

Financial Statements of

**NOGDAWINDAMIN FAMILY AND
COMMUNITY SERVICES**

And Independent Auditor's Report thereon

Year ended March 31, 2025



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Nogdawindamin Family and Community Service

Opinion

We have audited the accompanying financial statements of Nogdawindamin Family and Community Services (the Organization), which comprise:

- the statement of financial position as at March 31, 2025
- the statement of operations for the year then ended
- the statement of changes in net assets (deficit) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Nogdawindamin Family and Community Services as at March 31, 2025, and its results of operations, its changes in net assets (deficit) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Statement***” section of our report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 the financial statements in accordance with Canadian public sector accounting standards, 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 the 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 Organization'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 the Organization'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 Organization to cease to continue as a going concern.



Page 3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

July 24, 2025

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES


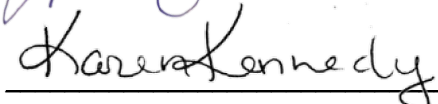
Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash	\$ 36,009,279	34,666,695
Accounts receivable (note 2)	3,148,516	6,531,207
Prepaid expenses and deposits	53,994	44,442
	<u>39,211,789</u>	<u>41,242,344</u>
Capital assets (note 3)	5,954,415	5,259,939
	<u>\$ 45,166,204</u>	<u>46,502,283</u>
Liabilities and Net Assets (Deficit)		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 12,282,307	9,334,606
Due to funder (note 5)	29,300	2,078,657
Deferred revenue (note 7)	26,697,269	29,572,598
	<u>39,008,876</u>	<u>40,985,861</u>
Deferred capital contributions (note 8)	1,690,398	-
Net assets (deficit):		
Unrestricted net deficit	(107,077)	(99,154)
Reserves (note 9)	309,990	355,637
Investment in capital assets	4,264,017	5,259,939
	<u>4,466,930</u>	<u>5,516,422</u>
Commitments (note 12)		
	<u>\$ 45,166,204</u>	<u>46,502,283</u>

See accompanying notes to financial statements.

On behalf of the Board:

 _____ Director
 _____ Director

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Revenue:		
Ministry of Children, Community and Social Services	\$ 27,509,947	\$ 25,898,720
Department of Indigenous Services Canada (note 10)	41,324,529	35,176,612
Ministry of Health	2,731,623	1,596,748
Alternative care	423,276	424,068
Children's special allowance	1,084,904	1,039,391
Disability tax credit	12,510	13,203
Other	2,120,230	2,277,288
	75,207,019	66,426,030
Expenses:		
Salaries		
- Staff	34,540,407	29,998,443
- Benefits	8,811,161	6,904,678
Boarding	5,186,637	4,676,719
Building occupancy	3,185,886	2,696,512
Client personal needs	7,772,050	4,106,664
Cultural program	236,711	436,928
Financial assistance	251,535	496,289
Health and related costs	610,827	640,790
OCBE expenses	409,585	348,880
Office administration	519,358	492,165
Other	508,142	608,683
Programs expenses		
- Internal	1,854,144	2,104,115
- External	5,794,303	5,785,654
Professional services - client	2,105,120	1,416,314
Professional services - non- client	236,956	118,032
Promotion and publicity	156,171	158,440
Repairs and maintenance	-	54,342
Technology	618,004	386,063
Training and recruitment	306,998	289,577
Travel	2,382,879	2,426,459
Expenditure recovery	(488,021)	(427,916)
	74,998,853	63,717,831
Excess of revenue over expenses before amortization	208,166	2,708,199
Amortization of capital assets	1,257,658	1,296,260
(Deficiency) excess of revenue over expenses	\$ (1,049,492)	\$ 1,411,939

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Changes in Net Assets (Deficit)

Year ended March 31, 2025, with comparative information for 2024

					2025
		Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$	355,637	5,259,939	(99,154)	\$ 5,516,422
Excess (deficiency) of revenues over expenses		-	(1,257,658)	208,166	(1,049,492)
Capital contributions		-	(1,690,398)	1,690,398	-
Capital assets acquired		-	1,952,134	(1,952,134)	-
Transfer to (from) reserves		(45,647)	-	45,647	-
Net assets (deficit), end of year	\$	309,990	4,264,017	(107,077)	\$ 4,466,930

					2024
		Reserves	Invested in Capital Assets	Unrestricted Net Deficit	Total
Net assets (deficit), beginning of year	\$	502,907	3,702,688	(101,112)	\$ 4,104,483
Excess (deficiency) of revenues over expenses		-	(1,352,648)	2,764,587	1,411,939
Capital assets acquired		-	2,909,899	(2,909,899)	-
Transfer to (from) reserves		(147,270)	-	147,270	-
Net assets (deficit), end of the year	\$	355,637	5,259,939	(99,154)	\$ 5,516,422

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash flows from operating activities:		
(Deficiency) excess of revenue over expenses	\$ (1,049,492)	\$ 1,411,939
Adjustment for:		
Amortization of capital assets	1,257,658	1,296,260
Loss on disposal of capital assets	-	56,388
	208,166	2,764,587
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	3,382,691	(5,548,303)
Decrease in due to funder	(2,049,357)	(670,467)
Decrease (increase) in prepaid expenses and deposits	(9,552)	23,392
Increase in accounts payable and accrued liabilities	2,947,701	1,482,016
(Decrease) increase in deferred revenue	(2,875,329)	20,282,233
	1,604,320	18,333,458
Cash flows from capital activities:		
Capital asset additions	(1,952,134)	(2,909,899)
Contributions received for capital purposes	1,690,398	
	(261,736)	(2,909,899)
Increase in cash	1,342,584	15,423,559
Cash, beginning of year	34,666,695	19,243,136
Cash, end of year	\$ 36,009,279	\$ 34,666,695

See accompanying notes to financial statements.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements

Year ended March 31, 2025

Nogdawindamin Family and Community Services (the "Organization") is a non-profit organization incorporated without share capital under the laws of Ontario and its principal activity is to provide children protection services along with to plan, design, implement and deliver culturally appropriate child and family services within its service area. The Organization is registered as a tax exempt charitable organization under the Federal Income Tax Act.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

(b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis to amortize the assets over their estimated useful lives as follows:

Asset	Estimated Useful Life
Buildings	40 years
Signs	5 years
Equipment, furniture and fixtures	10 years
Computer hardware	3 – 5 years
Computer software	3 years
Leasehold improvements	5 years
Vehicles (\$5,000 residual)	5 years

Assets under construction are not amortized until the asset is available for productive use.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

1. Significant accounting policies (continued):

(d) Vacation entitlements and banked overtime:

Vacation entitlements and banked overtime are accrued for as entitlements as earned.

(e) Cash:

Cash includes amounts deposited with a chartered bank.

(f) 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 revenue and expenses during the reporting periods. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(g) Pension plan:

The Organization provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Organization to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contributions pension plans are recognized as an employee benefits expense in net income when they are due.

(h) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

1. Significant accounting policies (continued):

(h) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

Level 1 Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly

Level 3 Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Organization has selected to account for transactions at the trade date.

(i) Funding settlements:

The Organization receives the majority of its funding from the Ministry of Children, Community and Social Services (the "Ministry") and Indigenous Services Canada ("ISC"). The operations of the Organization are therefore subject to audit by the Ministry and ISC with possible audit adjustments repayable to the Ministry and ISC.

Any adjustments required as a result of these audits will be made directly to net assets in the year amounts are determined.

(j) Asset retirement obligations:

The Organization recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for asset retirement obligations has not been recorded in these financial statements. Given the nature of the assets, the age of the facilities and the remediation work completed to date it was determined there is no further legal obligation on the part of the Organization to complete remediation efforts.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

2. Accounts receivable:

	2025	2024
Indigenous Services Canada	\$ 2,685,914	\$ 4,573,834
Ministry of Health	—	1,589,200
Government of Canada – HST	309,769	298,014
Other	152,833	70,159
	\$ 3,148,516	\$ 6,531,207

3. Capital assets:

2025	Cost	Accumulated Amortization	Net Book Value
Buildings	\$ 1,961,741	\$ 218,363	\$ 1,743,378
Signs	146,915	123,272	23,643
Equipment, furniture and fixtures	3,414,447	2,317,147	1,097,300
Computer hardware	2,931,934	2,430,253	501,681
Computer software	1,040,149	969,266	70,883
Leasehold improvements	3,386,887	3,102,776	284,111
Vehicles	1,137,680	594,659	543,021
Construction in progress	1,690,398	—	1,690,398
	15,710,151	\$ 9,755,736	\$ 5,954,415
2024	Cost	Accumulated Amortization	Net book value
Buildings	\$ 2,658,953	\$ 150,860	\$ 2,508,093
Signs	146,916	104,359	42,557
Equipment, furniture and fixtures	3,231,130	2,018,012	1,213,118
Computer hardware	2,717,911	2,107,645	610,266
Computer software	1,018,830	929,684	89,146
Leasehold improvements	2,983,597	2,729,722	253,875
Vehicles	1,000,680	457,796	542,884
	\$13,758,017	\$ 8,498,078	\$ 5,259,939

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

4. Accounts payable and accrued liabilities:

	2025	2024
Trade accounts payable and accruals	\$ 11,666,785	\$ 8,756,996
Government remittances payable	110,056	83,863
Accrued vacation pay	505,466	493,747
	\$ 12,282,307	\$ 9,334,606

5. Due to funder:

The amounts receivable to the funding agencies are comprised of the following:

	2025	2024
Ministry of Children, Community and Social Services:		
Child welfare – surplus for the balanced budget fund	\$ 29,300	\$ 2,053,970
Child welfare – Housing support	–	24,687
	\$ 29,300	\$ 2,087,657

6. Trust accounts:

The Organization receives Children's Special Allowance ("CSA") payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, a portion of the CSA funds are used to establish Registered Education Savings Plans (RESPs) on behalf of these children. During the current year, the Organization received payments in the amount of \$195,600 (2024 – \$205,746) from the Canada Revenue Agency. As at March 31, 2025, the balance of the individual RESPs amounts to \$1,463,042 (2024 – \$1,064,077) and the Organization has an amount of \$675,661 (2024 – \$618,541) to be deposited to the individuals RESPs.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

7. Deferred revenue:

	2025	2024
Indigenous Services Canada:		
Prevention allocation	\$ 13,625,839	\$ 16,310,043
Family wellbeing	2,410,628	2,459,214
Children's mental health	2,363,804	2,456,780
Pro Avg Salary & Jordan Principle	1,623,149	1,623,149
Behavior Therapy	1,528,467	1,528,467
Adult mental health	1,391,486	1,145,108
Cultural Services	1,149,670	1,149,670
Hollybrook Home	952,080	—
Neonatal	608,264	430,214
Wellness clinic	415,985	421,838
Traditional healer	279,092	254,288
Remoteness funding	170,895	336,254
Jordan's Principle – Case managers	25,374	170,182
Post majority care	22,144	178,037
Intervention	—	437,125
Multi-year planning	—	266,249
Aunties and grandmothers	—	222,353
Round house and family treatment center	—	94,842
	26,566,877	29,483,813
Language - FNCCEC	17,524	17,524
Children's mental health	37,475	37,475
Caring dads	46,961	22,878
Other	28,432	10,908
	\$ 26,697,269	\$ 29,572,598

8. Deferred capital contributions:

Deferred capital contributions represent the unamortized amount received for the purchase of capital assets. The changes in the deferred contributions balance are as follows:

	2025	2024
Balance, beginning of year	\$ —	\$ —
Contributions received during the year	1,690,398	—
Balance, end of year	\$ 1,690,398	\$ —

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

9. Reserves:

	April 1, 2024	Transfers to	Transfers from	March 31, 2025
Indigenous Services Canada:				
Canadian Human Rights Tribunal	\$ 337,005	–	(30,184)	\$ 306,821
Multi-Year planning	18,632	–	(15,463)	3,169
2025 balances	\$ 355,637	–	(45,647)	\$ 309,990
2024 balances	\$ 502,907	–	(147,270)	\$ 355,637

The Ministry manages a Child Welfare Balanced Budget Fund and allows child welfare societies to request funding in an amount up to their prior years' surpluses, under certain circumstances, to balance their budgets. The Organization has \$1,394,199 (2024 – \$1,389,098) available in a dedicated fund held by the Ministry that is not included in the Organization's financial statements or the reserve balances disclosed above. The Organization anticipates an additional \$nil (2024 – \$nil) to be added this fund based on the current year Child Welfare surplus and available for the Organization's use within three years.

10. Indigenous Service Canada funding:

The Organization has a contribution arrangement with Indigenous Services Canada (ISC). The funds are used by the Organization to administer its operations and provide service in accordance with the terms of the funding arrangement. The following is a reconciliation of the funding provided.

	2025	2024
ISC funding per confirmation	\$ 42,099,105	\$ 53,664,749
ISC funding received relating to subsequent year	(483,931)	–
ISC funding receivable in prior year	(2,245,720)	(198,091)
ISC funding receivable in the current year	728,537	2,245,720
ISC funding deferred in prior year	4,318,247	–
ISC operating funding deferred in current year	(1,401,312)	(20,535,766)
ISC capital funding deferred in the current year	(1,690,397)	–
	\$ 41,324,529	\$ 35,176,612

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

11. Pension plan contributions:

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total going concern actuarial liabilities of \$142,489 million (2023 – \$136,185 million) in respect of benefits accrued for service with total going concern actuarial asset at that date of \$139,576 million (2023 – \$131,983 million) indicating a going concern actuarial deficit of \$2,913 million (2023 – \$4,202). OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario organizations and their employees and the Organization's share is not determinable. As a result, the Organization does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2025 was \$3,193,082 (2024 – \$2,184,891) and is included as an expense in the statement of operations.

12. Commitments:

The Organization has entered into various lease agreements for building rentals for the next five years. Total commitments are as follows:

2026	\$ 1,787,461
2027	806,966
2028	634,403
2029	352,660
2030	205,331

13. Financial risks:

(a) Credit:

The Organization has no significant exposure to credit or market risks.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2025

13. Financial risks (continued):

(c) Other risk:

ISC has notified the Organization that it is implementing changes to operating procedures related to processing requests under Jordan's Principle funding. No determination has yet been made as to the amount of funding that the Organization will receive in future periods. The Organization monitors the status of these changes and adjusts the operation of certain programs based on the available funding.

14. Surplus reconciliation:

	2025
Deficit of revenue over expenses per the statement of operations	\$ (1,049,492)
Add: Amortization	1,257,658
Transfers from reserves	45,647
Change in vacation entitlement and banked overtime	10,705
Amounts deferred to capital purchases	1,690,398
Less: Capital expenditures	(1,952,134)
Excess of revenue over expenses for funding purposes	\$ 2,782

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes

Year ended March 31, 2025

	Provincial Programs - Schedule 1	Federal Programs - Schedule 2	Total
Revenue:			
Ministry of Children, Community and Social Services	\$ 27,509,947	-	\$ 27,509,947
Indigenous Services Canada - Jordan's Principle	4,374,820	13,927,699	18,302,519
Indigenous Services Canada - CHRT	8,956,564	12,838,908	21,795,472
Ministry of Health	709,407	2,022,216	2,731,623
Alternative care	423,276	-	423,276
Children's special allowance	1,084,904	-	1,084,904
Disability tax credit	12,510	-	12,510
Other	2,102,947	41,366	2,144,313
	45,174,375	28,830,189	74,004,564
Expenses:			
Salaries			
- Staff	22,136,710	12,403,697	34,540,407
- Benefits	5,647,529	3,163,632	8,811,161
Boarding	5,157,250	29,387	5,186,637
Building occupancy	1,963,003	1,222,883	3,185,886
Capital expenditures	1,756,483	195,651	1,952,134
Client personal needs	1,883,117	5,888,933	7,772,050
Cultural program	2,106	234,605	236,711
Expenditure recovery	(2,722,678)	(178,043)	(2,900,721)
Financial assistance	250,609	926	251,535
Health and related costs	407,676	203,151	610,827
OCBE expenses	409,449	136	409,585
Office administration	402,180	117,178	519,358
Other	508,142	-	508,142
Programs expenses	5,391,932	4,669,215	10,061,147
Professional services - client	301,709	1,803,411	2,105,120
Professional services - non- client	228,411	8,545	236,956
Promotion and publicity	144,047	12,124	156,171
Technology	618,965	(961)	618,004
Training and recruitment	200,257	106,741	306,998
Travel	1,726,978	655,901	2,382,879
	46,413,875	30,537,112	76,950,987
Deficiency of revenue over expenses before undernoted items	(1,239,500)	(1,706,923)	(2,946,423)
Adjustments:			
Funding deferred for future periods	(15,419,883)	(11,193,955)	(26,613,838)
Recognition of previously deferred funding	16,605,813	12,900,878	29,506,691
Transfer from reserve	45,647	-	45,647
Change in vacation entitlement and banked overtime	10,705	-	10,705
Excess of revenue over expenses	\$ 2,782	-	\$ 2,782

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Provincial Programs

Schedule 1

Year ended March 31, 2025

	Community Prevention	Child Welfare Capacity	Housing Support	Youth in Transition	Education Liaison	Mino Madzwin	Mental Health	Total
Revenue:								
Ministry of Children, Community and Social Services	\$ 1,994,631	25,183,091	75,000	78,240	98,839	80,146	-	\$ 27,509,947
Indigenous Services Canada - Jordan's Principle	-	4,374,820	-	-	-	-	-	4,374,820
Indigenous Services Canada - CHRT	-	8,956,564	-	-	-	-	-	8,956,564
Ministry of Health	-	-	-	-	-	-	709,407	709,407
Alternative care	-	423,276	-	-	-	-	-	423,276
Children's special allowance	-	1,084,904	-	-	-	-	-	1,084,904
Disability tax credit	-	12,510	-	-	-	-	-	12,510
Other	-	2,101,923	-	-	-	-	1,024	2,102,947
	1,994,631	42,137,088	75,000	78,240	98,839	80,146	710,431	45,174,375
Expenses:								
Salaries								
- Staff	158,127	21,265,236	49,651	53,433	87,138	87,138	435,987	22,136,710
- Benefits	35,322	5,434,415	5,648	19,940	19,088	22,808	110,308	5,647,529
Boarding	-	5,157,250	-	-	-	-	-	5,157,250
Building occupancy	-	1,962,938	-	-	-	-	65	1,963,003
Capital expenditures	-	1,756,483	-	-	-	-	-	1,756,483
Client personal needs	780	1,882,251	-	-	-	-	86	1,883,117
Cultural program	-	2,106	-	-	-	-	-	2,106
Expenditure recovery	(632)	(2,717,250)	-	(63)	(11)	(746)	(3,976)	(2,722,678)
Financial assistance	-	250,609	-	-	-	-	-	250,609
Health and related costs	-	407,676	-	-	-	-	-	407,676
OCBE expenses	-	409,449	-	-	-	-	-	409,449
Office administration	684	398,370	236	297	247	232	2,114	402,180
Other	-	508,142	-	-	-	-	-	508,142
Programs expenses	1,793,444	3,432,830	19,465	-	150	-	146,043	5,391,932
Professional services - client	-	301,709	-	-	-	-	-	301,709
Professional services - non- client	-	225,021	-	-	-	-	3,390	228,411
Promotion and publicity	-	143,612	-	-	-	-	435	144,047
Technology	-	618,965	-	-	-	-	-	618,965
Training and recruitment	-	199,693	-	185	185	-	194	200,257
Travel	6,906	1,694,218	-	1,666	200	8,203	15,785	1,726,978
	1,994,631	43,333,723	75,000	75,458	106,997	117,635	710,431	46,413,875
Excess (deficiency) of revenue over expenses before undernoted items	-	(1,196,635)	-	2,782	(8,158)	(37,489)	-	(1,239,500)
Adjustments:								
Funding deferred for future periods	-	(15,419,883)	-	-	-	-	-	(15,419,883)
Recognition of previously deferred funding	-	16,605,813	-	-	-	-	-	16,605,813
Transfer from reserve	-	-	-	-	8,158	37,489	-	45,647
Change in vacation entitlement and banked overtime	-	10,705	-	-	-	-	-	10,705
Excess of revenue over expenses	\$ -	-	-	2,782	-	-	-	\$ 2,782

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs

Schedule 2A

Year ended March 31, 2025

	Jordan's Principle Case Managers	Children's Mental Health	Jordan's Principle Individual Submissions	Neonatal	Family Well Being	Adult Mental Health	Behavior Therapy	Community Initiatives	Subtotal A
Revenue:									
Indigenous Services Canada - Jordan's Principle	\$ 1,262,435	5,108,156	3,959,878	-	-	-	2,424,627	-	\$ 12,755,096
Indigenous Services Canada - CHRT	-	-	-	1,214,788	4,449,560	1,457,593	-	-	7,121,941
Other	-	2,500	294	-	-	-	-	-	2,794
	1,262,435	5,110,656	3,960,172	1,214,788	4,449,560	1,457,593	2,424,627	-	19,879,831
Expenses:									
Salaries									
- Staff	1,086,319	2,907,567	-	433,917	2,040,156	732,572	1,250,430	-	8,450,961
- Benefits	263,388	768,989	94	115,260	585,623	195,114	335,717	-	2,264,185
Boarding	-	-	775	-	94	-	-	-	869
Building occupancy	-	449,747	-	62,143	332,471	-	186,062	515	1,030,938
Capital expenditures	-	5,165	3,826	9,033	4,724	-	27,629	2,700	53,077
Client personal needs	237	4,307	2,564,061	21,913	415,402	1,879	5,079	108,366	3,121,244
Cultural program	-	(1,519)	-	73	485	-	108	-	(853)
Expenditure recovery	(4,235)	(80,229)	(14,846)	(8,756)	(30,265)	(909)	(3,656)	(2,802)	(145,698)
Financial assistance	-	-	-	-	926	-	-	-	926
Health and related costs	-	-	160,164	-	2,619	-	-	-	162,783
OCBE expenses	-	-	136	-	-	-	-	-	136
Office administration	5,620	37,216	-	10,776	18,611	3,903	9,273	-	85,399
Programs expenses	2,103	786,041	5,652	313,875	959,589	255,975	565,154	946,217	3,834,606
Professional services - client	-	188,646	1,232,482	-	6,128	6,500	13,343	30,419	1,477,518
Promotion and publicity	-	2,432	-	-	-	3,501	(5,000)	-	933
Technology	-	1,065	-	1,030	2,140	-	-	-	4,235
Training and recruitment	-	38,368	-	41,929	3,615	-	1,286	-	85,198
Travel	53,811	95,837	7,828	35,545	155,828	12,680	39,202	-	400,731
	1,407,243	5,203,632	3,960,172	1,036,738	4,498,146	1,211,215	2,424,627	1,085,415	20,827,188
Excess (deficiency) of revenue over expenses before undernoted items	(144,808)	(92,976)	-	178,050	(48,586)	246,378	-	(1,085,415)	(947,357)
Adjustments:									
Funding deferred for future periods	(25,374)	(2,363,804)	-	(608,264)	(2,410,628)	(1,391,486)	(1,528,467)	-	(8,328,023)
Recognition of previously deferred funding	170,182	2,456,780	-	430,214	2,459,214	1,145,108	1,528,467	1,085,415	9,275,380
Excess of revenue over expenses	\$ -	-	-	-	-	-	-	-	\$ -

NOGDAWINDAMIN FAMILY AND COMMUNITY SERVICES

Schedule of Operations for Funding Purposes - Federal Programs
Schedule 2B

Year ended March 31, 2025

	Cultural Services	Wellness Clinic	Traditional Healer	Post Majority Care Individual Submissions	Post Majority Care	Caring Dads	Hollybrook Home	Subtotal B	Total - Federal Programs
Revenue:									
Indigenous Services Canada - Jordan's Principle	\$ -	634,474	538,129	-	-	-	-	1,172,603	\$ 13,927,699
Indigenous Services Canada - CHRT	2,427,741	-	-	1,507,753	829,393	-	952,080	5,716,967	12,838,908
Ministry of Health	2,022,216	-	-	-	-	-	-	2,022,216	2,022,216
Other	-	-	-	-	-	38,572	-	38,572	41,366
	4,449,957	634,474	538,129	1,507,753	829,393	38,572	952,080	8,950,358	28,830,189
Expenses:									
Salaries									
- Staff	2,824,220	229,994	292,448	-	606,074	-	-	3,952,736	12,403,697
- Benefits	632,375	58,992	55,978	-	152,102	-	-	899,447	3,163,632
Boarding	-	-	-	28,518	-	-	-	28,518	29,387
Building occupancy	155,416	36,529	-	-	-	-	-	191,945	1,222,883
Capital expenditures	74,074	-	68,500	-	-	-	-	142,574	195,651
Client personal needs	11,998	65	698	2,746,580	8,348	-	-	2,767,689	5,888,933
Cultural program	230,257	-	5,201	-	-	-	-	235,458	234,605
Expenditure recovery	(19,392)	(2,017)	(1,835)	(5,672)	(3,045)	(384)	-	(32,345)	(178,043)
Financial assistance	-	-	-	-	-	-	-	-	926
Health and related costs	-	449	-	39,919	-	-	-	40,368	203,151
OCBE expenses	-	-	-	-	-	-	-	-	136
Office administration	23,883	3,009	1,057	-	3,560	270	-	31,779	117,178
Programs expenses	332,343	9,834	67,389	255,556	165,541	3,946	-	834,609	4,669,215
Professional services - client	-	286,563	-	39,330	-	-	-	325,893	1,803,411
Professional services - non- client	-	-	-	-	-	8,545	-	8,545	8,545
Promotion and publicity	10,796	395	-	-	-	-	-	11,191	12,124
Technology	(5,700)	504	-	-	-	-	-	(5,196)	(961)
Training and recruitment	4,886	1,656	-	-	15,001	-	-	21,543	106,741
Travel	174,801	14,354	23,889	2,309	37,705	2,112	-	255,170	655,901
	4,449,957	640,327	513,325	3,106,540	985,286	14,489	-	9,709,924	30,537,112
Excess (deficiency) of revenue over expenses before undernoted items	-	(5,853)	24,804	(1,598,787)	(155,893)	24,083	952,080	(759,566)	(1,706,923)
Adjustments:									
Funding deferred for future periods	(1,149,670)	(415,985)	(279,092)	-	(22,144)	(46,961)	(952,080)	(2,865,932)	(11,193,955)
Recognition of previously deferred funding	1,149,670	421,838	254,288	1,598,787	178,037	22,878	-	3,625,498	12,900,878
Excess of revenue over expenses	\$ -	-	-	-	-	-	-	-	\$ -