



ANNUAL REPORT

2017-2018





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> Message from Chief Warren Tabobondung

AHNEE, BOOZHOO

- 2017/18 was another busy year for the Nation and I'm pleased to highlight some key events and areas of progress.

PROPERTY TAXATION

- Wasauksing First Nation continues to move forward in developing a property taxation regime targeting non-members that have an interest in our lands. This is part of a new relationship that is being developed between Wasauksing First Nation and the cottagers. As your Gimaa, I have always advocated for better relations so that the community and members can benefit and have expanded opportunities. This relationship will be directly with the cottagers. Chief and Council continue to move this development forward.

FIBRE OPTICS – HIGH SPEED INTERNET

- Wasauksing First Nation has worked on an Internet Service Provider project for quite some time with community and Council support. We continue to strive for affordable and reliable internet service. We were very excited when Minister Baines of Science, Technology, Innovation and Economic Development announced on Wasauksing First Nation that the Federal Government agreed to support our Fibre to the Home initiative in the amount of \$1.03 Million in funding. We must acknowledge Rob McPhee and Craig Brown for the guidance and leadership that they have committed to our project.

ROBINSON HURON TREATY ANNUITY CLAIM

- This past year, the 21 First Nations within the Robinson Huron Treaty region have been litigating the issue of the \$4 Annuity payment that was to be escalated as Her Majesty saw fit in a fair and just manner. The first stage of the case has been completed and a ruling has been set for December 2019. Wasauksing First Nation and members continue to support the case and the other 20 First Nations that are involved. Video recordings of the testimonies will become available to communities and members when the company responsible has completed editing.

HEALTHY FINANCIAL POSITION

- Wasauksing First Nation continues to operate under the Financial Administration Law which

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...helps to ensure the Nation is conscious of its financial standing. We are one of the First Nations within Ontario and 60 across Canada that benefit from being certified under the First Nations Fiscal Management Act which gives us the ability to borrow at a low interest rate as well as longer terms. We are currently working towards our final financial system certification from the First Nation Financial Management Board.

EXPANSION OF HEALTH SERVICES WITHIN WFN

- Wasauksing First Nation has seen growth and will be experiencing expanded health services. As the Gimaa, I am very glad to know that we continue to develop services to support a doctor coming into the community. I support the direction of the development as well as our Health Director. The Nation is challenged with many illnesses, examples are diabetes, heart disease and now opioid issues. We will continue to move Health Services to provide supports and service to the Nation.

FIVE YEAR STRATEGIC PLAN

- This is the document that guides all development of the community, it prioritizes and lays out a plan. A plan where the community gives the direction and sets the stage for moving forward into the future timeframe of five years. I am excited for our Nation to collect the information that has been given by the Community. Through the review of the last Five - year Strategic Plan, Wasauksing First Nation is very pleased to acknowledge that in the past five years 80 of the 84 goals set have been either accomplished or are in progress.



As your Gimaa, I thank everyone for participating and engaging with all of the Nations challenges, issues and development. We continue to improve and become a healthier and safer community. Our compliments to the community, managers and staff for their support and direction.

Miigwetch,

Chief Warren (Wally) Tabobondung

> Chief Executive Director Update

AHNEE, BOOZHOO

Please find attached our 2017-2018 Annual Report, to Wasauksing First Nation leadership and members/citizens, to help you keep informed about our programs, services, annual activities and strategic progress. This past year was once again a busy and challenging year with some good success on several key strategic plan objectives.

SOME OF THE HIGHLIGHTS FROM THE PAST FISCAL YEAR INCLUDE:

- ✓ WFN having its first annual volunteer recognition event,
- ✓ The funding approval for our Indigenous Primary Health Care team which will lead to the expansion of our health services to include nursing and doctor visits;
- ✓ The development of our property tax laws, to enable stable and long-term funding starting in 2019, so we can provide better services and infrastructure for our cottagers. This will in turn provide important mutual benefits for the community;
- ✓ Implementing the final pieces of our Financial Administration Law towards our financial system certification from the First Nations Financial Management Board;
- ✓ Seeing the start of the Anishinabek Education System and the ongoing implementation work;
- ✓ Seeing the continued improvement in community owned housing rental arrears;
- ✓ Seeing progress on the Child Well-Being project;
- ✓ The completion of the feasibility work in the development of much needed new office space and a gathering centre for the community;
- ✓ The completion of Fibre to the Home engineering work and the funding approval from the Connect to Innovate Program for the capital portion of the fibre project.

A number of community engagement sessions were also held throughout the later part of the fiscal year to engage on the next WFN Strategic Plan. The sessions were a good time to reflect on the progress and work remaining against the 2012-2017 WFN Strategic Plan, while also hearing about areas of community need in the future. It was nice to see youth and students being included with their own sessions and we look forward to finalizing the plan and moving

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...forward with the direction provided by the community. Thank you to everyone who has been able to make it out to a session.

As an organization, WFN is starting to grow in order to improve service delivery to better meet the demands and expectations of the community. We look forward to continuing to move the community forward as best we can. Thank you to our staff, leadership and volunteers for their good work over the last fiscal year.

Miigwetch,

Craig Brown, Chief Executive Director

> Economic Development

We focused much of the fiscal year on a few key projects from our economic development and strategic plans, namely the funding application process for the Fibre to the Home project and the Wasauksing Maple Products Business Plan.

Over the fiscal year, we continued to wait and follow-up with the Connect to Innovate (CTI) Program on our Fibre to the Home Project funding application as the CTI Call out for Applications noted that applicants would receive word on their applications in the fall of 2017. As fall came and went, the CTI Program noted that the application and assessment process would take longer than originally anticipated due to the high volume of applications received. The program received 892 applications from across Canada seeking \$4.4 billion in funding with a budget of \$500 million to allocate for projects. Finally, as we got closer to the fiscal year end, we received the great news that our Fibre to the Home project was approved for funding! Shortly after the year end, we were happy to host the federal funding announcement of our Fibre Project along with a funding announcement for our Tribal Council asset management project which WFN is also part of. In terms of project completion, we hope to have homes hooked up before Christmas 2018.



During the fiscal year we did receive funding approval from FEDNOR and the Northern Ontario Heritage Fund (NOHFC) for the engineering portion of the fibre project and that work was completed to help in the development of the fibre route. The fibre line will come from the Lakeland Building (Old Parry Sound Power Office) on William Street in Parry Sound over to Champagne Street municipal dock area where the fibre will then cross the water and come out near our ball field. In terms of the fibre route on Wasauksing, the engineering study sampled

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...various hydro poles within the community and it was found to be cost prohibitive to try to put the fibre line on Hydro Poles, especially since Hydro one wanted us to spend our funding to upgrade their hydro poles. As a result, it was confirmed that the fibre optic line would be installed underground within the community so that it would be totally independent of Hydro One.

Lastly, we completed work on a funding application to the Indigenous Services Canada CORP program for funding to complete a 10-year operational plan for our forest. As many people have told us, our forest resources have strong economic potential for both members and the First Nation and we hope our submission will be successful.



WASAUKSING MARINA

The marina had a good season with an overall profit of \$28,480 (up from \$13,026 the previous year). Sales were up to \$245,312 from \$231,008 the previous season. We were able to use some external funding to help fund a few of the under 30 staff at the marina which helped lower salary expenses for the year.

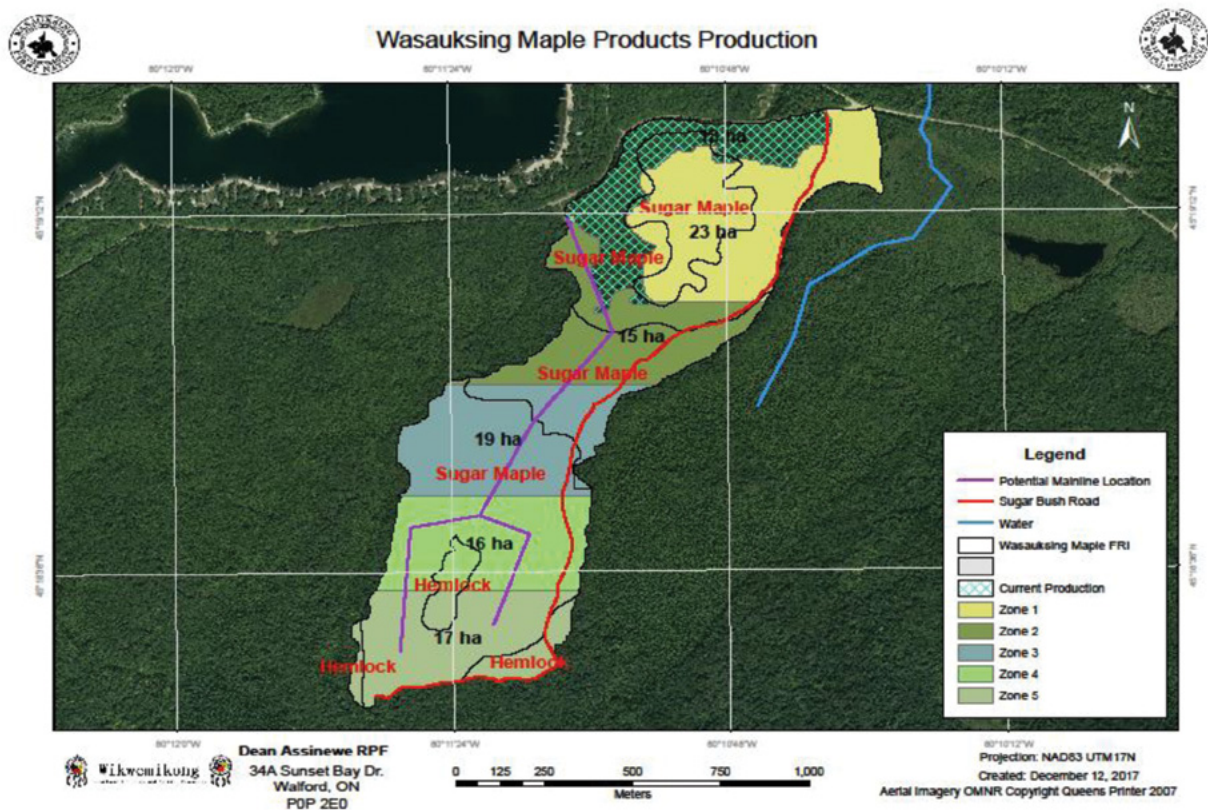


WASAUKSING MAPLE PRODUCTS

In the 2017-2018 season, we produced 2025 litres of syrup and small promotional quantities of maple butter (15 cases including both 125ml and 250ml) and 45 bags (250 and 500 grams) of maple sugar with approximately the same number of taps as last season (4300). Our Operations Supervisor was back from B.C. on several occasions to help get everything in order before the season hit. Our products continue to meet all regulations.

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During the fiscal year we were able to secure funding from the Waubetek Business Development Corporation, for a new business plan with an aim to move Wasauksing Maple Products to a for-profit business, which would require us to expand the number of taps, upgrade facilities and purchase needed equipment. First Nations Engineering (with several sub-contractors on the team) were awarded the business plan through a Request for Proposal process. The planning team included an Anishinabe certified forester who examined the land that the community had set aside for the sugar bush a number of years ago to help us determine how many trees we could tap in a healthy and sustainable way in an expanded operation. The map below shows the current area that is tapped and also the full area that was originally set aside for Sugar Bush operations by the community. It is estimated that we can expand the original set aside area of 107 hectares into approximately a 12,000-tap operation in the future. The business planning work has been ongoing and we expect to have a draft plan for discussion in the fall of 2018. Once the plan is complete and acceptable, funding would be sought from either Waubetek or Indigenous Services Canada to help offset the community contribution and loan that are requirements in order to be able to access grant funding.



> Finance and Administration

DEPARTMENT OVERVIEW

The Finance and Administration Department provides finance and administrative support to the various departments of the First Nation in the delivery of programs and services to the membership. Support consists of areas such as human resource management, financial management (including payables, receivables, and payroll), information technology, as well as reception and administrative support. In addition, the Finance and Administration Department delivers the Community Support Fund program to the community and citizens of Wasauksing First Nation.

FINANCIAL ADMINISTRATION LAW

The Wasauksing Financial Administration Law (FAL) was approved by the First Nation Financial Management Board (FMB) in September 2012. The FAL is a set of standards that govern how Wasauksing conducts the financial management activities of the First Nation.

The FAL is the first step in obtaining certification through the FMB, which demonstrates sound financial practices for the operation, management, reporting and monitoring of financial management system of a First Nation government.

There are two categories of certification required that the FMB provides to First Nations which are the Financial Performance Certification and the Financial Management Systems Certification. Along with certifying sound financial management of a First Nation, these certifications also provide First Nations to become borrowing members of the First Nations Finance Authority (FNFA).

The Financial Performance Certification (FPC) is a point in time assessment of financial condition. Wasauksing received this certification upon acceptance of the FAL from the Financial Management Board, making WFN eligible to become a borrowing member of the First Nations Finance Authority.

The Financial Management System Certification is an assessment to ensure the essential processes and procedures that facilitate compliance with the Financial Administration Law are implemented. FMB provides WFN with support in implementation of processes and procedures for this certification through funding and/or other resources (consultants/tools). As a borrowing member, the target date to obtain this certification is July 2018.

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OLG GAMING REVENUE

Based on survey results in 2013, the OLG Gaming Revenue Funds were approved to be distributed annually as follows:

- 10% is allocated to GR Administration
- 20% is allocated to the Community Support Program
- 70% is allocated to Community Development Projects

Gaming Revenue Administration supports expenditures such as salaries, administration and program expenses, and Information Technology projects.

Community Development Projects (CDP) are categorized as one-time or on-going projects. One Time projects usually consist of a one-time contribution of funds to an approved project. On-going projects are approved projects which require an annual contribution of OLG Community Development funds.

25% of the CDP funds are set aside for Future Projects to support new one-time projects that are approved through the community engagement process.

The Community Support Program provides financial support to WFN and its citizens to apply for assistance in areas such as Housing, Health, Cultural/Family Activities, and Community Events.

HIGHLIGHTS FROM 2017-2018

INFORMATION TECHNOLOGY

Improvements to The Wasauksing First Nation website were done during the 2017-2018 fiscal year. We continue to look at ways to improve the website for members to have easy access to information.

Internet connectivity and security within community buildings continues to be worked on.

FINANCIAL ADMINISTRATION

Due to changes to the Standards of the First Nations Financial Management Board (FMB), since our initial certification, we were required to update our Financial Administration Law (FAL) to

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...comply with the changes. Our updated FAL was approved by the FMB on March 29, 2018.

As a part of this update, the Financial Policies and Procedures and Human Resource Policy Manuals of Wasauksing First Nation were also updated and drafted for approval in 2018-2019.

A call for applications for the Finance and Audit Committee was done in the 2017-2018 fiscal year. We continue to seek interested individuals to apply for the committee.

OLG GAMING REVENUE

The Annual OLG Community Information Session was held on December 9, 2017 with approximately 234 participants. Participants engaged in a selection exercise of 20 new one-time projects that have been proposed.

Each participant was provided with stickers which they could place on sheets with of the proposed projects that they would like to see. The number of stickers a participant placed per item was not limited. The results of this exercise were:

| COMMUNITY DEVELOPMENT | TALLY | RANKING |
|---|-------|---------|
| Permanent funding / budget for a driver for community bus | 76 | 12 |
| Snow hill for the children | 67 | 15 |
| More help for the fire dept. update equipment for our fire fighters | 122 | 7 |
| Complete / develop a skateboarding park as promised years ago | 35 | 19 |
| Green Energy Project (Alternative Sources of power such as solar or wind) | 137 | 6 |
| Build Bachelor / 1 bedrm apartments for single people | 158 | 4 |
| ECONOMIC DEVELOPMENT | | |
| Enclose and / or install pipes at WACC arena to allow for more ice time and increased use of facility | 92 | 11 |
| Develop or invest in Aquaculture project | 44 | 17 |
| Conference Centre, Resort and / or Golf Course | 47 | 16 |
| Invest in Medical Marijuana | 219 | 1 |
| Sustainable Development Strategy | 42 | 18 |

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| EDUCATION | | |
|--|-----|----|
| New School - separate from administration building | 141 | 5* |
| Support Language immersion programs | 141 | 5* |
| CULTURAL DEVELOPMENT | | |
| Permanent Structures and Improvements to Pow Wow Grounds (washrooms, arbour, etc) | 105 | 9 |
| Multi- Purpose Drop-In Centre (for all age groups) | 73 | 14 |
| Community Language Promotion - new signs throughout community with language | 118 | 8 |
| Development of an Arts & Culture Centre, continue to share / learn from each other. Central place for all to sell / teach crafts | 74 | 13 |
| HEALTH | | |
| Addictions Rehab / Treatment Facility, Mental Health Recovery Centre | 190 | 2 |
| Build new Community Centre (include pool or gym and separate facility for gatherings, funerals) | 172 | 3 |
| Walking and Hiking Trails. Possibly sidewalks for our roads. | 96 | 10 |

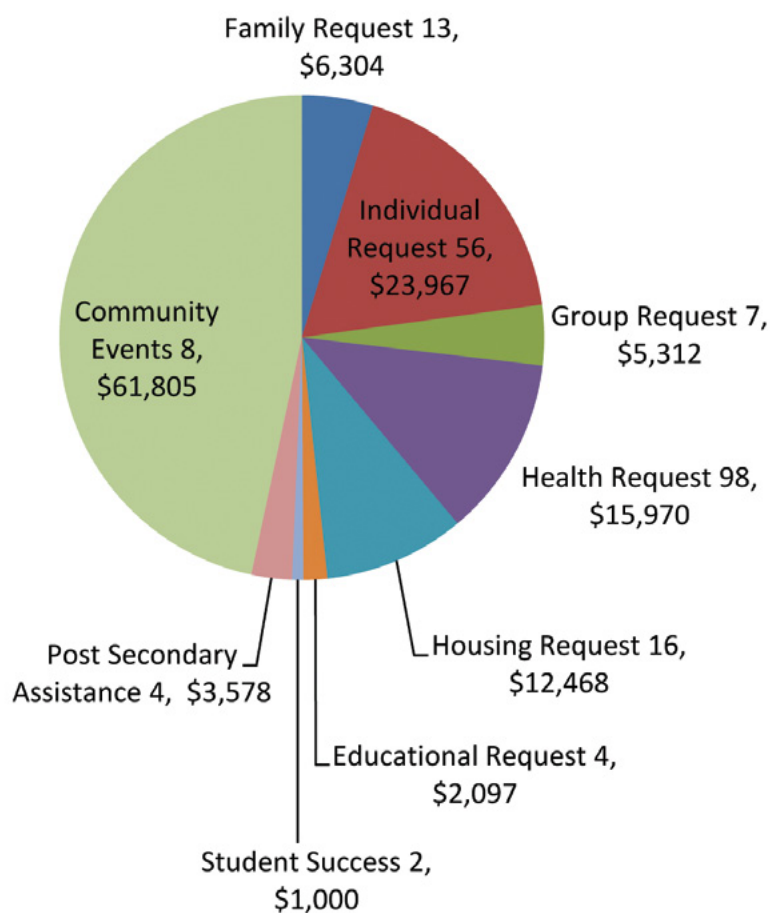
*indicates a tie in ranking

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This information will be utilized in prioritizing further research of potential future one-time projects.

The Community Support Fund Policy was reviewed and updated in the 2017-2018 fiscal year. Some additional categories were added to the policy, and some were amended to reflect trends, needs, and input we have received since the start of the CSF. The updated policy was approved and in effect April 2018.

The Community Support Program supported 208 requests, totaling \$132,502.



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The Three Mile Lake Enhancement Project was a One-Time Project that was completed in the 2017-2018 fiscal year.



The OLG Trust Committee has been appointed and was introduced to the community at the Annual OLG Community Information Session. The Committee continues to work on development of policies and procedures for the Trust. The name of the trust will be selected in the 2018-2019 fiscal year.

> Public Works

Public Works is currently one the largest departments operating within Wasauksing First Nation. It includes Lands, Membership, Community Consultation, Housing, Roads and Bridges, Community Buildings, Volunteer Fire Department, Water Plant & System Operations and the Transfer Station.

HIGHLIGHTS FROM 2017-2018

HOUSING

Phases 1, 2, 3 and 4 Canada Housing and Mortgage Corporation (CMHC) Section 95 mortgages have matured. The Housing Committee & staff continue to implement the Housing Policy, while progress continues to be made in the area of housing arrears with numerous arrears repayments in place. We are happy to say that the additional revenue created from the arrear repayments has enabled Housing to pay down the accumulated housing debt of WFN and break even at the end of the fiscal year 2017-2018.

WFN has been participating in the RBC On-Reserve Housing Program for 3 years.



During that time 3 new homes have been constructed, one is currently being constructed and eight major renovations are in progress or have been completed. This year Wasauksing First Nation was accepted into the borrowing pool of the First Nation Market Housing Fund (FNMHF), we now need to qualify acceptable financial institutions to participate in the program.

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Both of the programs mentioned above provide great options for those interested in home ownership or in need of repairs to their homes without the involvement of Indigenous and Northern Affairs or the need for Ministerial Loan Guarantees (MLG's).

ROADS

WFN and INAC funded roads & laneways continue to be maintained, with ditching on secondary laneways and culvert replacement being a priority (where funding is available). Our Department continues to try to generate additional revenue by providing some fee for service work. To-date, we have completed work for WLI, the Town of Parry Sound and members/citizens. The extra revenue contributes to the annual budget and providing services to members.

INFRASTRUCTURE (TRANSFER STATION, WATER SYSTEMS, SWING BRIDGE, FIRE DEPARTMENT)

Our transfer station staff has been expanded to 2-part time positions with the addition of the OLG garbage pick-up project. Regular newsletter deliveries have also been incorporated into garbage pickup to help save costs and create efficiencies, this has been well received and a cost saving is recognized.



The Swing Bridge has been a busy area over the last fiscal year; with \$2.2 million of major repairs completed by various contractors. The project has not been without hiccups resulting in several calls to Indigenous and Northern Affairs (INAC) to have their contractors return to rectify issues. Moving forward, we will continue to support our Council in their push for a new bridge. Funding for the feasibility study and design options of a new bridge has been secured, with the Terms of Reference document being developed between WFN and ISC to be distributed to contractors in the fall of 2018.

The Volunteer Fire Department currently consists of six staff & two community members. We are now utilizing a full 911 call/dispatch system and emergency calls are received via text message

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...directly to cell phones which is proving to be a quicker and more accurate system of response. Under the taxation law, we will be moving the fire department into a more structured approach. The fire department will provide services to both WFN members and Cottagers, this will require an influx of funding and the taxation revenue will fund a portion of this.

NEW OFFICE BUILDING

A feasibility study was completed for a new office building with a gathering area, located where the current Adult learning center and OW offices sit. A design and class "C" estimate have been finalized; staff and Council will look at means of funding this project in the near future.

> Lands

Wasauksing First Nation has a profound relationship with the land that is rooted in respect for the spiritual value of the Earth and the gifts of the Creator. It is the intention of Wasauksing First Nation to maintain Parry Island in its natural state to the greatest extent possible, subject only to the development and use of land in accordance with the Wasauksing First Nation Land Code and Wasauksing First Nation's Community Development Plan (aka Land Use Plan). Both are founded on the philosophy that as caregivers of the Land, we must take responsibility to ensure that appropriate by-laws, development, rules and regulations are implemented to ensure future concerns of the lands (development or preservation) are adhered to, while allowing for the enhancement of the physical, social, and economic well-being of Wasauksing First Nation and its growing membership.

MISSION STATEMENT

To carefully balance the conservation, restoration, and sustainable development of Wasauksing First Nation's lands and resources, in keeping with our traditional values and beliefs, for the benefit of our membership and future generations.



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HIGHLIGHTS FROM 2017-2018

LAND APPLICATIONS

Lands received a total of 16 Land Applications for review under the Wasauksing First Nation Community Development Plan (aka Land Use Plan). All completed applications were brought to the Lands and Resource Committee for review before posting for the 30 day Community Review Period. When no concerns were identified, Land Applications were forwarded to Council for approval.

DEPOT HARBOUR

Phase II of the Environmental Site Assessment and legal land surveys of Depot Harbour and the old rail line across WFN are nearing completion. These will allow us to restart discussions with Canada to have these lands added back to the Reserve, depending on their environmental condition.

LAND USE AND FISHING PERMIT SALES

Non-members entering onto WFN lands for site-seeing, camping, fishing, or other recreational purposes are required to purchase a WFN Land Use/Fishing Permit. WFN continues to issue Land Use and Fishing Permits.

MNRF ANGLING MONITORING AT DEPOT HARBOUR

In January of 2017, WFN renewed an agreement with the Ministry of Natural Resources and Forestry (MNRF) allowing their Conservation Officers to enter onto WFN lands to monitor non-member anglers at Depot Harbour. In 2017, MNRF monitored a total of 72 anglers, directed 42 to purchase WFN Land Use/Fishing Permits, laid 8 charges and issued 18 warnings. The 2017 agreement was renewed for 2018.

WFN ANNUAL BEACH CLEAN-UP DAY

On August 14, 2017, WFN held its annual Youth Beach Clean-up Day at Couisneau's Beach. Children attending daycare and other WFN youth came out to help Beach Patrol with the

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...clean-up efforts. The MNRF Youth Rangers gave a short demonstration on seine netting and the Georgian Bay Biosphere Reserve conducted a benthic activity. Lands, Daycare, and Health worked together to make this a fun and educational day for our youth, teaching them about the importance of looking after our land and waters. Our CARA worker, Chuck Baker, cooked up an awesome BBQ lunch, and all participants received a Beach Clean-up Day t-shirt.



END OF SPRING TRAP NETTING STUDY

The Anishinabek/Ontario Fisheries Resource Centre conducted a ten-day end of spring trap-netting and habitat study in Peterson's Bay and along the North Shore of WFN in late May of 2017. The end of spring trap netting protocol was used, with 24 nets set over a period of eight days, occurring in waters at 12-18 degrees Celsius. All game fish was biologically sampled for gender, stomach contents, and ageing samples. All fish captured in the fish nets were released alive. A shoreline cruise was conducted to determine habitat composition of littoral and shoreline zones as well as pinpointing shoreline structures.

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EXAMPLE OF A TRAP NET



TRAP NET MARKERS

MEMBERSHIP

Under s.10 of the Indian Act, WFN manages its own membership list, which includes registration for status, births, deaths, marriages, divorces, name changes, adoptions, band transfers, and the issuance of status cards. Members of WFN must be registered with both INAC's Indian Registry System and WFN's Membership List (as per WFN's Citizenship Code).

As of July 2018, the total INAC enrolment of WFN stands 1,314 and growing, due to another amendment to the Indian Act to provide new entitlements to registration in the Indian Register. This is in response to the decision in *Descheneaux v. Canada* that was rendered by the Superior Court of Quebec on August 3, 2015, and to provide those people who are so entitled, also have the right to have their name entered in a Band List maintained by the Department of Indigenous Relations and Northern Affairs Canada.

The new system membership database program purchase in early 2017 continues to support other departments that require statistical information for program funding and projections.

COMMUNITY CONSULTATION

WFN's External Consultation and Accommodation Protocol, as approved by Council, continued to be distributed to Government and stakeholders in WFN's Traditional Anishinabek Territory. This fiscal year, the Community Consultation Coordinator received 103 new consultation requests, and responded to 72 requests (the remainder continue to be ongoing). Two Community

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Information Sessions were held to give WFN Citizens the opportunity to provide feedback and bring forward concerns regarding various projects occurring in our Traditional Territory. In addition, two Community Knowledge Sharing Circles were held, which gave the Community the opportunity to share their information and knowledge of the lands and resources within WFN and WFN's Traditional Territory.

> Health Department

VISION STATEMENT (HEALTH & SOCIAL SERVICE (H & SS) COMMITTEE)

We envision that the H&SS Committee will provide limited advocacy on behalf of our citizens and will forward recommendations on policy directions and initiatives in the area of health and social services within the First Nation and on behalf of the citizens of this community.

MISSION STATEMENT (HEALTH & SOCIAL SERVICE COMMITTEE)

The H&SS Committee of the Wasauksing First Nation will work to advance a system of advocacy and support on behalf of our citizens which is community-centered, integrated, consistent, equitable, accessible, accountable, and responsive to needs of this community and its citizens.

HIGHLIGHTS FROM 2017-2018



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FEDERAL-FLEX AND SET PROGRAMS CONTRIBUTION AGREEMENT 1516-ON-000084

Programs included under the Flex Funding Program Stream includes Brighter Futures, Building Healthy Communities, NNADAP, Diabetes Prevention, Community Health Program, Healthy Child Development and Health Management.

A program report referred to as the Community Based Report Template (CBRT) is completed every year based on reports from the prevention and promotion programs.

Approximately 3.55 FTEs provide for and deliver the health prevention/promotion programs and services and are found in various capacities throughout both health and social. The workers in Health that are responsible for the delivery of these programs, are the National Native Alcohol and Drug Abuse Program (NNADP), and the Community Health Representative (CHR).

These positions deliver directly the FASD; Diabetes; Brighter Futures; and Healthy Child Development (Canadian Prenatal Nutrition Program/Maternal Child Health). Staffing complements to all of the programs are augmented by integrated planning activities and cost sharing with the Health, Social and the Education Departments.

FEDERAL PROGRAMMING ACTIVITIES

Footcare Clinics: Diabetes

| | |
|-------------------------------------|----|
| Total provided: | 21 |
| Unique clients:..... | 85 |
| Referrals for specialist care:..... | 16 |

Footcare Clinic: Special - After hours

| | |
|-----------------------|----|
| Total provided: | 9 |
| Unique clients:..... | 19 |

Diabetes Support Program:

Swimming Program - 12 participants Good Food Box - 400 bags prepared; Nutrition Bingo - 132 participants

Health Fair - 100 participants;

Elder's Gathering/Boat Cruise with Social Program;

Christmas Bazaar - December 2, 2017 - 75 participants

Little Christmas Potluck - January 2018 - 50 participants

Pre/Post Natal Groups - 6 families (6 infants)

Mothers'/Fathers' Day Celebrations - 150 participants

Men's 1st Annual Gathering - 10 participants

Women's Group - 11 meetings X10 participants

Surveillance Programming: West Nile Program; Lyme Disease; Referral to WFN - Well Testing/ Elder's Water Delivery; Rabies Clinic - 35 canines/ felines immunized.

> **Mental Wellness/Addiction Programming-Treatment/counselling - 6 clients;**

> **Screening/Assessment - 2 (WFN);**

> **Referral for specialized assessment - 4;**

> **Community Based Supports - 25 (WFN);**

> **Cultural Supports/counselling (Visiting Elders) - 25 (WFN)**

Referrals to Treatment Centres - 3 (WFN)

School Outreach - "Dining with Deanna" - PSHS/ WFN weekly visits.

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The “Water and Wastewater Action Plan & Work plan” and the “West Nile” are additional programs that are applied for as the call for proposals may come. The CHR and a summer student provided support to these programs by holding a regatta, and collecting mosquitos. It is up to the Health Program to determine each year, the viability and the availability of supervising health staff to take on these programs and their activities and ensure their delivery.



HOME AND COMMUNITY CARE - PROGRAM HIGHLIGHTS

Increased program development into definable programming components will be completed. The hiring of a full-time Home and Community Care Registered Nurse and .5 Personal Support Worker increased development of the program – a very welcomed change for the members. Included in these changes are the completion of a structured client assessment; care coordination/case management; home care nursing services; home support services; personal care services and home management; as well as in-home respite services.

Some specific and definable programming components that are or will be incorporated into the “program description” of the home and community care program are as follows:

- 1 /// In-Home Nursing Supports;
- 2 /// Discharge Planning and aftercare-post hospitalization;
- 3 /// Home Monitoring Program enhancements to include home safety/fall monitoring;
- 4 /// Professional Services;
- 5 /// Community Support and Recreational Program;
- 6 /// Palliative Care Service.

> *cont'd*

SOME STATS OF INTEREST FOR THE 17/18 FISCAL YEAR:

| | | | |
|---------------------------------|-------------|------------|--------------|
| Number of Unique Clients: | 25 | Males - 14 | Females - 11 |
| Hours provided service: | 766.50 hrs. | | |
| Hours provided service > 75yrs. | 268.50 hrs. | | |
| Total number of Home Visits | 1,046 | | |
| Number of Admissions | 13 | | |
| Number of Services Continued | 14 | | |
| Number of Clients discharged | 13 | | |

Assisted Living

| | |
|------------------------|-------------|
| Home Making/Home Mgmt. | 282.25 hrs. |
| Meal Services | 71.75 hrs. |

Case Management

| | |
|---------------------------|-------------|
| Case Conferences | 21.25 hrs. |
| Charting | 203.00 hrs. |
| Consultation with Family | 37.50 hrs. |
| Assessments/Re-assessment | 41.50 hrs. |

In-Home Respite

| | |
|-----------------|------------|
| In-home Respite | 71.75 hrs. |
|-----------------|------------|

It is anticipated that there will be an increase in the following areas of service, with the introduction of staffing positions of a HCC-R.N.; HCC-PSW; Contractual Home Support Worker:

- Nursing Services
- Personal Care
- Professional Services
- Assisted Living Services
- Case Management Services
- In Home Respite

MEDICAL TRANSPORTATION PROGRAM-HIGHLIGHTS

The overall allocation for the program totals \$109,803.00 for the 17/18 fiscal year. The funding of such a program requires the employment of a coordinator of services and a driver, not all of the cost of the positions have had the appropriate monetary coverage under this program. Over the past three years a “Prior Approval” was introduced which drastically reduced the deficit of past years with this added process now almost meeting the needs of on-going transportation costs. The demands of instituting the “Prior Approval” process is a tall order. Processing of requests require direct communication with the administration staff of the specialist or the hospital; private health information is demanded by the government in order to “prior approve” the expenses that will be incurred with the travel; food supports; escort supports (only if deemed necessary by the government); accommodations; and parking. Once the “Prior Approval” is received, the WFN Health Program will be reimbursed in time. This time could

> *cont'd*

...be six to eighteen months balancing and ensuring that the necessary travel is feasible for our membership. There is still much growth and development to be worked on over time. The department has instituted a “one point access” for self and external referrals, as well as local pick-ups after hours via our local taxi companies. The department continues to work ironing out various concerns regarding the departments development at all levels. In addition, the program provides other programs and services with transportation of emergency and treatment programs that typically falls under provincial funding.

STATS FOR THE 17/18 FISCAL YEAR:

Number of referrals to program: 1300 - 1560 – average of 25-30 referrals to program

Number of requests: 1072 – logged into the database

HIGHWAY 69/400 MENTAL WELLNESS AND CRISIS RESPONSE-REGIONAL PROGRAM

Funding for this program was just received in January 2018, a total of \$166,667.00, following the acceptance of a resolution (June 2017) that would provide for all of the Area Health Board structures of the Anishinabek Nation to apply via proposal process mental wellness and crisis response services. Meetings following the “call out” occurred in November 2017 that brought all of the Area Health Boards together to determine the type of service that would be outlined in the respective proposals.

| | |
|--------------------------------------|--|
| Crisis Intervention Response: | None to date-too early in the development of the program/services |
| Types of services requested: | Development/Harmonization of crisis protocols; training in critical response & trauma |
| Types of services provided: | Mobilization of key partners; coordination; development and harmonization of crisis protocols; training in critical response & trauma; |

Coordinator for the program was hired February 26, 2018 and was quickly orientated with the Health Directors from Wahnapiatae, Nipissing, Dokis, Henvey Inlet Magnetawan and Wasauksing First Nations. Continued planning and coordination with other Wellness Teams; regional mental health services; North Bay/Parry Sound and Sudbury District Health Units has continued, as

> *cont'd*

...this process is important to ensuring partnership and on-going coordination.

Total allocations for the Federal-Flex and Fixed Programs totaled for 17/18 fiscal year \$821,223.00.

Provincial Program and Service Funding

CARA-COMMUNITY ABORIGINAL RECREATION ACTIVATOR PROGRAM-MINISTRY OF CULTURE AND RECREATION:

Total of \$45,000.00 is received from the Ministry of Tourism Culture and Sport for the Community Aboriginal Recreation Activator with the addition of in-kind donations of rental space, volunteers, and additional monies from other proposals total costs incurred and expended for the 17/18 fiscal year was \$89,150.04.

PROGRAMS AND SERVICES

| | |
|-----------------------------|-----------------------------|
| 2017 Maplefest | Adult Slow-Pitch League |
| Lil NHL..... | Swimming |
| Fishing-Men's Group..... | 3 Mile Lake - Ontario 150 |
| Basketball Night | Gym Nights |
| Volleyball Nights | Women's Bootcamp |
| WFN-Youth Curling Team..... | Sports Clinics |
| NAIG-Summer 2017 | Volunteer Recognition Event |

Continued promotion of the program is necessary. This is done by promotion and encouragement around involvement in events; programs of all cultural, sports focused and recreation. The continued celebration of volunteerism is so important. An evening of recognition is held annually to acknowledge the support of community members, local businesses and many others that help make various activities, and events in the community a success.

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HOME AND COMMUNITY ENHANCEMENT-MOHLTC:

Announcements had been made and allocations sent to each and every community, the enhancements to be provided to existing Home and Community Care Programs/Services. A total of \$55,300.00 in base funding for the 17/18 fiscal year and received in January 2018. This enhancement was utilized to increase supplies towards the home and community care program, as well as to increase safety and security supports in the home for our elderly clients, while increasing the human resources with another full time PSW position. Allowance is being made for further enhancements to include personal support for bathing; personal care and dietetics. The department has been able to increase nursing supports to include post hospital supports of case management; wound/dressing changes and increased assessments for the younger individuals leaving the hospital and returning home.

INDIGENOUS INTERDISCIPLINARY PRIMARY CARE TEAM - MOHLTC:

A "Request for Proposals" had been announced for the application for "Indigenous Interdisciplinary Primary Care Teams" in Ontario. This particular directive was part of Wasauksing First Nation's, "5 Year Strategic Plan for a "Nurse Practitioner" to be hired". A proposal was prepared and sent to the Ministry of Health and Long-term Care for a full primary care team. Wasauksing First Nation was awarded a full primary care team for the 17/18 fiscal year and received \$100,000.00 for start-up. Included in the start-up was the contracting of a consulting firm to perform the duties around consultation with the community; preparing and finalizing the Annual Operating and Business Plans for 18/19. Planning for this part of the project early was key while awaiting the outcomes of the review process. Outreach was made via an RFP to interview and decide on a firm that could deliver the outcomes we needed in the short-term. Two consulting firms applied and "Trimnell Consulting" was chosen. All parties are waiting for the outcomes of the review. Once the department heard of our successful application, the plan for the consultation was quickly moved and the consultant group ensured the timely completion of the reports.

> *cont'd*

PROGRAMS AND SERVICES TO FALL UNDER MANDATE OF PRIMARY CARE:

- 1 /// Diabetes Services
- 2 /// Mental Health Services
- 3 /// Substance Abuse Services
- 4 /// Cancer Care Programs and Services
- 5 /// Maternal Child Health Programs
- 6 /// Chronic Disease Services
- 7 /// Traditional Programs and Services

STAFFING SET TO BE HIRED:

- 1 /// Nurse Practitioner 1.0FTE
- 2 /// Indigenous Wellness Coordinator 1.0FTE
- 3 /// Registered Nurse - Clinic..... 1.0FTE
- 4 /// Registered Practical Nurse - Clinic..... 1.0FTE
- 5 /// Registered Nurse - Care Coordinator 1.0FTE
- 6 /// Registered Dietitian..... 1.0FTE
- 7 /// Registered Social Worker..... 1.0FTE
- 8 /// Administrative Assistant - Reception 1.0FTE
- 9 /// Administrative Lead - Hlth Director..... .5FTE (Director of Health)

Further to the establishment of job descriptions; hiring processes; and orientation of all of the staffing, development of a “cultural safety, educational orientation” is one of the important and mandatory sectors in the development of this team. Development of a syllabus has been instituted for community processes of engagement; historical orientation (WFN specific); political orientation (WFN and territory specific); selected readings from academic reports and studies and Indigenous seminars on the internet will be mandatory for all hired staff.

> Social Services Department

HIGHLIGHTS FROM 2017-2018

ONTARIO WORKS

WFN Ontario Works includes: Income Support, Employment Support, Family Support and Administration. Our annual funding totaled \$845,000 with an average caseload size of 20 Families (with 50 dependents); 35 singles and 4 temporary care cases. In addition, we had 72 applicants under the Transitional Support Fund.

Employment Support activities during the fiscal year included:

- /// Resume Clinics with YMCA;
- /// Basic Administrative and Computer Courses with Canadore;
- /// Skills Ontario provided a presentation on benefits of the skills trades;
- /// 5th Annual Career Fair hosted by the WFN Employment & Training Centre;
- /// The “Dress for Success” Program with Image North Consulting;
- /// Monthly visits with local partners (Gezhtoojig).

Income Support includes intake and verification about dependents, shelter and child care. Activities are channeled through the worker and include assisting clients with employment supports, moving expenses, utility reconnections, fuel, and replacement of essential furniture, etc. A good opportunity is provided to participants during the monthly drop-ins to ask questions and hear presentations. We have had clinics (Ontario Energy Support Program (OESP); Revenue Canada Income Tax preparations and Ontario Disability Support Program). It is also a time to connect with the OW Family worker to touch base with resources that may be available to your family. The OW Family Worker also takes on the role as a liaison with Children’s Aid Societies.

RIGHT TO PLAY AND AFTER SCHOOL

This program provides activities for children. The Youth Worker has two groups with the age range being between 7-18. Programming was also made available on many Saturdays and includes out-trips including Halloween @ Wonderland, a Blue Jays game. In addition, there was

> *cont'd*

...joint-planning with Henvey Inlet and Shawanaga on badminton, basketball and volleyball as well as training/coaching sessions sponsored by The Right to Play.

FAMILY SUPPORT AND RESOURCES

This program assists with children and family-oriented activities. Pre-natal workshops are offered to expectant moms with different themes (crafts, cooking and presentations by visiting professionals) and sharing of knowledge. The worker and the Community Health Rep. collaborated on special events during the year such as the Welcoming Feast for our newborns (held in January of each New Year). Other special activities during the fiscal year with the distribution of back to school supplies; a Halloween party, the Children's Xmas Party with other WFN department staff assisting (i.e. Volunteer Fire Department).

Our Family Support Worker also takes the lead on the First Nations Student Nutrition Program for Kinomaugewgamik which provides a healthy snack/breakfast daily for the students during the school year. In addition, the Social Department has been actively involved in the development of the Anishinabek Child Well-Being Law and we also are active on the Waabnoong Child Well-Being Agency that is being developed for our area First Nations.

> Education Department

The Education Department provides services for Wasauksing First Nation for life-long learning, from early years to adulthood.

EDUCATION COMMITTEE – KINOMAUGIMAAK

The Education Committee meets on the third Monday of the month. A significant achievement this year was the development of the WFN Education Law, which was ratified by Council. As part of the Anishinabek Education System, Wasauksing First Nation now fully exercises its inherent right to self-government in education (JK – Grade 12), now that this law has come into force.

HIGHLIGHTS FROM 2017-2018

MIGIZOONS (LITTLE EAGLE) CHILD CARE CENTRE

In 2017-2018, the Child Care Centre functioned at ratio. We are continuing to increase staffing to accommodate more children.



Throughout the year, the Child Care Centre held many parental engagement functions. These included: Family breakfasts, Christmas Dinner, Father's Day BBQ and Mother's Day Brunch. In addition, we facilitated regalia and moccasin making workshops for parents and caregivers.

Special events for our children included a shaker making session as well as hosting and participating in our First Annual Children's Pow Wow celebrating National Child Day.

A visiting Elders Program has started, as part of our Cultural Revitalization program. We have 4-5 Elders interested in program visits with the children.

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Ongoing professional development opportunities have been provided. Staff have attended conferences and have engaged in site visits and collaborative learning experiences at other Child Care Centres. Consultants and other paraprofessionals have been contracted to share their expertise and to guide the Child Care staff in continuous learning as well as to support our children and families.

WASAUKSING KINOMAUGEWGAMIK

MATH DAY

Our event dedicated to mathematics began by having Christine Hodgins, the Numeracy Resource Teacher Lead from Kenjgewin Teg, presenting a parent session in the gymnasium. Christine had families fully engaged and wanting more, as she shared the most recent math strategies and teachings around numeracy. Students were then split into teams and circulated through interactive centres run by the teachers, taking part in hands-on fun math activities, such as curling, hop scotch, and bowling. This showed students and parents that there are often fun ways to incorporate mathematics into all kinds of activities and games, making the learning more exciting and engaging while still being educational and meeting curriculum standards.

This afternoon was truly a great success and certainly increased everyone's awareness and interest in numeracy!



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ANTI-BULLYING - MOTIVATIONAL SPEAKER Q-MACK & CHAD SOLOMON

The students were treated to a highly entertaining and motivational assembly presented by Q-Mack, an NBA all-star who is proud to be an Upper Mohawk (Six Nations), alongside Beatbox champion, J-Box. These two dynamic gentlemen energized and inspired our students, while placing the focus of their presentation on anti-bullying, inclusiveness and respect. Positive key messaging was reinforced throughout the assembly, providing students with the boost of self-confidence and self-esteem needed to hold their heads up and be kind to one another. A great time was had by all -- the presenters had the crowd out of their seats, up and dancing by the end of their act.



Chad Solomon, celebrated author of Rabbit and Bear Paws, visited our school and made presentations to each of our classes on topics related to the 7 Grandfather Teachings, bullying, and animals living in harmony with each other. Chad provided comical, educational and highly interactive puppet presentations and involved the students in each of his shows. His use of traditional Anishinabe teachings and humour greatly entertained the students and resulted in good follow up self-reflection and discussion on some serious issues.

SCHOOL CAMPING TRIP

In June, our students went to Three Mile Lake for three days for a school-wide camping trip. Students were at the camp site during regular school hours and busily involved in structured

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...enjoyable and culturally rich land-based learning opportunities and activities led by the teachers with the support of some wonderful family volunteers. Those students with family chaperones were also able to camp overnight during the 3-day event. All the children loved being out in nature, fishing, swimming and exploring the land. It was a fun-filled, exhausting yet most memorable whole school experience!

SEVEN GRANDFATHER TEACHINGS

Community member and artist Debbie Jackson shares her knowledge of the teachings through her beautiful art pieces. Over the course of the school year, she worked with the Grade 4, 5 & 6 Anishnabemowin class on a major Seven Grandfathers project. The project consists of

8 murals that represent water, clans, stories and our language. These beautiful panels were unveiled during our Annual School/Community Water Walk, and will be proudly displayed in Wasauksing Kinomaugewgamik.



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STREAM OF DREAMS

A Stream of Dreams mural was installed at Wasauksing Kinomaugewgamik in June, 2017. Graduating grade 8 students, parent volunteers, and teachers affixed over 100 painted wooden fish on a fence overlooking Georgian Bay at the school.

Stream of Dreams is an award-winning program of watershed education through community art. The goal is to help people understand their connections to water and fish habitat, and how to make behavioural changes to protect streams, rivers, lakes and oceans. Students took part in workshops on topics of environmental stewardship. They also were engaged in extensive learning activities and teachings about respect for our waters.



LIBRARY

The Wasauksing First Nation Public Library is open throughout the year to provide a range of services to the community. In addition to the permanent book collection that is available for community members to borrow, there are also extensive resources that are accessible to community members through our affiliation with the Ontario Federal Association of Public Libraries and the First Nation Public Library Association.

Our librarian also assists patrons with activities such as research, resume building, and job searches. The library provides computer stations for community use.

A key facet of the library is the programming that is offered to the students of Wasauksing Kinomaugewgamik. Classroom visits and book exchanges are enhanced with book talks, and other special activities (e.g. Halloween and Christmas celebrations). The students look forward to their weekly trip to the library!

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PARRY SOUND HIGH SCHOOL (PSHS):

In 2017-2018, twenty (20) students attended PSHS, with seven (7) of those PSHS students graduating as part of the Class of 2018.

Eighteen (18) of those twenty (20) PSHS students reside on-reserve.

ROSSEAU LAKE COLLEGE:

Four (4) students attended RLC, with two (2) of those students graduating in the Class of 2018.

OFF-RESERVE SECONDARY GRADUATES RECOGNITION:

This year, the off-reserve and/or out-of-province Grade 12 graduates were also included and recognized at our WFN Annual General Meeting held on July 28th, 2018. WFN Chief and Council recognized seven (7) off-reserve Grade 12 graduates and gifted these students with a congratulatory card and a graduate incentive cheque for \$250 each.

POST-SECONDARY GRADUATES:

There were three (3) post-secondary students that had graduated from their respective universities this year. All three were gifted with a Pendleton blanket along with a graduate incentive cheque for \$500 each at our Annual AGM held on July 28th, 2018.

WASAUKSING STRATEGIC PLANNING SESSION WITH THE YOUTH

The Education Counsellor organized a WFN youth strategic planning session with the Aboriginal Youth Development Counsellor at the PSHS to meet directly with both the students and WFN's strategic planning facilitator, Jeff Jacobs, in June 2018.

EDUCATION COUNSELLOR:

The Education Counsellor attends all [First Nations Education Counsellor](#) Meetings held monthly at the PSHS.

> Independent Auditor's Report



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INDEPENDENT AUDITORS' REPORT

To the Council and Members of Wasauksing First Nation

We have audited the accompanying financial statements of Wasauksing First Nation which comprise the statement of financial position as at March 31, 2018, the statements of financial activities, changes in net financial assets and cash flows, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

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Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Wasauksing First Nation as at March 31, 2018 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
July 25, 2018

> Audited Financial Statement Summary

WASAUKSING FIRST NATION



Exhibit A - Statement of Financial Position

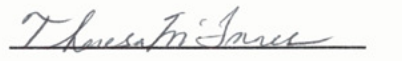

March 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|----------------------|----------------------|
| Financial Assets | | |
| Cash | \$ 4,597,401 | \$ 3,732,601 |
| Restricted cash (note 2) | 323,264 | 321,713 |
| Marketable securities (note 3) | 3,014,138 | 2,822,246 |
| Consolidated revenue trust fund | 14,671 | 21,880 |
| Accounts receivable (note 4) | 1,959,799 | 600,196 |
| | 9,909,273 | 7,498,636 |
| Financial Liabilities | | |
| Accounts payable and accrued liabilities | 872,419 | 846,923 |
| Deferred revenue (note 5) | 2,028,986 | 596,584 |
| Obligations under capital lease (note 6) | 77,409 | 110,494 |
| Long-term debt (note 7) | 1,389,086 | 1,508,747 |
| | 4,367,900 | 3,062,748 |
| Net financial assets | 5,541,373 | 4,435,888 |
| Non-Financial Assets | | |
| Tangible capital assets (note 8) | 22,224,404 | 23,184,374 |
| Prepaid expenses | 75,623 | 53,123 |
| | 22,300,027 | 23,237,497 |
| Contingent liabilities (note 9) | | |
| Accumulated surplus (note 10) | \$ 27,841,400 | \$ 27,673,385 |

See accompanying notes to financial statements.

Approved:

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WASAUKSING FIRST NATION

Exhibit B - Statement of Financial Activities

Year ended March 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|--|---------------|---------------|---------------|
| Revenue: | | | |
| Indigenous and Northern Affairs Canada (note 11) | \$ 3,618,578 | \$ 3,681,894 | \$ 3,606,534 |
| Health Canada | 826,710 | 821,058 | 664,543 |
| Ontario First Nations Limited Partnership | 849,646 | 842,676 | 832,732 |
| Canada Mortgage and Housing Corporation | 265,395 | 255,238 | 247,256 |
| Provincial funding | 1,838,636 | 2,021,245 | 1,845,030 |
| Rentals, leasing and permits | 326,684 | 407,955 | 402,257 |
| Interest and investment income | - | 224,882 | 153,731 |
| Other | 1,120,574 | 1,438,318 | 1,205,593 |
| | 8,846,223 | 9,693,266 | 8,957,676 |
| Expenses: | | | |
| Band Support | 1,041,371 | 686,949 | 781,259 |
| Social Assistance | 1,068,701 | 1,080,344 | 1,056,656 |
| Education | 1,690,050 | 1,727,074 | 1,676,466 |
| Economic Development | 248,314 | 237,136 | 162,192 |
| Land Management | 359,223 | 264,758 | 320,763 |
| Community Infrastructure | 2,129,073 | 2,174,270 | 2,172,236 |
| Community Property | 405,214 | 428,718 | 428,525 |
| Day Care Operations | 721,881 | 753,480 | 739,137 |
| Social Services | 499,954 | 545,645 | 417,065 |
| Health Services | 928,387 | 814,746 | 630,556 |
| Library | 17,782 | 13,936 | 17,123 |
| Employment and Training | 89,337 | 72,404 | 150,774 |
| CMHC Housing | 287,838 | 286,824 | 297,000 |
| Rental Housing | 246,209 | 191,828 | 244,933 |
| Marina | 277,421 | 247,139 | 256,208 |
| Loss on disposal of tangible capital assets | - | - | 1,013,362 |
| | 10,010,755 | 9,525,251 | 10,364,255 |
| Excess (deficiency) of revenue over expenses | (1,164,532) | 168,015 | (1,406,579) |
| Accumulated surplus, beginning of year | 27,673,385 | 27,673,385 | 29,079,964 |
| Accumulated surplus, end of year | \$ 26,508,853 | \$ 27,841,400 | \$ 27,673,385 |

See accompanying notes to financial statements.

> *cont'd*

WASAUKSING FIRST NATION

Exhibit C - Statement of Changes in Net Financial Assets

Year ended March 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|--|----------------|--------------|----------------|
| Excess (deficiency) of revenue over expenses | \$ (1,164,532) | \$ 168,015 | \$ (1,406,579) |
| Acquisition of tangible capital assets | (5,000) | (323,749) | (277,318) |
| Amortization of tangible capital assets | 1,283,719 | 1,283,719 | 1,333,766 |
| Loss on disposal of tangible capital assets | - | - | 1,013,362 |
| | 114,187 | 1,127,985 | 663,231 |
| Acquisition of prepaid expenses | - | (22,500) | (14,555) |
| Change in net financial assets | 114,187 | 1,105,485 | 648,676 |
| Net financial assets, beginning of year | 4,435,888 | 4,435,888 | 3,787,212 |
| Net financial assets, end of year | \$ 4,550,075 | \$ 5,541,373 | \$ 4,435,888 |

See accompanying notes to financial statements.



WASAUKSING FIRST NATION

...strives to provide equal opportunities for all members of the community to develop, enhance and succeed in economic growth while promoting the continued social, traditional, and spiritual development of its First Nation.

wasauksing.ca

