



KWANLIN DÜN FIRST NATION

Annual Report

April 1, 2023 to March 31, 2024

Kwänlin Dän Najji yu

KWANLIN PEOPLE LIVE HERE

Community

Nàts'etsat

WE ARE STRONG

Strength

Alhayeá

TOGETHER

Connection





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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.



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OUR GOVERNMENT

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

Council is hard at work moving the government forward. They have many responsibilities, including directing the work of administration, making and administering KDFN laws and developing policies.

CHIEF

Sean Smith

COUNCILLORS

Charlene Charlie

Charles Chief

Jesse Ryder

Jolene Smarch

Linda Moen

Ray Sydney

ELDER COUNCILLOR

Elaine Shorty

YOUTH COUNCILLOR

Natilee Thompson

OUR VISION

**WE ARE
STRENGTHENING
OUR NATION
TOGETHER.**

OUR MISSION

**WE EMPOWER OUR
CITIZENS TO COME
TOGETHER AND MAKE
OUR NATION STRONGER.**

KDFN GOVERNMENT DEPARTMENTS

Executive Services provides corporate and administrative support to Council.

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

- Communications; and
- Legal.

Executive Council Office

- provides policy, legislative and decision-making support to Council;
- maintains the citizenship registry and KDFN executive records;
- works to implement KDFN's Final and Self-Government agreements and the benefits that stem from those agreements;
- provides negotiation services across KDFN;
- liaises across the branches of government; and
- supports KDFN's information technology infrastructure, and records management.

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

BY THE NUMBERS

- KDFN manages 234 residential rental properties.
- 20 new homes built in McIntyre in 2023/24.
- 120 applications on hand.
- 10 homes vacant for renovation, 6 to be available for allocation when completed.
- 20 more homes had solar panels installed.
- 6 homes received energy retro-fits.
- 11 government buildings and 3 cemeteries maintained.

Economic Development ensures KDFN community participation in the local economy, supports Citizen-owned businesses to drive self-employment and economic growth, and leads key projects like the first large-scale market-based subdivision. It also represents KDFN on economic and energy matters, aligning efforts with the Development Corporation to meet community goals and priorities.

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

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

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

BY THE NUMBERS:

- 5 Citizens participated in the Yukon First Nations Grad in 2023.
- 8 Citizens graduated from high school
- 8 Citizens graduated from post-secondary studies.
- 55 Citizens received financial support for tuition, school fees and living allowances through KDFN's Post-Secondary Program.
- 23 young learners attended KDFN's Dusk'a Head Start Family Learning Centre.
- 399 programs/activities for 138 Citizens were supported via 399 programs/initiatives through the Indigenous Skills and Employment Training (ISET) program including training, work gear, wage subsidies for employers and more.
- 229 Citizens received funding through Income Support.
- 219 individuals were supported through the Pathways Program in areas of programming, outreach, employment and training support, harm reduction and supportive engagement through culture.

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, clinical services, counselling services and land-based healing programs through Nats'ekhi Kù Health Centre, 405 Ogilvie Street Collaborative Hub, 7 O'Brien and the Jackson Lake Healing Camp.

BY THE NUMBERS:

- 2718 outreach nurse client interactions.
- 2040 outreach support worker interactions.
- 1118 outreach breakfasts served.
- 1301 clinic nurse visits.
- 2489 clinic doctor visits.
- 1445 Healthy Babies, Healthy Generations interactions.
- 185 people attended Healthy Babies, Healthy Generations programming.
- 149 people attended chronic conditions lunches.
- 383 Elder group program participants.
- 888 home support worker interactions.
- 420 Elder support worker interactions.
- 1712 home care nurse interactions.
- 1121 clinical counselling appointments.
- 1081 rides provided.
- 1245 meals on wheels served.
- 2413 human connections made at 405 Collaborative hub.
- 21 lbs of expired medication safely disposed of through the annual medication round up.





Human Resources is responsible for providing human resources and occupational health and safety services to all government departments.

- Kwanlin Dün is growing! There are currently 250 employees working for the First Nation.
- 169 staff in permanent positions and 43 in term positions, the remainder are auxiliary on call or casual.
- 37% of all staff are KDFN Citizens! With many more that are immediate family members, or have tight ties to our community.



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

BY THE NUMBERS:

- 56 Citizen interactions through KDFN's Community Justice Worker, including court services, out of court services, and referrals.
- 5173 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 60 families, including more than 117 children and Youth.
- Facilitated 14 family circles and over 70 cultural teachings and ceremonies.
- 230 Youth supported through Youth Outreach (quarterly totals).
- 476 Youth interactions with recreation programs and activities.
- Jordan's Principle Program - 114 applications.
- Post Majority Care Supports (formerly Youth in care, ages 19 to 26) - 21 Youth.
- KDFN RCMP Team participation in 41 cultural/ community/recreation events.
- KDFN RCMP Team traffic enforcement on Hamilton BLVD - 24.



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PROJECT HIGHLIGHTS



CONNECTING TO OUR HERITAGE, CULTURE, AND LANGUAGE

CONNECTING TO DÄN K'É

- Education & Social Development offered Kwänlin Dän gha eech'e – Honouring Identity, Celebrating Self. This program brought KDFN families together with Elders, traditional knowledge keepers, researchers, language learners and educators to learn about their family lineage, culture and language.
- Education & Social Development worked with Whitehorse high schools to offer the First Annual High School Handgames Tournament in May 2023 at Porter Creek Secondary, and hosted the Second Annual Tournament at Wood Street in 2024.
- Justice hosted a hide scraping workshop, women's on-the-land retreat, hide tool making workshop, men's gathering at Jackson Lake in partnership with the Pathways Program and Health & Wellness, fish camp, weekly beading nights, hide tanning camp and two Youth and Elder hunts.
- Pathways supported KDFN artists to sell their work at the Fireweed Community Market and 12 Days of Christmas Market, with a focus on traditional entrepreneurship and support.
- Pathways, Health & Wellness, and Justice offered multiple Jackson Lake camps in collaboration.
- For National Addictions Awareness Week, KDFN hosted many events, including traditional medicine teachings, a rabbit snare workshop, and a healing ceremony led by Rocky Jackson.
- Justice partnered with the Canadian Parks and Wildlife Society (CPAWS) Yukon to create a calendar that included seasonal traditional knowledge. Calendars were mailed out to every KDFN household.
- Health & Wellness hosted Community Circle drop-ins where Citizens could learn about things such as medicine wheel teachings.
- In October, KDFN celebrated the official launch of the award-winning book Kwanlin Dün Dä Kwändur Ghà Ghakwadindur, Our Story in Our Words. The book was published in 2020 but the launch was delayed because of the COVID-19 pandemic.
- KDFN purchased Sky High Wilderness Ranch, located in the heart of our Traditional Territory.





CREATING OPPORTUNITIES TO LEARN AND SPEAK OUR LANGUAGE

- Education & Social Development worked with the Yukon Native Language Centre to support 5 Citizens to attend a Northern Tutchone Alphabet and Writing Workshop.
- Education & Social Development worked with the Yukon Native Language Centre and KDFN Northern Tutchone Speakers to develop the first Northern Tutchone Grammar Course
- Coming Together to Celebrate Language event was held at the McIntyre ball field in June.
- Education & Social Development offered Dákwänjē (Southern Tutchone) language classes to Citizens.
- Heritage, Lands, and Resources and Education & Social Development worked with Eagle Hill Energy LP on a children's book about the Golden Eagle Nest story associated with Thay T'āw (Heakel Hill).
- Justice and Education & Social Development partnered to bring Southern Tutchone language and teachings to the annual fish camp at Lake Laberge.

HONOURING AND SUPPORTING ELDERS

- In July, Health and Wellness hosted Elder Appreciation Days.
- KDFN supported 50 Elders to attend the National Gathering of Elders in Edmonton, Alberta.
- Elders provide valuable contributions to the Justice department, Dusk'a Head Start Early Learning Centre, and the Nats'ekhi Kù Health Centre.
- In February, Education & Social Development worked with Elijah Smith Elementary School to help them host an Elders Tea and Bannock.
- Education & Social Development worked with Elijah Smith Elementary School to host 2 Culture weeks throughout the year.
- Elders work with Human Resources on staff hiring for the First Nation.
- Elaine Shorty was selected as the new Elder Councillor in March 2024, and has been very busy since, ensuring that the views and needs of Elders are a large focus within KDFN planning and programming.

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

PROTECTING AREAS IMPORTANT TO OUR NATION

- Heritage, Lands, and Resources participated in the McIntyre Creek Community Clean Up hosted by the Yukon Fish and Wildlife Management Board.
- KDFN FireSmart teams worked to reduce the fire risk on our Traditional Territory.
- Heritage Lands and Resources launched a new free online course for anglers to demonstrate their stewardship towards freshwater fish.
- In summer 2023, Heritage, Lands, and Resources removed and recycled 32 end-of-life vehicles that had been abandoned on Settlement Land.

LAND PLANNING

KDFN takes a strategic approach to land development to ensure land is made available and preserved for future generations.

- KDFN and the Yukon government completed a plan for a new neighbourhood on Range Point. This will be the largest residential development on First Nations Settlement Land in the Yukon.
- Heritage, Lands, and Resources worked with the City of Whitehorse to plan for Valleyview South (formerly known as the Tank Farm area).
- Heritage, Lands, and Resources and the Yukon government continued work towards co-creating a land use plan for Łu Zil Män (Fish Lake) to ensure that community values are integrated and respected. An on-the-land gathering was held at Dianne Smith's camp to gather input from the community.
- Heritage, Lands, and Resources is working with partners C/TFN and TKC on How we Walk with the Land and Water in preparation for regional land planning.





MANAGING & PRESERVING RESOURCES FOR FUTURE GENERATIONS

- Heritage, Lands, and Resources is working with Yukon Energy, the Ta'an Kwäch'än Council, and the Carcross/Tagish First Nation to support potential improvements that will make it easier for fish to travel through the Whitehorse Fish Ladder.
- Heritage, Lands, and Resources hosted KDFN Salmon Day to gather, celebrate, and pray for salmon.
- Heritage, Lands, and Resources continued to monitor KDFN's Traditional Territory and Settlement Land. Land Stewards post Settlement Land and educational signs, engage the public and visitors about KDFN's land and resources, and protect valuable resources including; traditional hunting camps, gravesites, and heritage sites.

SALMON MONITORING AND RESTORATION

- Heritage, Lands, and Resources worked with Ta'an Kwäch'än Council and Carcross/Tagish First Nation to co-release "Connecting the Broken Salmon Trail: Our Relationship with Southern Lakes Salmon."
- Heritage, Lands, and Resources worked with other governments and organisations to monitor salmon migrations in our Traditional Territory. As the salmon populations are low, we ask Beneficiaries and Citizens not to harvest salmon in the Yukon River or its tributaries.
- Heritage, Lands, and Resources manages the Takhini River Sonar Project which tracks Chinook salmon.



EMPOWERING CITIZENS AND OUR FIRST NATION

KDFN FOCUSED ON THE ADVANCEMENT OF A NUMBER OF IMPORTANT POLICY INITIATIVES AND IMPROVEMENT ACTIVITIES, INCLUDING:

- Housing Policy
- Cemetery Policy
- Information Technology Governance Policy
- Human Resources Personnel Policy and Procedures Manual review and improvements
- Maternity and Parental Benefit Policy
- Policy Development Policy
- Revised Citizenship Committee Terms of Reference
- Review and improvement of the KDFN Citizenship Program

KDFN CONTINUES TO ENGAGE WITH CANADA ON IMPORTANT MATTERS RELATED TO THE IMPLEMENTATION OF OUR SELF-GOVERNMENT AGREEMENT AND OUR FISCAL RELATIONSHIP.

- Management of the Financial Transfer Agreement
- Engagement with Canada to develop updated Consultation Guidelines
- Chief and Council meetings with federal Ministers. Chief Smith met in February with Minister Hajdu, Indigenous Services Canada, at Jackson Lake. Key topics discussed included:
 - Aboriginal Head Start Program
 - Housing Funding
 - Yukon allocations of national funding
 - Response to the toxic drug crisis
- Council leadership and engagement at the Yukon Forum





KDFN IS INVOLVED IN THE WHITEHORSE WATER-USE RELICENSING PROCESS

KDFN is involved in the relicensing process to ensure our interests are represented and prioritized;

- Preserve or enhance KDFN environmental, cultural, and heritage values in the Southern Lakes region, and the health and wellbeing of the KDFN community; and
- Acknowledge the historical and ongoing impacts of the dams, and seek compensation.

BUILDING A SAFER COMMUNITY

- KDFN has 6 full-time and 1 auxiliary on-call Community Safety Officers. They patrol KDFN Traditional Territory, providing supports and services.
- There are 3 RCMP officers stationed in McIntyre who work closely with KDFN Community Safety Officers to improve safety, build trust in community and fill gaps in services.

BUILDING FOR KDFN'S FUTURE

- Community Services constructed 20 additional homes. 7 were built by CNLP.
- Community Services planned construction of 22 new homes in McIntyre, with the contract issued to CNLP for 2024/25.
- Community Services worked to upgrade the locks on all KDFN rental units and implement a new internal key tracking system.
- Planning and design work continued on KDFN's new Education Hub building.
- Planning and design work continued on a new Community Services building and storage yard.
- Planning and development continued on KDFN's new ball diamond and outdoor recreation hub.
- Macaulay Road is being upgraded with 17 additional residential lots being serviced.
- Planning and design work to upgrade the road and services on McClimon Crescent.

OFFERING OPPORTUNITIES FOR LIFE-LONG LEARNING



STARTING THEIR
LEARNING JOURNEY
IN A GOOD WAY



LEARNING TRADITIONAL SKILLS

- Education & Social Development hosted workshops to teach traditional skills like beading and making hide tanning tools.
- Justice hosted several workshops to teach hide scraping and tanning, drum making, weekly beading, creating regalia, and fish net setting.

YOUTH & ELDER HUNTS

- Last fall, KDFN Justice hosted 2 Youth & Elder hunts. 8 KDFN Youth and 2 KDFN Elders participated, learning valuable on-the-land skills. The meat was provided to Elders and used for community meals and Elders Appreciation Days.



SUPPORTING HEALTHY LIFESTYLES & COMMUNITY CONNECTIONS



SUPPORTING HEALING THROUGH COMMUNITY CONNECTIONS

- Pathways hired 8 Citizens to facilitate and share traditional knowledge, cultural teachings and connection with community members through various programming and facilitated drop ins.
- Health & Wellness expanded drop-in mental wellness counselling to be offered every weekday.
- Health & Wellness brought in Rocky Jackson to facilitate traditional teachings and ceremony.
- Health & Wellness offered acupuncture sessions with Windhorse Acupuncture at Nats'ekhi Kù Health Centre.
- Diane Strand of Crow's Light Healing and Discovery hosts energy healing sessions at the Natsékhi Kù Health Centre once a month. This is for Citizens and Beneficiaries. Please call for an appointment.
- The Home & Community Care team partnered with the Chronic Conditions Support Program to host a weekly exercise class for Elders living with Chronic Conditions. The exercise class has been a successful program initiative with 6-8 Elders participating weekly.
- The Home & Community Care team facilitates a Chronic Conditions Lunch on the third Wednesday of every month to discuss topics such as mental wellness, diabetes, COPD, cardiac health, and adult protection.
- Advanced foot care appointments offered at Natsékhi Kù Health Centre for people with diabetes, mobility issues, or circulatory issues. Phone Natsékhi Kù Health Centre for an appointment.
- Health & Wellness held multiple flu and COVID-19 immunization clinics in McIntyre. You can come see us anytime to update your immunizations and ask us any questions you may have.



- Health & Wellness hosted Recovery Focused Sharing Circles where Citizens had the opportunity to connect, share challenges and gains, access support, and participate in art therapy.
- Community Circles at the Natsékhi Kų Health Centre have been a huge hit! Themes included healing through storytelling and medicine wheel teachings.
- The community garden at the Natsékhi Kų Health Centre had a successful growing season with plans to continue expanding programming. Citizens shared and enjoyed the harvested produce – thank you to all those who volunteered! Planned additions to the garden space include a new wall tent frame with wheelchair ramp access, wash station, garden shed and firepit benches!
- Health & Wellness hosted an open house at the Natsékhi Kų Health Centre to showcase all the services available and allow the community to meet staff and provide feedback.
- Over the summer, Youth hit the court to take part in the KDFN basketball program.
- Justice hosted a men’s gathering at Jackson Lake, young women’s retreat, self care day, Youth ‘let’s keep talking’ meetings, and weekly community beading nights.
- Health & Wellness hosted land-based healing camps at Jackson Lake, including men’s and women’s wellness camps.
- Weekly men’s & women’s gatherings at 405 Ogilvie Street Collaborative Hub started in February 2024. These include food, crib tournaments, traditional activities, and building connections. Women’s groups are Monday nights and men’s groups are Thursday nights.
- Two pet clinics were held to provide our furry best friends some veterinary care and pampering! This event generated a high amount of interest and included pet wellness checks, vaccinations, deworming, and nail trims. Over 30 dogs and cats were examined, vaccinated and treated. We hope to make this an annual event so stay tuned for more opportunities!



- To raise awareness of the HPV Vaccine, Health & Wellness commissioned local artist Stormy Bradley to create beadwork of the HPV microbe, a healthy cervix, and a cervix with cervical cancer. The vaccine awareness posters can be seen in medical offices throughout Whitehorse and at the Natsékhi Kù Health Centre. This campaign has also gained national recognition!
- The Kindergarten Health Fair was held at the Natsékhi Kù Health Centre for pre-k kids and their families to partake in fun activities, access health, optometry, dental, immunizations and developmental check-ups and learn information about health and education supports available.
- Thank you to all of those who participated in the Regional Health Survey this year. We are still working to achieve our Youth division ages 12-17 and our males over age 55 in order to have a full community sample size. This will give us a great snapshot of KDFN community health which will be shared with Citizens and Beneficiaries in the coming year once all the data is collated. All ages are still welcome to participate and earn a \$50 gift certificate. Please contact Aurora Hardy at 867-332-6860 to get connected.

MEETING PEOPLE WHERE THEY'RE AT WITH HARM REDUCTION PROGRAMS AND SERVICES

- Health and Wellness opened the 405 Ogilvie Street Collaborative hub. Within this space we have created a community-based, human first approach; a one-stop, culturally appropriate space for clients and their families to access diverse supports and community resources related to health, culture, ceremony, life skills, social development, and substance use disorder. Clients have access to basic life necessities. Our intention with this space is to bridge gaps in health and social care by supporting clients and their families in a good way. We are doing this by reducing barriers and addressing systemic and structural racism, while meeting clients where they are at in their healing journey. Our 405 Collaborative Hub is intended to be an integrative outreach community centre that augments existing services for those frequenting the downtown core.
- Pathways provides a consistent supply of nasal naloxone and training to KDFN Citizens.
- Health and Wellness offers nursing and harm reduction services, substance use counseling, nutrition support, life skill development, and cultural programming through Natsékhi Kù Health Centre, the downtown Emergency Shelter, the Whitehorse Outreach Van, and the 405 Ogilvie Street Collaborative hub.
- Pathways uses a harm reduction approach by distributing safe use equipment, providing low barrier access to programs, and offering harm reduction counselling.
- Community Safety Officer Program provides a consistent supply of naloxone as well as ad hoc supports such as check ins and wellness checks to KDFN Citizens.



CONNECTING THROUGH RECREATION & ACTIVITIES

- Justice continued to offer Youth Recreation afterschool programming, paddling camp lake outings, wildlife preserve outings, swimming, biking, trades camp, snorkel camp, movie nights, cooking program, bike rodeo, bubble soccer, teen nights, dene games, cross country skiing, downhill skiing, and carpentry camp.



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FINANCIAL STATEMENTS

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.**
 - a. FTA dollars from Canada provide flexibility on how programs are delivered and funds may be re-allocated.
2. **Proposal-driven funding.**
 - a. 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.

KWANLIN DUN FIRST NATION
Notes to Consolidated Financial Statements
Year Ended March 31, 2024

3. RESTRICTED CASH *(continued)*

Implementation fund

The implementation fund is used to implement the Final Agreement and Self-Government Agreement. The implementation plan outlines what the First Nation, Government of Canada and the Government of Yukon will do to help get the agreements into place.

4. ACCOUNTS RECEIVABLE

The details of this account are shown below:

	2024	2023
Accounts receivable	\$ 406,650	\$ 516,159
Goods and services tax rebate	848,943	1,015,672
Rent receivable	1,310,693	1,293,597
Funds held in trust by lawyers	200,000	-
	2,766,286	2,825,428
Less: Allowance for doubtful accounts	(568,740)	(1,186,903)
	\$ 2,197,546	\$ 1,638,525

5. TANGIBLE CAPITAL ASSETS

The details of this account are shown below:

<u>Cost</u>	2023	Additions	Transfers/ Disposals	2024
Houses	\$ 37,159,655	\$ 9,873,434	\$ -	\$ 47,033,089
Buildings and leasehold improvements	70,232,894	-	-	70,232,894
Recreation facilities	1,442,910	-	-	1,442,910
Infrastructure	2,763,831	-	-	2,763,831
Equipment and furniture	6,288,288	357,934	-	6,646,222
Vehicles	2,066,870	573,612	-	2,640,482
	\$ 119,954,448	\$ 10,804,980	\$ -	\$ 130,759,428

<u>Accumulated Amortization</u>	2023	Amortization	Accumulated amortization on disposals	2024
Houses	\$ 21,323,125	\$ 1,346,166	\$ -	\$ 22,669,291
Buildings and leasehold improvements	22,465,858	2,814,820	-	25,280,678
Recreation facilities	842,179	72,146	-	914,325
Infrastructure	1,494,521	82,915	-	1,577,436
Equipment and furniture	4,181,053	769,755	-	4,950,808
Vehicles	1,308,875	169,131	-	1,478,006
	\$ 51,615,611	\$ 5,254,933	\$ -	\$ 56,870,544

(continues)

KWANLIN DUN FIRST NATION
Notes to Consolidated Financial Statements
Year Ended March 31, 2024

5. TANGIBLE CAPITAL ASSETS *(continued)*

<u>Net book value</u>	<u>2024</u>	<u>2023</u>
Houses	\$ 24,363,798	\$ 15,836,530
Buildings and leasehold improvements	44,952,216	47,767,036
Recreation facilities	528,585	600,731
Infrastructure	1,186,395	1,269,310
Equipment and furniture	1,695,414	2,107,235
Vehicles	1,162,476	757,995
	\$ 73,888,884	\$ 68,338,837

6. DUE FROM RELATED PARTIES

This account consists of loans made to the following related business enterprises. There are no stated terms of repayment existing for these amounts.

	<u>2024</u>	<u>2023</u>
Chu Niiqwan Limited Partnership	\$ 3,951,705	\$ 3,951,705
42135 Yukon Inc.	2,500,000	2,500,000
Canyon City Construction Limited Partnership	666,221	781,469
River People LP	303,751	303,751
Chu Niiqwan Development Corporation	191,178	191,178
Sky High Valley Ranches Ltd.	318,320	-
	\$ 7,931,175	\$ 7,728,103

7. PENSION PLAN

The First Nation matches contributions made by employees, to a maximum of 5.5% of wages and salaries, to a defined contribution plan. During the year, the First Nation contributed \$818,418 (2023: 716,002) to the plan.

8. DEFERRED REVENUES

The details of this account are shown below:

	Balance at beginning of year	Amounts received and deferred during the year	Amounts recognized as revenues in the year	Balance at end of year
Indigenous Services Canada	\$ 4,409,759	\$ 4,991,612	\$ (4,409,759)	\$ 4,991,612
Government of Canada	7,151,671	7,974,623	(7,151,671)	7,974,623
Government of Yukon	918,307	1,212,347	(918,307)	1,212,347
Canada Mortgage and Housing Corporation	-	1,034,253	-	1,034,253
Others	1,936,266	1,794,461	(1,845,296)	1,885,431
	\$ 14,416,003	\$ 17,007,296	\$ (14,325,033)	\$ 17,098,266

KWANLIN DUN FIRST NATION
Notes to Consolidated Financial Statements
Year Ended March 31, 2024

9. ACCUMULATED SURPLUS

The details of this account is shown below:

	Accumulated surplus, beginning of year	Annual surplus	Increase (Decrease)	Accumulated surplus, end of year
Unrestricted surplus	\$ 13,961,160	\$ 4,397,605	\$ (9,392,827)	\$ 8,965,938
Equity in tangible capital assets	68,338,837	-	5,557,750	73,896,587
Equity in restricted cash	13,198,457	4,540,647	(3,835,266)	13,903,838
Equity in government business enterprises	21,232,882	4,036,489	3,129,696	28,399,067
Equity in housing fund	243,603	-	-	243,603
Equity in land tenure cooperation agreement	175,000	-	-	175,000
Equity in housing replacement reserve	386,683	-	-	386,683
	<u>\$ 117,536,622</u>	<u>\$ 12,974,741</u>	<u>\$ (4,540,647)</u>	<u>\$ 125,970,716</u>

Transfer of funds to KDFN Trust amounts to \$4,540,647 during the year.

10. BUDGET INFORMATION

The budgeted figures included in these financial statements were approved by the Chief and Council for the First Nation in March 2023. The budget figures have not been audited, reviewed or otherwise verified and consequently the auditors do not express an opinion on them.

11. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform with the presentation adopted for the current year. This has resulted in no change to the prior year annual or accumulated surplus.

12. CONTINGENT LIABILITY

Certain claims have been filed against the First Nation, the result of which, if any, cannot be determined at this time.

Government contributions related to programs of the First Nations are subject to conditions regarding the expenditure of funds. The First Nation's accounting records are subject to audit by any funding agencies. Should any instances be identified, in which the amounts charged to the projects are not in accordance with the agreed terms and conditions, the amounts would be repayable to the respective funding agencies. Adjustments to the financial statements as a result of these ministerial audits will be recorded in the period in which they become known.

KWANLIN DUN FIRST NATION
Notes to Consolidated Financial Statements
Year Ended March 31, 2024

13. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The First Nation has a long term lease with respect to its premises. The lease contains renewal options and provides for payment of proportionate share of taxes and operating costs. Estimated future minimum revenues from lease and proportionate share of taxes and operating costs as at March 31, 2024, are as follows:

	Lease	Share of taxes and operating costs	Total
2025	\$ 531,033	\$ 176,904	\$ 707,937
2026	531,033	176,904	707,937
2027	531,033	176,904	707,937
2028	531,033	176,904	707,937
2029 and thereafter	1,991,377	663,390	2,654,767
	\$ 4,115,509	\$ 1,371,006	\$ 5,486,515

14. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISES

The details of the investment in government business enterprises ("GBEs"), including the condensed financial information for these GBEs are as follows:

	Investment, beginning of year	Acquisitions	Share in net income (loss)	2024
<u>2024</u>				
Chu Niikwan Limited Partnership	\$ 20,573,239	\$ -	\$ 4,014,609	\$ 24,587,848
42135 Yukon Inc.	659,643	-	(1,913)	657,730
Sky High Valley Ranches Ltd.	-	3,129,696	23,793	3,153,489
	\$ 21,232,882	\$ 3,129,696	\$ 4,036,489	\$ 28,399,067
<u>2023</u>				
Chu Niikwan Limited Partnership	\$ 15,947,978	\$ -	\$ 4,625,261	\$ 20,573,239
42135 Yukon Inc.	660,725	-	(1,082)	659,643
	\$ 16,608,703	\$ -	\$ 4,624,179	\$ 21,232,882

Statement of Financial Position as at March 31, 2024

	Assets	Liabilities	Equity
Chu Niikwan Limited Partnership	\$ 73,833,539	\$ (48,164,846)	\$ 25,668,693
42135 Yukon Inc.	3,189,470	(2,531,739)	657,731
Canyon City Construction Ltd.	12,968	(40,782)	(27,814)
Chu Niikwan Development Corporation	281,545	(194,671)	86,874
Sky High Valley Ranches Ltd.	692,839	(354,037)	338,802

(continues)