

Instructions

All candidates must complete Boxes A and B.. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1, and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

	YYYY	MM	DD		YYYY	MM	DD
For the campaign period from (day candidate filed nomination)	2022	05	06	to	2023	01	03

- Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

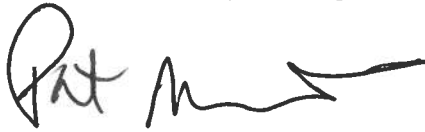
Candidate's name as shown on the ballot Last Name or Single Name		Given Name(s)
MERLIHAN		PATRICK
Name of office for which the candidate sought election MAYOR		Ward Name or Number (if any)
Name of Municipality WOOLWICH TOWNSHIP		

Spending Limit	Parties and Other Expressions of Appreciation	Contribution Limit
General		Contributions from Candidate and Spouse
\$ 24,481.30	\$ 2,448.13	\$ 11,495.60

I did not accept any contributions or incur any expenses. (Complete Box A and B only)

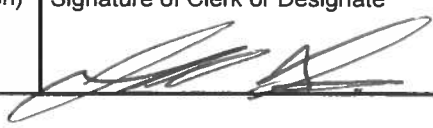
Box B : Declaration

I, Patrick Merlihan, declare to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/02/13
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/02/16	9:40	pm	

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed
<hr/>	\$ <u> -</u>

INCOME

Total amount of all contributions (From line 1A in Schedule 1)	+ \$ 14,520.31
Revenue from items \$25 or less	+ \$ -
Sign deposit refund	\$ -
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$ -
Interest earned by campaign bank account	+ \$ 0.10
Other (provide full details)	
1. <hr/>	+ \$ -
2. <hr/>	+ \$ -
3. <hr/>	+ \$ -
4. <hr/>	+ \$ -
5. <hr/>	+ \$ -
6. <hr/>	+ \$ -

Total Campaign Income (Do not include loan) = \$ 14,520.41 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses Subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$ -
Advertising	+ \$ 9,010.24
Brochures/flyers	+ \$ 1,806.87
Signs (including sign deposit)	+ \$ 2,405.48
Meetings hosted	+ \$ -
Office expenses incurred until voting day	+ \$ 17.80
Phone and/or Internet expenses incurred until voting day	+ \$ 150.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ -
Bank Charges incurred until voting day	+ \$ -
Interest charged on loan until voting day	+ \$ -
Other (provide full details)	
1. <hr/>	+ \$ -
2. <hr/>	+ \$ -
3. <hr/>	+ \$ -
4. <hr/>	+ \$ -
5. <hr/>	+ \$ -
6. <hr/>	+ \$ -

Total Expenses subject to general spending limit = \$ 13,390.39 C2

2. Expenses Subject to Spending Limit for parties and other expressions of appreciation

1.		+	\$	-	
2.	_____	+	\$	-	
3.	_____	+	\$	-	
4.	_____	+	\$	-	
5.	_____	+	\$	-	

Total Expenses subject to Spending Limit for parties and other expressions of appreciation = \$ - **C3**

3. Expenses not subject to spending limits

Accounting and Audit		+	\$	1,130.00	
Costs of fund-raising events/activities (list details in Part IV of Schedule 2)		+	\$	-	
Office expenses incurred after voting day		+	\$	-	
Phone and/or Internet expenses incurred after voting day		+	\$	-	
Salaries, benefits, honoraria, professional fees incurred after voting day		+	\$	-	
Bank Charges incurred after voting day		+	\$	0.02	
Interest charged on loan after voting day		+	\$	-	
Expenses related to recount		+	\$	-	
Expenses related to controverted election		+	\$	-	
Expenses related to compliance audit		+	\$	-	
Expenses related to candidate's disability (provide full details)					
1.	_____	+	\$	-	
2.	_____	+	\$	-	
3.	_____	+	\$	-	
4.	_____	+	\$	-	
5.	_____	+	\$	-	
Other (provide full details)					
1.	_____	+	\$	-	
2.	_____	+	\$	-	
3.	_____	+	\$	-	
4.	_____	+	\$	-	
5.	_____	+	\$	-	

Total Expenses not subject to spending limit = \$ **1,130.02** **C4**

Total Campaign Expenses (C2 + C3 + C4) = \$ **14,520.41** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1-C5)		+	\$	-	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign.		-	\$	-	
Surplus (or deficit) for the campaign		=	\$	-	D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I - Summary of Contributions

Contributions in money from candidate and spouse	+ \$ 580.31	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 1,330.00	
Total value of contributions not exceeding \$100 per contributor		
<ul style="list-style-type: none"> include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from from candidate or spouse). 	+ \$ 1,510.00	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4)		
<ul style="list-style-type: none"> include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from from candidate or spouse). 	+ \$ 11,100.00	
Less: Ineligible contributions paid or payable to the contributor	- \$ -	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25.	- \$ -	
Total Amount of Contributions (Record under Income in Box C)	= \$ 14,520.31	1A

Part II - Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Website - merlihan.com (has been in use as councillor site since 2014)	2022/05/06	50.00
Audit fee cost	2023/01/03	1,130.00
Shared cost -use of personal phone and internet	2022/10/24	150.00
		-
		-
Total		1,330.00

Additional information is listed on separate supplementary attachment, if complete manually

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign

(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Received (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
			-	-
			-	-
			-	-
			-	-
			-	-
Total				-

Additional information is listed on separate supplementary attachment, if complete manually

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse
Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
Total			11,100.00	

Additional information is listed on separate supplementary attachment, if complete manually

Table 4: Contributions in goods or services from individuals other than candidate or spouse
 (Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Amount Received (\$)
				-
				-
				-
				-
				-
				-
				-
				-
Total				-

Additional information is listed on separate supplementary attachment, if complete manually

Total for Part III – Contributions exceeding \$100 per contributor
 (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ - **1B**

Schedule 2 - Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) - / /

Part I - Ticket Revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

	+	\$	-	2A
Number of tickets sold	X		-	2B
Total Part 1(2A x 2B) (Include Part I of Schedule 1)				= \$ -

Part II - Other Revenue Deemed A Contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

1.	+	\$	-	
2.	+	\$	-	
3.	+	\$	-	
4.	+	\$	-	
5.	+	\$	-	
Total Part II (include in Part 1 of Schedule 1)				= \$ -

Part III - Other Revenue Not Deemed A Contribution

Provide details (e.g., contributions of \$25.00 or less; goods or services sold for \$25 or less)

1.	+	\$	-	
2.	+	\$	-	
3.	+	\$	-	
4.	+	\$	-	
5.	+	\$	-	
Total Part III (include under Income in Box C)				= \$ -

Part IV - Expenses Related to Fundraising event or activity

Provide details

1.	+	\$	-	
2.	+	\$	-	
3.	+	\$	-	
4.	+	\$	-	
5.	+	\$	-	
Total Part IV Expenses (include under Expenses in Box C)				= \$ -

Auditor's Report - Municipal Elections Act, 1996 (Section 88.25)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA, CA (Chaplin & Co. Chartered Accountants)

Municipality	Date (yyyy/mm/dd)
Toronto	2022 / 01 / 03

Contact Information

Last Name or Single Name	Given Name(s)	Licence No.
Bergman	Gail	1-18290

Address

Suite/Unit No.	Street No.	Street Name
710	1110	Finch Avenue West

Municipality	Province	Postal Code
Toronto	Ontario	M3J 2T2

Telephone Number	Email Address
416-667-7060	gail@chaplinco.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement.

 Report is attached

Personal information, if any, collected on this form is obtained under authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statement shall also be made available by the clerk in an electronic format free of charge upon request.



INDEPENDENT AUDITOR'S REPORT

PURSUANT TO SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996

To: JEFF SMITH, Clerk, Woolwich Township

Qualified Opinion

We have audited the accompanying financial statement (Form 4) of Patrick Merlihan, candidate, for the campaign period from from 2022/5/1 to 2023/1/3 relating to the election held on October 24, 2022, and Box C: Statement of Campaign Period Income and Expenses for the period and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by Patrick Merlihan, the candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statement presents fairly, in all material respects, the income and expenses of Patrick Merlihan for the campaign period 2022/5/1 to 2023/1/3 in accordance with the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996

Basis for qualified opinion

Due to the inherent nature of the transactions of electoral campaigns of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of Patrick Merlihan and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the period 2022/5/1 to 2023/1/3 .

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are independent of Patrick Merlihan in accordance with the ethical requirements that are relevant to our audit of 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 qualified opinion.

Basis of Accounting

Without modifying our qualified opinion, we draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Elections Act, 1996, and as a result, the financial statement may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Patrick Merlihan's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 this financial statement.

Page 1 of 2

Roger Chaplin CPA, CA LPA MA (Oxon) Gail Bergman CPA, CA LPA B Comm

Chaplin & Co LLP Chartered Professional Accountants • 1110 Finch Avenue West Suite 710 Toronto Ontario M3J 2T2
Telephone 416 667 7060 Facsimile 416 663 3746 e cpa@chaplinco.com www.chaplinco.com

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- 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 Patrick Merlihan's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

Signature Chaplin + Co. LLP Date February 13, 2023
Chaplin & Co. LLP, Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario

Supplemental Attachment

Part III - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Miguel Singer	42 Alexandra Wood, Toronto, ON, M5N1S7	2022-10-12	1,200.00	
William Frederick Southern	280 Woolwich St. S., Breslau, ON, N0B 1M0	2022-09-06	1,200.00	
Barry Zagdanski	142 Strathallan Blvd., Toronto, ON, M5N1S7	2022-10-12	1,200.00	
Jennie Zagdanski	67 Latimer Ave., Toronto, On, M5N2M1	2022-10-12	1,200.00	
Christian Lamanna	42 Avorca Dr., Markham, ON, L3R 8Y3	2022-09-20	700.00	
David Singer	51 Shallmar Blvd, Toronto, ON, M6C 3Z4	2022-10-12	700.00	
Anne Fay	2117 Sawmill Rd., Elmira, ON, N0B 1K0	2022-09-11	500.00	
Christian Lamanna	42 Avorca Dr., Markham, ON, L3R 8Y3	2022-07-13	500.00	
Tom May	20 Notre Dame Ave., Maryhill, ON, N0B 2B0	2022-09-07	500.00	
Lori Merlihan	10 Muscovy Dr., Elmira, ON, N3B 3M5	2022-08-16	500.00	
Martin Merlihan	163 Oriole Pkwy, Elmira, ON., N3B1C6	2022-05-16	500.00	
David Singer	51 Shallmar Blvd, Toronto, ON, M6C 3Z4	2022-07-15	500.00	
John Schaman	1010 Hopewell Creek Rd., Breslau, ON, N0B	2022-09-01	350.00	
Matt Cowan	18 McAllister Lane, Bloomingdale, ON, N0B	2022-09-14	250.00	
Paul Puopolo	500 Wilmot Line, Waterloo, ON, N2J 3Z4	2022-07-14	250.00	
John Rose	101 David St., Wellesley, ON, N0B2T0	2022-05-17	250.00	
Bill Smith	51 Andover Dr., Breslau, ON, N0B 1M0	2022-07-12	250.00	
Ingrid Pottkamper	1196 Rivers Edge Dr., West Montrose, ON, N	2022-05-20	200.00	
Michael Roth	13 Hawkswood Dr., Waterloo, ON, N2K 4J6	2022-05-17	200.00	
Kanwardeep Chhatwal	44 Nightingale Cres., Elmira, ON, N3B 1B3	2022-09-15	150.00	
			11,100.00	