



ANNUAL REPORT | 2024

Contents



3 Message from the AMO President

4 The Value of AMO Membership

5 Message from the Executive Director

6 2024 Annual Conference

8 AMO's Centres

9 Highlights of AMO's Work in 2024

14 AMO Board of Directors

16 Message from the Secretary-
Treasurer

17 Financial Statements

Message from the AMO President



I am so proud and grateful to have been elected as your AMO President at the 2024 Annual Conference in Ottawa. I want to congratulate all my colleagues who were elected to the AMO Board of Directors. It is such a privilege to serve as AMO President with a tremendous group of talented, engaged, and energetic leaders. I also want to thank everyone who put their names forward to serve on the AMO Board – it shows how important our association and our sector are that so many want to be involved in AMO's work.

2024 was a very productive year for AMO: we celebrated our 125th anniversary as an association; we launched a new brand and visual identity; we signed a new 10-year, \$10 billion agreement with the federal government for the Canada Community-Building Fund; and we persuaded the province to walk back elements of Bill 23 and restored about \$2 billion of annual infrastructure funding.

Of course, we are now all aware of the drama unfolding to the south of our border. As our political and economic context evolves rapidly, AMO's work in 2024 shows the importance of a meaningful partnership between Ontario's municipalities, the province, and the federal government. Every municipality has challenges, and all orders of government need to work together to face them head on. Communities form the foundation of the provincial and national economies – when local communities succeed, Ontario and Canada succeed.

For more than a year, AMO has been calling on the province to sit down with us to talk about outdated fiscal arrangements and innovative ways to fund the infrastructure that underpins the Ontario economy. AMO's call for this conversation has been supported by councils in every part of the province. Our residents are concerned about their quality of life, public safety, and what the future will bring. But there is a real opportunity to build a prosperous and sustainable future for this province if municipalities, Ontario, and the Government of Canada work together as partners.

All of AMO's work is made possible through your active membership with AMO. I also want to thank AMO staff who continue to provide incredible advice and resources to the Board and AMO's member municipalities. The work of AMO staff ensures that AMO continues to be one of the most influential advocacy organizations in the country.

A handwritten signature in cursive script that reads 'Robin Jones'.

Robin Jones

*President, AMO
Mayor, Village of Westport*

The Value of AMO Membership

Ontario's 444 municipalities work together through AMO to achieve shared goals and meet common challenges.

AMO works to make municipal governments stronger and more effective.

AMO represents you and the collective voice of municipal government in Ontario, and ensures we are all heard loud and clear.

AMO provides municipal elected officials with the tools to succeed through our policy development, advocacy, membership programs, conferences, and educational programming.

Our members take advantage of educational programming which includes workshops such as enhanced councillor and land use training, negotiating conflict, Indigenous-municipal community building, and many others focused on building essential skills and knowledge for elected municipal officials.

AMO also provides business services that help municipalities. LAS (Local Authority Services) supplies many cost-saving programs and services designed to support municipalities. We also advance municipal employer interests in the OMERS Pension Plan as your sponsor representative through MEPCO (the Municipal Employer Pension Centre of Ontario). We ensure that your voice influences the governance and the administration of the \$138 billion OMERS pension plan.



AMO's website had over
1,167,000
pageviews in 2024.



Subscription to the weekly
AMO Watchfile is currently at
8,800.



Communicating with our members and keeping everyone up to date is just part of the value-added benefit of an AMO membership.

Message from the Executive Director



In 2024, AMO continued to modernize and evolve to meet the needs of our members – Ontario’s municipalities. I am thankful to work with the AMO staff who support Ontario’s communities with the challenges they face. My colleagues deliver programs, services, events, and education with creativity and dedication as they advocate for municipal interests and develop initiatives that benefit municipal councils and employees in their mandates to residents.

As part of our modernization efforts, AMO unveiled a new brand and visual identity at the 2024 AMO Annual Conference, which coincided with AMO’s 125th anniversary. Once again, AMO’s Annual Conference shows that AMO unifies the sector with one voice. It is an important platform for municipal, provincial, and federal representatives to demonstrate partnership and develop solutions in service of Ontarians across the province.

However, AMO is much more than the Annual Conference. In 2024, AMO worked throughout the year on priorities that matter to our members – housing, homelessness, infrastructure, and reconciliation with our Indigenous communities. AMO is also advancing work on strengthening local democracies and supporting municipal staff recruitment and retention. That is in addition to all the events, education, and other programs AMO delivers to members. There are ways to engage with AMO throughout the year, and I encourage you to do so.

I am also grateful to work with the exceptional group of municipal council members and municipal public servants who make up our Board of Directors. Like you, they are community leaders who care deeply about their residents, communities, and the province and who volunteer their time to support AMO’s work on behalf of the municipal sector. They are strong advocates for our sector, and provide meaningful intelligence to AMO staff to inform the work of the association.

I want to thank all our members for your support. I also want to thank the many extraordinary municipal public servants who work with AMO staff to ensure our advocacy, member and business services reflect the best knowledge of your priorities, challenges, and aspirations. I am proud of the significant role AMO has in shaping public policy and supporting members and we are committed to maintaining that role for AMO and the municipal sector.

A handwritten signature in dark ink, appearing to read 'Brian Rosborough', with a stylized, flowing script.

Brian Rosborough
Executive Director



2024 Annual Conference



AMO Annual Conference 2024, Plenary Presentation, "Thinking Differently about Infrastructure"

AMO membership engagement continued to grow in 2024 as the AMO Conference in the City of Ottawa broke a number of records.

- A record **3,300** registered participants
- A new record of **700** delegation meetings between municipal leaders and Cabinet members and opposition party members
- A record number of candidates to serve on AMO's Board with elections for President and for every Caucus
- Main stage plenary content including the Honourable Elizabeth Dowdeswell, Lieutenant Governor of Ontario, Ontario Regional Chief Abram Benedict, Premier Doug Ford, our 5th Women's Leadership Forum, and Wednesday programming dedicated to housing and infrastructure.
- **14** concurrent sessions and six study tours on topics such as the Provincial Policy Statement and Building Code, Indigenous guidance and expectations on land use planning, access to health services, recreation infrastructure, partnering with urban Indigenous organizations, and more.



AMO's Centres

AMO's Enterprise Centre works closely with LAS and ONE Investment to build strategic relationships with partners where there is shared value – the partner succeeds in achieving business goals while AMO/LAS maximizes benefits to members. The Enterprise Centre is led by Judy Dezell.

AMO's Finance and Operations Centre is responsible for managing AMO and AMO-related organizations' accounting, financial systems, risk management, information technology, human resources, website management, information systems and data management. Information is disseminated to AMO membership and the public-at-large via our websites and other digital channels by leveraging our membership database and other tools. The Finance and Operations Centre is led by Afshin Majidi.

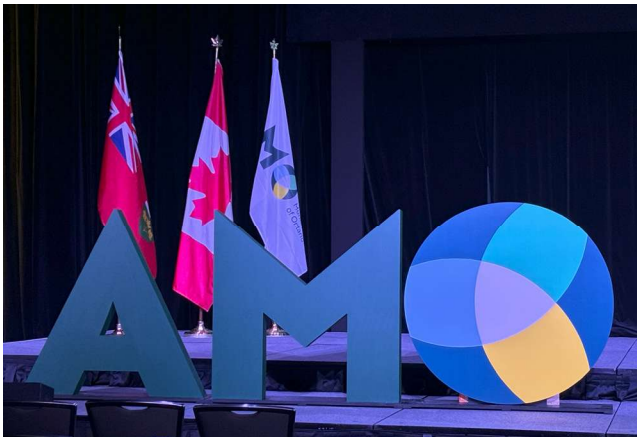
AMO's Membership Centre supports AMO's membership through the development and delivery of events and educational workshops. The Membership Centre also oversees the management and delivery of the Canada Community-Building Fund (CCBF) to Ontario's municipalities. The Membership team leads several AMO Board initiatives including increasing diversity on municipal councils, enhancing understanding and engagement in municipal governance, and approaches to local democracy through the Healthy Democracy Project. The Centre also provides secretariat and conference delivery services for ROMA, the rural section of AMO. The Membership Centre is led by Petra Wolfbeiss.

AMO's Policy Centre conducts research, government relations, policy analysis, and advocacy to ensure that provincial policies and programs respect municipal authority. The Policy Centre is led by Lindsay Jones.

Highlights of AMO's Work in 2024

Brand & Visual Identity

In 2023, AMO undertook work to refresh our brand framework and visual identity. The goal of this project was to support the modernization of the organization and continue to engage our members in AMO's advocacy, programs, and events. AMO's new visual identity began roll-out in 2024 and was fully launched at AMO's 125th anniversary at the Annual Conference in August 2024.



Social and Economic Prosperity Review

In 2023, AMO launched a comprehensive campaign to invite the provincial government to the table to work with municipalities to fix broken provincial-municipal fiscal arrangements.

Municipalities across Ontario are facing increasingly complex challenges, such as tackling homelessness and climate change, without the financial tools to solve them. Building the infrastructure needed to fund unprecedented growth requires new ways of thinking about funding and financing.

In 2024, AMO executed a multi-pronged advocacy and government relations strategy, including presentations to the legislature, submissions and presentations to multiple Ministers, and securing almost 200 resolutions in support of a review. Concrete actions to address broken fiscal arrangements were a core element of a non-partisan public affairs campaign in the lead up to the January 2025 provincial election designed to encourage Ontarians to focus on questions relating to communities and quality of life.

Municipal-Indigenous Relations

AMO continues to strengthen and deepen relationships between municipal and Indigenous organizations and leaders.

In 2024, AMO launched the development of its first-ever Indigenous Reconciliation Action Plan to set out how AMO will advance reconciliation as an organization, and through support to its members. In addition to significant policy and research groundwork, widespread engagement took place with municipalities and Indigenous partners across the province with the support of a First Nations owned and operated consultancy. AMO is well-positioned to launch the Indigenous Reconciliation Action Plan in 2025 – the 10th anniversary of the Truth and Reconciliation Commission Report.

AMO continues its work with key partners at AMO's Indigenous Advisory Council, with the Kee'Way Committee of the Chiefs of Ontario and others to address joint municipal-Indigenous priorities such as land-use planning and gender-based violence.

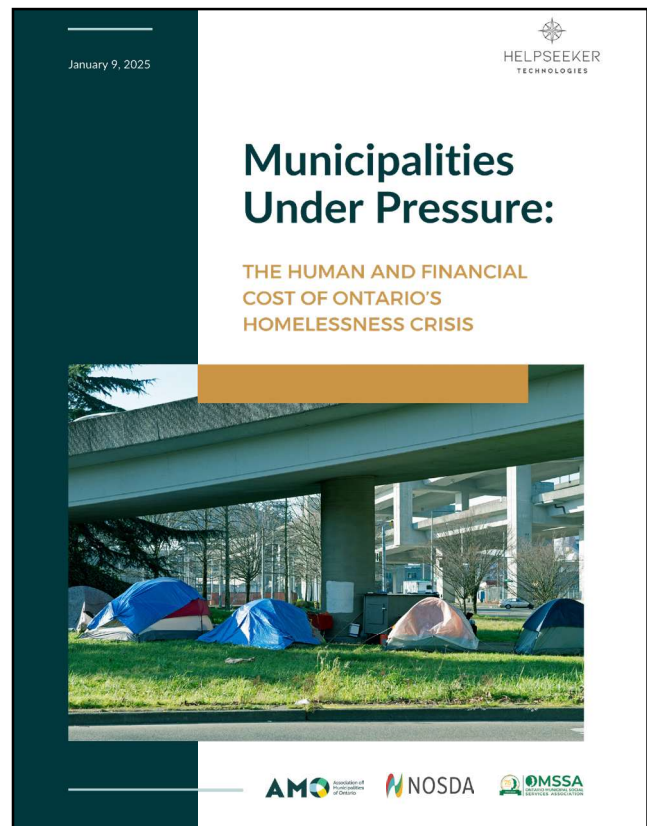
Homelessness

AMO continues to be at the forefront of the conversation homelessness and its devastating impacts on families and communities.

In 2024 AMO released policy papers on Homeless Encampments and the Opioid Crisis, outlining the nuanced municipal perspective on these complex and sensitive issues. These papers were developed in collaboration with partners from health, justice, emergency response, and social services sector. These papers and the accompanying advocacy resulted

in almost \$550 million in provincial investments to create 28 Homelessness and Addiction Recovery Treatment Hubs.

Over the course of 2024, AMO completed a ground-breaking research study that reveals the unprecedented and growing toll of homelessness on individuals, families, communities, and governments. It outlines the risk of inaction and how we can work together toward a solution. The study was conducted by HelpSeeker Technologies, in partnership with AMO, the Ontario Municipal Social Services Association (OMSSA) and the Northern Ontario Service Deliverers Association (NOSDA). AMO's study received widespread media attention across the province for its unprecedented approach and the depth and breadth of its data. AMO provided briefings on findings to provincial and federal ministries, opposition parties, Senators, and think tanks.



Housing and Municipal Infrastructure

In 2024, AMO continued to make progress on securing infrastructure funding for municipalities to support housing and growth. Key accomplishments included:

- Successfully securing the walk-back of key elements of Bill 23, including changes to development charges that reinstates an estimated \$2 billion in municipal revenues over 10 years;
- Securing an additional \$1.6 billion in municipal infrastructure funding, including favourable design parameters across a range of infrastructure programs;
- Advocating for greater access to housing-related infrastructure funding for smaller municipalities and securing the roll-out of Building Faster Fund monies for small, rural and northern municipalities;
- Releasing a backgrounder on Municipal Services Corporations and the potential benefits and risks of their application to municipal water and wastewater systems;
- Securing more than \$350 million in at-risk National Housing Strategy funding in the context of faltering federal-provincial relations; and,
- Successfully pressuring the federal government to change program conditions for the Canada Housing Infrastructure Fund related to development charges freeze requirements and ineligibility of upper-tier municipal governments.

AMO facilitated conversations between provincial and municipal staff to inform the design of programs and hosted webinars for municipalities to better understand program details and support successful applications for provincial programs.

Water and Wastewater

Safe and reliable water and wastewater systems are critical to the health of Ontario's growing population. But Ontario's municipalities, which own almost all the province's water and wastewater systems, face major concerns in operating, maintaining and/or expanding them. In 2024, the LAS Board asked if it would be feasible for LAS to offer a water and wastewater utility model to the municipal sector. To develop the feasibility study, LAS convened an expert panel comprising members with experience in water and wastewater, municipal finance, economics, legal issues and public-sector governance. After consultations with municipalities and other key stakeholders, the expert panel concluded that yes, LAS should take the next step required by the Municipal Act and build a business case to create a joint municipal services corporation for water and wastewater. Work on the business case will start in 2025 with eight interested municipalities.

Canada-Community Building Fund

2024 was the first year of the renewed 10-year Canada Community Building Fund (CCBF) agreement. Agreements were signed with all municipalities and AMO transferred nearly \$725 million in 2024, which included \$10.5 million in surplus administration fees. Funds are transferred on behalf of the federal government in support of critical infrastructure projects. Municipalities receiving CCBF funds through AMO have invested more than \$10 billion into nearly 15,000 local projects. Through its CCBF team, AMO also delivers programming that helps the municipal sector make progress in asset management planning, to better inform Councils in identifying infrastructure investment priorities. A commitment to improve

housing supply and affordability was added to the agreement in 2024. AMO is working with municipalities to leverage the CCBF to support housing investments where it makes sense to do so.

AMO Education and Events

AMO continues to evolve its educational programming for its members with more than a dozen offerings aimed at various aspects of municipal leadership. AMO has custom-designed workshops with subject matter experts on topics ranging from land use planning, navigating conflict, communications, strategic planning and community engagement, Indigenous community engagement and much more.

AMO is committed to supporting and advancing our members leadership skills and will continue to develop workshops that meet the emerging needs and realities of local leadership.

AMO also supported the Rural Ontario Municipal Association (ROMA) and Ontario Small Urban Municipalities (OSUM) in developing and delivering their annual conferences.

AMO hosted a two-day housing forum on innovation and funding solutions for municipalities.

Healthy Democracy Project

AMO's Healthy Democracy Project promotes the value and importance of municipal governments in Ontario and Canada's political system and identifies ways that AMO can provide support and resources to candidates that will diversify municipal councils and enhance understanding and encourage participation in municipal government.

In fall 2024, AMO held its inaugural Healthy Democracy Forum drawing more than 155 participants. In addition to municipal Council members, participants included municipal staff, youth and youth serving organizations, municipal organizations and dozens of related sector organizations. The forum included a session dedicated to engaging youth in local democracy and included a report coauthored by AMO and Apathy is Boring on findings and strategies designed for municipalities to engage youth.

In 2024, AMO also released its Municipal Rep Day Program that supports elected officials and teachers to engage youth in learning and discussion on municipal governance.

To support AMO members, a Democratic Solutions Bank has been developed that houses all kinds of innovation and strategies for AMO members to consider in their local engagement work.



Workforce Development Project

The Workforce Development Project supports Ontario's municipalities and AMO by identifying workforce trends, challenges, and opportunities across the municipal sector. The goal is to ensure municipalities have the talent and skills they need to deliver vital services and infrastructure Ontarians rely on.

In 2024, AMO advanced this work with the release of *Careers that build communities: AMO's Municipal Workforce Development Project Roadmap*. The roadmap is informed by the Municipal Employee Survey, which gathered input from more than 30 municipal CAOs and HR professionals, as well as nearly 2,400 municipal employees. It identifies five key priorities to strengthen municipal workforce capacity through improved recruitment, retention, and talent development. To support this, AMO began work on a public affairs campaign designed to shine light on careers in local government. AMO is also expanding partnerships with post-secondary institutions and professional associations to support this work through joint research, advocacy, and programming.



AMO's Municipal Workforce Development Project Roadmap

ONE Investment

As former AMO President Roger Anderson once said, "all municipalities face the same challenges, the difference between the largest and the smallest municipality is the number of zeros." In 2024, municipalities across Ontario faced double digit property tax increases – while new revenue streams remained elusive.

In 2024, interest in the prudent investor standard through ONE Investment's Joint Investment Board (ONE JIB) was strong. The Region of Durham, Municipalities of Clarington and Red Lake, and Township of Central Frontenac joined an existing group of 11 municipalities to employ a long-term investment strategy as a small way to help fund local infrastructure needs. Collectively these 15 municipalities have \$2.2 billion invested in long-term investment strategies to help finance, in part, their local asset management needs. Looking ahead, the pipeline of interest for prudent investor is strong.

Municipal Risk and Insurance

In mid-2022, LAS started a five-year project to gather risk data. 2024 marked the second full year of the project. The data will help inform inter-governmental dialogue on municipal insurance costs, coverage, and liability issues, including joint and several liability. The goal is also to identify and discuss gaps in data that need to be resolved to better understand and disseminate the underlying factors driving municipal insurance challenges.

AMO Board of Directors

The governing body of the Association is the Board of Directors, elected every two years. The Board is comprised of elected and non-elected municipal representatives from across Ontario.

***Indicates member of the AMO Executive Committee**

AMO Board of Directors (as of this Report)

Robin Jones*

President
Mayor, Village of Westport

Dan Chapman

Secretary-Treasurer
CAO, City of Kitchener

Colin Best*

Past-President
Councillor, Region of Halton

Trevor Wilcox*

Past Secretary-Treasurer
General Manager, Corporate
Performance, County of
Simcoe

Association Française des Municipalités de l'Ontario (AFMO)

Michelle Boileau

Maire/Mayor, Ville de/City of
Timmins

County Caucus

Aina DeViet*

Chair, County Caucus
Councillor, Middlesex County

Diane Ballantyne

Councillor, County of
Wellington

Bonnie Clark

Chair, EOWC
Warden, County of
Peterborough

Barbara Dobreen

Councillor, County of Grey

Amy Martin

Chair, WOWC
Mayor, Norfolk County

Meighan Wark

CAO, Huron County

Large Urban Caucus

Dorothy McCabe*

Chair, Large Urban Caucus
Mayor, City of Waterloo

Angela Caputo

Councillor, City of Sault Ste.
Marie

Anna Hopkins*

Chair, Large Urban Caucus
Councillor, City of London

Matt Gaskell

CAO, Town of Whitby

Cam Guthrie

Mayor, City of Guelph

Kieran McKenzie

Councillor, City of Windsor

Marianne Meed Ward

Chair, OBCM
Mayor, City of Burlington

Northern Caucus

Rick Dumas*

Chair, NW Caucus
President, NOMA
Mayor, Town of Marathon

Danny Whalen*

Chair, NE Caucus
President, FONOM
Councillor, City of
Temiskaming Shores

Sally Hagman

Mayor, Town of Blind River

Fred Mota

Mayor, Municipality of Red
Lake

Kristen Oliver

Councillor, City of Thunder Bay

Roger Sigouin

Maire/Mayor, Ville de/Town of
Hearst

Regional and Singer Tier Caucus

Riley Brockington*

Chair, Regional & Single Tier
Caucus
Councillor, City of Ottawa

Marilyn Crawford

Regional Councillor, Town of
Ajax

Tammy Hwang

Councillor, City of Hamilton

Tom Mrakas

Councillor, Region of York

Rhonda Mulcahy

Councillor, Region of Durham

Karen Redman

Chair, MARCO
Chair, Region of Waterloo

Paul Vincente

Councillor, Region of Peel

Rural Caucus

Christa Lowry*

Chair, Rural Caucus
Chair, ROMA
Mayor, Municipality of
Mississippi Mills

Nicole Martin

CAO, Township of Amaranth

Dane Nielsen

Deputy Mayor, Municipality of
Grey Highlands

Natasha Salonen

Mayor, Township of Wilmot

Nathan Townend

Warden, County of Lennox &
Addington

Small Urban Caucus

Lynn Dollin*

Chair, Small Urban Caucus
Mayor, Town of Innisfil

Deb Doherty

Councillor, Town of
Collingwood

Cheraldean Duhaney

Councillor, Town of Bradford
West Gwillimbury

Jamie McGarvey

Chair, OSUM
Mayor, Town of Parry Sound

Sharmila Setaram

Councillor, City of Welland

Amanpreet Singh Sidhu

CAO, City of Orillia

Toronto Caucus

Chris Moise*

Chair, Toronto Caucus
Councillor, City of Toronto

Paul Ainslie

Councillor, City of Toronto

Rachel Chernos Lin

Councillor, City of Toronto

Josh Matlow

Councillor, City of Toronto

Message from the Secretary-Treasurer



I am pleased to report that the Association continues to be in good financial shape. A copy of the audited financial statements for the year ending December 31, 2024, follows this message.

AMO continues to have a strong and consistent membership base. In 2024, AMO had a membership of 420 municipal members - representing 95% of all municipalities. Our membership is strengthened by 40 organizations that are Partners, Associates, Districts and Affiliates. We are pleased to have a working relationship with these unique members as we advance the interests of municipal government.

It has been a privilege to serve AMO as Secretary Treasurer. On behalf of the AMO Board of Directors, I want to express thanks to AMO's members and partners for their commitment to the financial sustainability of AMO and the important work it does. I also want to acknowledge the important work of AMO staff in the successful administration of the organization.

A handwritten signature in black ink that reads "Dan R. Chapman".

Dan Chapman
Secretary-Treasurer, AMO
CAO, City of Kitchener

The background is a dark teal color with a grid of dashed white lines. Overlaid on this are various financial data visualizations: a line graph with a purple line and green data points, a bar chart with green bars of varying heights, and several numbers in a digital font, including '1 000' and '0 000 000'.

Financial Statements

Association of Municipalities of Ontario
Financial Statements
For the year ended December 31, 2024

	Contents
Independent Auditor's Report	19 - 20
Financial Statements	
Statement of Financial Position	21
Statement of Operations	22
Statement of Changes in Net Assets	23
Statement of Cash Flows	24
Notes to Financial Statements	25 - 36

Independent Auditor's Report

To the Directors of Association of Municipalities of Ontario

Opinion

We have audited the financial statements of Association of Municipalities of Ontario ("AMO"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of AMO as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of AMO in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing AMO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate AMO or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 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 AMO'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 AMO's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause AMO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
June 21, 2025

Association of Municipalities of Ontario Statement of Financial Position

December 31 **2024** 2023

Assets

Current

Cash	\$ 429,829	\$ 546,902
Accounts receivable (Note 3)	877,112	791,612
Investments (Note 4)	18,117,090	25,109,039
Prepaid expenses	995,078	676,931
	20,419,109	27,124,484

Investment in LAS

	-	100
Long-term investments (Note 5)	615,181	536,120
Property and equipment (Note 6)	1,578,102	1,650,388

\$ 22,612,392 **\$ 29,311,092**

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 7)	\$ 1,177,098	\$ 1,653,962
Deferred revenue	276,787	185,902
Deferred contributions - projects (Note 8)	311,177	538,424
Deferred rent	145,127	-
Current portion of lease inducement (Note 16)	59,200	-

1,969,389 2,378,288

Deferred contributions - other

	38,727	55,150
Long-term portion of lease inducement (Note 16)	473,600	-

2,481,716 2,433,438

Net assets

Restricted funds	5,331,973	12,866,666
General funds - unrestricted	9,540,985	9,061,884
Investment in LAS	-	100
Conference self-insurance reserve	1,035,000	868,000
Training reserve	170,616	170,616
Invested in capital assets reserve	1,578,102	1,650,388
Stabilization reserve	2,474,000	2,260,000

20,130,676 26,877,654

\$ 22,612,392 **\$ 29,311,092**

On behalf of the Board:

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements.

Association of Municipalities of Ontario Statement of Operations

For the year ended December 31

2024 2023

	Canada Community- Building Fund	Other Restricted	Unrestricted	Total	Total
Revenue					
Memberships fees	\$ -	\$ -	\$ 2,422,722	\$ 2,422,722	\$ 2,326,156
Conferences and seminars	-	-	3,376,975	3,376,975	2,926,960
Investment income (Note 17)	-	-	773,768	773,768	798,666
Administration and occupancy (Note 3)	-	-	5,785,221	5,785,221	5,482,365
Other income	-	-	728,561	728,561	1,906,659
Funds received					
Canada Community-Building	716,710,255	-	-	716,710,255	706,833,942
Municipal Asset Management Program	-	35,962	-	35,962	144,922
Community School Alliance (Note 8)	-	250	-	250	11,750
Continuous Improvement Fund Project (CIF) (Note 8)	-	-	-	-	203,699
Waste Diversion Project (Note 8)	-	174,720	-	174,720	337,973
Interest earned on funds received	2,068,902	-	-	2,068,902	1,440,057
	718,779,157	210,932	13,087,247	732,077,336	722,413,149
Expenditures					
General - Administration	-	-	1,866,642	1,866,642	1,607,598
Policy - Administration	2,687,146	-	2,136,067	4,823,213	4,306,370
Corporate services - Administration	-	-	5,764,589	5,764,589	5,742,913
- Conference, seminars and membership centre	-	-	2,532,134	2,532,134	1,852,160
Funds distributed					
Canada Community-Building	713,126,704	-	-	713,126,704	703,300,350
Municipal Asset Management Program	-	35,962	-	35,962	144,922
Community School Alliance (Note 8)	-	250	-	250	11,750
Continuous Improvement Fund Project (CIF) (Note 8)	-	-	-	-	203,699
Waste Diversion Project (Note 8)	-	174,720	-	174,720	337,973
	715,813,850	210,932	12,299,432	728,324,214	717,507,735
Excess of revenue over expenditures	\$ 2,965,307	\$ -	\$ 787,815	\$ 3,753,122	\$ 4,905,414

The accompanying notes are an integral part of these financial statements.

Association of Municipalities of Ontario

Statement of Changes in Net Assets

For the year ended December 31

2024 2023

	Restricted Fund	Unrestricted Funds	Conference Self-Insurance Reserve	Training Reserve	Invested in Capital Assets	Stabilization Reserve	Total	Total
Balance, beginning of year	\$ 12,866,666	\$ 9,061,984	\$ 868,000	\$ 170,616	\$ 1,650,388	\$ 2,260,000	\$ 26,877,654	\$ 21,972,240
Excess of revenue over expenditures for the year	2,965,307	787,815	-	-	-	-	3,753,122	4,905,414
Disbursement of surplus (Note 1)	(10,500,000)	-	-	-	-	-	(10,500,000)	-
Transfers (Note 2)	-	(308,814)	167,000	-	(72,286)	214,000	(100)	-
Balance, end of year	\$ 5,331,973	\$ 9,540,985	\$ 1,035,000	\$ 170,616	\$ 1,578,102	\$ 2,474,000	\$ 20,130,676	\$ 26,877,654

The accompanying notes are an integral part of these financial statements.

Association of Municipalities of Ontario

Statement of Cash Flows

For the year ended December 31	2024	2023
Cash provided by (used in)		
Operations		
Excess of revenue over expenditures	\$ 3,753,122	\$ 4,905,414
Adjustment required to reconcile excess of revenue over expenditures with net cash provided by operating activities		
Amortization of property and equipment	265,744	29,089
Loss on disposal of capital assets	-	1,289
Unrealized gain on long-term investments	(79,061)	(59,927)
Lease inducement	(59,202)	-
Changes in non-cash working capital balances		
Accounts receivable	(85,500)	(156,174)
Prepaid expenses	(318,147)	(176,219)
Accounts payable and accrued liabilities	(476,864)	(375,212)
Deferred revenue	90,885	(12,925)
Deferred contributions - projects	(227,247)	(492,929)
Deferred contributions - other	(16,423)	(8,097)
Deferred rent	145,127	-
	<u>2,992,434</u>	<u>3,654,309</u>
Investing activities		
Disbursement of surplus (Note 11)	(10,500,000)	-
Purchase of property and equipment	(193,458)	(1,626,012)
Redemption of investments	15,211,000	5,590,391
Purchase of investments	(8,219,051)	(7,644,472)
	<u>(3,701,509)</u>	<u>(3,680,093)</u>
Financing activity		
Lease inducement	<u>592,002</u>	<u>-</u>
Decrease in cash during the year	(117,073)	(25,784)
Cash, beginning of year	<u>546,902</u>	<u>572,686</u>
Cash, end of year	<u>\$ 429,829</u>	<u>\$ 546,902</u>

The accompanying notes are an integral part of these financial statements.

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

1. Basis of Presentation

Association of Municipalities of Ontario ("AMO") is a not-for-profit organization incorporated, without share capital, under Letters Patent on May 11, 1990 under the Corporations Act (Ontario). The mandate of AMO is to promote, support and enhance strong and effective municipal government in Ontario.

As a not-for-profit organization, AMO is exempt from income taxes provided certain requirements of the Income Tax Act (Canada) are met.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Accounting standards for not-for-profit organizations require entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by AMO and applied in these financial statements.

Funds

The Restricted fund represents the Canada Community-Building Fund which has specific external restrictions placed on its use by the funder.

The General funds account for AMO's operations and reports unrestricted and externally restricted resources without a specific fund that are not included in the Restricted funds.

The Conference Self-Insurance Reserve was set up to maintain an annual AMO conference self-insurance reserve at 80% of the AMO conference annual costs. The reserve will be adjusted annually based on the budget for the year. The Board approved a transfer of \$167,000 from the Unrestricted Fund to the Conference Self-Insurance Reserve (2023 - \$177,000).

The Training Reserve covers the cost of the development of in-person and online/virtual courses.

The Stabilization Reserve covers for a maximum of six months any costs incurred. Stabilization reserve allows for additional flexibility for the board to ensure continued operations in case of significant interruptions, difficult economic conditions, or in meeting unforeseen obligations. The reserve will be adjusted annually based on the current budget for the year. The Board approved a transfer of \$214,000 (2023 - \$243,000) from General funds - Unrestricted to the Stabilization Reserve.

The Invested in Capital Assets fund represents funds invested in capital assets and is adjusted annually with net increases and decreases in capital expenditures and amortization.

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

2. Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the year. Actual results could differ from those estimates.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment, except long-term investments, which are measured at fair value. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs incurred on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Revenue Recognition

AMO follows the restricted fund method for all externally restricted contributions. Under the restricted fund method, externally restricted contributions of the restricted funds are recognized as revenue in the year of receipt. Externally restricted contributions of the general funds are deferred until the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when the amount is reasonably estimated and collection is reasonably assured.

Membership and administration and occupancy fees are recognized as revenue in the period to which the fees relate.

Conferences and seminar revenue is recognized in the period in which the event occurs, or the service is provided.

Fees received in advance of the period to which they relate are recorded as deferred revenue in the statement of financial position.

Investment income is recognized as revenue in the period it is earned. Realized and unrealized gains and losses on long-term investments are included in investment income in the period they arise.

Due to the difficulty in determining the fair value of materials and services contributed to AMO, they are not recognized in the financial statements.

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

2. Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis over the assets' estimated useful lives as follows:

Computer hardware	-	4 years straight-line
Furniture and fixtures	-	5 years straight-line
Leasehold improvements	-	10 years straight-line

Long-lived assets are subject to impairment when events or changes in circumstances indicate that the carrying amount exceeds their fair value. When the carrying amount exceeds the fair value, an impairment loss is recognized as the amount equal to the excess.

Cloud Computing Arrangements

AMO applies the simplification approach to account for expenditures in cloud computing arrangements. The expenditures in the arrangements are treated as supply of services and recognized as an expense as incurred.

Pension

AMO makes contributions on behalf of its employees to Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer pension plan. The Plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. The plan has net assets of \$138.2 billion per 2024 annual report. The actuarially determined deficit of the OMERS plan on a going concern basis at December 31, 2024 was \$4.3 billion (2023 - \$7.6 billion). As the amount AMO is obligated to contribute under the Plan is not quantifiable, the accounting, presentation and disclosures that would otherwise be required are not determinable. Due to this fact, AMO follows the standards for a defined contribution plan, the details of which are disclosed in Note 13.

Operating and Overhead Expenditures

Certain operating and overhead expenditures are allocated to other expenditure categories based upon reasonable estimates of staff time or costs incurred (Note 14).

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

3. Related Party Transactions

Included in accounts receivable are amounts due from related parties as follows:

	2024	2023
LAS (Note 9(a))	\$ 565,116	\$ 408,445
MEPCO (Note 9(b))	34,459	26,364
ROMA (Note 10)	11,065	-

These amounts are unsecured, repayable on demand and are non-interest bearing.

Included in administration and occupancy fees are administration and occupancy fees charged to:

	2024	2023
LAS (Note 9(a))	\$ 1,095,668	\$ 1,055,232
MEPCO (Note 9(b))	471,274	452,074
ROMA (Note 10)	138,798	130,070

These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

4. Investments

	2024	2023
One Investment High Interest Savings Account (HISA) bearing interest at bank prime rate less 1.675% (2023 - bank prime rate less 1.735%).	\$ 18,117,090	\$ 25,109,039

5. Long-term Investments

AMO holds long-term investments in the following pooled funds:

	2024	2023
ONE Canadian Equity Portfolio	\$ 408,939	\$ 339,186
ONE Canadian Corporate Bond Portfolio	101,560	97,097
ONE Canadian Government Bond Portfolio	104,682	99,837
	\$ 615,181	\$ 536,120

Association of Municipalities of Ontario Notes to Financial Statements

December 31, 2024

6. Property and Equipment

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer hardware	\$ 424,278	\$ 219,572	\$ 1,595,304	\$ 1,368,350
Furniture and fixtures	401,241	78,951	319,044	-
Leasehold improvements	1,166,910	115,804	1,104,390	-
	\$ 1,992,429	\$ 414,327	\$ 3,018,738	\$ 1,368,350
Net book value		\$ 1,578,102		\$ 1,650,388

In 2023, \$1,423,434 of furniture and fixtures and leasehold improvements were not amortized as they were not yet in use.

7. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are amounts receivable/payable to the government of \$58,172 payable (2023 - \$72,451 receivable).

8. Deferred Contributions - Projects

Deferred contributions – projects are amounts received from parties to carry out specific projects. Funds are recognized as revenue in the period in which the related expenses are incurred. If amounts are not expended, amounts may be refundable.

	Balance beginning of year	Received/ returned/ reallocated in the year	Disbursed and/or recognized in the year	Balance end of year
Community School Alliance	\$ 59,529	\$ (17,222)	\$ 250	\$ 42,057
Continuous Improvement				
Fund project (CIF)	35,055	(35,055)	-	-
Waste Diversion Project	243,840	-	174,720	69,120
Waste Diversion Project				
Wind-up	200,000	-	-	200,000
2024	\$ 538,424	\$ (52,277)	\$ 174,970	\$ 311,177
2023	\$ 1,031,353	\$ 60,493	\$ 553,422	\$ 538,424

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

9. Subsidiaries and Controlled Entities

(a) Local Authority Services ("LAS")

LAS is a not-for-profit organization and is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met. LAS is a wholly owned subsidiary of AMO. The mandate of LAS is to work with municipalities, their agencies, boards and commissions, as well as other organizations of Ontario's broader public sector to assist them in reducing their expenditures and to increase their levels of non-tax revenues through the principle of joint or cooperative procurement efforts.

LAS has not been consolidated in AMO's financial statements. Financial statements of LAS are available on request. A financial summary of LAS as at December 31, 2024 and 2023 and for the years then ended is as follows:

	2024	2023
Financial position		
Total assets	\$ 18,120,507	\$ 16,848,631
Total liabilities	11,922,055	11,085,100
Net assets	\$ 6,198,452	\$ 5,763,531
Results of operations		
Total revenue	\$ 13,324,502	\$ 10,180,580
Total expenditures	12,889,581	10,108,567
Excess of revenue over expenditures	\$ 434,921	\$ 72,013
Cash provided by (used in)		
Operating activities	\$ 878,873	\$ 277,428
Investing activities	(273,992)	(3,180)
Net change in cash	\$ 604,881	\$ 274,248

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

9. Subsidiaries and Controlled Entities (continued)

(b) Municipal Employer Pension Centre Ontario ("MEPCO")

MEPCO is a not-for-profit organization and is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met. AMO is the only member of MEPCO and therefore indirectly controls MEPCO through its membership. The mandate of MEPCO is to fulfill the obligations of the Association and others under the Ontario Municipal Employees Retirement Systems Act, 2006.

MEPCO has not been consolidated in AMO's financial statements. Financial statements of MEPCO are available on request. A financial summary of MEPCO as at December 31, 2024 and 2023 and for the years then ended is as follows:

	2024	2023
Financial position		
Total assets	\$ 1,219,942	\$ 1,225,846
Total liabilities	118,777	104,746
Net assets	\$ 1,101,165	\$ 1,121,100
Results of operations		
Total revenue	\$ 724,589	\$ 720,532
Total expenditures	744,524	627,131
Excess (deficiency) of revenue over expenditures	(19,935)	\$ 93,401
Cash provided by (used in)		
Operating activities	\$ 22,052	\$ 112,389
Investing activity	(62,135)	(48,665)
Net change in cash	\$ (40,083)	\$ 63,724

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

10. Affiliate

Rural Ontario Municipal Association ("ROMA")

ROMA is a not-for-profit organization and is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met. A number of AMO's Board members serve on ROMA's Board of Directors. ROMA brings the rural perspective to the policy work of AMO, focusing on matters which affect rural communities so that they are brought to the attention of provincial and federal governments.

ROMA has not been consolidated in AMO's financial statements. Financial statements of ROMA are available on request. A financial summary of ROMA as at December 31, 2024 and 2023 and for the years then ended is as follows:

	2024	2023
Financial position		
Total assets	\$ 2,100,653	\$ 1,756,460
Total liabilities	1,235,919	1,131,587
Net assets	\$ 864,734	\$ 624,873
Results of operations		
Total revenue	\$ 1,384,678	\$ 1,088,634
Total expenditures	1,144,817	953,962
Excess of revenue over expenditures	\$ 239,861	\$ 134,672
Cash provided by (used in)		
Operating activities	\$ 349,607	\$ 377,065
Investing activity	(324,674)	(371,618)
Net change in cash	\$ 24,933	\$ 5,447

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

11. Restricted Funds

Canada Community-Building Fund (formerly Federal Gas Tax Program)

In 2005, the Government of Canada, the Province of Ontario, AMO and the City of Toronto signed an agreement for federal investment in municipal infrastructure. Since that time, AMO has administered the fund on behalf of the federal government for all municipalities except Toronto. The agreement resulted in federal funds of \$1.453 billion flowing to municipalities from 2005 to 2010. In 2009, the agreement was extended with an additional \$2.361 billion of funds flowing to municipalities over the period 2010-2014. As part of the extended agreement, the administration fee was reduced to 0.5% from 1% to better reflect the related costs.

In 2014, the program was made permanent using a ten-year agreement model with a midterm review. \$3.849 billion flowed to municipalities in Ontario for 2014-2018 based on 2011 population data with AMO continuing to receive up to 0.5% of the amounts it received to administer the funds. In 2014, the AMO Board of Directors decided to establish a restricted reserve to hold \$5,000,000 for wind up of the program and to distribute the balance of \$15,692,043 in surplus administration funds to all municipalities AMO administers funds. In 2018, allocations of \$4.231 billion for 2019-2023 were confirmed to flow to Ontario municipalities based on 2016 population data.

In 2019, there was a one-time doubling of funds by the Government of Canada. Also in 2019, AMO distributed \$12,044,284 in surplus administration fees according to the established allocation model.

In 2021, there was another one-time doubling of the funds. As with the prior top-up, AMO did not take an administration fee. Also, in 2021 the program name was changed from Federal Gas Tax to the Canada Community-Building Fund. This was done to reflect the program's evolution over time and the fact that funds do not come directly from federal gas tax revenues.

In 2024, the program was renewed for ten years with a review in 2027. \$4,701,000 was confirmed to flow for 2024-2028 based on the 2021 population data. Also in 2024, AMO distributed \$10,500,000 in surplus administration funds according to the established allocation model.

12. Capital Disclosures

The capital structure of AMO consists of restricted and unrestricted net assets. The Association manages its capital and makes adjustments to it in light of economic conditions and the risk characteristics of the underlying assets.

AMO's main objective when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide the appropriate level of services to the municipalities of Ontario. AMO is subject to externally imposed capital requirements for the Canada Community-Building program and the restricted funds included in the General funds. These funds are invested and administered according to these requirements.

Association of Municipalities of Ontario Notes to Financial Statements

December 31, 2024

13. Pension Plan

AMO contributed \$701,025 (2023 - \$630,490) to OMERS during the year. Of the amount contributed, \$203,367 (2023 - \$179,618) related to employees who worked for AMO's subsidiary, LAS.

14. Allocation of Expenses

Salaries and benefits are allocated based on the percentage of time spent by staff for each program. Expenses such as rent and information technology costs are allocated based on the percentage of the work performed for each program.

Expenses allocated to various funds were as follows:

	2024			
	Canada Community Building Program	CIF	Municipal Asset Management Program	Waste Diversion Project
Salaries and benefits	\$ 1,411,467	\$ -	\$ 6,354	\$ -
Administration expenses	291,293	-	-	-
	\$ 1,702,760	\$ -	\$ 6,354	\$ -
	2023			
	Canada Community Building Program	CIF	Municipal Asset Management Program	Waste Diversion Project
Salaries and benefits	\$ 1,212,975	\$ 70,980	\$ 65,341	\$ 169,857
Administration expenses	333,623	-	-	-
	\$ 1,546,598	\$ 70,980	\$ 65,341	\$ 169,857

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

15. Commitments

The future minimum total annual payments under the terms of the operating lease for equipment and office space base rent for the next five years and thereafter are as follows:

2025	\$ 344,316
2026	350,375
2027	342,738
2028	348,797
2029	353,124
Thereafter	<u>1,621,947</u>
	<u>\$ 3,361,297</u>

16. Lease Inducement

A lease inducement was received as part of the lease agreement for the office space. It is to be applied towards the actual cost of construction of leasehold improvements within the premises. The total inducement received of \$592,002 is being amortized on a straight-line basis over the term of the lease of 10 years.

17. Investment Income

	<u>2024</u>	<u>2023</u>
Interest income	\$ 694,707	\$ 738,739
Unrealized change in market value	<u>79,061</u>	<u>59,927</u>
	<u>\$ 773,768</u>	<u>\$ 798,666</u>

18. Financial Instruments Risks

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate because of market changes in interest rates. AMO is exposed to interest rate risk on its investments. This risk has not changed from the prior year.

Liquidity risk

Liquidity risk is the risk that AMO will encounter difficulty in meeting the obligations associated with its financial liabilities. AMO is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. AMO reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay its creditors. The risk has not changed from the prior year.

Association of Municipalities of Ontario

Notes to Financial Statements

December 31, 2024

18. Financial Instruments Risks (continued)

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. AMO's main credit risks relate to its accounts receivable and investments. Based on creditworthiness of AMO's counter parties, no allowance for doubtful accounts is required. The risk has not changed from the prior year.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. AMO is exposed to other price risk through its investments in pooled funds.

It is management's opinion that AMO is not exposed to significant interest rate, liquidity, credit, or other price risk arising from its financial instruments. The risk has not changed from the prior year.

19. Comparative Figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

Association of Municipalities of Ontario (AMO)

155 University Ave., Suite 800, Toronto, ON M5H 3B7

Telephone direct: 416-971-9856
Fax: 416-971-6191
Toll-free in Ontario: 1-877-4-AMO-LAS (1-877-426-6527)
E-mail: amo@amo.on.ca
Website: www.amo.on.ca

