



2019 Acadia First Nation Annual Report



Navigating our Annual Report

The Guiding Principles – Our Pillars for Success

Perseverance - AFN has been able to take teachings from the past, overcome obstacles of our ancestors to survive and thrive. By working together, through community we are motivated for our future and generations to come.

United Front For Success - All departments coming together and working collaboratively by sharing knowledge, resources and success.

Humility - One of the seven sacred teachings, we are all "Human". Being humbled and believing we are not lower or higher than anyone else.

Support - Working together to create ownership in oneself. Elevated, skilled people supporting each other, feeling included, working towards a common goal, taking ownership of your role.

Who we are	Page 3
Message from our Chief	Page 4
AFN Membership	Page 5
Interesting facts	Page 6
Report on Strategic Plan	Page 7
Departmental Overviews:	Pages 8-28
Report on Capital Projects	Page 29
Report on Risk Management	Page 30
2018.2019 Financials	Pages 31-40



Introduction of Our Community

Acadia First Nation's unique geographical composition spreads through the Southwestern regions of Nova Scotia spanning five counties from Yarmouth to Halifax. A Mi'kmaq Nation with ties to traditional territory. Acadia First Nation encompasses six (6) reserves - Yarmouth, Ponthook, Medway, Wildcat, Hammonds Plains and Gold River. Additionally, Acadia First Nation has separate land holdings in Gardner's Mill that is presently in the final stages of the ATR (Addition to Reserve) process. These lands boast the intrinsic beauty that Nova Scotia has to offer with lakes, rivers, resources and cultural significance.

The Mi'kmaq people, traditions, culture and spirituality are celebrated and remain for those to discover generations to come. Acadia First Nation welcomes you to explore the uniqueness of each community that is part of Mi'Kma'ki - our home.





2019 Chief and Council



On behalf of Acadia First Nation, and band Council, it is an honor and privilege to represent all band members on and off the six reserves within our communities on all levels of government, locally, provincially and nationally.

In 2018/2019 we have worked diligently to increase our communication to our membership through many endeavors. We have increased our level of accountability and transparency in finance and policy development.

I would like to personally thank our approximately 247 employees of Acadia First Nation. Our Council has taken an active role in the working with our administrative and business entities so that we can continually improve accountability to our membership. This success is due in part to the countless hours of hard work with our business and administration staff to continually improve service delivery through strong policy, support in training initiatives, vital business development and transparency. Each employee adds a level of professionalism to our overall management that has allowed AFN to grow over the past five years.

Without the commitment of our business relationships, we would never be able to achieve the level of success that is being witnessed continually within AFN. In 2019 / 2020 we will increase the Capital Infrastructure for Acadia First Nation by more than 15.5 million dollars. This Capital planning will provide more than 50 job opportunities for our community members in several communities. It is this commitment to development that allow Acadia First nation to diversify its revenue streams, create long term financial stability and further the opportunities provided to band members.

As I look forward to a bright and beautiful future for Acadia First Nation. I see opportunities of endless possibilities for our people...

This band government is committed and dedicated to helping support the continued growth and development of our communities and its membership. This can only be achieved through continued development of our most important entity... "the people".

The foundation is laid...together we will continue to build a strong and independent Mi'kmaw Nation for our children, grandchildren and all future generations.



Membership

Acadia First Nation consists of six reserve locations in Nova Scotia stretching from Yarmouth over 300 Kilometers to the newly identified Hammons Plains Reserve. The AFN reserves presently identified under the Indian Act are as follows:

1. Yarmouth reserve
2. Medway Reserve
3. Ponhook Lake Reserve
4. Wildcat Reserve
5. Gold River Reserve
6. Hammonds Plains Reserve

In addition to these locations Acadia First Nation does posses 2800 acres of land donated to AFN many years previous by John Cook. The Gardiners Mills Property is in the final stages of ATR (Addition to Reserve Approval). In the past two years AFN have also acquired 12 acres of fee simple lands in the Shelburne area. The ATR process will be initiated on this location in 2020.

Total band members: 1639

On Reserve: 237

There has been an addition of 100 new band members due to the recent legislation changes under Bill C-3 and Bill S-3. Additional growth is anticipated over the coming years

Interesting Facts

- Acadia First Nation supports post secondary trades. In 2019 /2020 Education and native employment are coordinating a trades forum in Halifax for persons interested in obtaining training in various trades.
- The Annual Moose Hunt in Cape Breton will be held in September for the 12th consecutive year. AFN is always seeking mentors who would be interested in working with youth to pass on various aspects of Mi'kmaq tradition. Get hold of Deputy Chief Jeff Purdy for details
- Each year, Acadia First Nation seeks to support as many post secondary students as possible. This past year AFN funded 39 students to attend either University / or other post secondary training options
- The Yarmouth Hilton is presently started. This 98 room Hotel is anticipated to be completed and open for business prior to September 2020. It is anticipated the hotel will employ more than 30 full time jobs. Advertisement of these positions will start prior to Christmas and through the New Year. Stay tuned to the new AND website for more details.
- In 2018 / 2019 Acadia First Nation designed and built two new convenience store / restaurant and gaming centers in Yarmouth and Gold River. AFN was successful in obtaining federal infrastructure dollars to aid in the building of these businesses. Presently AFN is working on phase 1 of a multi phase development in Hammonds Plains
- Acadia First Nation proudly supports its band members through Recreation Funding . There are a variety of services provided to band members for recreation as well as trips provided to Elders and Youth yearly. Funds are provided through profits obtained in specific areas of store profits.



The Strategic Organizational Plan is available online and it shows how Acadia First Nation will set the direction for internal management of our people and resources. This Plan should be considered a cyclical process and renewed annually, in order to take stock of progress and identify solutions to any barriers that are impeding success. Every strategic plan needs to be operationalized with an annual plan.

During a two day In service training in March 2019, the priorities, goals and objectives were developed by all 32 members of the AFN management team. The following, highlights the work that will be made a priority in the coming three years



ORGANIZATIONAL STRATEGIES

<p>Priority #1 Overall Health and Wellness for Acadia First Nation</p>	<p>Priority #2 Economic Development</p>	<p>Priority #3 Kids and Youth</p>	<p>Priority #4 Communication</p>	<p>Priority #5 Provide programs to improve education outcomes and employment opportunities for our members</p>	<p>Priority #6 Develop internal management and Leadership capacity to support the succession of our organization</p>	<p>Priority #7 Partner with organizations to ensure financial sustainability</p>	<p>Priority#8 Improve governance and operational policies and procedures to increase efficiency and effectiveness of service delivery</p>	<p>Priority#9 Improve planning and integration between Acadia First Nation Departments and Organizations</p>
---	--	--	---	---	---	---	--	---



Recreation/MPAL Update

Vision



"To re-create an environment in which a spiritual, physical, mental and emotional -medicine wheel approach- is embraced, thereby improving health and well- being through Physical Activity"

Summary

We are very fortunate in AFN to be hosting a Mi'kmaw Physical Activity Leadership (MPAL) position. The MPAL position leads and supports key areas such as Nova Scotia Mi'kmaw Summer Games (NSMSG), AFN First Annual Health Fair, and Wellness initiatives. In addition to playing various roles supporting AFN community events and initiatives ex. AFN Annual Harvest Feast.

Key Accomplishments

- Nova Scotia Mi'kmaw Summer Games (NSMSG 2017, 2028, 2019).
- Wellness Series offered in each of the 6 communities (2019).
- Annual Harvest Feast Medicine Walk (2017, 2018, 2019).
- L'nukamakn Snowboarding program (2017, 2018, 2019).
- Supporting the Development of AFN's first Health Fair (Fall 2019).

Evidence

We are proud to say that the MPAL Program has lead the following programs:

1	Nova Scotia Mi'kmaw Summer Games	2	Health and Wellness Workshops:
3	Annual Harvest Feast Medicine Walk	4	Healthy Living Program (Diabetes Initiative)
5	L'nukamakn Snowboarding Program	6	Seniors Recreation Program (Fall 2019)
7	Walk and Talk Program	8	Yoga Workshops and Programming
9	NAIG	10	Access to sporting equipment

Reflection

We are beginning to see the positive impacts and engagement of AFN members of all ages by providing these MPAL programs and initiatives. This has extended to increased interest in other holistic health and wellness opportunities or AFN members.

Department Strategic Alignment

Although the MPAL Program supports and contributes to both the AFN membership priorities and AFN's Strategic Organizational Plans, it has a specific focus on an the overarching priority of overall holistic health and wellness.



Health Update

Summary

Acadia First Nations Health mission is to provide health programs and services to: "Assist communities and its members to achieve physical, mental, emotional and spiritual health through health promotion, traditional teachings, education, disease prevention activities, partnerships and health services."

Programs include: Aboriginal Head Start; Children's Oral Health Initiative; Maternal Child Health; Child, Youth and Adult Mental Health Clinicians; Native Alcohol and Drug Abuse; Clinical and Client Care (VON); Home and Community Care; Health Planning and Management; Communicable Disease Control and Management; Environmental Public Health, Operations and Maintenance.

Key Accomplishments

Developing and utilizing community health resources, infrastructure and positions such as a community health nurse, family physicians, clinicians and health professionals within communities to promote a physically, mentally, and culturally healthy community for all of our people beginning before birth and throughout one's life. A Health committee was developed to Guide and implement the activities outline in the goals and objectives included in the Health multiyear work plan for the community health planning committee.

Evidence

- Ability to support ongoing, collaborative relationship development and practices between Acadia First Nation communities and the Acadia First Nation Health program.
- Establish processes to share professional development opportunities that support programs and services that are culturally safe and relevant to our members.
- Sustained continuity of care and access for all Acadia First Nation members.

Reflection

The Health department looks forward to working towards increased access to care and communication to Acadia First Nation members and their families. Effective communication strategies will be implemented so that our members can be well informed of programs and how to better navigate Health services and benefits.

Department Strategic Alignment

Working with all the departments within Acadia First Nation builds a strong health plan that looks to all our diverse locations and identifies what services and needs have to be considered.



The Acadia First Nation vision of health is to support every community and its members in achieving and maintaining optimal health and quality of life.

Marla Robinson-Pyne

Health Director Acadia First Nation

Yarmouth Health Centre

15234 Hwy 3

Yarmouth NS

B5A4A8

Phone: (902)742-4337

marlarobinson-pyne@acadiaband.ca



Social Development Update

The Mi'kmaq of Nova Scotia is presently working as a coalition group to look at ways to improve services with respect to Social Development within the Mi'kmaq communities.

This group is led by Chief Leroy Denny of Eskasoni First nation. All Social Development Officers are part of this process. This is an ongoing process and is in the developmental stages. Progress is being made so that more extensive services may be able to be provided to band members in years to come.



SUMMARY

The objective of the AFN social development program is to provide a basic need to those in financial difficulty. In hope of providing better health, security, and safety in their time of need.

Key Accomplishments:

- We are proud that we are able, through the social program, to provide hot lunches to 30 children in 8 different schools.
- Heat pumps were purchased for social recipients who were having their homes refitted so that they could manage their power bills.

Evidence:

- Families whose children receive the hot lunch program find this program is a financial help and the children do better in school with a nutritious meal every day.
- Families who received heat pumps are able to go out and seek employment as the cost of their utilities are more manageable.

In summary:

This year has been a lot of learning. The new Xyntax system has been in operation for a full year and the kinks have been worked out. Things are getting more manageable. One key component of the program is that the applications need to be done on the computer, so this means more travelling to meet with potential clients. All in all the program is working well and a huge asset to the financial part of the band.

The formation of a social policy group from all the bands in NS has been an ongoing commitment. We are hoping to implement a new, "Native Social Policy" that works for all Nova Scotia reserves. This will be a huge undertaking but one that has been needed for many years.



Safety Update

Safety Update

As the OH&S Officer my job is filled with many different responsibilities. My greatest responsibilities as the safety of Acadia First Nation employees, community, and anyone who may enjoy any services. I found over the last six months I found I was doing a bit of reorganization some of our old processes and processors. As well I attentively have started a safe manual for Acadia First Nations

Key Accomplishments

- Completed My Safety Construction Supervisor with Construction Nova Scotia
- Working on partnership with WCB and Advance Education & Labour.
- Safe Manual
- Evidence
- Completed the 8 required course to acquire my “Safety Construction Supervisor
- Forestry Orientation
- Adding safety features Store parking lot
- Organizing Start up and Safety training (WHIMS & Violence and Harassment)
- Arranged Forklift Course for the Fisheries department

Reflection

Looking forward to building stronger relationships with neighboring communities to empower our workers and build a safer work environment.



Housing Update

A year in review

This year has been extremely busy with an abundant amount of renovations and new builds within the communities. Housing along with Chief and Council have been in discussions with Indigenous Services Canada over the delayed approach to planning our community expansions. Through hard work and dedication, progress is being made. We are hopeful that the Yarmouth Reserve will receive the funding required to complete the development phase for the reserve. There is only room for 5 more homes in this area creating a need to expand the community in Gardiners Mills area once this area receives Reserve Status in 2020.



Summary

Public Works includes all common infrastructure within our community such as the building and maintenance on all community buildings, businesses and community centers. The housing department conducts regular inspections on homes and carries out all work in all areas in a timely fashion. This year Housing will work with the Finance and Audit Committee to revamp the existing housing policy so that it is compliant with all policies presently being enforced on Reserve lands.

Key Accomplishments

- Completion of the Gold River health center
- Completion of the Yarmouth Community Center
- Renovations to the Old Gold Nugget into a professional center
- Starting to work with Solid Waste Management to provide a cleaner community
- Presently working on completion to the Yarmouth Administration expansion
- Solid Waste management Audit and planning for upgrades to yamrouth Sewer System
- Design and planning of Gold River Subdivision
- Design and planning started to Gardiners Mills Subdivision
- Remediation of Oxbow Property
- Start on Hammonds Plains commercial development and administration building
- Building a total of XX homes in all communities
- Completion of XX renovation / retrofits on existing homes

Projected Plans 2020

- Continued Sewer construction on yamrouth reserve
- Continued House building in all communities as per approved funding
- Continued Renovations as per approved funding
- Development of new housing policy by June 2020
- Expand Solid Waste management services to community



New Housing

For the 2018-2019 fiscal years Acadia First was able to provide 7 new housing units;

- One 3 bedroom modular home Yarmouth
- One 5 bedroom modular home in Yarmouth
- Four 2 bedroom units in Yarmouth (replacement homes for condemned trailers)
- One 3 bedroom unit on the Medway Reserve

Retrofits/Major Renovations

Retrofits completed on 10 units, retrofit items may include insulation on the exterior, new windows, new doors, siding replaced, new shingles and upgrade air exchanger.

Retrofits were completed on the following;

- Medway Reserve : One duplex - A septic system was replaced
- Gold River : One duplex and 2 homes as well as a complete renovation to the old gold nugget store into professional building space
- Ponhook Lake: one Mini home had a total interior retrofit as well as one home had shingles replaced with minor repairs completed on three other homes.
- Yarmouth Reserve: two retrofits completed and two started



Housing Update

Renovations/General Maintenance

Many renovations both minor and major were completed. There were between 150 service calls for plumbing, electrical and carpentry problems at AFN's stores, capital buildings and homes. This year 2 more trailers were demolished and the occupants will be moved into the new homes.

Heat pumps

Heat Pumps will no longer be installed by AFN in the homes. Efficiency NS has installed heat pumps in some houses after completing energy assessments, in that case the occupant will be responsible for any service or maintenance to the unit.

Chimneys & Stoves

Melbourne Francis cleaned and maintained all the chimneys and stoves on all of the reserves.

Water Conditioners

Acadia First Nation contracts out the work to install and maintain the water systems to R&S Clearwater. Valerie Whynot works closely with R&S to ensure all community members have safe drinking water.

Generators

The generators for the 3 Community Centers (Wildcat, Yarmouth & Gold River) are hooked up and ready in case of a power outage. These Community Centers with power back up will serve as a "Comfort Center" during major power outages, disasters and emergencies.





Housing Update



Subdivisions

Medway – Subdivision was completed with enough lots for 4 homes. One Mini Home has already been placed on site, along with a pump station to provide water to 4 homes.

Gold River – Phase 1 and phase 2 is complete, phase 3 the roadway has been cutout.

Yarmouth – Yarmouth’s subdivision has had some setbacks that have put it on hold but still in the works to be completed sometime in the near future.

Other Capital Items

Yarmouth Band Office’s extension is complete add more office space and storage, the retrofit has been started and will be finished in November.

AFN Entertainment had new roof tops installed.

Request for Housing

AFN’s need for housing has grown tremendously over the years we have total of **118** band members on the wait list. Applications for housing can be filled out and submitted directly on our website www.acadiafirstnation.ca



Economic Development Update

It has been a very busy and successful year in economic development!

The Winners World expansion project is now complete. The new building includes a Shell gas station, an expanded convenience store, new gaming rooms and the new Winner's One Stop Restaurant. The restaurant provides a great family dining experience with unique recipes and fresh ingredients. Dairy Bar and Take out is available as well to-go items are stocked in the convenience store.

We are also very pleased to announce our Hotel Project - Tru by Hilton will be constructed in Yarmouth over the next year. Ground work has already commenced on the former Winners World site for an 89 room hotel, meeting space and pool with waterslide.

Looking forward to another great year!

Rachel Stevenson

Director of Economic Development



Summary

The Economic Development Department has always engaged a holistic approach to development using a sustainability model that includes social, cultural, environmental and economic development aspects that together will create growth of strong, integrated, healthy communities.

"Development that meets the needs of the present without compromising the ability of future generations to meet their own needs."

Key Accomplishments

- Over the last two years we have focused on expanding the offerings of two of our well established businesses – The Gold Nugget & Your Winners World. Both projects were completed in partnership with Indigenous Services Canada contributing a total of \$1.8M toward these developments. These projects have increased revenues and employment for AFN.
- Our Shelburne Property (Former Ox Bow site) has been cleared for future development. The lot adjacent to site has been purchased and cleared as well totaling 12 acres of property largely bordering Highway #103. Planning for the site will be on-going this year and opportunities will be explored.
- The Hammonds Plains Business Center construction has began and will house a new Band office, quota & retail tobacco and gaming facilities. The building is slated for a December opening.

Evidence

- Increased Employment Opportunities (Gold Nugget/Gold Bean Café & Winners World/Winners One Stop)
- Increased Revenues
- Business Diversification (New industry revenue streams being created)

Reflection

While there have been many celebrated successes throughout the year there have also been many challenges. Access to capital funds, capacity building, finding the right partnerships and business diversification will remain priorities as we continue to grow and strengthen our economic holdings.

Department Strategic Alignment

The Economic Development department is directly aligned with Priority #2 of the strategic plan. Increasing the commercial holdings and revenues directly impacts programming and services and directly aligns with all other departments and priorities.



HR Update

Human Resources

Kwe' (Hello) another year has passed and it's been a productive one in Human Resources as we have had continued growth in economic development and employment opportunities. There are currently 247 people employed, full time, part time, seasonal, casual, contract-term basis in both band administration and the business sector.

Summary:

Our Human Resource Department (HRD) works in tandem with Management/ Administration in focusing on key areas of HR planning, recruitment, training, development, performance, safety, compensation & benefits and employee relations. The HRD maintains our Community Human Resource Information System which includes Payroll Administration. Over the last year we have added to our team by hiring a Safety Officer with the initiative of creating a workplace safety plan as well as return to work procedures for employees.

Workplace safety is an important aspect of employment with Acadia First Nation and it's our responsibility to ensure we meet the criteria for the Nova Scotia Occupational Health and Safety Standards.

Key Ongoing Accomplishments:

- Organizational Planning
- Policy Development & Implementation
- Employee Training & Development
- Recruiting & Staffing



Key Ongoing Accomplishments:

- Organizational Planning
- Policy Development & Implementation
- Employee Training & Development
- Recruiting & Staffing

Department Strategic Alignment:

In our culture we are taught that everything on Mother Earth is connected to one another. Human Resources plays a fundamental role in many areas but is aligned the most with Economic Sustainability. Continued development of our lands and investing in people (Human Resources) positively contributes to our community's future employment, training and developmental opportunities. Investing in our people also ensures that we have well managed, successful thriving businesses which brings us one step closer to our own nation's sustainability.

Wela'liog,

Yolanda A. Pennell

Human Resource Manager



Fisheries Update



Kespuwick Resources Inc Annual Report.

Acadia First Nation has had a long history in the commercial fishery and was included in the application of the Marshall decision that provided Aboriginal peoples with a right to fish as opposed to the privilege of fishing. Acadia First Nation and other Aboriginal communities in Atlantic Canada negotiated with the federal government to make provision for communal Aboriginal access to the commercial fishery. Immediately following the court decision there was tremendous pressure to both provide and acquire the access identified in the court decision.

During the process, there was insufficient time for most bands to develop the governance, financial, administrative and management structures and procedures that would allow the bands to sustainably maintain, while acquiring as much value as possible from this new community resource. While Acadia First Nation has fisheries experience, they too have encountered a number of these challenges.

With a long-term plan, Acadia First Nation feels they are taking a positive step forward by identifying short- and long-term goals as well as identifying steps to take to achieve these goals. Under the direction the Fisheries Advisory Committee, operating with a vision of what and where the Band would like to see Kespuwick Resources go in the future gives Kespuwick more confidence in conducting day to day operations.



Fisheries Update

Since 2011 KRI has purchased several fishing assets with funds acquired through the Atlantic Integrated Commercial Fisheries Initiative and profit generated from the fisheries. The fisheries have acquired these assets without having any outstanding debt.

- 4 - Fishing Vessels
- 1 - LFA 34 lobster Licenses
- 9 - LFA 33 Lobster licenses
- 1 - Full Bay Scallop License
- 2 - East of Baccaro Scallop Licenses
- 1 - SWNS Bluefin Tuna License
- 1 - Bloodworm License
- 1 - Clam license
- 1 - Longline Groundfish Licenses
- 1 - Swordfish Harpoon Licenses





Fisheries Cont'd

The Commercial Fishing Enterprise (CFE) is currently considering making lateral investments to further solidify its place in the industry and capture a greater proportion of profit from its fishery activities (i.e. owning their own lobster pound, looking at operating their own repair or boat building facilities, supplying their own bait). However, the review a development of these business ideas is still in the conceptualization phase and the CFE is not able to speak to them formally. In recent years KRI has aimed at increasing the number of licenses and quota fished in house by adding gear and equipment to increase fishing capacity in the lobster, snow crab and scallop sectors. The Kespwick Advisory committee with direction of a KRI leasing policy lease out a licenses or quota. This policy aids the advisory committee in the bid selection process and outlines fair guidelines to follow when reviewing/selecting qualifying bids.

While the primary investment plan deals with lobster access, it does not exclude the possibility of purchasing other access. While this other access is not identified, it is the nature of the fishing industry that strategic and opportunistic access purchases arise seemingly out of the blue (at times) and it may be the desire of the Chief and Council to take advantage of an opportunistic situation.

The CFE has identified the lobster fishery is the most viable fishery to expand. The CFE has a wealth of experience in the lobster fishery and it hopes to invest in the fishery while the markets are good, the stocks are healthy and while the access is affordable. Also, it is important to mention that we should capitalize on buying lobster licenses while lobster license ownership policies are in our favor. The outlook of the lobster fishery is bright and the purchase of much lobster access as possible is crucial the growth of the CFE. The goal is to have the fisheries be the community's largest economic contributor.



Fisheries Cont'd

Food, Social and Ceremonial Fisheries

In 2017 Acadia First Nation developed a Fishing Plan that deals with food, social and ceremonial (“FSC”) fishing harvest by members of the Acadia First Nation as an aspect of Netukulimk and as an exercise of Mi’kmaq self-government protected by section 35 of the *Constitution Act*, Canada. Access for the exercise of the FSC rights of the Mi’kmaq are a priority in the fishery, after the needs of conservation have been met.

Netukulimk is a cultural concept that encompasses Mi’kmaq sovereign law ways and guides individual and collective beliefs and behaviours in resource protection, procurement and management to ensure and honour sustainability and prosperity for our present and future generations.

The Netukulimk Fish Harvest Plan is limited to “food, social and ceremonial” fishing. The Supreme Court of Canada in *R. v. Sparrow* in 1990, and the Nova Scotia Court of Appeal in *R. v. Denny, Paul and Sylliboy* in 1990, decided that one of the aboriginal rights is the right to fish for food for yourself and your family, and for certain social and ceremonial purposes, such as feasts or for providing for elders.

This Netukulimk Fishing Plan is an evolving document and will be updated or amended by Chief and Council as required. It does not exhaustively define our Aboriginal right to fish or its scope; however, for the 2019/2020 fishing season, it is intended to provide a mechanism for the exercise of those rights within a system of proper management of the fisheries and the conservation and protection of fish.

Acadia First Nation has not undertaken a Management Plan with respect to the “moderate livelihood” fishery which was recognized by the Supreme Court of Canada in *R. v. Marshall* in 1999. That is a treaty-based fishery. Management issues concerning the treaty fishery are expected to be dealt with in rights-based negotiations by the Elected Leaders of the Mi’kmaq of Nova Scotia.

The Netukulimk Fish Harvest Plan is not an authority for the exercise of the “moderate livelihood” fishery. Neither does it restrict, limit or define what rights may be exercised in that treaty fishery. The Mi’kmaq relationship with the land, water and all wildlife in Mi’kma’ki laid the foundation for how we interact with and respect all life, as an expression of Mi’kmaq law ways. The principles of netukulimk are embedded in a value system that shaped the interaction between the Mi’kmaq and nature as a set of rules and obligations based on respectful gathering from the land and water in a manner that discouraged resource waste.

Thus, through netukulimk, a human and animal relationship formed that allowed the survival of both in a sustainable manner.

Acadia First Nation Netukulimk Fish Harvest Plan has not been excepted by the Federal Minister of Fisheries. However, the community stands by its management plan and choose to implement it anyway. Copies of the plan and tags are distributed to member at the various Acadia First Nation Offices.

Finally, Kespuwick Resources Inc has developed a Lobster Holding facility on the Yarmouth Reserve for the purpose of holding FSC lobsters caught by the community FSC vessel.

The lobster held at the lobster facility are distributed to band members and their families throughout the various regions of Acadia First Nation during the summer and fall. Also, the facility supplies lobsters for the various community events such as the Pow Wow and Harvest Feast.



Native Employment Opportunities



Work over the past year

The growth of the employment/training program has led to the hiring of a part time NEO assistant to join the department in order to continue to provide timely and effective services to our clientele. We have changed our focus to be more career related than just job focused, in hopes of assisting our clients to move towards long term sustainable employment opportunities rather than short term jobs.

The employment and Training division of Acadia First Nation consists of a Full Time NEO and a Part Time Neo Assistant. Our mission for the program is to provide programs and services to assist indigenous people to prepare for, obtain and maintain employment. Funding for our program is provided by Service Canada's ISETS funding program. The ISETS agreement holder for all 13 First Nations and the Mi'kmaq Native Friendship Centre in Nova Scotia is the Mi'kmaq Employment Training Secretariat (METS). We operate under a sub-agreement structure administered by METS. Services can include but are not limited to; work search, resume writing, action plan development to overcome barriers, work placements, Skills training, apprenticeship, etc.

EVIDENCE:

The success of the program can be easily seen based on the number of clients that are served each year, the number of clients successfully finishing their programs, the number of clients gaining employment and the number of interventions completed.

This past year we served a total of : 43 clients

- Delivered 43 interventions.
- Assisted 6 clients with summer employment
- Had 12 clients placed in employment opportunities
- Had 21 clients registered in training opportunities.
- Assisted 4 apprentices on their path to Red Seal Certification. And One client received his Red Seal this year.



Native Employment Opportunities cont'd

REFLECTION

Every program has its challenges and rewards. In spite of the challenges, we continue to do our best to find ways to work around and within them. A few of our challenges include our geographical locations, available funding.

Although we are not able to do anything about our geographical location, we have been fortunate to have been able to leverage other funding via partnership with other various organizations. This has allowed us to offer additional supports and programming to our clients on our quest to gain equal representation in the general labour market.

Both the NEO and NEO assistant partake in regular professional development training, workshops, and conferences to ensure that our skills are up to date and that we deliver the best service possible to our clients.

One of the biggest rewards in our program is when our clients succeed. Playing even a small role in their success gives us great pride. Believe in yourself, you all have the ability to be successful!

Department Strategic Alignment

Strengthening Human Resources within.

Sharing of resources from within or own departments.

Our youth are our future, investing in them is building our own resources for the future.



I. T . Update

It has been another busy year for IT within' Acadia First Nation and for AFN as a whole. The IT department provided support for the opening of the new Winner's World location. We have commissioned the construction of a new Website for AFN which will be launched by the end of September 2019. IT has been integral in the deployment of the Touch Bistro system at the Gold Bean Café and Winner's One Stop Restaurant. The IT department has continued its' support for the live streaming language classes and works to improve the video and audio quality. The IT department will be focusing on training to better understand security vulnerabilities in the workplace throughout the next year.



Summary

The Information Technology department's objective is to ensure the businesses and offices of Acadia First Nation have the technical resources and technology required for daily operations while minimizing costs and downtime.

Key Accomplishments

We are proud of many of our successes. One key accomplishment for IT was the implantation of the Touch Bistro Restaurant POS system. This system has been adopted in two of our restaurants and provides a user friendly restaurant focused solution and allows for quick training. Another great accomplishment was the acquiring of funds and equipment for upgrades to various AFN administrative office staff.

Evidence

- Touch Bistro deployed at Gold Bean Café and Winner's One Stop
- Acquisition of laptop and tower PC's for staff
- New phone system at Yarmouth Administrative Office

Reflection

As Acadia First Nation continues its' growth in the upcoming years, the IT department understands this growth will cultivate a growing need for IT and its' resources. IT understands that to keep up with the everchanging landscape of technology, it will require ongoing training and additional resources. The goal of the IT department is to meet this growing need.

Department Strategic Alignment

Add Description here



Gaming / Stores Update



Summary

2018/2019 was a year of growth and newness for our retail, fuel and gaming facilities.

Key Accomplishments

Mini renovation at Medway (new counters and layout)

Full year of increases at the Gold Nugget NEW which replaced 2 stores

Relocation and NEW build of Yarmouth Winner's World

Expansion of quota tobacco footprint at Yarmouth Entertainment Center

NEW brands and assortments across all locations.

Evidence

Medway retail was **+17%** in sales and **+48%** in profit for the fiscal year.

Gold Nugget came just shy of tripling the convenience store sales from both old stores combined. (**+179%** in sales and **+284%** in gross profit for fiscal year)

Reflection

One of the biggest positives has been the move from Wilsons fuels to Shell with air miles for Medway, Gold River and Yarmouth. All three locations had sizable increases in fuel sales for year one with Shell and are now beating those results year over year.

Department Strategic Alignment

Gaming and retail sales will continue to grow with the addition of the Hammonds Plains location in December 2019. We are also working with vendor partners to gain larger cash rebates and will pursue more fleet gasoline accounts such as the Honda dealership in Yarmouth



Education Update



Education Update

The education department makes every effort to provide students with opportunities to grow, develop and succeed as independent learners. We envision our children developing as balanced individuals spiritually, emotionally, physically and intellectually. This is accomplished by providing supports (primary through post secondary) to on and off reserve members to facilitate lifelong learning. Such supports are based on funding provided by Mi'kmaw Kina'matnewey (MK).

The Aboriginal Head Start On-Reserve Program continues to make every effort to include the 6 components of Head Start – language and culture, parent and family involvement, health promotion, nutrition, education and social support in daily programming.

The aim of the education department is to offer our youth, our future, opportunities to reach their full potential.

Summary

The education department strives to protect the rights of education and ensure education for all our youth (and community) for generations to come, wherever they reside. This is accomplished by effectively managing our resources, developing laws and policies, encouraging our children to value the choices offered by higher education and educating our neighbors so they will be tolerant of our beliefs.

Programs offered through the education department include: student support/tutoring (primary through secondary), post secondary education assistance, language, reading/after-school programming, on-reserve aboriginal head start and daycare and youth programming.



Education Update

Reflection

Even though Acadia First Nation faces unique challenges based on demographics/geography and funding, we continue to preserve regardless of these obstacles. We do this by acknowledging and supporting our students at different educational levels and by developing partnerships with educational and external organizations.

Department Strategic Alignment

Education is central to our future and our department is proud to be able to provide support for eligible students so they can meet school outcomes and reach their educational goals. In the process of aligning our efforts with other internal departments we will strive to bring language, culture and tradition to the forefront. The education department sees the need to review all education programs and activities to see if they are meeting the needs of our members.

Accomplishments/Successes

- Language classes for all ages
- Post Secondary education support
- Daycare, head start, youth center programming
- Student support/tutoring services for elementary/secondary/post secondary students
- After school programming
- Reading support
- Digital Mi'kmaw Engineering Club for grades 4 – 8 focusing on areas of discipline such as engineering, graphic design and other technical fields
- Summer welding camp for ages 12 – 15 focusing on the value of skilled trades
- Annually recognizing our elementary/secondary students for their academic achievements

Evidence

- 20 – 25 members participated in language classes
- Post secondary enrollment continues to increase with students earning certificates, diplomas, bachelor's and master's degrees and PhDs. 39 band members provided with support for tuition, books and living assistance for 2018 - 2019
- Attendance at school-related functions, e.g. – Red Dress Project
- Attendance at Acadia University Aboriginal Education Council table
- 63 on-reserve students on the band's elementary/secondary nominal roll
- Student award ceremonies held in our communities



CAPITAL PROJECTS

From 2018-2020, Acadia First Nation has allocated approximately \$23,607,000 of its financial resources to capital projects or purchase of capital assets.

Most capital projects are not funded by ISC, many were subsidized by own source revenues (OSR) and some are planned with a \$15 million loan from the First Nations Finance Authority.



Funder	Asset Type	Cost 2018-2019	Forecasted 2019-2020	Total
OSR	AFNEC/Medway office/Gold River office improvement	115,000	-	115,000
OSR	Band –owned housing	243,000	-	243,000
OSR	Gas pumps	126,000	-	126,000
OSR	Vehicles	-	40,000	40,000
OSR	Retail operations assets	83,500	40,000	123,500
OSR	Office and Computer	34,000	50,000	84,000
OSR/DFO	Fisheries Assets	444,000	200,000	644,000
ISC	Paving and Roads	122,500	250,000	372,500
ISC/OSR	Community Centres	445,500	10,000	455,500
OSR/ISC	Gas stations	4,020,000	100,000	4,120,000
CMHC mortgages	CMHC Houses	538,000	350,000	888,000
OSR	Yarmouth office addition	183,000	150,000	333,000
OSR	Land and Infrastructure	418,500	775,000	1,193,500
Ponhook Trust/OSR/FNFA	Hammonds Plains Office/Retail	-	1,800,000	1,800,000
OSR/FNFA	Tru by Hilton Hotel	69,000	13,000,000	13,069,000
<i>OSR = own source revenues from General Fund (unrestricted)</i>		6,842,000	16,765,000	23,607,000



Report on Risk Management

Summary

This past year we allocated some of our technical resources to risk management.

Risk management is a key component to the financial health of a First Nation. It is a high level register of possible risks that may impede our ability to provide programs and services. Our risk register includes information about the known risks and uncertainties that may affect our financial position.

By reviewing this document annually, we are prepared to shift resources to mitigate risks that have a high likelihood and high impact to our operations.

This year we identified 43 risks to the Nation, most of which can be managed through departmental work-plans. We have classified 5 of those risks as high priority and therefore requiring more or immediate technical or financial allocation of resources.

Risk Category	Event	Impact	Risk Management Plan
Service Delivery	Services required in six different communities	Run 3.5 mm deficit each year on base funding provided by federal government	Increase own source revenue to fund programs/services. Diversify investments / business holdings.
Skills and Capacity	High number of key employees retiring in the next ten years	Loss of knowledge	Identify key positions that require a succession plan, create and implement succession plan. (Housing (2), Social, Education, Native Employment Officer, Fisheries finance, Membership Clerk)
Service Delivery	Six reserves - competing needs in each location	Fractured resources. Duplication of services, lot of time spent in transit. Difficult to staff employees in different locations. Difficult to get services to all members. High cost to deliver services/programs to all communities, or programs/services can only be offered to some communities due to cost. Some staff in different locations have never met each other. Staff feel unsupported.	Comprehensive community plan. Research options for improved internet / cell service
Land Protection and Environment	Run out of land base in Yarmouth	Limits the number of new houses / businesses in that community	Discussions with ISC for potential of using ISC funds to purchase fee simple lands adjacent to community, place into ATR process
Land Protection and Environment	On a landfill in Yarmouth	Potential environmental impacts (dump has never been remediated), rodent problems	Evaluation of environmental aspects of the landfill with goal of receiving financial compensation for remediation or to acquire additional land base. Funding in place to do the environmental review.



Financials

Highlights

Auditors Report

Financial Position

Statement of Operations

Change in Net Debt

Cash Flow Summary

Chief and Council Remuneration



Summary of Audited Financial Statements

For a full copy of the audited financials and schedule of remuneration for Chief and Council, please see our website

<http://acadiafirstnation.mwvdev.info/about-us/governance/financial-statements.html>

Highlights

Total revenues of over \$40 Million across all operations (2018 - \$38M). Own source revenue represents 84% of the total. Government support from all levels represents only 16%

Retail operations \$25 million (2018 - \$23M)

Fisheries \$4 million (2018 - \$4.2M)

Net surplus of \$3.35 million (2018 - \$3.99M).

Total tangible capital assets of \$23M at the end of the 2019 year (2018 - 17.7M). An increase of \$5.3Million

Total cash and cash equivalents \$4M (2018 - \$5.8M) \$1.8 Million decrease is due to purchase of capital assets. No new loans were drawn on in 2019 to finance the new assets.

Total long term debt is \$5M (2018 - \$5.4M). Nearly all is housing debt, with only approximately \$385,000 in loans for items other than housing. (Bingo Hall - \$380,000).

HST debt is decreasing on schedule with \$2M remaining to be paid. (approximately 8 yrs.)



Financials

Government support payments are broken down into the following:

Band support \$321,109

Economic development \$49,378

Contributions to proposal driven projects \$1,579,630

Education \$839,361

Capital/Maintenance \$248,862

Social \$1,094,948

Health \$426,365

CMHC Subsidy \$544,458

Fisheries grant \$575,000

Training \$485,043

Key expenses:

Profit sharing paid out to members \$878,586 (2018 - \$818,848)

Post secondary tuition and allowances \$526,536 (2018 - \$492,341)

Repairs to band owned buildings \$482,816 (\$138,985)

Crew share paid to fishermen \$1,487,793 (2018 - 1,435,712)

License purchase \$1,345,000 (2018 - \$1,520,000)

Salaries \$3,167,550 (2018 - \$2,905,254)

Retail operation expenditures \$19,017,815 (\$16,950,461)

Elders payments \$403,000 (2018 - \$361,200)

Auditors Report



Grant Thornton LLP
328 Main Street, PO Box 297
Yarmouth, NS
B5A 4B2

T +1 902 742 7842
F +1 902 742 0224
www.GrantThornton.ca

Independent Auditor's Report

**To the Chief and Council of
Acadia First Nation**

Opinion

We have audited the consolidated financial statements of **Acadia First Nation** (the "Band"), which comprise the statement of financial position as at March 31, 2019, and the consolidated statements of operations, accumulated surplus, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of **Acadia First Nation** as at March 31, 2019, and the results of its consolidated operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The Schedules of revenues and expenditures on pages 24 to 32 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subject to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

Auditors Report

Basis for Opinion

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

Responsibilities of management and Chief and Council for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Chief and Council are responsible for overseeing the Band's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

Auditors Report

We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Band'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 Band'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 consolidated 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 Band to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Band and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with Chief and Council 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.

Grant Thornton LLP

Statement of Financial Position

Acadia First Nation

Consolidated Statement of Financial Position

March 31

2019

2018

Financial assets

Cash and cash equivalents	\$ 4,022,100	\$ 5,827,716
Receivables (Note 5)	2,323,752	2,823,157
Inventory held for resale	866,946	699,489
Restricted cash and deposits		
Funds on deposit at DISC (Note 14)	11,353	11,222
CMHC reserves (Note 9)	178,554	176,375
	<u>7,402,705</u>	<u>9,537,959</u>

Financial liabilities

Payables and accruals (Note 8)	1,506,709	969,449
Deferred revenue	2,232,028	2,242,262
Assessment of sales tax, penalties and interest (Note 16)	2,086,438	2,411,438
Long-term debt (Note 7)	4,978,342	5,363,523
	<u>10,803,517</u>	<u>10,986,672</u>

Net debt

	<u>(3,400,812)</u>	<u>(1,448,714)</u>
--	--------------------	--------------------

Non-financial assets

Tangible capital assets (Note 6)	23,038,553	17,735,045
Prepaid expenses	31,114	52,290
	<u>23,069,667</u>	<u>17,787,335</u>

Accumulated surplus

	<u>\$ 19,668,855</u>	<u>\$ 16,338,621</u>
--	----------------------	----------------------

Accumulated surplus (Page 5)

	<u>\$ 19,668,855</u>	<u>\$ 16,338,621</u>
--	----------------------	----------------------

Statement of Operations

Acadia First Nation Consolidated Statement of Operations

Year Ended March 31

	Budget <u>2019</u>	Actual <u>2019</u>	Actual <u>2018</u>
Revenues			
Federal government operating transfers	\$ 2,532,035	\$ 3,871,747	\$ 3,632,064
Federal government capital transfers	225,000	1,103,135	1,051,554
Provincial government operating transfers	225,000	205,228	185,516
Economic activities	8,150,000	9,090,982	8,911,108
Economic activities – retail operations	24,900,000	25,423,798	23,193,871
Other	<u>1,153,750</u>	<u>1,164,123</u>	<u>1,052,636</u>
	<u>37,185,785</u>	<u>40,859,013</u>	<u>38,026,749</u>
Expenses			
Band management and support	8,713,000	10,025,803	8,990,334
Education	760,850	796,151	794,922
Community maintenance	1,100,000	999,470	785,965
Social services	767,000	985,757	682,555
Community health	508,150	527,603	487,445
Housing	498,750	593,592	580,767
Fisheries	3,088,000	3,825,562	4,001,730
Training	376,000	485,435	446,137
Forestry	240,000	176,923	259,785
Retail operations	<u>23,742,696</u>	<u>19,091,307</u>	<u>17,009,015</u>
	<u>39,794,446</u>	<u>37,507,603</u>	<u>34,038,655</u>
Annual surplus	\$ (2,608,661)	\$ 3,351,410	\$ 3,988,094

Net Financial Assets/Net Debt

Acadia First Nation Consolidated Statement of Changes in Net Debt

March 31	Budget	2019	2018
Surplus	\$ 1,093,076	\$ 3,351,410	\$ 3,988,094
Tangible capital asset additions	(5,000,000)	(6,841,783)	(5,268,828)
Loss on disposal of tangible capital assets	-	21,515	232,728
Amortization of tangible capital assets	<u>1,150,000</u>	<u>1,516,760</u>	<u>1,228,711</u>
Decrease in net debt	<u>\$ (2,756,924)</u>	<u>(1,952,098)</u>	180,705
Net debt, beginning of year		<u>(1,448,714)</u>	<u>(1,629,418)</u>
Net debt, end of year		<u>\$ (3,400,812)</u>	<u>\$ (1,448,714)</u>

Cash Flow

Acadia First Nation Consolidated Statement of Cash Flows

March 31	2019	2018
Increase (decrease) in cash and cash equivalents		
Operations		
Annual surplus	\$ 3,351,410	\$ 3,988,094
Amortization	1,516,760	1,228,711
Loss on disposal of tangible capital assets	21,525	232,728
Changes in non-cash operating working capital balances (Note 10)	<u>531,663</u>	<u>(978,042)</u>
	<u>5,421,358</u>	<u>4,471,491</u>
Financing		
Repayment of long-term debt, net of advances	<u>(385,191)</u>	<u>626,486</u>
Capital transactions		
Purchase of tangible capital assets	<u>(6,841,783)</u>	<u>(5,268,828)</u>
Decrease in cash and cash equivalents	(1,805,616)	(170,851)
Cash and cash equivalents		
Beginning of year	<u>5,827,716</u>	<u>5,998,567</u>
End of year	<u>\$ 4,022,100</u>	<u>\$ 5,827,716</u>

Statement of Honoraria, Travel and Other

Acadia First Nation Schedule of Honoraria, Travel Expenses and Other Remuneration Paid to Chief and Council

Year Ended March 31, 2019

Name of Individual Chief/Council Member	Months	Honoraria	Travel Expenses	Other Remuneration	2019 Total	2018 Total
Chief Deborah Robinson	12	\$ 130,000	\$ 4,198	\$ 26,591	\$ 160,789	\$ 160,921
Darlene Coulton	12	80,000	20,000	20,338	120,338	116,617
Charmaine Stevens	12	80,000	3,851	18,692	102,543	103,297
Michael Paul	12	80,000	4,960	13,492	98,452	98,418
Thomas Pictou	12	80,000	17,511	19,628	117,140	117,021
Andrew Francis	12	80,000	6,815	-	86,815	83,821
Avis Johnson	12	80,000	3,810	937	84,746	80,270
Rachel Falls	12	80,000	2,463	1,306	83,768	80,284
Jeff Purdy	12	80,000	19,044	-	99,044	86,452
		<u>\$770,000</u>	<u>\$ 82,653</u>	<u>\$ 100,983</u>	<u>\$ 953,636</u>	<u>\$ 927,101</u>