

*Kānūr ch'u shāwthan  
dāk'ānāta jè*

BE WELL EVERYONE.  
LET'S TAKE CARE OF  
OURSELVES AND  
EACH OTHER.

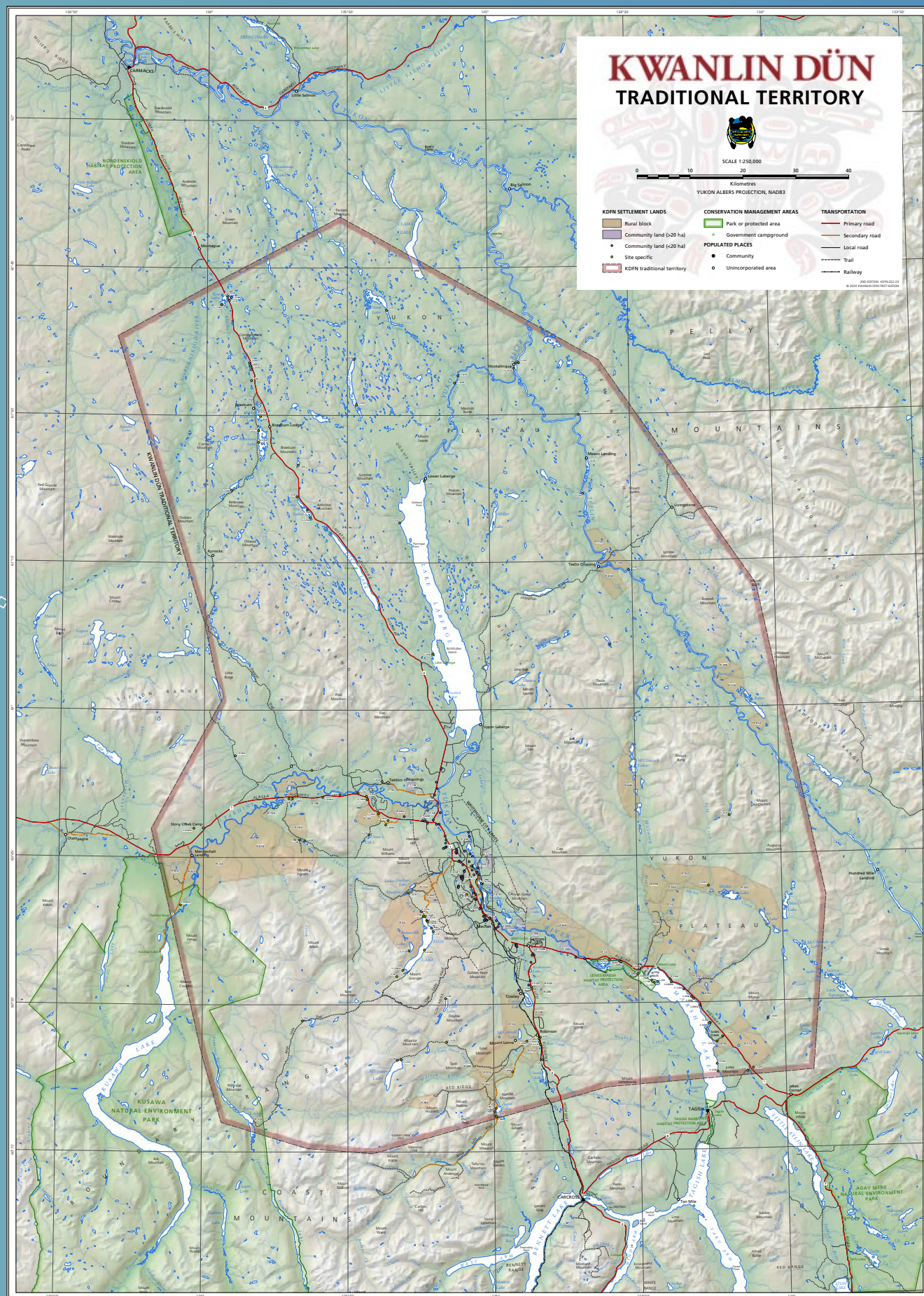


## KWANLIN DÜN FIRST NATION ANNUAL REPORT

APRIL 1, 2020 – MARCH 31, 2021

*Elder Ann Smith speaks the opening prayer during the Virtual National Indigenous Peoples Day Celebration at the Kwanlin Dün Cultural Centre.*





# *Kwänlin Dän Najij yu* KWANLIN PEOPLE LIVE HERE

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### BACKGROUND IMAGE:

*The Kwanlin Daghalhaan K'e dance group performs during the National Indigenous Peoples Day Celebration at the Kwanlin Dün Cultural Centre.*



## MESSAGE FROM THE CHIEF



It's been an extraordinary year. COVID-19 meant many changes for the KDFN government, our community, and the world.

Since the pandemic began, KDFN has worked closely with the Yukon's Chief Medical Office of Health, other First Nations, and other government partners. Over this time, we've learned a lot about how to live with COVID-19. We've learned that vaccination is our best line of defense. And there are simple things—handwashing, safe spacing and staying home when sick—everyone can do to minimize the risk of transmission.

Through it all, our government and our people have pulled together to support each other through these strange times. Together, we've risen above the challenges to accomplish a lot over this past year.

For example, many programs and services had to be delayed or adapted during the pandemic, but our staff found creative ways to reach out online, outside and in-person with safety precautions in effect.

KDFN's *Lands Act* Nan kay sháwthän Dä́k'anúta ch'é (We look after our land) came into force in October. This Act is a foundation for how we will move forward to protect and manage our settlement land to benefit Citizens now and into the future.

In December, we launched the award-winning book *Kwanlin Dün Dä kwändur ghà yghakwadindur: Our Story in Our Words*.

And we're pleased to have completed substantial work on KDFN's Community Hub building—the new Kashgêk' Building. This will house Council Chambers and many government programs and services for KDFN Citizens.

On behalf of Kwanlin Dün First Nation Council, I am proud to share the Nation's 2020-2021 Annual Report.

Chief Doris Bill

## Kwänlin Dän gha eech'é WE ARE KWANLIN DÜN

### Our people

We acknowledge the Tagish Kwan as the original people who live and occupy the lands that define our Traditional Territory, alongside the headwaters of Chu Níikwän. Our people have been here for millennia.

**1031** Total number of Citizens  
**172** Elders 60+  
**699** Adults  
**160** Youth

### Our lands

**1,042 km<sup>2</sup>** Settlement Land  
**17,026 km<sup>2</sup>** Traditional Territory  
**2,385** hectares of Settlement Land in Whitehorse

### Dänk'é – Our way

We build our government's programs and services under the guidance of Citizens, youth and Elders, respectful of tradition.

# 1



# Our journey

## SOME MILESTONES

The Tagish Kwan and ancestors of Kwanlin Dün people **live and thrive** in and around the area now known as Whitehorse, our Traditional Territory.

**1956** – the Department of Indian Affairs unilaterally decides there are too many Indian bands in the Yukon and joined six bands into three. So, the Indigenous people living between Marsh Lake and Lake Laberge become the Whitehorse Indian Band.

**1900** – Kishxóot Chief Jim Boss (Ta'an Kwäch'än Council) petitions government for compensation for lost land and impacts on wildlife as new non-Indigenous settlers come into Yukon during the Klondike Gold Rush.



“

*Tell the King very hard we want something for our Indians, because they take our land and our game.”*

KISHXÓOT CHIEF JIM BOSS

The exchange of these letters represents the first attempt at land claims negotiations by a Yukon First Nation.

**February 14, 1972**  
Yukon Chiefs bring *Together Today for our Children Tomorrow* to Ottawa.



**February 19, 2005** – KDFN Final Agreement signed



“

*We look forward to pass on our legacy to future generations. We are marking a new beginning for our people in economic prosperity, cultural strength and our rights under the law, which will be accepted and respected by other governments.”*

FORMER CHIEF MIKE SMITH

**April 1, 2005** – KDFN Final and Self Government Agreements take effect.

**1990** – The Umbrella Final Agreement is finalized as a framework for Yukon First Nation land claims.

**We build for our future.**



**June 21, 2012** – Kwanlin Dün Cultural Centre opens

**We build** our own legislation in the Kwanlin Dün way to support Citizens and Beneficiaries.



# Our government

Kwanlin Dün is a self-governing nation. All branches of our government protect the interests of Citizens and uphold our Constitution. Elders provide guidance and wisdom.

Council is hard at work moving the government forward. They have many responsibilities, including making and administering KDFN laws, and developing public policy.



159  
STAFF IN  
PERMANENT  
OR TERM  
POSITIONS

45%  
OF STAFF WHO ARE  
KDFN CITIZENS  
OR CLOSE FAMILY  
MEMBERS

62%  
OF STAFF WHO  
SELF-IDENTIFY AS  
YUKON FIRST NATIONS OR  
INDIGENOUS CANADIANS

ABOVE  
Council helps with laptop delivery outside  
the Kenādän Kų House of Learning.



## KDFN GOVERNMENT DEPARTMENTS

**Executive Services** provides corporate and administrative services to Council.

**Administration** is responsible for implementing the direction from Council and providing services to departments.

**Executive Council Office** provides policy and decision-making support to Council, maintains the citizenship registry and KDFN records, and works to Implement KDFN’s Final and Self Government Agreements and benefits stemming from those agreements.

ABOVE  
Some of KDFN’s  
valued admin professionals outside  
the Administration Office.

**Community Services** is responsible for houses, buildings and infrastructure.

### BY THE NUMBERS

- KDFN manages 229 rental properties
- \$2,069,616 on maintenance and upgrades to our existing housing stock. (This does not include the cost of labour provided by staff.)
- 5 two-bedroom houses were constructed on McCauley Road.
- Completed significant work on the new community hub building.

**Economic Development** generates wealth for KDFN and works alongside Chu Niikwan Development Corp.





**Education and Social Development** supports life-long learning through programs at Kenādän Kų - House of Learning, Dusk'a Family Learning Centre and by working in four Yukon schools. We also manage income support and the Pathways to Empowerment program.

**BY THE NUMBERS:**

- 9 citizens graduate from high school
- 29 Citizens received financial aid for post-secondary studies
- 21 young learners attend KDFN's Dusk'a Head Start Family Learning Centre
- Although the Pathways to Empowerment program could only run for half the year they still support 38 citizens and families.
- 91 Citizens supported through the Indigenous Skills and Employment Training (ISET) program for training, work gear, and sometimes wage subsidies for employers.

**Finance** delivers financial administration and services for all government departments.

**Heritage, Lands and Resources** is responsible for land planning and management, heritage and the stewardship of fish, wildlife and other resources.

TOP LEFT: KDFN Land Steward Officer Bruce Wilson at Michie Creek

TOP RIGHT: The 2020 Dusk'a Head Start Early Learning Centre graduation celebration.

BOTTOM LEFT: Shirley Bien gets her COVID-19 vaccination at the Natsékhi Kų Health Centre.

BOTTOM RIGHT: Community Safety Officers pictured from left to right: Elias Park, Mike Stanley, Sheilah Sutherland, Tyler O'Brien, and Mike Carlisle. Not pictured: Cody Park.

**Health and Wellness** provides home and community care, health promotion, outreach, counselling services and land-based healing programs through the Natsékhi Kų Health Centre.

**BY THE NUMBERS:**

- 60 Elders supported by home and community care through Natsékhi Kų
- 145 first doses and 135 second doses of the COVID-19 vaccine administered at Natsékhi Kų Health Centre
- 12 KDFN babies born into the community and supported by our Healthy Babies, Healthy Generations program

**Justice** provides a wide range of programs, such as child and family support and advocacy, community safety, youth outreach and recreation.

**BY THE NUMBERS:**

- 3328 Citizen interactions with Community Safety Officers
- 36 youth supported through outreach activities
- 938 youth interactions with Youth Recreation programs and activities
- 225 Recreation activity kits delivered to families
- 140 children and youth receive support and advocacy from Child & Family Supports



# Äk'án nan kay kwäjänä'da

## THE WORLD IS SICK RIGHT NOW

A Yukon-wide public health emergency was declared on March 18, 2020. KDFN's new Council's first order of business was to discuss COVID-19 relief measures and the government's response.



Child & Family Liaison Workers create food hampers. Left to right: Gwyneth Williams, Chris Newman and Crystal McLean.

**KDFN spent \$940,000 on relief measures for Citizens. This included \$698,568 in direct assistance payments to all Citizens.**

### Taking action to keep citizens and staff as safe as possible

#### WORKING TOGETHER

Based on the most-up-to-date information and health and safety standards, Council and KDFN's Pandemic Team—made up of staff members across government departments—created a plan that allowed the government to:

- Respond as the risk level changed;
- Continue delivering critical programs and services; and
- Ensure the safety of staff and Citizens.

KDFN also worked in partnership with other Yukon First Nations and the Yukon government to share information.

### Staying informed and following guidance from experts in healthcare

- KDFN Council and administration had regular updates from the Yukon's Chief Medical Officer of Health.
- KDFN's health and wellness leaders at Natsékhi Kų Health Centre guided our pandemic response.



Health and Wellness staff set up a vaccine clinic in a tent outside the Health Centre

#### MINIMIZING RISK

Throughout the pandemic response:

- KDFN offices have remained closed to visitors, unless by appointment; and
- all visitors and staff are screened for symptoms before entering workplaces or participating in in-person programs.

In November 2020, Council passed new protocols and directives to lower the risk of transmission. Masks became mandatory in KDFN buildings and workplaces. And, Council exercised its powers under its self-government agreement to put an emergency directive in place. It said that no one could enter a KDFN workplace for 14 days after:

- travelling outside the Yukon; or
- having contact with a person who had travelled outside Yukon.

These precautions were in addition to and apart from restrictions imposed by other levels of government.

#### COVID-19 RELIEF AND SUPPORT

- Citizens received \$600 relief cheques and emergency food allowances.
- April 2020 rent was waived for KDFN tenants, and relief funds were sent to any citizen who could provide a receipt for paid housing costs up to \$450.
- 2020 holiday gift card amounts were increased for Elders, adults and youth
- Due to the growing need for computers at home, KDFN partnered with Yukon government to purchase laptops for KDFN students in Kindergarten to Grade 12.
- Emergency food baskets were prepared specifically for people who were required to isolate and needed support.
- Food security hampers were provided to 17 vulnerable families.



# Nă n k'e nch'j

## YOU DO IT

While responding to the COVID-19 pandemic, the government continued to provide programs and services where possible while minimizing the risk to staff and Citizens. These are some of the many projects, programs and services delivered in 2020 – 2021.



Land Steward Officer Troy Friday.



Recreation programs get active outdoors.



Kids and Youth Recreation staff harvest lettuce from the community garden.

## TAKING CARE OF THE LAND, RESOURCES AND ALL LIVING THINGS ON OUR TRADITIONAL TERRITORY

### PLANNING FOR THE FUTURE OF SITES IMPORTANT TO OUR NATION

- KDFN and the Yukon government are co-creating a land use plan for Łu Zil Măn (Fish Lake) to ensure that community values are integrated and respected.
- Marsh Lake planning work moved forward.
- Southern Lakes Forest Management Plan released in partnership with Carcross/Tagish First Nation, Ta'an Kwäch'än Council and the Yukon government. This plan balances land and resource use and protection.



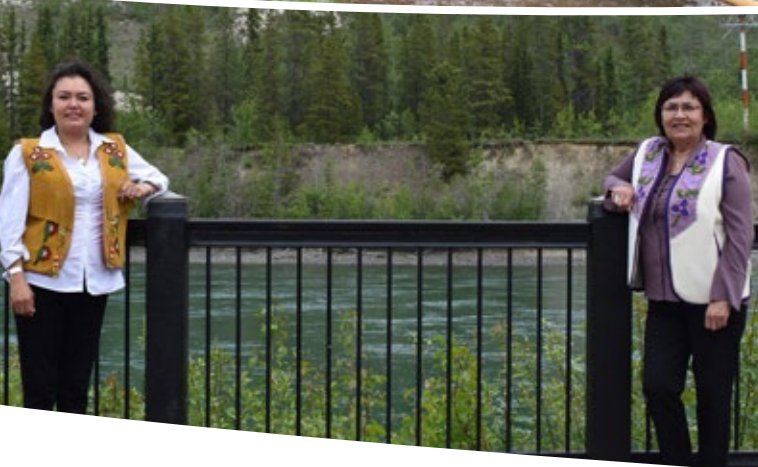


## THE 'EYES AND EARS' OF OUR TRADITIONAL TERRITORY

KDFN's team of four Land Steward Officers use Indigenous knowledge and practices blended with western science to monitor and care for our lands and waters.

Land Stewards have many roles and responsibilities, such as:

- patrolling and monitoring our lands;
- conducting fish studies and wildlife surveys;
- bringing together youth and Elders on the land; and
- educating back country users.



## THE ELDERS SPEAK OF A TIME WHEN THE MOUNTAINS MOVED WITH CARIBOU

KDFN works with partners to protect Southern Lakes Caribou. As the herds continue to recover, we ask Citizens not to hunt caribou and work with partners toward a management plan.



## PRESERVING RESOURCES FOR FUTURE GENERATIONS

In July 2020, Ta'an Kwäch'än Council and KDFN called on Yukoners and visitors to protect and preserve the cultural and environmental integrity of First Nation Settlement Lands. They asked Yukoners and visitors to walk gently on Settlement Lands and leave no trace.



KDFN Land Steward Officer Bruce Wilson, Scott Cavasin, Fisheries Technician with EDI, and Land Steward Officer Cheyenne Bradley.

“

*I have developed a greater appreciation for the beauty and value of our settlement lands, and I look forward to serving the citizens of Kwanlin Dün to the best of my ability.”*

ÉT'YÁTE BRUCE WILSON

## SALMON MONITORING AND RESTORATION

KDFN works with other governments and organizations to monitor salmon migrations in our Traditional Territory. As our surveys find the salmon populations are low, we ask Citizens not to harvest and we work on restoration projects on Ibex River, Wolf Creek and Michie Creek.

## TRACKING WOLVES

KDFN is a partner in the Southern Lakes Wolf Monitoring program with Carcross/Tagish First Nation, Taku River Tlingit First Nation, Teslin Tlingit Council, Carcross/Tagish Renewable Resource Council and participating trappers. This program tracks population numbers, movement, eating habits, reproductive rates and pup survival.





# SEEKING OUT OPPORTUNITIES THAT EMPOWER CITIZENS AND OUR NATION



Executive Director Roxanne Vallevand, Chief Doris Bill, Elder Councillor Judy Gingell and former Chief Rick O'Brien cut the cake celebrating KDFN's Lands Act in October 2020.



Markus Charlie-Smarch and Community Safety Officer Mike Stanley in the Dusk'a Head Start Family Learning Centre playground.

## KDFN'S LANDS ACT UNLOCKS NEW WAYS FOR CITIZENS AND BENEFICIARIES TO BENEFIT FROM SETTLEMENT LAND

Nan kay sháwthän Däk'anúta ch'é (We look after our land) came into force on October 15, empowering the First Nation to manage, protect and enforce laws on Settlement Land.

- 2005 KDFN Final and Self-Government Agreements come into force
- 2018 A piece of Settlement Land is registered in the Yukon's Lands Titles Office
- Oct 2020 Lands Act comes into force
- The Lands department begins processing historical submissions – to honour promises made to Citizens and Beneficiaries years ago
- FUTURE Settlement Land leases for sale; revenue generation for KDFN; opens home ownership potential for Citizens and Beneficiaries

## CREATING SAFETY PROGRAMS ON THE COMMUNITY-LEVEL

KDFN has 4 full-time and 2 auxiliary on-call Community Safety Officers. They patrol, provide services, and are available to support citizens in McIntyre and other KDFN areas.

We regularly get questions from other nations looking to start their own similar programs.

In July, KDFN signed a Letter of Expectation with RCMP for a future of better, more culturally appropriate policing. The 3 RCMP officers stationed in McIntyre work closely with KDFN Community Safety Officers to improve safety and fill gaps.

“

*Good policing, built on relationships, open communication, cultural understanding and accountability...”*

## BUILDING FOR KDFN'S FUTURE

The Community Hub project—the new Kashgêk' Building—is expected to be ready for occupancy in fall 2021. The building's design reflects things and places that are important to our Nation. For example:

- It's shaped like a leaping salmon when viewed from above.
- The 14 columns in Council Chambers represent Yukon's 14 First Nations.
- Floor patterns running through the building represent the Yukon River.

Planning has started for a new Education Hub to be built in McIntyre. Design work and further community consultation on the project is expected in fall and winter 2021.

## ACCESSING THE POTENTIAL OF OUR AGREEMENTS TO GENERATE WEALTH

Through Chu NiiKwan Ltd., KDFN is involved in projects that benefit citizens and the nation.

For example in February, Yukon Energy announced that its battery project would be located on the overlapping Traditional Territory of KDFN and Ta'an Kwäch'än Council. That means investment, procurement, contracting and partnership opportunities will be open to both First Nations.



“

*When I think of the future building, I see a place of respect, trust, safety and confidence. I see strong, proud First Nations people. I see language and cultural activities taking place. A place of togetherness. A place where community gathers.”*

DAWN WAUGH, DIRECTOR OF EDUCATION AND SOCIAL DEVELOPMENT



# CULTIVATING A COMMUNITY DEDICATED TO LIFE-LONG LEARNING



*Housing Maintainer program graduates.*

## PARTNERSHIP SKILL-BASED PROGRAMS OFFERED IN MCINTYRE

Though pandemic restrictions delayed or changed how programs were delivered, many citizens participated in programming.

Five citizens learned basic skills in carpentry, electrical and plumbing by actually working on a KDFN home, located at 11 Hanna Road. The Housing Maintainer program was run by KDFN and Yukon University, and supported by the Yukon government.

KDFN and Ta'an Kwäch'än Council learners improved their skills in traditional crafts – beading, sewing, carving and formline design – during the Yukon First Nations Art Program. This was run through a partnership between KDFN, Ta'an Kwäch'än Council and Yukon University.



## YOUTH MOOSE HUNT

KDFN youth gained valuable skills on a 3-day moose hunt and land-based learning experience in September 2020. It helped create bonds between the youth and Elders, as well as with the RCMP members who came on the hunt.

< *Land Steward Officers and knowledge keepers worked with youth during KDFN's spring break camps.*



“

*May Bill's gauntlets*

*Once I started doing it, all the things I learned as a child came back to me. It really helped me get motivated to keep sewing.*

MAY BILL



# SUPPORTING HEALTHY LIFESTYLES



Natsékhi Kų staff stand outside the Health Centre.



Elder Dianne Smith shown with nurse Hanna Szefer at the vaccine clinic at the Natsékhi Kų Health Centre.

## GOING ABOVE AND BEYOND AT NATSÉKHI KŲ

The team at KDFN's Natsékhi Kų Health Centre in McIntyre stepped up to continue delivering services during the pandemic. They were also able to vaccinate Elders and citizens with the Moderna vaccine at the centre, and help people access the main Whitehorse vaccine clinic.

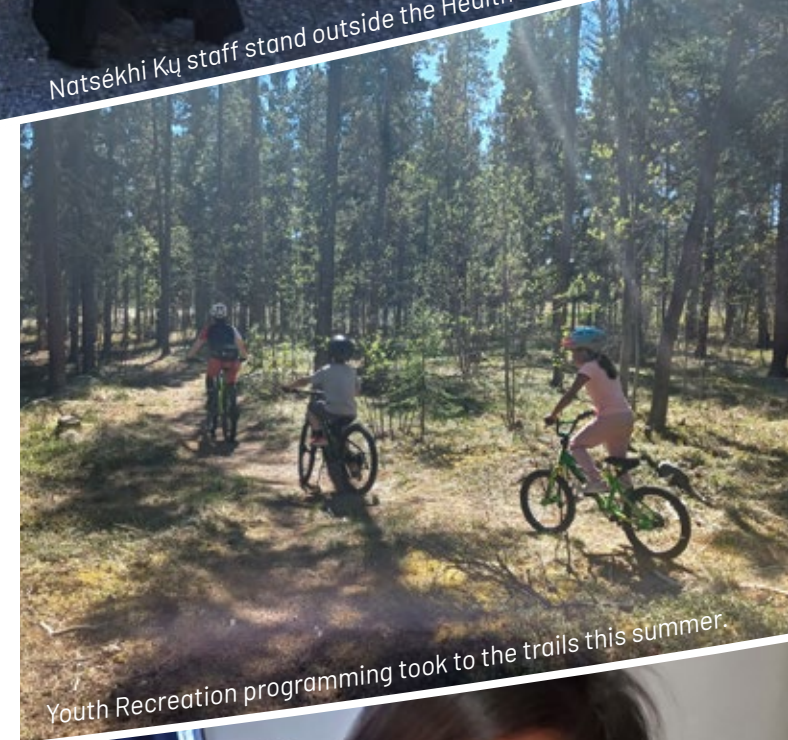
“

*Due to COVID going around it's always good to be safe. I want to make sure I am healthy enough to serve KDFN and to serve other Citizens. I tell people to do research if they're not sure. I did a lot of research because I have allergies, I had to check into the side effects.”*

DIANNE SMITH

## CONNECTING THROUGH ONLINE AND OUTDOOR ACTIVITIES

- During the short time Dusk'a could not be open, programs went online with crafts, interactive stories and Southern Tutchone language lessons.
- Youth rec offered take-home activity kits and found fun new ways to connect with kids through COVID-19 safe outdoor activities like hiking and biking.
- Kenädän Kų - House of Learning found new ways to connect with learners through outdoor programming and physically distanced workshops.
- KDFN Council and Youth Council also gave out Easter treats and activities for families, during a drive-by giveaway.



Youth Recreation programming took to the trails this summer.





# HONOURING OUR STORIES, ELDERS AND KNOWLEDGE KEEPERS



Irma Scarff, May Bill, Jacine Fox, Ray Sidney and others  
at KDFN fish camp on Marsh Lake. GBP/KDFN

## KWANLIN DŮN DĂ KWĂNDUR GHĂY GHAKWADÎNDUR: OUR STORY IN OUR WORDS

After years of work by Citizens, Elders and members of the technical review team, Kwanlin Dŷn’s book launched in December. Copies were given to Citizens and are available to the public to buy through the Kwanlin Dŷn Cultural Centre.

KDFN and KDFN Elders won the 2020 Yukon Heritage Award for Innovation, Education and Community Engagement for Kwanlin Dŷn Dă kwăndur ghăy ghakwadîndur: Our Story in Our Words.

*Knowing our history is an essential foundation for building our government and fulfilling the needs of our people.”*

CHIEF DORIS BILL AT THE BOOK LAUNCH  
MEDIA CONFERENCE IN DECEMBER



KDFN Elder Margaret McKay  
and C/TFN Elder Mark Wedge.

“

*We have to find a way to work together. It’s not about power or control or getting what you want. It’s about how we are going to live, walk and co-exist together—animal, plant form and human.”*

KDFN ELDER MARGARET MCKAY, HWW  
ADVISORY COMMITTEE MEMBER

## ELDERS AND CITIZENS GUIDE ACTIVITIES AND PLANNING

- Consultation through Let’s Keep Talking
- At 78%, Elders had the highest turnout ever during the 2020 Council election
- KDFN’s Elders Council was unable to gather during the pandemic
- Elders-in-residence provide valuable contributions to the Dusk’a Head Start Early Learning Centre and the Natsékhi Kų Health Centre
- Elders work with Human Resources on staff hiring for the Nation

## HOW WE WALK WITH THE LAND AND WATER

KDFN is preparing for regional planning with Carcross/Tagish First Nation and Ta’an Kwăch’ăn Council. How We Walk with the Land and Water gathers knowledge from Elders and Citizens on traditional values and current land uses.



Outdoor Let’s Keep Talking event in summer 2020.

“

*This book documents the knowledge, wisdom, courage, strength and resiliency of our ancestors. They ensured that our languages and culture would survive to provide guidance for us now and for all future generations.*





# KWANLIN DÜN CULTURAL CENTRE

This was not a “normal” year at KDCC, but we were still able to host and partner in great programming and events.

## SOME HIGHLIGHTS:

- We produced and live streamed our National Indigenous Peoples Day celebration including an in-person “drive-by bannock” pick up.
- We hosted our Shakaat Artist-in-Residence program and presented an exhibition of works created during the residency on Indigenous Femininity by Stormy Bradley, Krystle Coughlin Silverfox, Rhoda Merkel, Maria Rose Sikyea, Virginia Smith and Teagyn Vallevand.
- In the fall we delivered an urban moose hide tanning camp for 10 participants over three weeks.
- Our Indigenous Book Club continued online.
- We partnered with the Yukon First Nation Culture and Tourism Association (YFNCT) to host a number of workshops, and with the Yukon Film Society and the library to use their south wall as a screen for a “drive-in” show.
- In December, we were the venue for the 12

Days of Christmas Fireweed Market and partnered with YFNCT again to host the Yuk’e Arts Market.

- From January to April, we hosted Honouring Our Future, the Yukon First Nations Graduation Regalia Exhibit.



Honouring our Future showed the love, support and creativity that goes into the regalia made specially for Yukon First Nation grads.

TOP RIGHT: Teagyn Vallevand was one of the participants in the Shakaat Artist-in-Residence program in 2020.

TOP LEFT: Elder Margaret Douville, Kluane Adamek and Courtney Wheelton at the fall moose hide tanning camp.

LOWER LEFT: Jamie Joe-Hudson at the moose hide camp led by Elder Margaret Douville.

LOWER RIGHT: Dangle earrings workshop.



## KDFN remains in a solid financial situation with an accumulated surplus

KDFN receives two principal sources of funding to operate:

1. **Fiscal transfer agreement (FTA) dollars, negotiated through our Final Agreement.**

FTA dollars from Canada provide flexibility on how programs are delivered and funds may be re-allocated.

2. **Proposal-driven funding.**

Proposal-driven funds must be spent on specific programs and reports to the funder are required.

- KDFN's audited statements are qualified because:
  - we have not completed an assessment of Kwanlin Dün's tangible assets; and
  - we do not have full audited up-to-date financial information from our development corporation due to different year end dates for the different entities.
- KDFN government uses the Accrual Accounting method, a method that records revenues and expenses when they are incurred, regardless of when cash is exchanged. This is a challenge for the Nation because expenses are recorded as they occur but the funds from agreements are not recognized until received.

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of the Kwanlin Dun First Nation (the "First Nation") are the responsibility of management and have been approved by the Chief and Council of the First Nation (the "Chief and Council").

The consolidated financial statements of Kwanlin Dun First Nation have been prepared in accordance with Canadian public sector accounting standards (PSAS). Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The First Nation maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the First Nation's assets are appropriately accounted for and adequately safeguarded.

The Chief and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Chief and Council review the First Nation's consolidated financial statements and recommend their approval. The Chief and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditor's report. The Chief and Council takes this information into consideration when approving the financial statements for issuance to the Members. The Chief and Council also consider and approve the engagement of the external auditors.

The consolidated financial statements have been audited on behalf of the members by Estrada & Tan, Chartered Professional Accountants, in accordance with Canadian generally accepted auditing standards. Estrada & Tan has full access to the Chief and Council.



Chief



Councillor

Whitehorse, Yukon Territory  
September 30, 2021



## INDEPENDENT AUDITOR'S REPORT

To the Members of Kwanlin Dun First Nation

### *Qualified Opinion*

We have audited the consolidated financial statements of Kwanlin Dun First Nation (the "First Nation"), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the First Nation as at March 31, 2021, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

### *Basis for Qualified Opinion*

The Summary of Significant Accounting Policies describes the capitalization policies with respect to the First Nation's tangible capital assets. The First Nation has not completed a full assessment of their tangible capital assets with respect to PS 3150 Tangible Capital Assets adoption. The recognized tangible capital asset amounts and related amortization expense reported may not be complete. The First Nation does not expect to complete this on a timely basis. Accordingly, we were unable to determine whether any adjustments might be necessary to tangible capital assets, amortization expense, annual surplus and accumulated surplus as at and for the year ended March 31, 2021.

The First Nation either directly or through a trust of which it is the sole beneficiary, holds investments in entities that are wholly-owned as well as investments in entities that are subject to significant influence. Canadian public sector accounting standards require such investments to be recorded on a modified equity basis to the year-end date of the consolidated financial statements. Chu NiiKwan Limited Partnership, a government business enterprise of the First Nation, has an interest in a partnership for which audited financial statements are only available to December 31, 2020. In addition, only unaudited financial information to March 31, 2021 is available for 42135 Yukon Inc., Canyon City Construction Limited and Chu NiiKwan Development Corporation. Investments are recorded based on available information. As a result we were unable to determine whether adjustments were required to assets, consolidated statements of operations and accumulated surplus and statements of changes in net financial assets.

Our audit opinion on the consolidated financial statements for the year ended March 31, 2021 was modified because of the effects of these departures from Canadian public sector accounting standards.

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 Consolidated Financial Statements* section of our report. We are independent of the First Nation in accordance with 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 qualified audit opinion.

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with PSAS, 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 First Nation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the First Nation or to cease operations, or has no realistic alternative but to do so.

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

(continues)

2021.03.31 Audit

2 Kwanlin Dun First Nation ver. September 30, 2021

Independent Auditor's Report to the Members of Kwanlin Dun First Nation (continued)

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

Our objectives are to obtain reasonable assurance about whether the 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. 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 First Nation'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 First Nation'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 First Nation 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 Group 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Estrada & Tan*

Whitehorse, Yukon Territory  
September 30, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS

2021.03.31 Audit

Kwanlin Dun First Nation ver. September 30, 2021



**KWANLIN DUN FIRST NATION**  
**Consolidated Statement of Operations and Accumulated Surplus**  
**Year Ended March 31, 2021**

	Budget	2021	2020 (Restated)
<b>REVENUES</b>			
Government of Canada - financial transfer agreement	\$ 20,085,563	\$ 22,883,514	\$ 23,497,358
Government of Yukon	1,061,803	17,212,555	9,556,779
Compensation payment	-	4,540,647	-
Aboriginal Affairs and Northern Development Canada	34,081	4,411,513	597,639
Equity income from investment in government business enterprises	-	2,647,772	3,225,825
Rental income	1,298,782	2,122,197	2,607,667
Personal income tax and goods and services tax	1,000,000	1,673,562	1,190,849
Government of Canada - others	-	1,613,999	1,124,884
Interest income	250,000	181,501	586,362
Canada Mortgage and Housing Corporation	-	67,036	85,586
Other revenues	870,642	1,846,849	1,150,407
Health and Welfare Canada	734,227	-	1,130,179
Aboriginal Labour Force Alliance	-	-	51,000
Repayable to funding agencies	-	(74,006)	(269,858)
Transfer from deferred revenue	214,071	4,039,310	670,060
Transfer to deferred revenue	-	(8,010,551)	(4,039,310)
	25,549,169	55,155,898	41,165,427
<b>EXPENSES</b>			
Education and Social Assistance	6,682,120	7,500,733	6,417,791
Capital, Operations and Community Services	4,136,949	4,990,663	5,465,820
Human Resources, Administration and Finance	4,823,099	4,132,309	3,231,517
Natural and Cultural Resources	2,048,616	3,760,259	3,501,111
Health	3,216,594	2,984,617	3,314,017
Justice	1,694,900	2,053,846	1,894,636
Governance and Implementation	2,659,601	2,010,018	2,558,230
Economic Development	287,290	954,694	1,046,671
Amortization of tangible capital assets	-	2,634,428	2,617,544
Interest and bank charges	-	29,449	40,785
Administration fees	-	51,645	61,789
	25,549,169	31,102,661	30,149,911
<b>EXCESS OF REVENUES OVER EXPENSES</b>	-	24,053,237	11,015,516
<b>OTHER EXPENSE</b>			
Transfer from compensation fund to Kwanlin Dun First Nation trust	-	-	(2,732,412)
<b>ANNUAL SURPLUS</b>	-	24,053,237	8,283,104
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	-	82,348,833	73,979,837
<b>PRIOR PERIOD ADJUSTMENTS (Note 17)</b>	-	(379,903)	(294,011)
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	\$ -	\$ 106,022,167	\$ 81,968,930

**KWANLIN DUN FIRST NATION**  
**Consolidated Statement of Financial Position**  
**March 31, 2021**

	2021	2020 (Restated)
<b>FINANCIAL ASSETS</b>		
Cash	\$ 13,917,982	\$ 9,403,090
Restricted cash (Note 3)	20,208,016	17,706,356
Accounts receivable (Net of allowance for doubtful accounts) (Note 4)	1,681,597	1,346,894
Due from related businesses (Note 6)	7,816,720	8,079,383
Grants receivable	3,933,595	3,160,003
Investment in government business enterprises (Note 19)	13,110,250	10,462,478
	60,668,160	50,158,204
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	3,497,018	4,297,576
Wages payable	1,786,499	1,682,665
Deferred revenues (Note 9)	8,160,218	4,137,534
Long term debt (Note 10)	272,936	309,831
	13,716,671	10,427,606
<b>NET FINANCIAL ASSETS</b>	46,951,489	39,730,598
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	22,519	6,042
Tangible capital assets (Net of accumulated amortization) (Note 5)	59,048,159	42,232,290
	59,070,678	42,238,332
<b>ACCUMULATED SURPLUS (Note 11)</b>	\$ 106,022,167	\$ 81,968,930
<b>CONTINGENT LIABILITY (Note 13)</b>		
<b>CONTRACTUAL RIGHTS (Note 14)</b>		

**ON BEHALF OF COUNCIL**

 Chief  
 Councillor









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