Financial Statements of

NOOJMOWIN TEG HEALTH CENTRE

Year ended March 31, 2025

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Noojmowin Teg Health Centre ("the Centre") are the responsibility of the Centre's management and have been prepared in compliance with legislation, and in accordance the accounting policies described in Note 2 to these financial statements. The preparation of the financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Centre's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board of Directors meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Freelandt Caldwell Reilly LLP, independent external auditors appointed by the Centre. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Centre's financial statements.

President, Board of Directors

Executive Director

INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors of
Noojmowin Teg Health Centre

Opinion

We have audited the financial statements of **Noojmowin Teg Health Centre**, which comprise the statement of financial position as at **March 31, 2025**, 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. The financial statements have been prepared by management using the accounting policies described in Note 2 to these financial statements,

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre as at **March 31, 2025**, and its results of operations and its cash flows for the year then ended in accordance with the accounting policies described in Note 2 to these financial statements.

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 the Centre 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to these financial statements, which describes the basis of accounting. These financial statements are prepared to assist Noojmowin Teg Health Centre with meeting the reporting requirements of various funders. As a result, the financial statements may not be suitable for use by any other person or group of persons or for any other purpose. Our report is intended solely for Noojmowin Teg Health Centre and its funders and should not be distributed to or used by parties other than Noojmowin Teg Health Centre and its funders.

Other Matter

Our examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules 1 through Schedule 8 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements as a whole and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies described in Note 2 to these financial statements, 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 the Centre'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 the Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre'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. 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 the Centre's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre'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 the Centre 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.

Freelandt Caldwell Reilly LLP

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
June 23, 2025

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NOOJMOWIN TEG HEALTH CENTRE
Statement of Financial Position

March 31, 2025 with comparative figures for 2024

	2025	2024
Assets		
Current assets		
Cash and cash equivalents	$ 4,473,960	$ 4,207,328
Accounts receivable	134,778	306,337
Prepaid expenses	105,394	95,065
	4,714,132	4,608,730
Capital assets (note 3)	2,223,029	2,469,165
	$ 6,937,161	$ 7,077,895
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities	$ 2,121,969	$2,818,338
Deferred contributions (note 4)	847,629	52,183
	2,969,598	2,870,521
Net assets		
Operations - unrestricted	1,244,534	1,238,209
Operations - internally restricted	500,000	500,000
Invested in capital assets	2,223,029	2,469,165
	3,967,563	4,207,374
	6,937,161	$ 7,077,895

Contingent liabilities (note 5)

Commitments (note 8)

See accompanying notes to the financial statements

NOOJMOWIN TEG HEALTH CENTRE
Statement of Operations

For the year ended March 31, 2025 with comparative figures for 2024

	2025	2024
Revenue		
Deferred contributions, beginning of year	$ 52,183	$ 1,461,857
Ontario Ministry of Health (note 6)	5,647,751	5,602,285
Ontario Health North	2,562,157	2,485,679
Indigenous Services Canada	1,507,316	1,317,565
Ministry of Attorney General	381,303	301,493
Ontario Ministry of Children, Community and Social Services	168,890	165,000
Interest	146,998	162,445
Donations and other revenue	110,470	-
Other programs	-	194,126
Deferred contributions, end of year	(847,629)	(52,183)
	9,729,439	11,638,267
Expenditures		
Salaries, wages and related benefits	6,296,906	7,023,375
Purchased services and consulting fees	1,547,487	1,258,928
Occupancy costs	286,002	213,073
Program materials, supplies and equipment	270,141	949,511
Program workshops	261,690	562,143
Travel	198,151	231,540
Information technology	156,217	121,670
Office and general	149,983	123,676
Meeting expenses	127,022	254,558
Association fees and dues	118,147	88,603
Advertising and promotion	84,925	122,894
Training and development	61,933	188,848
Insurance	46,407	37,324
Automotive	41,250	63,670
Professional fees - audit and legal	32,997	33,740
Interest and bank charges	3,666	1,338
	9,682,924	11,274,891
Excess of revenue over expenditures before undernoted item	46,515	363,376
Recovery of funds by funding agencies	(40,190)	(231,406)
Excess of revenue over expenditures	$ 6,325	$ 131,970

NOOJMOWIN TEG HEALTH CENTRE
Statement of Changes in Net Assets

Year ended March 31, 2025 with comparative figures for 2024

	Invested In Capital Assets	Unrestricted Operations	Internally Restricted Operations	2025	2024
Net assets, beginning of year	$ 2,469,165	$ 1,238,209	$ 500,000	$ 4,207,374	$ 4,089,480
Excess of revenue over expenditures	-	6,325	-	6,325	131,970
Purchase of capital assets	37,734	-	-	37,734	298,873
Amortization of capital assets	(283,870)	-	-	(283,870)	(312,949)
Net assets, end of year	$ 2,223,029	$ 1,244,534	$ 500,000	$ 3,967,563	$ 4,207,374

See accompanying notes to the financial statements

NOOJMOWIN TEG HEALTH CENTRE
Statement of Cash Flows

Year ended March 31, 2025 with comparative figures for 2024

	2025	2024
Cash flows from operations		
Excess of revenue over expenditures from:		
- Operations	$ 6,325	$ 131,970
- Capital assets	(246,136)	(14,076)
Items not involving cash:		
Amortization of capital assets	283,870	312,949
	44,059	430,843
Changes in non-cash working capital items:		
Accounts receivable	171,559	228,423
Prepaid expenses	(10,329)	(19,870)
Accounts payable and accrued liabilities	(696,369)	466,531
	(491,080)	1,105,927
Financing		
Deferred contributions	795,446	(1,409,674)
Capital		
Purchases of capital assets	(37,734)	(298,873)
Net increase (decrease) in cash	266,632	(602,620)
Cash and cash equivalents, beginning of the year	4,207,328	4,809,948
Cash and cash equivalents, end of year	$ 4,473,960	$ 4,207,328

See accompanying notes to the financial statements

1. Nature of operations

Noojmowin Teg Health Centre ("the Centre") is a not-for-profit organization incorporated without share capital on July 21, 1998, under the laws on the province of Ontario and is a registered charity and is exempt from income tax under the Income Tax Act (Canada). The Centre is responsible for providing specialized, community-based holistic health services to aboriginal people on Manitoulin Island.

2. Summary of significant accounting policies

a) Basis of accounting

The financial statements of the Centre are prepared using Canadian public sector accounting standards for government not-for-profits organizations, as issued by the Public Sector Accounting Board with the following exceptions:

i) Capital asset purchases are charged to operations when purchased. During the year, capital assets totalling $37,734 (2024 - $298,873) were charged to operations.

ii) Contributions restricted for the purchase of capital assets are recognized as revenue in the year in which the related capital asset expenditures are incurred. During the year, no capital contributions were recognized in operations (2024 - $Nil).

iii) Capital assets are charged to operations in the year of acquisition. Capital asset purchases are also recorded on the statement of financial position at cost with amortization charged to net assets invested in capital assets.

b) Cash and cash equivalents

Cash and cash equivalents include cash and terms deposits due within six months of year end which are readily convertible into a known amount of cash, and are subject to an insignificant risk to changes in their fair value.

c) Revenue recognition

The Centre follows the deferral method of accounting for contributions. Funds externally restricted under the terms of applicable funding agreements are recognized as revenue in the year to which they relate. Contributions approved but not received at the end of an accounting period are accrued. When contributions relate to a future period, it is deferred and recognized in that subsequent period. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are recognized as revenue in the year in which the related capital asset expenditures are incurred.

2. Summary of significant accounting policies, continued

d) Capital assets

Capital assets are charged to operations in the year of acquisition. Capital asset purchases are also recorded on the statement of financial position at cost with amortization charged to net assets invested in capital assets. The Centre provides for amortization using the declining balance method and rates designed to amortize the cost of capital assets over their estimated useful lives for all assets other than leasehold improvements which are amortized using the straight-line method. The amortization rates are as follows:

Equipment	20%
Computer hardware	30%
Vehicles	30%
Storage shed	10%
Building	4%
Leasehold improvements	13 years

Additions are amortized at one-half of the annual rate in the year of acquisition. No amortization is recorded in the year of disposal.

When a capital asset no longer contributes to the Centre's ability to provide services, its carrying amount is written down to its estimated realizable value.

e) Financial instruments

Measurement of financial instruments
The Centre initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Centre subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period they occur.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

e) Financial instruments, continued

Impairment of financial instruments
Financial assets measured at other than fair value are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the statement of operations. When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in the statement of operations, in the period it is identified and measurable, up to the amount of the previously recognized impairment.

f) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are provisions for impairment of accounts receivable, estimated useful life and carrying amount of capital assets.

3. Capital assets

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Building	$ 2,225,527	$ 652,164	$ 1,573,363	$ 1,638,920
Leasehold improvements	296,528	233,278	63,250	73,791
Equipment	777,507	667,455	110,052	95,115
Storage Shed	108,487	48,062	60,425	67,140
Computer hardware	413,489	403,127	10,362	14,803
Vehicles	1,116,485	710,908	405,577	579,396
	$ 4,938,023	$ 2,714,994	$ 2,223,029	$ 2,469,165

Cost and accumulated amortization for March 31, 2024 were $4,900,289 and $2,431,126 respectively.

4. Deferred contributions

Deferred contributions represent unspent externally restricted operating funding received in the current or prior periods that relate to subsequent periods. Deferred contribution balances consist of the following:

	2025	2024
Indigenous Services Canada	$ 715,636	$ -
Ministry of the Attorney General	79,810	-
Manitoulin Anishinaabek Research Review Committee	52,183	52,183
Deferred contributions	$ 847,629	$ 52,183

5. Contingent liabilities

Noojmowin Teg Health Centre has entered into accountable contribution agreements with various funding agencies and as a result management estimates and accrues unspent funds owing back to the funders annually, when necessary. Subsequently, these programs are subject to audit by the funding agency with settlements repayable to the funding agency. Adjustments to the amount accrued, if any, are recorded in the accounts in the year in which the settlement is determined.

6. Ontario Ministry of Health

Contributions received from Ontario Ministry of Health consists of the following:

	2025	2024
Primary Care Program:		
Base contribution	$2,748,874	$ 2,728,408
Indigenous Inter-professional funding	810,000	810,000
Physician funding	730,914	730,914
Nurse practitioners funding	-	-
Food is medicine	168,000	168,000
Sexual Assault & Domestic Violence Program:		
Base contribution	401,700	376,700
Healthy Lifestyles and Diabetes Prevention Program:		
Base contribution	307,800	307,800
Diabetes Wellness and Off-loading Devices Program:		
Base contribution	274,563	274,563
Diabetic devices funding	100,000	100,000
Intensive Treatment Services Program:		
Base contribution	105,900	105,900
	$ 5,647,751	$ 5,602,285

7. Memorandum of Understanding

The Centre has a building agreement with Mnaamodzawin Health Services Inc. and Aundeck Omni Kaning First Nation for the sharing of costs related to the operation and maintenance of the health care facility. The agreement expired on April 1, 2024, and the Centre is continuing under the terms of the original building agreement on a month-to-month basis.

8. Commitments

The Centre has entered into premises lease agreement with North Port Developments Espanola Inc. for a 10-year period ending September 30, 2026. The rental commitment is as follows:

2026	$63,707

9. Healthcare of Ontario Pension Plan

Substantially all of the employees of Noojmowin Teg Health Centre are members of the Healthcare of Ontario Pension Plan (the "Plan"), which is a multi-employee defined benefit pension plan available to all eligible employees of the participating members of the Ontario Hospital Association. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the five consecutive years prior to retirement, termination or death that provide the highest earnings.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing plan assets in trust and through the Plan investment policy.

Pension expense is based on Plan management's best estimates, in consultation with its actuaries of the amount, together with the amounts contributed by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employee's contributions.

The variance between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the plan indicates the Plan is fully funded.

Contributions to the Plan made during the year by the organization on behalf of its employees amount to $454,974 (2024 - $494,716) and are included in the statement of operations.

At December 31, 2024, the HOOPP pension plan had total assets of $240.5 billion (2023 - $203.8 billion) and an accumulated surplus of $10.4 billion (2023 - $10.2 billion).

10. Economic dependence

The Centre receives funding from the Ontario Ministry of Health in order to administer operations and provide services.

As these contribution arrangements provide the Centre's major source of revenue, its ability to continue viable operations is dependent upon maintaining this funding arrangement.

11. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

12. Financial Instruments

Transactions in financial instruments may result in an entity assuming or transferring financial risks to or from another party. The Centre is exposed to the following risks associated with financial instruments and transactions it is a party to:

a) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge a financial obligation and cause the other party to incur a financial loss. The Centre is exposed to this risk relating to its cash and cash equivalents, and accounts receivable.

Credit risk associated with cash and cash equivalents is minimized by ensuring that these financial assets are held with a large reputable financial institution, with a high credit rating.

The Centre is exposed to credit risk in accounts receivable, which is mainly comprised of receivables from governments and government funded organizations. The Centre manages its exposure to credit risk through management’s on-going monitoring of accounts receivable balances and collections including analysis of how long amounts have been outstanding.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

b) Liquidity risk

Liquidity risk is the risk that an organization cannot repay its obligations when they become due to its creditors. The Centre is exposed to this risk relating to its accounts payable and accrued liabilities. The Centre reduces its exposure to liquidity risk through extensive budgeting processes, ensuring that it documents when authorized payments become due and takes actions to maintain an adequate amount of cash resources and arrangements to repay creditors as their liabilities become due.

Noojmowin Teg Health Centre Schedule 1

Schedule of Operations and Net Assets

For the year ended March 31, 2025 with comparative figures for 2024

	Primary Care Programs	Aboriginal FASD and Child Nutrition Program	Intensive Treatment Services Program	Mental Health & Aging At Home Programs	Healthy Lifestyles and Diabetes Prevention Programs	Indigenous Services Canada Programs	Diabetes Wellness and Off-loading Devices Programs	Sexual Assault & Domestic Violence Programs	Mobile Mental Health & Addictions Clinic Program	Other Programs	2025	2024
Revenue												
Deferred contributions, beginning of year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 52,183	$ 52,183	$ 1,461,857
Ontario Ministry of Health	4,457,788	-	105,900	-	307,800	-	374,563	401,700	-	-	5,647,751	5,602,285
Ontario Health North	-	-	-	1,449,049	-	-	-	-	1,100,000	13,108	2,562,157	2,485,679
Indigenous Services Canada	-	-	-	-	-	1,507,316	-	-	-	-	1,507,316	1,317,565
Ministry of Attorney General	-	-	-	-	-	-	-	381,303	-	-	381,303	301,493
Administrative chargebacks	-	-	-	-	-	-	-	-	-	191,813	191,813	247,882
Ontario Ministry of Children, Community and Social Services	-	168,890	-	-	-	-	-	-	-	-	168,890	165,000
Interest	-	-	-	-	-	-	-	-	-	146,998	146,998	162,445
Donations and other revenue	-	-	-	-	-	-	-	-	-	110,470	110,470	-
Other programs	-	-	-	-	-	-	-	-	-	-	-	194,126
Deferred contributions, end of year	-	-	-	-	-	(715,636)	-	(79,810)	-	(52,183)	(847,629)	(52,183)
	4,457,788	168,890	105,900	1,449,049	307,800	791,680	374,563	703,193	1,100,000	462,389	9,921,252	11,886,149
Expenditures												
Salaries, wages and related benefits	3,123,136	120,326	96,219	932,525	212,015	320,705	229,828	529,635	688,882	43,635	6,296,906	7,023,375
Purchased services and consulting fees	481,471	-	-	309,722	1,475	238,184	8,882	37,451	188,981	281,321	1,547,487	1,258,928
Occupancy costs	160,886	6,960	-	14,000	5,990	11,119	2,650	12,721	11,235	60,441	286,002	213,073
Program materials, supplies and equipment	50,664	11,913	395	28,485	25,301	43,252	65,426	14,792	21,659	8,254	270,141	949,511
Program workshops	48,977	6,548	76	13,364	7,491	101,014	950	20,374	58,388	4,508	261,690	562,143
Travel	81,661	9,378	5,386	37,156	11,346	12,683	6,922	20,625	9,643	3,351	198,151	231,540
Administration expense	79,506	3,892	-	-	18,269	14,001	-	26,100	50,045	-	191,813	247,882
Information technology	85,422	868	205	35,430	1,781	3,957	3,621	3,826	9,666	11,441	156,217	121,670
Office and general	59,102	4,623	297	11,899	3,476	16,218	5,907	5,809	15,836	26,816	149,983	123,676
Meeting expenses	100,076	79	-	1,823	2,534	11,328	-	1,635	5,540	4,007	127,022	254,558
Association fees and dues	81,000	-	361	15,385	-	1,620	3,772	6,279	9,730	-	118,147	88,603
Advertising and promotion	41,317	318	276	2,217	10,454	12,626	2,300	10,680	4,498	239	84,925	122,894
Training and development	24,336	1,992	2,685	9,419	4,558	277	1,640	8,642	6,447	1,937	61,933	188,848
Insurance	26,506	-	-	7,449	-	983	-	1,475	9,859	135	46,407	37,324
Automotive	6,715	-	-	26,975	1,048	-	-	-	6,512	-	41,250	63,670
Professional fees - audit and legal	7,013	1,993	-	3,200	2,062	3,713	2,475	3,149	3,079	6,313	32,997	33,740
Interest and bank charges	-	-	-	-	-	-	-	-	-	3,666	3,666	1,338
	4,457,788	168,890	105,900	1,449,049	307,800	791,680	334,373	703,193	1,100,000	456,064	9,874,737	11,522,773
Excess of revenue over expenditures before undernoted item	-	-	-	-	-	-	40,190	-	-	6,325	46,515	363,376
Funds settled/(repayable) with funding agencies	-	-	-	-	-	-	(40,190)	-	-	-	(40,190)	(231,406)
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	-	-	-	-	6,325	6,325	131,970
Net assets, beginning of year	-	-	-	298,060	-	-	-	-	-	940,149	1,238,209	1,106,239
Net assets, end of year	$ -	$ -	$ -	$ 298,060	$ -	$ -	$ -	$ -	$ -	$ 946,474	$ 1,244,534	$ 1,238,209

Noojmowin Teg Health Centre **Schedule 2**
Schedule of Operations
Ontario Ministry of Health - Primary Care Programs
For the year ended March 31, 2025 with comparative figures for 2024

	Primary Care Program	Primary Care Program - Espanola	Food is Medicine	2025	2024
Revenue					
Ontario Ministry of Health					
- Base funding	$ 2,748,874	$ 810,000	$ 168,000	$ 3,726,874	$ 3,706,408
- Physician funding	730,914	-	-	730,914	730,914
- Nurse practitioners funding	-	-	-	-	-
- Recruitment and retention	-	-	-	-	-
	3,479,788	810,000	168,000	4,457,788	4,437,322
Expenditures					
Salaries, wages and related benefits	2,484,617	571,938	66,581	3,123,136	3,252,580
Purchased services and consulting fees	468,754	12,717	-	481,471	398,668
Occupancy costs	73,798	56,995	30,093	160,886	63,914
Meeting expenses	96,520	3,556	-	100,076	96,993
Information technology	80,883	3,776	763	85,422	76,540
Travel	51,894	24,622	5,145	81,661	68,602
Association fees and dues	77,098	3,902	-	81,000	76,104
Administration expense	6	79,500	-	79,506	79,500
Office and general	40,315	14,244	4,543	59,102	53,977
Program materials, supplies and equipment	26,876	9,767	14,021	50,664	85,937
Program workshops	649	11,612	36,716	48,977	79,160
Advertising and promotion	30,151	8,901	2,265	41,317	36,802
Insurance	22,430	2,658	1,418	26,506	12,553
Training and development	20,968	3,337	31	24,336	45,914
Professional fees - audit and legal	4,125	2,475	413	7,013	8,740
Automotive	704	-	6,011	6,715	-
Interest and bank charges	-	-	-	-	1,338
	3,479,788	810,000	168,000	4,457,788	4,437,322
Excess of revenue over expenditures before undernoted item	-	-	-	-	-
Recovery of funds by Ontario Ministry of Health	-	-	-	-	-
Excess of revenue over expenditures	$ -	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre

Schedule 3

Schedule of Operations

Ontario Ministry of Children, Community, and Social Services & Ontario Ministry of Health - Aboriginal FASD & Child Nutrition & Intensive Treatment Services Programs

For the year ended March 31, 2025 with comparative figures for 2024

	Aboriginal FASD & Child Nutrition Program	Intensive Treatment Services Program	2025	2024
Revenue				
Ontario Ministry of Children, Community and Social Services	$ 168,890	$ -	$ 168,890	$ 165,000
Ontario Ministry of Health	-	105,900	105,900	105,900
	168,890	105,900	274,790	270,900
Expenditures				
Salaries, wages and related benefits	120,326	96,219	216,545	224,998
Travel	9,378	5,386	14,764	11,820
Program materials, supplies and equipment	11,913	395	12,308	3,506
Occupancy costs	6,960	-	6,960	8,843
Program workshops	6,548	76	6,624	6,667
Office and general	4,623	297	4,920	3,180
Training and development	1,992	2,685	4,677	3,910
Administration expense	3,892	-	3,892	-
Professional fees - audit and legal	1,993	-	1,993	1,000
Information technology	868	205	1,073	875
Advertising and promotion	318	276	594	2,528
Association fees and dues	-	361	361	361
Meeting expenses	79	-	79	212
Insurance	-	-	-	2,000
Purchased services and consulting fees	-	-	-	1,000
	168,890	105,900	274,790	270,900
Excess of revenue over expenditures before undernoted item	-	-	-	-
Recovery of funds by Ministries	-	-	-	-
Excess of revenue over expenditures	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre **Schedule 4**
Schedule of Operations
Ontario Health North - Mental Health & Aging At Home Programs
For the year ended March 31, 2025 with comparative figures for 2024

	Mental Health	Aging at Home	Shared Assisted Living Services	Aging at Home Respite	Aging at Home Van - Enhanced	Geriatric Social Worker	Community Withdrawal Management	Safe Bed	2025	2024
Revenue										
Deferred contributions, beginning of year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ontario Health North	241,426	259,308	277,843	82,467	110,887	105,908	276,710	94,500	1,449,049	1,485,679
Deferred contributions, end of year	-	-	-	-	-	-	-	-	-	-
	241,426	259,308	277,843	82,467	110,887	105,908	276,710	94,500	1,449,049	1,485,679
Expenditures										
Salaries, wages and related benefits	225,540	201,270	93,917	7,785	72,320	90,643	238,800	2,250	932,525	910,066
Purchased services and consulting fees	-	-	147,830	69,642	-	-	-	92,250	309,722	338,491
Travel	3,345	16,678	2,724	1,688	166	7,572	4,983	-	37,156	52,724
Information technology	6,424	1,019	24,815	1,019	-	381	1,772	-	35,430	30,889
Program materials, supplies and equipment	-	14,636	7,470	264	1,601	2,856	1,658	-	28,485	74,857
Automotive	-	-	-	-	26,975	-	-	-	26,975	3,249
Association fees and dues	2,481	7,392	-	-		2,035	3,477	-	15,385	130
Occupancy costs	-	8,000	-	-	-	1,000	5,000	-	14,000	11,986
Program workshops	-	-	-	-	-	-	13,364	-	13,364	4,805
Office and general	1,179	4,979	-	1,844	276	443	3,178	-	11,899	26,117
Training and development	2,457	2,134	487	-	59	978	3,304	-	9,419	11,172
Insurance	-	-	-	-	7,449	-	-	-	7,449	9,619
Professional fees - audit and legal	-	3,200	-	-	-	-	-	-	3,200	3,650
Advertising and promotion	-	-	-	-	1,043	-	1,174	-	2,217	2,933
Meeting expenses	-	-	600	225	998	-	-	-	1,823	3,635
	241,426	259,308	277,843	82,467	110,887	105,908	276,710	94,500	1,449,049	1,484,323
Excess of revenue over expenditures										
before under noted item	-	-	-	-	-	-	-	-	-	1,356
Recovery of funds by Ontario Health North	-	-	-	-	-	-	-	-	-	-
Settlement of funds by Ontario Health North	-	-	-	-	-	-	-	-	-	-
Excess of revenue over expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,356

Noojmowin Teg Health Centre **Schedule 5**
Schedule of Operations
Ontario Ministry of Health - Healthy Lifestyles and Diabetes Prevention Programs
For the year ended March 31, 2025 with comparative figures for 2024

	2025	2024
Revenue		
Ontario Ministry of Health	$ 307,800	$ 307,800
Expenditures		
Salaries, wages and related benefits	212,015	223,022
Program materials, supplies and equipment	25,301	24,933
Administration expense	18,269	16,000
Travel	11,346	9,590
Advertising and promotion	10,454	3,029
Program workshops	7,491	1,101
Occupancy costs	5,990	6,502
Training and development	4,558	4,689
Office and general	3,476	5,064
Meeting expenses	2,534	5,230
Professional fees - audit and legal	2,062	1,100
Information technology	1,781	2,631
Purchased services and consulting fees	1,475	4,325
Automotive	1,048	-
Insurance	-	584
	307,800	307,800
Excess of revenue over expenditures	$ -	$ -

Noojmowin Teg Health Centre **Schedule 6**
Schedule of Operations
Indigenous Services Canada Programs
For the year ended March 31, 2025 with comparative figures for 2024

	Indian Residential School	Missing and Murdered Indigenous Women and Girls Program	Indian Day School	Trauma Informed Cultural and Emotion Supports Program	First Nations Child and Family Services	2025	2024
Revenue							
Deferred contributions, beginning of year	$ -	$ -	$ -	$ -	$ -	$ -	$ 831,682
Indigenous Services Canada	236,356	105,000	47,500	388,856	729,604	1,507,316	1,317,565
Deferred contributions, end of year	-	-	-	-	(715,636)	(715,636)	-
	236,356	105,000	47,500	388,856	13,968	791,680	2,149,247
Expenditures							
Salaries, wages and related benefits	172,486	66,994	26,458	54,767	-	320,705	626,892
Purchased services and consulting fees	26,166	8,000	-	204,018	-	238,184	282,853
Program workshops	12,650	15,418	4,696	66,725	1,525	101,014	372,058
Program materials, supplies and equipment	3,776	1,936	1,497	35,554	489	43,252	273,524
Office and general	3,136	181	587	11,039	1,275	16,218	10,121
Administration expense	-	4,003	998	9,000	-	14,001	60,179
Travel	8,368	2,623	1,270	182	240	12,683	35,016
Advertising and promotion	1,347	-	7,400	3,221	658	12,626	44,262
Meeting expenses	4,259	1,300	2,874	1,921	974	11,328	113,694
Occupancy costs	500	1,952	750	730	7,187	11,119	17,691
Information technology	2,018	1,019	920	-	-	3,957	4,855
Professional fees - audit and legal	1,650	413	-	1,650	-	3,713	4,500
Association fees and dues	-	-	-	-	1,620	1,620	346
Insurance	-	983	-	-	-	983	4,400
Training and development	-	178	50	49	-	277	76,692
	236,356	105,000	47,500	388,856	13,968	791,680	1,927,083
Excess of revenue over expenditures before undernoted item	-	-	-	-	-	-	222,164
Recovery of funds by Indigenous Services Canada	-	-	-	-	-	-	(222,164)
Excess of revenue over expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre

Schedule 7

Schedule of Operations

Ontario Ministry of Health - Diabetes Wellness Program & Off-loading Devices Programs

For the year ended March 31, 2025 with comparative figures for 2024

	Diabetes Wellness Program	Off-loading Devices Program	2025	2024
Revenue				
Ontario Ministry of Health	$ 274,563	$ 100,000	$ 374,563	$ 374,563
Expenditures				
Salaries, wages and related benefits	229,828	-	229,828	226,657
Program materials, supplies and equipment	5,616	59,810	65,426	86,770
Purchased services and consulting fees	8,882	-	8,882	1,000
Travel	6,922	-	6,922	13,174
Office and general	5,907	-	5,907	2,266
Association fees and dues	3,772	-	3,772	1,195
Information technology	3,621	-	3,621	2,977
Occupancy costs	2,650	-	2,650	3,850
Professional fees - audit and legal	2,475	-	2,475	3,000
Advertising and promotion	2,300	-	2,300	1,964
Training and development	1,640	-	1,640	20,040
Program workshops	950	-	950	928
Insurance	-	-	-	1,500
	274,563	59,810	334,373	365,321
Excess of revenue over expenditures before undernoted item	-	40,190	40,190	9,242
Recovery of funds by Ontario Ministry of Health	-	(40,190)	(40,190)	(9,242)
Excess of revenue over expenditures	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre

Schedule 8

Schedule of Operations

Ministry of Attorney General & Ministry of Health - Sexual Assault & Domestic Violence Programs

For the year ended March 31, 2025 with comparative figures for 2024

	Sexual Assault & Domestic Violence Program	Sexual Assault & Domestic Violence Services	2025	2024
Revenue				
Deferred contributions, beginning of year	$ -	$ -	$ -	$ -
Ontario Ministry of Health	-	401,700	401,700	376,700
Ministry of Attorney General	381,303	-	381,303	301,493
Deferred contributions, end of year	(79,810)	-	(79,810)	-
	301,493	401,700	703,193	678,193
Expenditures				
Salaries, wages and related benefits	216,586	313,049	529,635	528,590
Purchased services and consulting fees	6,900	30,551	37,451	14,958
Administration expense	26,100	-	26,100	21,603
Travel	9,719	10,906	20,625	19,769
Program workshops	20,149	225	20,374	20,905
Program materials, supplies and equipment	3,961	10,831	14,792	13,755
Occupancy costs	520	12,201	12,721	11,623
Advertising and promotion	7,791	2,889	10,680	10,681
Training and development	6,071	2,571	8,642	13,078
Association fees and dues	1,508	4,771	6,279	3,349
Office and general	450	5,359	5,809	8,055
Information technology	-	3,826	3,826	2,862
Professional fees - audit and legal	103	3,046	3,149	3,500
Meeting expenses	1,635	-	1,635	3,965
Insurance	-	1,475	1,475	1,500
	301,493	401,700	703,193	678,193
Excess of revenue over expenditures before undernoted item	-	-	-	-
Recovery of funds by Ministries	-	-	-	-
Excess of revenue over expenditures	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre **Schedule 9**

Schedule of Operations

Ontario Health North - Mobile Mental Health & Addictions Clinic Programs

For the year ended March 31, 2025 with comparative figures for 2024

	2025	2024
Revenue		
Deferred contributions, beginning of year	$ -	$ 107,453
Ontario Health North	1,100,000	1,000,000
Deferred contributions, end of year		
	1,100,000	1,107,453
Expenditures		
Salaries, wages and related benefits	688,882	652,126
Purchased services and consulting fees	188,981	214,243
Program workshops	58,388	62,012
Administration expense	50,045	50,000
Program materials, supplies and equipment	21,659	48,644
Office and general	15,836	12,453
Occupancy costs	11,235	-
Insurance	9,859	8,055
Association fees and dues	9,730	2,346
Information Technology	9,666	1,043
Travel	9,643	7,118
Automotive	6,512	4,027
Training and development	6,447	12,680
Meeting expenses	5,540	15,106
Advertising and promotion	4,498	15,600
Professional fees - audit and legal	3,079	2,000
	1,100,000	1,107,453
Excess of revenue over expenditures	$ -	$ -