



# Shek'ā ghàl àshājäl

STILL, ALL TOGETHER, WE GATHER, **STAYING CONNECTED**



## KWANLIN DÜN FIRST NATION *Annual Report*

April 1, 2021 – March 31, 2022



# Kwänlin Dän Najjı̨ yu

## KWANLIN PEOPLE LIVE HERE

Community

Kwanlin Dün First Nation is the largest landowner in the City of Whitehorse. We are a nation of over 1,000 proud and diverse citizens.

Our government upholds our nation’s principles to:

- Act as the steward of the land, resources and all living things on and within our Traditional Territory.
- Speak with a unified voice to promote the diversity of citizens.
- Encourage respect for all citizens, especially the Elders, youth and children.
- Provide good, honest, open and progressive government led by accountable and democratically-elected leaders.
- Implement and uphold the Final Agreement and the Self-Government Agreement, and administer the benefits flowing from each of these agreements effectively and efficiently.

Our government supports our nation’s values to:

- Maintain and preserve our relationship with the land, resources and living things in the Traditional Territory of the Kwanlin Dün First Nation, now and into the future.
- Preserve and promote our traditional languages, practices and culture.
- Protect our youth and children, instill in them an awareness of their Indigenous identity and values, promote their education, and enhance their future.
- Strive for economic, community, spiritual, and personal well-being.
- Express and protect our Indigenous rights and our rights under the Kwanlin Dün First Nation Final Agreement and the Kwanlin Dün First Nation Self-Government Agreement.

# Alhaya

## TOGETHER

Connection

# Nàts’etsat

## WE ARE STRONG

Strength

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*The moccasins pictured on the front cover were made by Gertie Tom.*

*Many thanks to KDFN youth Cory Holway for providing the Southern Tutchone translation on the cover.*





## MESSAGE FROM THE CHIEF

It's my pleasure to present you Kwanlin Dün First Nation's Annual Report for the 2021 – 2022 fiscal year. These pages represent the successes and achievements of our First Nation.

This year taught us the importance of staying connected. As the COVID-19 pandemic continued to impact our lives, we had to connect over the phone and online. Keeping in touch and reaching out to friends and family was, and continues to be, important for our mental health and wellness.

Throughout the pandemic, KDFN remained flexible and responsive to each wave, keeping safety and well-being top of mind. Shāw nithän, másín cho, gunałchłsh, and thank you to everyone who did their part.

KDFN continues to plan for a better future for our community. Neighbourhood planning is underway for the McIntyre subdivision, including Crow and Swan streets. As the cost of living continues to impact our people, a housing strategy is underway to create more options and opportunities for safe and stable housing.

During the last year, KDFN expanded child and family supports, in-school education support, and financial support for students. It's imperative that we provide our youth with a good education so they can rise up to be our future leaders.

As the colder weather sets in and 2023 approaches, I hope you all reflect on where we are as a Nation and where we are heading. We've come a long way but there is always work to do. I wish you nothing but the best in the year ahead!

*Chief Doris Bill*



**Kwänlin Dän gha eech'e**  
**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 Níkwän.

### 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



# OUR JOURNEY

## SOME MILESTONES

The Tagish Kwan and the ancestors of KDFN people live and thrive for millennia.

**1956** – The Department of Indian Affairs unilaterally decided there are too many Indian bands in the Yukon. Six bands are joined into three. The Indigenous people living between Marsh Lake and Lake Laberge became the Whitehorse Indian Band.

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

**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

Find out more about Kwanlin Dün history and heritage in Kwanlin Dün Dä Kwändur Ghay Ghàkwadindür—Our Story in Our Words.

**2020**  
KDFN's new modern Lands Act comes into force.

**1900** – Kishxóot Chief Jim Boss (Ta'an Kwäch'än Council) petitions the government for compensation for lost land and impacts on wildlife as new non-Indigenous settlers come into the Yukon during the Klondike Gold Rush. The exchange of these letters represents the first attempt at land claims negotiations by a Yukon First Nation.

“Tell the King very hard we want something for our Indians, because they take our land and our game.”  
KISHXÓOT CHIEF JIM BOSS



**FEBRUARY 14, 1972**  
Yukon Chiefs brought *Together Today for Our Children Tomorrow* to Ottawa.



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

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

**JUNE 21, 2012**  
Kwanlin Dün Cultural Centre opens



**2020**  
The award-winning KDFN book *Kwanlin Dä'kwändür Ghay Ghàkwadindür Our Story in Our Words* is launched.







# 2 OUR GOVERNMENT

Kwanlin Dün is a self-governing First Nation. All branches of our government protect the interests of Citizens and uphold our Constitution. Elders, youth, and Citizens 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 policies.

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STAFF IN PERMANENT OR TERM POSITIONS

40%

OF STAFF ARE KDFN CITIZENS OR CLOSE FAMILY MEMBERS

10%

OF STAFF SELF-IDENTIFY AS YUKON FIRST NATIONS (OTHER THAN KDFN) OR INDIGENOUS CANADIANS

## KDFN GOVERNMENT DEPARTMENTS

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

**Administration** implements direction from Council and provides services to departments, including:

- Human Resources;
- Communications; and
- Legal.

The **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 the benefits that stem from those agreements.

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

### BY THE NUMBERS

- KDFN manages 229 rental properties and provides maintenance on 11 government buildings, recreation facilities, and public spaces.
- \$1,452,130 was spent on maintenance and upgrades to existing homes. (This does not include the cost of staff labour.)
- Staff dealt with record snowfall amounts in the winters of 2020-'21 and 2021-'22. KDFN added and funded additional street clearing, over and above what was done by the City of Whitehorse.
- Completed construction on the new Kashgêk' Building (Community Hub).
- Started planning on 13 tiny homes that will be constructed in McIntyre.





**Economic Development** generates wealth for KDFN and works alongside Chu Níikwān LP.

**Education and Social Development** supports life-long learning and skill-building.

We provide programming through Kenādān Kų - House of Learning, Dusk'a Head Start Family Learning Centre, and in 8 Yukon schools.

We also manage Income Support and the Pathways to Empowerment program, and host adult education workshops and drop-in sessions.

#### BY THE NUMBERS:

- 10 Citizens participated in the Yukon First Nations Grad in 2021
- 3 Citizens graduated from post-secondary studies
- 34 Citizens received financial support for tuition, school fees and living allowances through KDFN's Post-Secondary Program.
- 22 young learners attended KDFN's Dusk'a Head Start Family Learning Centre.
- 97 Citizens and families were supported through the Pathways to Empowerment program.
- 74 Citizens were supported through the Indigenous Skills and Employment Training (ISET) program for training, work gear, and 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.

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

#### BY THE NUMBERS:

- 1,837 contacts providing support to Elders and people in need through our home and community care team.
- 1,302 client contacts at the health care clinic.
- 2,145 client contacts through physician services.
- 618 COVID-19 tests administered through Natsékhi Kų.
- 420 COVID-19 vaccinations administered through KDFN clinics.
- 550 KDFN nursing hours put into the Whitehorse Outreach Van.
- 50 outreach nurse clinics at the downtown Emergency Shelter.
- 2,700 meals delivered through KDFN meals on wheels to Elders and home care clients.
- 1,500 breakfasts, 1,560 sandwiches and 600 portions of stew delivered to outreach clients.
- 450 Naloxone kits given out through nursing shifts.
- 15 babies were born into the community.
- Families were supported through 520 interactions with 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:

- 20 citizen interactions through KDFN's Community Justice Worker, including court services, out of court services, and referrals.
- 2,251 Citizen contacts with Community Safety Officers, providing help, support, and connections to other service agencies.
- KDFN's Child and Family team provided support and advocacy for 49 families, including more than 80 youth.
- Facilitated 13 family circles.
- 55 youth supported through Youth Outreach.
- 15 youth spent five days on the land with a Moose Hunt Camp at Kokanee Lake
- 12 youth spent nine days at a Hide Tanning Camp at Jackson Lake
- Wellness packages for KDFN women ages 19 to 29 were created and distributed to 50 women in March 2022
- Provided traditional Christmas gifts to 10 KDFN children in care.
- Provided gifts and arranged for traditional grad regalia for 5 KDFN youth in care.
- 1,040 youth interactions with Recreation programs and activities
- 488 Food subsidy baskets were provided to KDFN children and families between September – December 2021.
- 598 Recreation Kits were delivered to families and supported through online programming at times when COVID-19 concerns shut down in-person programming.





# PROJECT HIGHLIGHTS



## COVID-19 RESPONSE

Council and administration stayed informed and followed the guidance of experts while working closely with other governments.

Throughout the pandemic, KDFN exercised its powers under its self-government agreements to put safety measures in place, in addition to and apart from restrictions imposed by other levels of government.

In June 2021, Council issued an alert following the first two positive cases identified in the KDFN McIntyre community.

### Financial Relief & Support

Between April 2021 and March 2022, KDFN spent \$404,891.81 on relief measures for Citizens. This included \$375,000 in direct payments to all Citizens.

- Citizens received relief cheques and emergency food allowances.
- 2020 and 2021 holiday gift card amounts were increased for Elders, adults and youth
- Post-secondary students were provided with COVID-19 relief support (\$1,800 for full-time students and \$1,200 for part-time students).
- KDFN's Health and Wellness Team administered 618 COVID-19 tests in McIntyre.
- Natsékhi Kų offered 420 COVID-19 vaccines in McIntyre, and helped people access the main Whitehorse vaccine clinic.
- 45 Emergency food baskets were prepared specifically for people who were required to isolate and needed support.

*Citizens who did not have up-to-date information or did not meet the deadline may not have received some payments*

### Working Together

Based on the most-up-to-date information and health and safety standards, Council and KDFN's Pandemic Team created a plan that allowed the government to:

- Respond as the risk level changed;
- Continued delivering critical programs and services; and
- Ensure the safety of staff, Elders, Citizens and the community.

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

- Chief Bill joined Yukon's CMOH and Yukon's Premier for the Government of Yukon COVID-19 media update in June 2021.
- Chief Bill and TKC Chief Christina Kane released a joint statement on COVID safety and Indigenous people in April 2021.





### Minimising Risk

KDFN implemented protocols to lower the risk of transmission. And Council exercised its powers under its self-government agreement to put emergency directives in place when needed, including:

- Pre-screening staff, visitors and program participants.
- Masking in KDFN buildings and workplaces.
- Rapid testing for employees working in person, and for people coming to gatherings.

Proof of Vaccination for employees and people accessing non-critical programs and services through KDFN. This requirement was lifted in June 2022.

### Offering Services

- KDFN continued delivering critical programs and services throughout the pandemic.
- Dusk'a Head Start Family Learning Centre and Youth Recreation offered online programming and take-home activity kits.
- The 2020 General Assembly was offered online. The 2021 General Assembly was offered in person and online.





**Thousands of years later, we're still learning from our ancestors.**

New research on an ancient dart found in C/TFN and KDFN Traditional Territory shows Yukon First Nation ancestors understood how to use what they found in nature to survive and thrive.

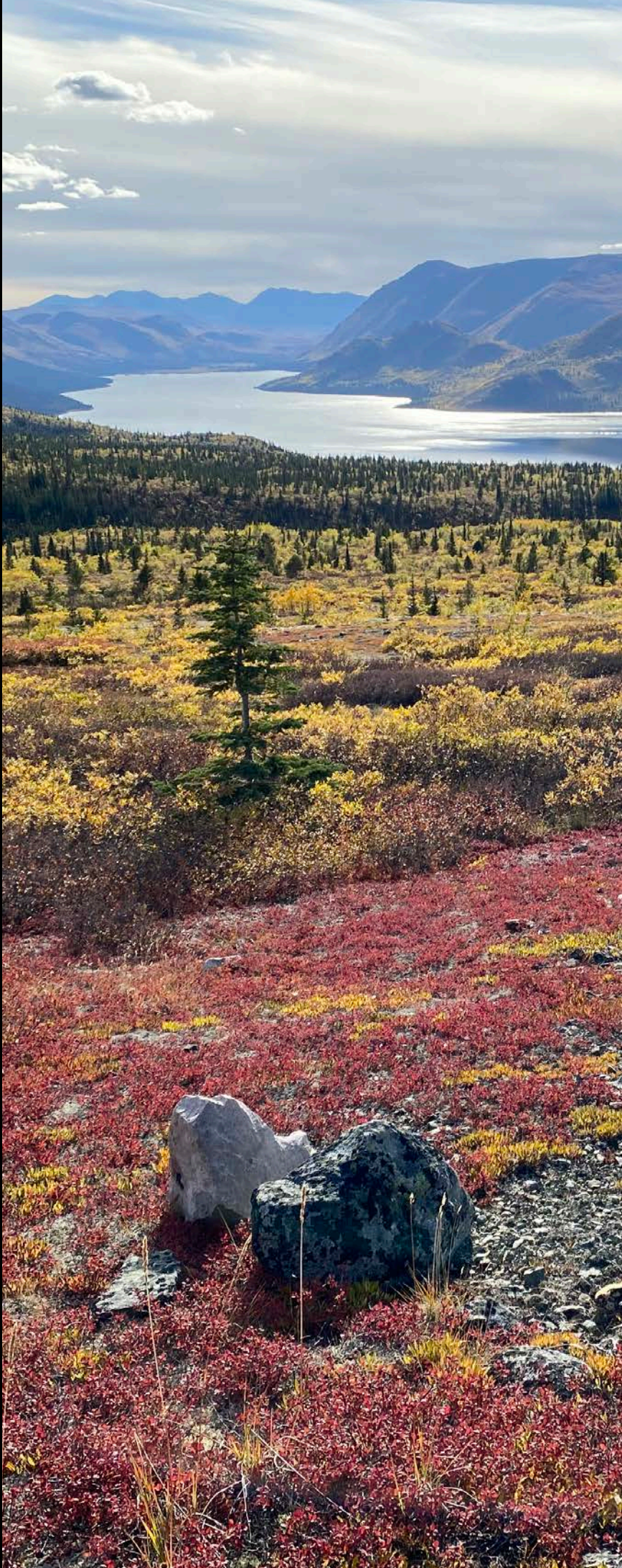
A study has found beaver castoreum was used in the design and construction of a 6,000-year-old Yukon atlatl throwing dart. The castoreum—an orange sticky substance—was coating the sinews and wood where different parts of the artifact were attached together.

This discovery shows that First Nations ancestors were connected to the land, the water, and the animals in our Traditional Territories. They understood how to use the things around them to design complex and ingenious tools.

See the full Canadian Conservation Institute study at [kwanlindun.com/dart](https://kwanlindun.com/dart).

*This ancient throwing dart is two-metres long. It was found melting free from an alpine ice patch in fall 2018.*

*Photos courtesy of Yukon government.*



# CARING FOR THE LAND, RESOURCES, AND ALL THINGS ON OUR TRADITIONAL TERRITORY

## Planning for the Future of Sites Important to Our Nation

- KDFN is taking a strategic approach to land development to ensure the interests of KDFN are preserved for future generations.
- Neighbourhood planning is underway for McIntyre subdivision, including Crow and Swan streets.
- KDFN is working with partners to plan for a new residential subdivision called Range Point Development of the Macaulay Road and Identified Lots First Nation Market Based Housing Policy.
- Developed supporting policies for Macaulay lot sales including the Return of Equity Policy and the Property Tax Rebate Policy.
- Participated in Yukon's Public Lands Act engagement and provided a substantive response document to their process.
- KDFN is collaborating on land use plans for Łu Zil Män (Fish Lake) and Marsh Lake to ensure that community and heritage values are integrated and respected.
- KDFN is working with partners C/TFN and TKC on How we Walk with the Land and Water in preparation for regional land planning.
- Southern Lakes Forest Management Plan released in partnership with C/TFN, TKC, and the Yukon government. This plan balances land and resource use and protection.
- KDFN is working on a plan to improve the management of cemeteries and burial sites.
- KDFN heritage is working with YG and TKC to better understand documented and oral history of the current Whitehorse hospital area.



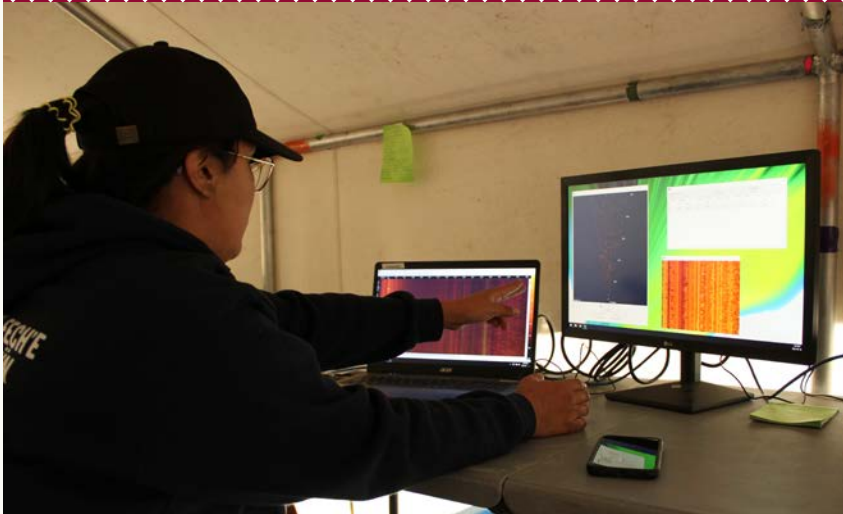




### Managing & Preserving Resources for Future Generations

- KDFN's team of Land Steward Officers use Indigenous knowledge and practices blended with western science to monitor and care for our lands and waters.
- 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.
- 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.
- Yukon Energy, Ta'an Kwäch'än Council, Carcross/Tagish First Nation, and KDFN are working together to support potential improvements that would make it easier for fish to travel through the Whitehorse Fish Ladder and evaluate Whitehorse Rapids hatchery effectiveness.
- In 2021, KDFN started the Takhini Sonar on the Takhini River. The project assists fisheries managers monitor and track Chinook salmon migration and informs decisions on fishing closers and openings.
- KDFN partnered with Yukon Government on moose survey for the Teslin River moose management unit (MMU), Sifton-Miners MMU, and Whitehorse South (Fish Lake MMU, Wheaton Valley MMU, and Mt. Lorne MMU).
- FireSmart teams worked to reduce the fire risk on our Traditional Territory.
- KDFN & C/TFN are collaborating on wildfire risk modelling and actions for the Southern Lakes region

*As a thank you for not harvesting, KDFN has given salmon out to Citizens in 2021 and 2022.*



### Salmon Monitoring and Restoration

KDFN works with other governments and organisations to monitor salmon migrations in our Traditional Territory. As our surveys find the salmon populations are low, we ask Citizens not to harvest salmon in the Yukon River or its tributaries.





# SEEKING OPPORTUNITIES TO EMPOWER CITIZENS AND OUR FIRST NATION

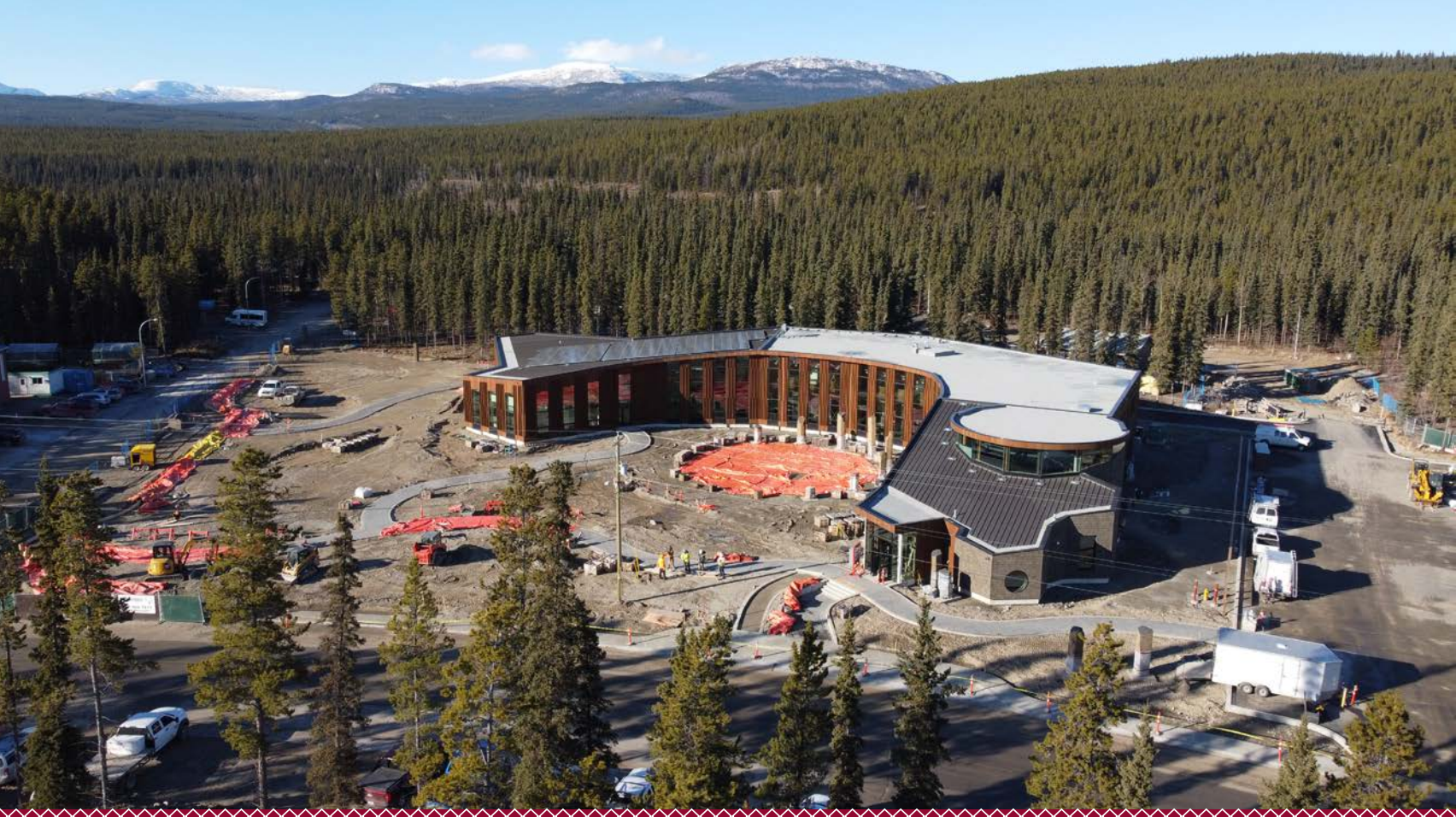
## KDFN Makes History In Land Management

- 2018 A piece of KDFN Settlement Land is registered in the Yukon's Lands Titles Office.
- 2020 *Nan kay sháwthän Däkä'núta ch'e* (We look after our land)(KDFN Lands Act and Regulations) comes into force empowering the First Nation to manage, protect and enforce laws on Settlement Land. It also unlocks new ways for Citizens and Beneficiaries to benefit from Settlement Land.
- 2021 the Porter Creek Land Lottery offers Citizens and Beneficiaries the opportunity to own a piece of residential Settlement Land.
- 2022 the Macaulay Road Home Lottery creates homeownership opportunities for Citizens and Beneficiaries

## Porter Creek Land Lottery offers Settlement Land parcels to Citizens and Beneficiaries

*In 2021, KDFN held its first land lottery. Thirty Citizens and Beneficiaries entered the draw for five residential lots on KDFN Settlement Land in Porter Creek. The five winners were Kailen Gingell, Bruce Campbell, Shirley Dawson, Doronn Fox, and Kaiden McIntyre.*





### Building for KDFN's Future

Work continued on the new Kashgêk' Building. The building's design was guided by Citizens through community design jams. It reflects things and places that are important to our Nation.

For example:

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

The building was designed for northern climate. It includes renewable energy sources and design features to maximize efficiency.

For example:

- Its orientation allows for lots of natural light to enter the building throughout the day, even on winter days.
- The building is insulated and the windows are treated to reduce heat loss or gain.
- It has a high-efficiency air handling system.
- It is fitted with solar panels that are expected to produce:
  - 64,214 kWh the first year; and
  - 1,512,631 kWh over 25 years.

This is expected to offset one-third of the energy needs of the building.

- Planning and design work continued on the Education Hub building.



### Community-Based Safety

- 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.
- In July 2020, 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.



# OFFERING OPPORTUNITIES FOR LIFE-LONG LEARNING

## Starting Their Learning Journey in a Good Way

Young learners thrive at Dusk'a Head Start Family Learning Centre. Despite pandemic restrictions, programming continued safely.

In September 2021, CAFN Citizen Vera Brown won the 2021 Council of the Federation Literacy Award for Yukon. She has been inspiring the next generation of language learners through her work at KDFN for more than 10 years.

## Education Support Expanded to More Schools In Whitehorse

- 3 Education Support Workers provide individual support to KDFN students in schools.
- A Cultural Educator helps students access cultural and traditional supports.
- In 2021, the team created hundreds of beading kits for students and KDFN Citizens for Orange Shirt Day—The National Day for Truth and Reconciliation.

## Language Learners

KDFN worked with the Yukon Native Language Centre to support four Citizens to learn traditional languages through a work-study program.

## Skill-Based Programs Offered in McIntyre

Though pandemic restrictions delayed or changed how programs were delivered, many Citizens participated in programming, including: the Housing Maintainer Program and the Yukon First Nations Art Program offered in partnership with Yukon University.

## Youth Moose Hunt

KDFN youth gained valuable skills on a 3-day moose hunt and land-based learning experience with Elders, RCMP members, Community Safety Officers, Land Steward Officers and staff in September 2021.

## Summer Students at KDFN

Each year KDFN hires full-time students to conduct field work and to learn about the fish and wildlife in the Traditional Territory.





# SUPPORTING HEALTHY LIFESTYLES & COMMUNITY CONNECTIONS



## Meeting People Where They're at With Harm Reduction Programs and Services

- Reduced the financial barriers to accessing trauma and substance use treatment by allocating \$500,000 for KDFN Citizens and their immediate family members to access private treatment centres outside the Yukon.
- Renovated two homes in McIntyre to be used as a Residential Managed Alcohol Program called Sarah's House.
- Offer nursing services and safe-use supplies through Natsékhi Kų Health Centre, the downtown Emergency Shelter and the Whitehorse Outreach Van.
- Continue to offer culturally appropriate camps through Jackson Lake On-the-Land Wellness Facility.

## Supporting the Community throughout the Pandemic

The team at KDFN's Natsékhi Kų Health Centre continued delivering critical programs and services throughout the pandemic. They were also able to hold many vaccine clinics at the centre, and help people access the main Whitehorse vaccine clinic.

## Connecting through Online and Outdoor Activities

- Youth Recreation offered take-home activity kits and found fun new ways to connect with kids through COVID-19 safe outdoor activities like hiking and biking.
- Youth Recreation also offered families day passes to the Canada Games Centre and Mount Sima.
- Kenädän Kų - House of Learning found new ways to connect with learners through outdoor programming and physically distanced workshops.



## Supporting Healing through Community Connections

- KDFN participated with Whitehorse events to mourn and honour the 215 graves found at Tk'emlúps te Secwépemc and other former residential school sites in Canada. Hundreds of children's shoes were placed on the steps of the Sacred Heart Cathedral in Whitehorse. Then on May 31, people from all parts of our community walked the shoes from the cathedral to the Kwanlin Dün Cultural Centre.
- KDFN sponsored sacred fires for youth and the community.

“

KDFN Council calls on every Yukoner and every Canadian to engage in healing our shared past, present, and future—to educate yourself. This is not just an Indigenous issue. This is Canada's story and it affects us all.”

“Today, we are hopeful. We look to a future where our Indigenous children thrive in culturally appropriate schools. Where our children are encouraged to learn the culture, practices and languages of their ancestors. Where every child matters.”

Portion of a Statement from KDFN Council, September 30, 2021





## HONOURING OUR STORIES, ELDERS AND KNOWLEDGE KEEPERS

### Elders and Citizens Guide Activities and Planning

- In 2021, KDFN's General Assembly offered Citizens the opportunity to participate in person or online.
- Elders-in-residence provide valuable contributions to the Dusk'a Head Start Early Learning Centre and the Natsékhi Kq Health Centre.
- Elders work with Human Resources on staff hiring for the Nation.
- KDFN is working on a multi-year project with the University of Victoria to understand and record KDFN Indigenous laws related to justice.

# FINANCIAL STATEMENTS

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KDFN remains in a solid financial situation with an accumulated surplus

KDFN receives two principal sources of funding to operate:

1. Financial 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.



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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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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.

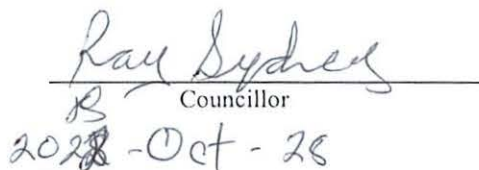
The Chief and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

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 of the First Nation have been audited on behalf of the members by Estrada & Tan, Chartered Professional Accountants, in accordance with Canadian generally accepted auditing standards.



Chief



Ray Sydney  
Councillor  
2022 - Oct - 28

Whitehorse, Yukon Territory  
October 18, 2022





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## INDEPENDENT AUDITOR'S REPORT

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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, 2022, 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, 2022, 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, 2022.

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. Only unaudited financial information to March 31, 2022 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 investment in government business enterprises, equity income from investment in government business enterprises, annual surplus, and accumulated surplus.

Our audit opinion on the consolidated financial statements for the year ended March 31, 2022 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)



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 of the First Nation 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  
October 18, 2022


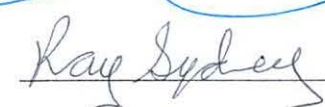
CHARTERED PROFESSIONAL ACCOUNTANTS



**KWANLIN DUN FIRST NATION**  
**Consolidated Statement of Financial Position**  
**March 31, 2022**

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash	\$ 18,079,847	\$ 13,917,982
Restricted cash (Note 3)	20,191,464	20,208,016
Accounts receivable (Net of allowance for doubtful accounts) (Note 4)	2,373,394	1,681,597
Due from related businesses (Note 6)	7,728,103	7,816,720
Grants receivable	8,775,399	3,933,595
Investment in government business enterprises (Note 17)	16,608,703	13,110,250
	<u>73,756,910</u>	<u>60,668,160</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	6,251,546	3,497,018
Wages payable	1,605,995	1,786,499
Deferred revenues (Note 9)	11,940,367	8,160,218
Long term debt (Note 10)	177,608	272,937
	<u>19,975,516</u>	<u>13,716,672</u>
<b>NET FINANCIAL ASSETS</b>	<u>53,781,394</u>	<u>46,951,488</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	86,561	22,519
Tangible capital assets (Net of accumulated amortization) (Note 5)	66,655,837	59,048,160
	<u>66,742,398</u>	<u>59,070,679</u>
<b>ACCUMULATED SURPLUS (Note 11)</b>	<u>\$ 120,523,792</u>	<u>\$ 106,022,167</u>
<b>CONTINGENT LIABILITY (Note 14)</b>		
<b>CONTRACTUAL RIGHTS (Note 15)</b>		

**ON BEHALF OF COUNCIL**

 Chief  
 Councillor  
 28-Oct-2022



**KWANLIN DUN FIRST NATION**  
**Consolidated Statement of Operations and Accumulated Surplus**  
**Year Ended March 31, 2022**

	Budget	2022	2021
<b>REVENUES</b>			
Government of Canada - Financial Transfer Agreement	\$ 20,896,236	\$ 26,479,569	\$ 22,883,514
Government of Yukon	1,614,557	10,761,097	17,212,556
Aboriginal Affairs and Northern Development Canada	344,250	4,622,894	4,411,513
Compensation payment	-	4,540,647	4,540,647
Equity income from investment in government business enterprises	-	3,498,453	2,647,772
Rental income	1,190,950	1,891,733	2,122,197
Personal income tax and First Nation goods and services tax	1,282,700	1,709,092	1,673,562
Government of Canada - others	-	1,559,774	1,613,999
Interest income	200,000	243,992	181,501
Canada Mortgage and Housing Corporation	3,499,237	66,883	67,036
Other revenues	327,500	1,556,614	1,846,848
Administration fees	-	360,810	380,522
Repayable to funding agencies	-	(646,179)	(74,006)
Transfer from deferred revenue	880,562	7,850,711	4,039,310
Transfer to deferred revenue	-	(11,818,867)	(8,010,551)
	30,235,992	52,677,223	55,536,420
<b>EXPENSES (Note 19)</b>			
Education and Social Assistance	7,277,298	8,227,596	7,500,733
Capital, Operations and Community Services	5,262,738	8,533,515	4,990,663
Human Resources, Administration and Finance	10,684,017	4,198,839	4,132,309
Natural and Cultural Resources	-	4,087,300	3,760,259
Health	4,672,736	3,464,017	2,984,617
Justice	1,815,564	2,880,769	2,053,846
Governance and Implementation	-	861,071	2,010,018
Economic Development	313,652	889,062	954,694
Amortization of tangible capital assets	-	4,564,275	2,634,428
Interest and bank charges	18,263	61,978	29,449
Administration fees	191,724	407,176	432,167
	30,235,992	38,175,598	31,483,183
<b>ANNUAL SURPLUS</b>	-	14,501,625	24,053,237
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	-	106,022,167	81,968,930
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	\$ -	\$ 120,523,792	\$ 106,022,167

See notes to consolidated financial statements





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