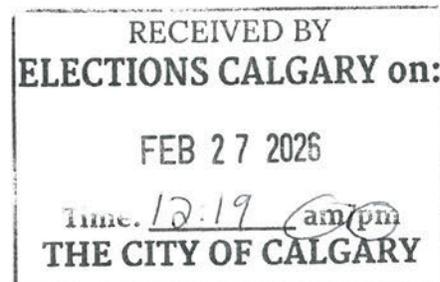
The candidate is responsible for the preparation of the financial information in accordance with the financial reporting provisions of the *Local Authorities Election Act (Section 147.3 and 147.4)*, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial information based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial information in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of the candidate and others within the Campaign, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this financial information.



Conclusion

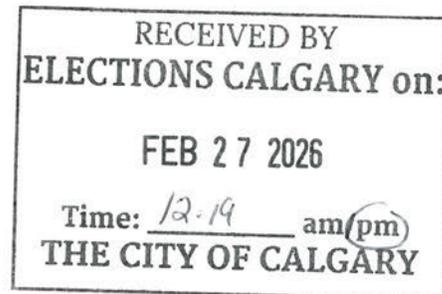
Based on our review, nothing has come to our attention that causes us to believe that the financial information is not prepared, in all material respects, in accordance with the financial reporting provisions of the *Local Authorities Election Act (Section 147.3 and 147.4)* for the purpose of supporting the administrative requirements of local election process.

Basis of Accounting, and Restriction on Distribution and Use

Without modifying our conclusion, we draw attention to Note 1 to the financial information, which describes the basis of accounting. The financial information is prepared to assist Kent Hehr Campaign to comply with the financial reporting provisions of the *Local Authorities Election Act (Section 147.3 and 147.4)* for the purpose of supporting the administrative requirements of local election process. As a result, the financial information may not be suitable for another purpose. Our report is intended solely for the Kent Hehr Campaign and Elections Calgary and should not be distributed to or used by parties other than the Kent Hehr Campaign and Elections Calgary.

Calgary, Alberta
February 26, 2026


Quinlan & Company, Chartered Professional Accountants



KENT HEHR CAMPAIGN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025
(Unaudited)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Kent Hehr Campaign (the "Campaign") for Councillor for Ward 8 of the City of Calgary commenced May 29, 2025 when the nomination papers were filed with Elections Calgary. The campaign period is defined as the period from January 1, 2025 to December 31, 2025. The financial information is prepared in accordance with the financial reporting provisions of the *Local Authorities Election Act (Section 147.3 and 147.4)* for the purpose of supporting the administrative requirements of local election process and include the following significant accounting policies:

(a) Cash basis of accounting

The financial information was prepared using the cash basis of accounting. Certain accruals were made for expenses incurred, but not paid until after the campaign period.

(b) Materials inventory

Lawn signs and/or campaign literature materials are expensed as purchased. The re-use of goods that were purchased in an election campaign in a subsequent election is considered to be a non-monetary contribution for the purposes of a campaign expense. The Campaign did not have any re-used materials from a prior election campaign.

(c) Capital assets

Capital assets are expensed as purchased. During the period, there were no equipment purchases expensed to the Campaign.

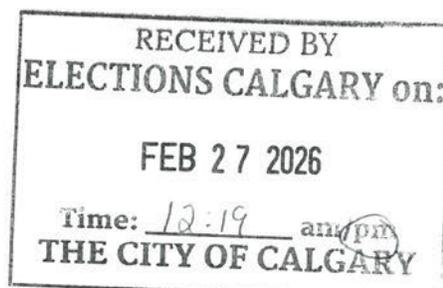
(d) Campaign contributions

Campaign contributions are recognized as income when received. Individual contributions are limited to \$5,000 per candidate for municipal candidates and candidates may contribute up to \$10,000 of their own funds for the purpose of their campaign. Contributions are also limited to residents of the Province of Alberta.

Any ineligible contributions received, either in excess of the prescribed limitations or from out-of-province donors, is refunded to the contributor. During the campaign, there were no ineligible contributions that had to be refunded.

2. CAMPAIGN DEFICIT

The Campaign incurred a deficit of \$765 during the course of the election campaign. Pursuant to *s. 147.52 of the Local Authorities Election Act*, the candidate is required to eliminate the deficit within 60 days after filing their disclosure statements. The candidate may accept contributions during the 60-day period for the purpose of eliminating the deficit. Contributions for the purpose of eliminating the deficit must not exceed \$5,000 from any individual contributor and the candidate may make a contribution from the candidate's own funds to a maximum of \$10,000. The candidate must file an amended disclosure statement within 30 days of the expiration of the 60-day period showing the deficit has been eliminated.

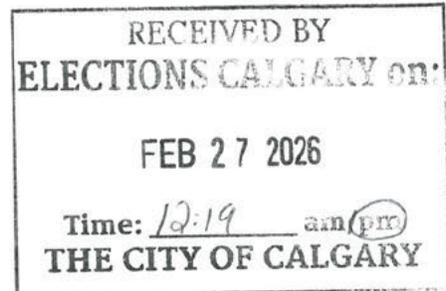


Kent Hehr Campaign

Calgary, Alberta

February 26, 2026

Quinlan & Company
140, 6025 - 11 Street SE
Calgary, Alberta
T2H 2Z2



Dear Sir:

This representation letter is provided in connection with your review of the financial information of Kent Hehr Campaign for the campaign period ended December 31, 2025 for the purposes of you expressing a conclusion that, based on your review, nothing has come to your attention that causes you to believe that the financial information of Kent Hehr Campaign is not prepared, in all material respects, in accordance with the financial reporting provisions of the *Local Authorities Election Act (Section 147.3 and 147.4)* for the purpose of supporting the administrative requirements of local election process.

Certain representations in this letter are described as being limited to matters that are material. Misstatements (including omissions) are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial information.

In making the representations outlined below, I took the time necessary to appropriately inform myself on the subject matter through inquiries of campaign personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

I confirm, to the best of my knowledge and belief, the following representations made to you during your review:

Financial Information

- I have fulfilled my responsibilities, as set out in the terms of the engagement letter dated December 05, 2025, for the preparation of the financial information in accordance with the *Local Authorities Election Act (Section 147.3 and 147.4)* for the purpose of supporting the administrative requirements of local election process.
- I reviewed, approved and recorded all of your proposed adjustments to my accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.
- I have accepted responsibility for the financial information, including the related notes.

Information Provided

- I have provided you with:
 - Access to all information of which I am aware that is relevant to the preparation and fair presentation of the financial information, such as records, documentation and other matters;
 - Additional information that you have requested from me for the purpose of the review; and

- Unrestricted access to persons within the campaign from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial information.
- I have disclosed to you:
 - The identity of the campaign's related parties and all the related-party relationships and transactions of which I am aware;
 - Significant facts relating to any fraud or suspected fraud known to me that may have affected the campaign;
 - Known actual or possible non-compliance with laws and regulations for which the effects of non-compliance impact the financial information of Kent Hehr Campaign;
 - All events occurring subsequent to the date of the financial information that may require adjustment or disclosure;
 - Material commitments, contractual obligations or contingencies that have affected or may affect the campaign's financial information, including disclosures; and
 - Material non-monetary transactions or transactions for no consideration undertaken by the campaign in the campaign reporting period under consideration.

Other Representations

- ***Material transactions***

There are no material transactions that have not been properly recorded in the accounting records underlying the financial information.

- ***Claims***

I have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

- ***Liabilities and contingencies***

All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial information.

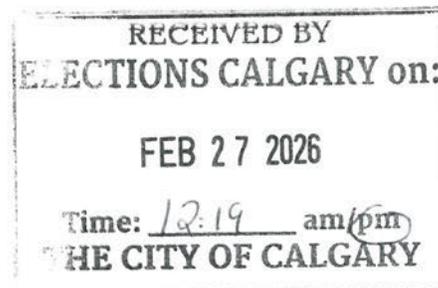
- ***Compliance***

I have disclosed to you, and the campaign has complied with, all aspects of contractual agreements that could have a material effect on the financial information in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

Acknowledged and agreed on behalf Kent Hehr Campaign by:



 Kent Hehr, Candidate



Date entered	First Name	Last Name	Donation Amount (2025)	Email	Address	City	Province	Postal Code
	Patrick	Baillie	\$250.00			Calgary	Alberta	
	Rick	Bartlett	\$150.00			Calgary	Alberta	
	Laura-Marie	Berg	\$500.00			Calgary	Alberta	
	Patrica	Blockson	\$1,000.00			Calgary	Alberta	
	Michael	Broadhurst	\$100.00			Calgary	AB	
	Ian	Cartwright	\$500.00			Calgary	Alberta	
	Chris	Chan	\$2,000.00			Calgary	Alberta	
	Harry	Chase	\$100.00			Calgary	Alberta	
	Manu	Chugh	\$150.00			Calgary	Alberta	
	John	Cordeau	\$500.00			Calgary	Alberta	
	Dorrra	Crawford	\$200.00			Calgary	Alberta	
	John	Deakin	\$100.00			Calgary	Alberta	
	Linda	Dial	\$5,000.00			Calgary	Alberta	
	Susanna	Dixon	\$99.00			Calgary	Alberta	
	Carlene	Donnelly	\$200.00			Calgary	Alberta	
	Michael	Ford	\$1,000.00			Calgary	Alberta	
	Anthony	Friend	\$500.00			Canmore	Alberta	
	Cori	Ghitter	\$250.00			Calgary	Alberta	
			\$50.00			Calgary	AB	
	Matt	Grant	\$1,000.00			Calgary	AB	
	Gerald	Grenon	\$250.00			Calgary	AB	
	Juliet	Gutcheon	\$500.00			Calgary	AB	
			\$50.00			Calgary	AB	
	Bill	Hartley	\$5,000.00			Calgary	Alberta	
	Dawinder	Hayer	\$250.00			Calgary	AB	
	Judy	Hedayat	\$250.00			Calgary	AB	
	Donnalee	Hehr	\$150.00			Medicine	Alberta	
	Judy	Hehr	\$5,000.00			Calgary	AB	
	Richard	Hehr	\$5,000.00			Calgary	AB	
	Kent	Hehr	\$10,000.00			Calgary	AB	
	Don	Henderson	\$200.00			Calgary	Alberta	
	Richard	Heyman	\$200.00			Calgary	Alberta	
	Deanna	Holt	\$5,000.00			Calgary	AB	
	Norval	Hornor	\$200.00			Calgary	Alberta	
	Sean	Howard	\$250.00			Calgary	AB	
	Phillip	Ivers	\$250.00			Calgary	AB	
	Colin	Jackson	\$300.00			Calgary	AB	
	Norm	Johnson	\$570.00			Calgary	Alberta	
	Bob	Jones	\$5,000.00			Calgary	AB	
	Tabasum Zama	Khan	\$2,500.00			Calgary	Alberta	
	Heesung	Kim	\$1,000.00			Calgary	AB	
	Pyunghwee	Kim	\$1,000.00			Calgary	AB	
	Harris	Kirshenbaum	\$250.00			Calgary	Alberta	
	Chris	Knight	\$500.00			Calgary	Alberta	
			\$50.00			Calgary	AB	
	Caroline	Kugelmaas	\$300.00			Calgary	Alberta	
	Matt	Lindsay	\$500.00			Calgary	AB	
	Victor	Lough	\$5,000.00			Calgary	AB	
			\$50.00			Calgary	AB	
	Irene	Maceachern	\$100.00			Calgary	Alberta	
	Alan	MacGregor	\$200.00			Calgary	AB	
	Jakarta	Mackie	\$100.00			Calgary	Alberta	

Bryan	Mahoney	\$300.00			Calgary	Alberta	
Riaz	Mammani	\$2,500.00			Calgary	AB	
Gene A	Maurice	\$1,000.00			Calgary	Alberta	
Anthony	Mersich	\$1,000.00			Calgary	Alberta	
Brian	Mills	\$250.00			Calgary	AB	
Todd	Morstad	\$5.00			Calgary	Alberta	
Norm	Nelson	\$1,000.00			Calgary	Alberta	
Jill	Newman	\$500.00			Calgary	Alberta	
Rowland	Nichol	\$500.00			Calgary	Alberta	
Thomas	O'leary	\$200.00			Redwood	AB	
Clinton	Orr	\$1,000.00			Calgary	Alberta	
Kimberly	Patraro	\$100.00			Calgary	Alberta	
Lorne	Paperny	\$500.00			Calgary	AB	
Blake	Parker	\$1,500.00			Calgary	AB	
David/Catherine	Poulsen	\$1,000.00			Calgary	AB	
Colleen	Poulsen	\$100.00			Calgary	Alberta	
Janet	Poyen	\$100.00			Calgary	AB	
Gavin	Price	\$250.00			Calgary	Alberta	
Jackie	Rafter	\$100.00			Calgary	Alberta	
Darryl	Raymaker	\$1,000.00			Calgary	AB	
Carmen/Theodore	Remenda	\$250.00			Sherwood	Alberta	
Kent	Richardson	\$100.00			Calgary	Alberta	
Peter	Rilstone	\$200.00			Calgary	Alberta	
Gillian	Sandiford	\$1,000.00			Calgary	AB	
Odile	Sargeant	\$1,000.00			Calgary	AB	
Phil	Scheibel	\$750.00			Calgary	AB	
Mike	Shaikh	\$1,000.00			Calgary	Alberta	
Allan	Shewchuck	\$500.00			Calgary	AB	
Brett	Shikaze	\$250.00			Calgary	Alberta	
Kristie	Smith	\$5,000.00			Calgary	Alberta	
Heather	Spicer	\$100.00			Calgary	AB	
Vincent	St. Pierre	\$500.00			Calgary	Alberta	
Linda/John	Stewart	\$300.00			Calgary	Alberta	
Julia	Turnbull	\$500.00			Calgary	AB	
Domenico	Venturo	\$1,000.00			Calgary	Alberta	
Shelley	Waite	\$250.00			Calgary	AB	
Allan	Waugh	\$100.00			Calgary	AB	
Will	Willier	\$200.00			Calgary	AB	
David	Winkler	\$500.00			Calgary	AB	
Goodfellow and	Schuetzlaw	\$1,500.00			Calgary	Alberta	
Laurie	Anderson	\$1,000.00			Calgary	Alberta	
Cyndy	Morin	\$200.00			Calgary	AB	
Sandy	Greene	\$500.00			Calgary	Alberta	
Trevor	Axworthy	\$150.00			Calgary	Alberta	
Andrew	MacGregor	\$370.00			Calgary	AB	
Daryl	Fridhandler	\$500.00			Calgary	Alberta	
		\$94,694.00					