Noojmowin Teg Health Centre

Financial Statements

Year ended March 31, 2026

MANAGEMENT RESPONSIBILITY STATEMENT

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
June 18, 2026

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, 2026**, 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, 2026**, 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 9 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

Chartered Professional Accountants
Licensed Public Accountants

Sudbury, Ontario
June 18, 2026

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Noojmowin Teg Health Centre

Statement of Financial Position

March 31, 2026 with comparative figures for 2025

	2026	2025
Assets		
Current		
Cash and cash equivalents	$ 6,907,777	$ 4,473,960
Accounts receivable (note 3)	292,869	134,778
Prepaid expenses	125,735	105,394
	7,326,381	4,714,132
Capital assets (note 4)	2,090,986	2,223,029
	$ 9,417,367	$ 6,937,161
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities	$ 4,546,444	$ 2,121,969
Deferred contributions (note 5)	983,346	847,629
	5,529,790	2,969,598
Net assets		
Operations - unrestricted	1,296,591	1,244,534
Operations - restricted	500,000	500,000
Invested in capital assets	2,090,986	2,223,029
	3,887,577	3,967,563
	$ 9,417,367	$ 6,937,161

Contingent liabilities (note 6)

Commitments (note 8)

Approved on behalf of the Board of Directors:

Director _____

Director _____

Noojmowin Teg Health Centre

Statement of Operations

Year ended March 31, 2026 with comparative figures for 2025

	2026	2025
Revenue		
Deferred contributions, beginning of year	$ 847,629	$ 52,183
Ontario Ministry of Health (note 7)	6,035,407	5,647,751
Ontario Health North	2,467,347	2,562,157
Indigenous Services Canada	1,797,201	1,507,316
Ministry of Attorney General	367,273	381,303
Ontario Ministry of Children, Community and Social Services	175,646	168,890
Donations and other revenue	164,101	110,470
Interest	65,218	146,998
Deferred contributions, end of year	(983,346)	(847,629)
	10,936,476	9,729,439
Expenditures		
Salaries, wages and related benefits	6,235,321	6,296,906
Purchased services and consulting fees	2,090,439	1,547,487
Occupancy costs	480,749	286,002
Program materials, supplies and equipment	343,745	270,141
Program workshops	283,115	261,690
Travel	214,599	198,151
Advertising and promotion	167,613	84,925
Information technology	148,899	156,217
Office and general	144,634	149,983
Meeting expenses	127,202	127,022
Association fees and dues	114,336	118,147
Training and development	78,563	61,933
Insurance	48,999	46,407
Professional fees - audit and legal	41,768	32,997
Automotive	34,884	41,250
Interest and bank charges	3,040	3,666
	10,557,906	9,682,924
Excess of revenue over expenditures before undernoted item	378,570	46,515
Recovery of funds by funding agencies	(326,513)	(40,190)
Excess of revenue over expenditures	$ 52,057	$ 6,325

See accompanying notes to the financial statements

Noojmowin Teg Health Centre

Statement of Changes in Net Assets

Year ended March 31, 2026 with comparative figures for 2025

	Invested In Capital Assets	Unrestricted Operations	Internally Restricted Operations	2026	2025
Net assets, beginning of year	$ 2,223,029	$ 1,244,534	$ 500,000	$ 3,967,563	$ 4,207,374
Excess of revenues over expenses	-	52,057	-	52,057	6,325
Purchase of capital assets	97,795	-	-	97,795	37,734
Amortization of capital assets	(229,838)	-	-	(229,838)	(283,870)
Net assets, end of year	$ 2,090,986	$ 1,296,591	$ 500,000	$ 3,887,577	$ 3,967,563

Noojmowin Teg Health Centre

Statement of Cash Flows

Year ended March 31, 2026 with comparative figures for 2025

	2026	2025
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses from:		
- Operations	$ 52,057	$ 6,325
- Capital Assets	(132,043)	(246,136)
Items not involving cash:		
Amortization of capital assets	229,838	283,870
	149,852	44,059
Changes in non-cash working capital items:		
Accounts receivable	(158,091)	171,559
Prepaid expenses	(20,341)	(10,329)
Accounts payable and accrued liabilities	2,424,475	(696,369)
	2,395,895	(491,080)
Cash flows from investing activities		
Purchase of capital assets	(97,795)	(37,734)
	(97,795)	(37,734)
Cash flows from financing activities		
Deferred contributions	135,717	795,446
	135,717	795,446
Net increase in cash	2,433,817	266,632
Cash, beginning of year	4,473,960	4,207,328
Cash, end of year	$ 6,907,777	$ 4,473,960

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. 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 $97,795 (2025 - $37,734) 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 (2025 - $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. **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:

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

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**

(i) **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.

(ii) **Impairment**

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.

2. **Significant accounting policies, continued**

(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. **Accounts receivable**

	2026	2025
Trade receivable	$ 223,361	$ 48,119
HST receivable	69,508	86,659
	$ 292,869	$ 134,778

4. **Capital assets**

			2026	2025
	Cost	Accumulated amortization	Net	Net
Buildings	$ 2,302,039	$ 716,629	$ 1,585,410	$ 1,573,362
Vehicles	1,116,485	832,581	283,904	405,578
Equipment	796,658	691,380	105,278	110,052
Leasehold improvements	298,660	243,902	54,758	63,250
Storage shed	108,487	54,104	54,383	60,425
Computer hardware	413,489	406,236	7,253	10,362
	$ 5,035,818	$ 2,944,832	$ 2,090,986	$ 2,223,029

Cost and accumulated amortization for March 31, 2025 were $4,938,023 and $2,714,994 respectively.

5. 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:

	2026	2025
Indigenous Services Canada	$ 865,802	$ 715,636
Ministry of the Attorney General	65,361	79,810
Manitoulin Anishinaabek Research Review Committee	52,183	52,183
	$ 983,346	$ 847,629

6. 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.

7. Ontario Ministry of Health

	2026	2025
Primary Care Program:		
Base contribution	$ 3,041,230	$ 2,748,874
Indigenous Inter-professional funding	810,000	810,000
Physician funding	730,914	730,914
Food is medicine	168,000	168,000
Sexual Assault & Domestic Violence Program:		
Base contribution	492,700	401,700
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	110,200	105,900
	$ 6,035,407	$ 5,647,751

8. **Commitments**

(i) 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.

(ii) Leases:

The Centre has entered into premises lease agreement with North Port Developments Espanola Inc. for a 10-year period ending September 30, 2026, with an option to extend for an additional 10-year term.

The Centre has entered into a residential tenancy agreement with Aundeck Omni Kaning First Nation ending September 30, 2027.

The rental commitments under these leases are as follows:

2027	$	121,854
2028		45,000
	$	166,854

9. 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 $385,613 (2025 - $454,974) and are included in the statement of operations.

At December 31, 2025, the HOOPP pension plan had total assets of $272.9 billion (2024 - $240.5 billion) and an accumulated surplus of $11.1 billion (2024 - $10.4 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. 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

Year ended March 31, 2026 with comparative figures for 2025

	Primary Care Programs	Aboriginal FASD and Child Nutrition Program	Intensive Treatment Services Program	Mental Health & Aging At Home Programs	Healthy Lifestles 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	2026	2025
Revenue												
Deferred contributions, beginning of year	$ -	$ -	$ -	$ -	$ -	$ 715,636	$ -	$ 79,810	$ -	$ 52,183	$ 847,629	$ 52,183
Ontario Ministry of Health (note 7)	4,750,144	-	110,200	-	307,800	-	374,563	492,700	-	-	6,035,407	5,647,751
Ontario Health North	-	-	-	1,375,347	-	-	-	-	1,092,000	-	2,467,347	2,562,157
Indigenous Services Canada	-	-	-	-	-	1,797,201	-	-	-	-	1,797,201	1,507,316
Ministry of Attorney General	-	-	-	-	-	-	-	367,273	-	-	367,273	381,303
Administrative chargebacks	-	-	-	-	-	-	-	-	-	315,346	315,346	191,813
Ontario Ministry of Children, Community and Social Services	-	175,646	-	-	-	-	-	-	-	-	175,646	168,890
Donations and other revenue	-	-	-	-	-	-	-	-	-	164,101	164,101	110,470
Interest	-	-	-	-	-	-	-	-	-	65,218	65,218	146,998
Deferred contributions, end of year	-	-	-	-	-	(865,802)	-	(65,361)	-	(52,183)	(983,346)	(847,629)
	4,750,144	175,646	110,200	1,375,347	307,800	1,647,035	374,563	874,422	1,092,000	544,665	11,251,822	9,921,252
Expenditures												
Salaries, wages and related benefits	2,808,312	126,579	98,160	830,250	217,173	834,423	234,101	617,296	331,175	137,852	6,235,321	6,296,906
Purchased services and consulting fees	739,700	-	-	339,942	-	305,453	7,315	7,092	487,928	203,009	2,090,439	1,547,487
Occupancy costs	277,778	7,000	-	14,000	4,798	54,150	3,500	9,956	56,129	53,438	480,749	286,002
Program materials, supplies and equipment	61,538	10,856	909	25,728	21,222	107,468	10,448	44,545	38,433	22,598	343,745	270,141
Administration expense	79,500	3,892	-	-	18,264	80,336	-	34,081	99,273	-	315,346	191,813
Program workshops	51,004	5,024	49	10,176	7,626	106,273	729	68,372	14,855	19,007	283,115	261,690
Travel	72,488	10,540	4,981	43,301	13,162	25,951	9,336	14,458	5,449	14,933	214,599	198,151
Advertising and promotion	47,452	959	-	2,820	8,510	40,037	2,300	29,008	18,450	18,077	167,613	84,925
Information technology	93,584	-	-	34,183	1,846	12,057	2,426	4,551	111	141	148,899	156,217
Office and general	67,899	2,729	322	13,344	3,237	31,809	7,527	5,260	8,650	3,857	144,634	149,983
Meeting expenses	96,210	2,815	-	5,450	3,448	14,956	-	3,819	120	384	127,202	127,022
Association fees and dues	47,689	-	3,635	11,231	-	26,313	2,823	5,131	17,514	-	114,336	118,147
Training and development	28,643	3,272	2,144	11,207	4,430	1,271	898	25,968	-	730	78,563	61,933
Insurance	22,842	-	-	3,300	-	1,571	-	1,885	12,771	6,630	48,999	46,407
Professional fees - audit and legal	15,720	1,980	-	3,120	2,196	4,140	2,700	3,000	-	8,912	41,768	32,997
Automotive	3,732	-	-	27,295	1,888	827	-	-	1,142	-	34,884	41,250
Interest and bank charges	-	-	-	-	-	-	-	-	-	3,040	3,040	3,666
	4,514,091	175,646	110,200	1,375,347	307,800	1,647,035	284,103	874,422	1,092,000	492,608	10,873,252	9,874,737
Excess of revenue over expenditures before undernoted item	236,053	-	-	-	-	-	90,460	-	-	52,057	378,570	46,515
Funds settled/(repayable) with funding agencies	(236,053)	-	-	-	-	-	(90,460)	-	-	-	(326,513)	(40,190)
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	-	-	-	-	52,057	52,057	6,325
Net assets, beginning of year	-	-	-	298,060	-	-	-	-	-	946,474	1,244,534	1,238,209
Net assets, end of year	$ -	$ -	$ -	$ 298,060	$ -	$ -	$ -	$ -	$ -	$ 998,531	$ 1,296,591	$ 1,244,534

Noojmowin Teg Health Centre

Schedule 2

Schedule of Operations

Ontario Ministry of Health - Primary Care Programs

Year ended March 31, 2026 with comparative figures for 2025

	Primary Care Program	Primary Care Program - Espanola	Food is Medicine	2026	2025
Revenue					
Ontario Ministry of Health					
- Base funding	$ 3,041,230	$ 810,000	$ 168,000	$ 4,019,230	$ 3,726,874
- Physician funding	730,914	-	-	730,914	730,914
	3,772,144	810,000	168,000	4,750,144	4,457,788
Expenditures					
Salaries, wages and related benefits	2,168,057	569,199	71,056	2,808,312	3,123,136
Purchased services and consulting fees	728,314	10,525	861	739,700	481,471
Occupancy costs	177,101	65,903	34,774	277,778	160,886
Meeting expenses	93,133	1,730	1,347	96,210	100,076
Information technology	89,286	3,508	790	93,584	85,422
Administration expense	-	79,500	-	79,500	79,506
Travel	51,249	15,105	6,134	72,488	81,661
Office and general	56,399	9,649	1,851	67,899	59,102
Program materials, supplies and equipment	25,387	27,675	8,476	61,538	50,664
Program workshops	7,675	7,388	35,941	51,004	48,977
Association fees and dues	44,385	3,304	-	47,689	81,000
Advertising and promotion	35,007	9,361	3,084	47,452	41,317
Training and development	26,179	2,019	445	28,643	24,336
Insurance	19,110	2,434	1,298	22,842	26,506
Professional fees - audit and legal	12,600	2,700	420	15,720	7,013
Automotive	2,209	-	1,523	3,732	6,715
	3,536,091	810,000	168,000	4,514,091	4,457,788
Excess of revenue over expenditures before undernoted item	236,053	-	-	236,053	-
Recovery of funds by Ontario Ministry of Health	(236,053)	-	-	(236,053)	-
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

Year ended March 31, 2026 with comparative figures for 2025

	Aboriginal FASD & Child Nutrition Program	Intensive Treatment Services Program	2026	2025
Revenue				
Ontario Ministry of Children, Community and Social Services	$ 175,646	$ -	$ 175,646	$ 168,890
Ontario Ministry of Health	-	110,200	110,200	105,900
	175,646	110,200	285,846	274,790
Expenditures				
Salaries, wages and related benefits	126,579	98,160	224,739	216,545
Travel	10,540	4,981	15,521	14,764
Program materials, supplies and equipment	10,856	909	11,765	12,308
Occupancy costs	7,000	-	7,000	6,960
Training and development	3,272	2,144	5,416	4,677
Program workshops	5,024	49	5,073	6,624
Administration expense	3,892	-	3,892	3,892
Association fees and dues	-	3,635	3,635	361
Office and general	2,729	322	3,051	4,920
Meeting expenses	2,815	-	2,815	79
Professional fees - audit and legal	1,980	-	1,980	1,993
Advertising and promotion	959	-	959	594
Information technology	-	-	-	1,073
	175,646	110,200	285,846	274,790
Excess of revenue over expenditures	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre

Schedule 4

Schedule of Operations
Ontario Health North - Mental Health & Aging At Home Programs
Year ended March 31, 2026 with comparative figures for 2025

	Mental Health	Aging at Home	Shared Assisted Living Services	Aging at home Respite	Aging at Home Van - Enhanced	Geriatric Social Worker	Community Withdrawal Management	2026	2025
Revenue									
Ontario Health North	$ 251,126	$ 251,308	$ 264,343	$ 74,682	$ 110,887	$ 135,191	$ 287,810	$ 1,375,347	$ 1,449,049
Expenditures									
Salaries, wages and related benefits	145,921	192,142	49,450	-	75,483	119,698	247,556	830,250	932,525
Purchased services and consulting fees	81,765	-	191,220	66,957	-	-	-	339,942	309,722
Travel	4,364	19,124	2,168	3,669	131	7,166	6,679	43,301	37,156
Information technology	9,779	1,254	18,288	1,658	-	1,331	1,873	34,183	35,430
Automotive	-	-	-	-	27,295	-	-	27,295	26,975
Program materials, supplies and equipment	5,295	11,471	2,481	517	1,417	1,561	2,986	25,728	28,485
Occupancy costs	-	8,000	-	-	-	1,000	5,000	14,000	14,000
Office and general	1,172	6,176	252	1,196	-	1,704	2,844	13,344	11,899
Association fees and dues	810	7,154	-	-		731	2,536	11,231	15,385
Training and development	270	2,867	484	685	871	2,000	4,030	11,207	9,419
Program workshops	-	-	-	-	-	-	10,176	10,176	13,364
Meeting expenses	1,750	-	-	-	1,390	-	2,310	5,450	1,823
Insurance	-	-	-	-	3,300	-	-	3,300	7,449
Professional fees - audit and legal	-	3,120	-	-	-	-	-	3,120	3,200
Advertising and promotion	-	-	-	-	1,000	-	1,820	2,820	2,217
	251,126	251,308	264,343	74,682	110,887	135,191	287,810	1,375,347	1,449,049
Excess of revenue over expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre

Schedule 5

Schedule of Operations

Ontario Ministry of Health - Healthy Lifestyles and Diabetes Prevention Programs

Year ended March 31, 2026 with comparative figures for 2025

		2026		2025
Revenue				
Ontario Ministry of Health	$	307,800	$	307,800
Expenditures				
Salaries, wages and related benefits		217,173		212,015
Program materials, supplies and equipment		21,222		25,301
Administration expense		18,264		18,269
Travel		13,162		11,346
Advertising and promotion		8,510		10,454
Program workshops		7,626		7,491
Occupancy costs		4,798		5,990
Training and development		4,430		4,558
Meeting expenses		3,448		2,534
Office and general		3,237		3,476
Professional fees - audit and legal		2,196		2,062
Automotive		1,888		1,048
Information technology		1,846		1,781
Purchased services and consulting fees		-		1,475
		307,800		307,800
Excess of revenue over expenditures	$	-	$	-

Noojmowin Teg Health Centre

Schedule 6

Schedule of Operations

Indigenous Services Canada Programs

Year ended March 31, 2026 with comparative figures for 2025

	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	2026	2025
Revenue							
Deferred contributions, beginning of year	$ -	$ -	$ -	$ -	715,636	$ 715,636	$ -
Indigenous Services Canada	354,513	242,250	81,979	388,855	729,604	1,797,201	1,507,316
Deferred contributions, end of year	(77,318)	(72,848)	-	-	(715,636)	(865,802)	(715,636)
	277,195	169,402	81,979	388,855	729,604	1,647,035	791,680
Expenditures							
Salaries, wages and related benefits	150,812	110,284	28,834	119,335	425,158	834,423	320,705
Purchased services and consulting fees	44,000	6,000	-	209,016	46,437	305,453	238,184
Program materials, supplies and equipment	10,212	16,027	12,178	17,338	51,713	107,468	43,252
Program workshops	29,198	8,778	23,359	10,027	34,911	106,273	101,014
Administration expense	-	4,008	1,000	9,000	66,328	80,336	14,001
Occupancy costs	9,586	9,275	2,231	1,000	32,058	54,150	11,119
Advertising and promotion	6,362	2,138	5,741	956	24,840	40,037	12,626
Office and general	6,064	3,113	3,239	6,057	13,336	31,809	16,218
Association fees and dues	1,604	1,591	-	9,014	14,104	26,313	1,620
Travel	7,910	2,371	1,682	205	13,783	25,951	12,683
Meeting expenses	6,876	2,770	2,429	1,031	1,850	14,956	11,328
Information technology	2,687	1,056	926	4,196	3,192	12,057	3,957
Professional fees - audit and legal	1,680	420	360	1,680	-	4,140	3,713
Insurance	-	1,571	-	-	-	1,571	983
Training and development	204	-	-	-	1,067	1,271	277
Automotive	-	-	-	-	827	827	-
	277,195	169,402	81,979	388,855	729,604	1,647,035	791,680
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

Year ended March 31, 2026 with comparative figures for 2025

	Diabetes Wellness Program	Off-loading Devices Program	2026	2025
Revenue				
Ontario Ministry of Health	$ 274,563	$ 100,000	$ 374,563	$ 374,563
Expenditures				
Salaries, wages and related benefits	234,101	-	234,101	229,828
Program materials, supplies and equipment	908	9,540	10,448	65,426
Travel	9,336	-	9,336	6,922
Office and general	7,527	-	7,527	5,907
Purchased services and consulting fees	7,315	-	7,315	8,882
Occupancy costs	3,500	-	3,500	2,650
Association fees and dues	2,823	-	2,823	3,772
Professional fees - audit and legal	2,700	-	2,700	2,475
Information technology	2,426	-	2,426	3,621
Advertising and promotion	2,300	-	2,300	2,300
Training and development	898	-	898	1,640
Program workshops	729	-	729	950
	274,563	9,540	284,103	334,373
Excess of revenue over expenditures before undernoted item	-	90,460	90,460	40,190
Recovery of funds by Ontario Ministry of Health	-	(90,460)	(90,460)	(40,190)
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

Year ended March 31, 2026 with comparative figures for 2025

	Sexual Assault & Domestic Violence Program	Sexual Assault & Domestic Violence Services	2026	2025
Revenue				
Deferred contributions, beginning of year	$ 79,810	$ -	$ 79,810	$ -
Ontario Ministry of Health	-	492,700	492,700	401,700
Ministry of Attorney General	367,273	-	367,273	381,303
Deferred contributions, end of year	(65,361)	-	(65,361)	(79,810)
	381,722	492,700	874,422	703,193
Expenditures				
Salaries, wages and related benefits	216,586	400,710	617,296	529,635
Program workshops	57,694	10,678	68,372	20,374
Program materials, supplies and equipment	13,573	30,972	44,545	14,792
Administration expense	34,081	-	34,081	26,100
Advertising and promotion	17,655	11,353	29,008	10,680
Training and development	21,019	4,949	25,968	8,642
Travel	10,068	4,390	14,458	20,625
Occupancy costs	-	9,956	9,956	12,721
Purchased services and consulting fees	7,092	-	7,092	37,451
Office and general	1,019	4,241	5,260	5,809
Association fees and dues	506	4,625	5,131	6,279
Information technology	-	4,551	4,551	3,826
Meeting expenses	2,429	1,390	3,819	1,635
Professional fees - audit and legal	-	3,000	3,000	3,149
Insurance	-	1,885	1,885	1,475
	381,722	492,700	874,422	703,193
Excess of revenue over expenditures	$ -	$ -	$ -	$ -

Noojmowin Teg Health Centre

Schedule 9

Schedule of Operations

Ontario Health North - Mobile Mental Health & Addictions Clinic Programs

Year ended March 31, 2026 with comparative figures for 2025

	2026	2025
Revenue		
Ontario Health North	$ 1,092,000	$ 1,100,000
Expenditures		
Purchased services and consulting fees	487,928	188,981
Salaries, wages and related benefits	331,175	688,882
Administration expense	99,273	50,045
Occupancy costs	56,129	11,235
Program materials, supplies and equipment	38,433	21,659
Advertising and promotion	18,450	4,498
Association fees and dues	17,514	9,730
Program workshops	14,855	58,388
Insurance	12,771	9,859
Office and general	8,650	15,836
Travel	5,449	9,643
Automotive	1,142	6,512
Meeting expenses	120	5,540
Information Technology	111	9,666
Training and development	-	6,447
Professional fees - audit and legal	-	3,079
	1,092,000	1,100,000
Excess of revenue over expenditures	$ -	$ -