Chronological No OIC-2026-23

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Day Month Year

KWANLIN DÜN FIRST NATION

ORDER IN COUNCIL

ORDER IN COUNCIL TITLE:

APPROVAL OF THE KWANLIN DÜN FIRST NATION FISCAL YEAR 2025-2026 CONSOLIDATED AUDITED FINANCIAL STATEMENTS

THE COUNCIL ORDERS THAT

1. The audited consolidated financial statements of Kwanlin Dün First Nation for the 2025-2026 fiscal year (the "Audited Statements"), a copy of which are attached to this Order and marked as Schedule 'A', are approved.

2. The Director of Finance is authorized and directed to rely on the Audited Statements in connection with the fulfillment of any financial reporting obligation of Kwanlin Dün First Nation.

The Seal of the Kwanlin Dün First Nation

Chief Sean Smith

OIC-2026-23

Schedule 'A'

KWANLIN DUN FIRST NATION

Consolidated Financial Statements

Year Ended March 31, 2026

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Year Ended March 31, 2026

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of 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 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 and approve the First Nation's consolidated financial statements. The Chief and Council meet periodically with Finance Management Committee, 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 citizens. The Chief and Council also consider and approve the engagement or re-appointment of the external auditors.

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

Chief

Councillor

Whitehorse, Yukon
October 2, 2026

Estrada & Tan
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INDEPENDENT AUDITOR'S REPORT

To the Citizens 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, 2026, 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 matter 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 Group as at March 31, 2026, 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

Note 2 to the consolidated financial statements describes the capitalization policies with respect to the First Nation's tangible capital assets. In the current fiscal year, the First Nation completed an appraisal of its housing assets as part of its assessment of tangible capital assets for compliance with PS 3150, Tangible Capital Assets. Adjustments arising from the appraisal were recorded as adjustments to the opening balances as at April 1, 2025. The comparative amounts as at and for the year ended March 31, 2025 were not restated. Accordingly, we were unable to determine whether any adjustments might have been necessary to tangible capital assets, accumulated amortization, amortization expense, annual surplus, and accumulated surplus as at and for the year ended March 31, 2025.

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 and audited on a modified equity basis to the year-end date of the consolidated financial statements. However, only compiled financial information to March 31, 2026 is available for 42135 Yukon Inc., Canyon City Construction Limited, and Chu Niikwan Development Corporation; and reviewed financial statements to March 31, 2026 is available for Sky High Valley Ranches Ltd. Investments are recorded based on available information. Further, only financial information to December 31, 2025 is available for Kilrich Industries Limited Partnership, 33225 Yukon Inc. (GP), Lynn Building, and River's Edge Partnership. Financial information as at and for the three-month period ended March 31, 2026 has not been made available for these entities. 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 as at and for the year ended March 31, 2026.

Our audit opinion on the consolidated financial statements for the year ended March 31, 2026 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 Group 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.

(continues)

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 Group'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 Group or to cease operations, or has no realistic alternative but to do so.

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

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.

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 2, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS

KWANLIN DUN FIRST NATION

Consolidated Statement of Financial Position

March 31, 2026

	2026	2025
FINANCIAL ASSETS		
Cash	**$ 16,179,970**	$ 18,232,879
Restricted cash *(Note 4)*	**12,162,276**	14,912,668
Accounts receivable *(Net of allowance for doubtful accounts) (Note 5)*	**11,658,072**	2,314,941
Grants receivable	**12,881,286**	11,864,937
Due from related parties *(Note 7)*	**7,947,185**	7,164,599
Investment in government business enterprises *(Note 16)*	**33,011,907**	31,992,333
	93,840,696	86,482,357
LIABILITIES		
Accounts payable and accrued liabilities	**8,720,867**	3,752,043
Wages payable	**3,567,764**	3,413,483
Deferred revenues *(Note 9)*	**33,749,174**	22,741,997
Repayable to funders	**193,353**	9,084
Long term debt *(Note 10)*	**907,627**	959,287
	47,138,785	30,875,894
NET FINANCIAL ASSETS	**46,701,911**	55,606,463
NON-FINANCIAL ASSETS		
Prepaid expenses	**566,094**	302,076
Tangible capital assets *(Net of accumulated amortization) (Note 6)*	**104,266,452**	76,423,321
	104,832,546	76,725,397
ACCUMULATED SURPLUS *(Note 10)*	**$ 151,534,457**	$ 132,331,860

CONTINGENT LIABILITY *(Note 14)*

CONTRACTUAL RIGHTS *(Note 15)*

ON BEHALF OF COUNCIL

Chief

Troy Friday *Councillor*

See notes to consolidated financial statements

KWANLIN DUN FIRST NATION

Consolidated Statement of Operations and Accumulated Surplus

Year Ended March 31, 2026

	Budget (Note 11)	**2026**	2025
REVENUES ***(Note 21)***			
Government of Canada - Financial Transfer Agreement	$ 34,238,555	**$ 32,680,470**	$ 30,923,398
Recognition of housing assets on adoption of PS 3150 *(Note 3)*	-	**27,906,147**	-
Indigenous Services Canada	12,694,573	**15,316,094**	14,693,865
Kwanlin Dun First Nation Trust distribution	2,333,231	**6,529,697**	1,394,513
Government of Yukon	4,174,497	**6,360,284**	10,964,273
Government of Canada - others	2,938,541	**6,193,610**	2,803,224
Other revenues	20,476,720	**2,952,729**	1,681,878
Rental income	1,015,000	**2,250,636**	2,678,368
Personal Income Tax and Goods and Services Tax	1,722,949	**2,015,462**	2,200,814
Interest income	1,500,000	**1,321,347**	1,902,316
Canada Mortgage and Housing Corporation	1,034,253	**1,207,021**	1,099,431
Equity income from investment in government business enterprises *(Note 16)*	-	**1,019,574**	3,422,058
Administration fees	450,000	**353,207**	336,834
Compensation payment	-	**-**	4,540,647
Prior year grants decommitted	-	**(113,638)**	(628,528)
Repayable to funding agencies	-	**(219,762)**	(9,084)
Transfer between programs	488,000	**-**	-
Transfer from deferred revenue *(Note 9)*	17,576,623	**22,607,041**	17,028,258
Transfer to deferred revenue *(Note 9)*	(3,739,336)	**(33,614,218)**	(22,671,989)
	96,903,606	**94,765,701**	72,360,276
EXPENSES ***(Note 21)***			
Amortization of housing assets recognized on adoption of PS 3150 *(Note 3)*	-	**18,800,771**	-
Human Resources, Administration and Finance	10,793,310	**9,348,615**	6,386,239
Education	11,831,839	**8,256,109**	7,707,072
Capital Operations and Community Services	16,228,040	**7,862,316**	6,551,924
Justice	14,122,445	**7,602,088**	7,476,324
Health and Wellness	6,743,101	**6,698,722**	6,115,538
Governance and Implementation	3,936,750	**5,875,057**	9,765,733
Social Wellbeing and Empowerment	5,394,854	**4,930,492**	4,316,513
Heritage, Lands and Resources	5,823,414	**4,807,512**	4,459,452
Cultural Centre	-	**2,249,097**	2,005,752
Economic Development	22,014,853	**1,219,814**	1,545,368
Interest and bank charges	15,000	**66,753**	59,134
Legal settlements	-	**27,000**	182,912
	96,903,606	**77,744,346**	56,571,961
OTHER INCOME (EXPENSES)			
Transfer from Kwanlin Dun First Nation Trust	-	**6,349,907**	-
Gain on disposal of tangible capital assets	-	**31,578**	-
Transfer to Kwanlin Dun First Nation Trust	-	**(4,200,243)**	(5,935,160)
	-	**2,181,242**	(5,935,160)
ANNUAL SURPLUS	-	**19,202,597**	9,853,155

(continues)

See notes to consolidated financial statements

KWANLIN DUN FIRST NATION

Consolidated Statement of Operations and Accumulated Surplus *(continued)*

Year Ended March 31, 2026

	Budget (Note 11)	**2026**	2025
ACCUMULATED SURPLUS - BEGINNING OF YEAR	-	**132,331,860**	122,478,705
ACCUMULATED SURPLUS - END OF YEAR	$ -	**$ 151,534,457**	$ 132,331,860

See notes to consolidated financial statements

KWANLIN DUN FIRST NATION

Consolidated Statement of Changes in Net Financial Assets

Year Ended March 31, 2026

	Budget 2026	**2026**	2025
ANNUAL SURPLUS	$ -	**$ 19,202,597**	$ 9,853,155
Amortization of tangible capital assets	-	**3,433,582**	5,636,795
Recognition of housing assets on adoption of PS 3150 *(Note 3)*	-	**(27,906,147)**	-
Amortization of housing assets recognized on adoption of PS 3150 *(Note 3)*	-	**18,800,771**	-
Purchase of tangible capital assets	-	**(22,211,812)**	(13,498,375)
Proceeds on disposal of tangible capital assets	-	**72,053**	-
Loss (gain) on disposal of assets	-	**(31,578)**	-
Decrease (increase) in prepaid expenses	-	**(264,018)**	15,326
	-	**(28,107,149)**	(7,846,254)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	-	**(8,904,552)**	2,006,901
NET FINANCIAL ASSETS - BEGINNING OF YEAR	-	**55,606,463**	53,599,562
NET FINANCIAL ASSETS - END OF YEAR	$ -	**$ 46,701,911**	$ 55,606,463

See notes to consolidated financial statements

KWANLIN DUN FIRST NATION
Consolidated Statement of Cash Flows
Year Ended March 31, 2026

	2026	2025
OPERATING ACTIVITIES		
Cash receipts from funders and operation	**$ 68,637,341**	$ 72,682,455
Cash paid to suppliers and employees	**(50,372,884)**	(49,348,450)
Interest and bank charges paid	**(66,912)**	(59,134)
Legal settlement paid	**(27,000)**	(182,912)
Cash flow from operating activities	**18,170,545**	23,091,959
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	**(22,211,812)**	(13,498,375)
Proceeds on disposal of tangible capital assets	**72,053**	-
Cash flow used by capital activities	**(22,139,759)**	(13,498,375)
INVESTING ACTIVITIES		
Trust income distribution received from Kwanlin Dun First Nation Trust	**4,200,243**	1,394,513
Trust income distribution returned to Kwanlin Dun First Nation Trust	**(4,200,243)**	(5,935,160)
Acquisition of government business enterprises	**-**	(171,208)
Cash flow from (used by) investing activities	**-**	(4,711,855)
FINANCING ACTIVITIES		
Advances from related parties	**(782,586)**	766,576
Proceeds from long term debt	**-**	985,676
Repayment of long term debt	**(51,501)**	(29,323)
Cash flow from (used by) financing activities	**(834,087)**	1,722,929
INCREASE (DECREASE) IN CASH FLOW	**(4,803,301)**	6,604,658
Cash - beginning of year	**33,145,547**	26,540,889
CASH - END OF YEAR	**$ 28,342,246**	$ 33,145,547
CASH CONSISTS OF:		
Cash	**$ 16,179,970**	$ 18,232,879
Restricted cash	**12,162,276**	14,912,668
	$ 28,342,246	$ 33,145,547

See notes to consolidated financial statements

1. BACKGROUND OF THE FIRST NATION

The Kwanlin Dun First Nation (the "First Nation") is located in Whitehorse, Yukon. In February 2005, the First Nation signed both the Final Agreement and Self-Government Agreement with the Government of Canada and the Government of Yukon. The Final Agreement outlines the rights, titles and interests of the First Nation and the Self-Government Agreement outlines the right of the First Nation to govern itself. As well, a Financial Transfer Agreement came into effect on this date, which provides funding for the First Nation's government programs.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements were prepared in accordance with Canadian public sector accounting standards (PSAS) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

Basis of consolidation

i. Consolidated entities

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the First Nation and all related enterprises that are accountable to the First Nation and are either owned or controlled by the First Nation. All of the organizations below are fully consolidated on a line-by-line basis except for government business enterprises, which are accounted for using the modified equity method.

- Kwanlin Dun Cultural Society ("KDCS") for the year ended March 31, 2026
  KDCS was incorporated on February 27, 2012 as a society under the Societies Act of Yukon. The purpose of KDCS is to operate the Kwanlin Dun Cultural Centre in Whitehorse, Yukon, which is owned by the First Nation. KDCS's governance council are appointed by the First Nation.
- Kwanlin Dun Cultural Centre Property Management ("KDCCPMT") for the year ended March 31, 2026 KDCCPMT acts as an agent for the First Nation in its rental to the Government of Yukon for a portion of the cultural centre owned by the First Nation. The net amount from the rent collected and operating expenses are returned to the First Nation and used for capital reserves.

ii. Investment in government business enterprises

The First Nation consolidates business enterprises using the modified equity method. Under the modified equity method of accounting, only the First Nation's investments in the business enterprise and the enterprise's net income or loss and other changes in equity are recorded. No adjustment is made for accounting policies of the enterprises that are different from those of the First Nation, except that any other comprehensive income of the business enterprises is accounted for as an adjustment to the accumulated surplus or deficit. Inter-organizational transactions and balances are not eliminated, except for any profit or loss on the sale between entities of assets that remain within the reporting entity.

Subsidiary	Ownership %	Year end
Chu Niikwan Limited Partnership	99.97	March 31, 2026
42135 Yukon Inc.	100.00	March 31, 2026
Canyon City Construction Ltd.	100.00	March 31, 2026
Chu Niikwan Development Corporation	100.00	March 31, 2026
Sky High Valley Ranches Ltd.	100.00	March 31, 2026

Chu Niikwan Limited Partnership is comprised of the following entities, and each of these entities is consolidated into Chu Niikwan Limited Partnership:

Canyon City Construction LP - 100%

Whitehorse Properties LP - 100%

Da Nan Developments LP - 100%

Kishwoot Enterprises LP - 99.99%

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Eagle Hill Energy LP - 100%

Eagle Hill Energy Partners GP Ltd. - 100%

Kilrich Industries Limited - 25%

Kilrich Industries Limited Partnership - 24.80%

KD Land Development LP - 99.09%

33225 Yukon Inc. (GP) - 42.90%

Lynn Building LP - 42.86%

River's Edge Partnership - 33.33%

First Nation Investment LP (Panache Ventures) - 15.58%

Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government funding is recognized as the funding becomes receivable under the terms of applicable funding agreements. Funding received under the funding agreements that relate to a subsequent period is reflected as deferred revenue on the consolidated statement of financial position in the year of receipt, and is matched with related program expenses in the year of their occurrence. Funding that is restricted for particular purposes is deferred and recognized when the eligible expenses have been incurred.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

First Nation Goods and Services Tax ("GST") are revenues received by the First Nation in respect of taxes levied under the First Nation's GST Act and are recognized as revenue when received.

First Nation Personal Income Tax ("PIT") are revenues received by the First Nation in respect of personal income tax levied under the First Nation's PIT Act and are recognized as revenue when received.

Revenue related to fees or services received in advance of the fee being earned or the services being performed is deferred, and revenue is recognized when the fee is earned or service is performed. Rental income are recorded in the year it is earned. At the end of each year, management evaluates the extent of the collectibility of its rent revenue and records a bad debt expense and an allowance for doubtful accounts for amounts designated as unlikely to be collected.

Revenues from rental of space and equipment and catering services are recognized at the time of rental and when services are performed within the fiscal year.

Interest income, administration fees and other revenues are recognized when earned or received.

Expenses

Expenses are recognized as they are incurred and are measurable as a result of the receipt of goods and services and/or the creation of a legal obligation to pay. Expenses by object have been presented in the notes to the consolidated financial statements under Segmented Information in Note 21 to the consolidated financial statements.

Cash

Cash are comprised of deposits with financial institutions. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Restricted cash

Restricted cash includes amounts held for specific spending purposes and not available for operational use. The amounts are held with financial institutions in separate bank accounts.

Financial instruments

The First Nation's financial instruments consist of cash, restricted cash, accounts receivable, grants receivable, amounts due from related parties, investment in government business enterprises, accounts payable and accrued liabilities, wages payable, repayable to funders, and long-term debt.

The First Nation tests financial instruments for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the financial assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. Tangible capital assets have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Employee future benefits

The First Nation's chief and councillors, and its employees participate in a defined contribution pension plan. Contributions to the defined contribution plan are expensed as incurred and included in wages and benefit account.

Employees are entitled to retirement benefits if they reach the age of 60 and have at least 5 years of service. Chief and Councillor are entitled to retirement benefits when they are elected and render the years of service necessary. The liability under these benefit plans is accrued based on projected benefits as the employees render service necessary to earn the future benefits.

Deferred revenue

Funds received for specific purposes, which are externally restricted by legislation, regulation or agreement and are not available for general purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose or the stipulated liability is settled.

Government transfers

Government transfers are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue if the transfer stipulations give rise to liability. The transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

When the First Nation is deemed the transferor, the transfer is recognized as expense when the recipient is authorized and has met the eligibility criteria.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Prior year grants decommitted

Grant funding recognized in a prior year that is subsequently decommitted by the funder is recorded as a deduction against revenue in the year the decommitment becomes known and amount can be reasonably measured.

Repayable to funding agencies

Amounts repayable to funding agencies represent funding received that is subject to repayment under the terms of the related funding agreements. A liability is recognized when the First Nation has an obligation to repay amounts received from the funding agency, including funding that was not spent in accordance with the agreement, was not used within the required period, or otherwise became repayable under the terms of the agreement. These amounts are recognized in the consolidated statement of financial position in the period in which they become known.

Liability for contaminated sites

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities including sites that are no longer in productive use and sites which the First Nation accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation by the First Nation at this time, therefore no liability was recognized as at March 31, 2026 and March 31, 2025, respectively.

Asset retirement obligations

Liabilities are recognized for statutory, contractual or legal obligations, associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included in determining the results of operations.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Houses	2%
Buildings and leasehold improvements	2% - 10%
Recreation facilities	2%
Roads and infrastructure	2.5%
Equipment and furniture	14.2%-45%
Vehicles	10%
Vessels	5%
Technology development	14.2%

Effective April 1, 2025, the First Nation revised the estimated useful lives of certain tangible capital assets based on a review of the expected periods over which the assets are expected to provide service potential. The change in estimated useful lives has been applied prospectively in accordance with the applicable accounting standards. Accordingly, the change affects amortization expense for the year ended March 31, 2026 and future periods, with no adjustment to prior-year amounts.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cost includes all costs directly attributable to the acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the contribution, with a corresponding amount recorded as revenue.

The First Nation regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost. When conditions indicate that a tangible capital asset no longer contributes to the First Nation's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset is written down to the revised estimate of the value of the asset's remaining service potential to the First Nation.

Works of art, and cultural and historic assets are not recorded as assets in these consolidated financial statements.

Settlement lands to which no acquisition cost is attributable are not recognized as assets in these consolidated financial statements.

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Impairment of tangible capital assets

The First Nation tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the tangible capital assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Measurement uncertainty

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the rates for amortization, impairment of assets, allowance for doubtful accounts, and accrual of severance pay and professional fees.

Estimates are based on the best information available at the time of preparation of the consolidated financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these consolidated financial statements. Actual results could differ from these estimates.

Segmented information

The First Nation has presented its financial information for expenses in a segmented format in the consolidated statement of operations. A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard.

3. ADOPTION OF PS 3150, TANGIBLE CAPITAL ASSETS

During the year, the First Nation completed the implementation of Section PS 3150, *Tangible Capital Assets*. As part of the implementation, management completed an assessment of its tangible capital assets and established the cost and accumulated amortization of assets for which complete historical records were not previously available.

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3. ADOPTION OF PS 3150, TANGIBLE CAPITAL ASSETS *(continued)*

Where actual historical cost information was available, tangible capital assets were recorded at actual cost. Where historical cost information was not available, estimated historical cost was determined using replacement cost based on appraisal information, deflated to the estimated year of acquisition or construction using appropriate cost indices. Betterments for which actual costs were available were recorded at their actual cost.

The First Nation elected to apply Section PS 3150 prospectively from April 1, 2025. Accordingly, the resulting adjustments were recorded under recognition of housing assets on adoption of PS 3150 and amortization of housing assets recognized in the consolidated statement of operations and accumulated surplus for the year ended March 31, 2026.

4. RESTRICTED CASH

The details of this account are shown below:

	2026	2025
Replacement reserve fund	**$ 3,568,307**	$ 1,748,368
Tax buy-out fund	**1,873,958**	1,817,532
Reindexation fund & compensation fund	**1,350,924**	1,310,247
Collateral agreement	**1,342,123**	1,301,711
Oil and gas royalties	**970,333**	941,116
Capital reserve	**721,211**	699,495
Economic development fund	**613,426**	5,509,627
Emergency operations reserve fund	**523,812**	466,193
Canada Mortgage and Housing Corporation ("CMHC") replacement reserve fund	**498,475**	483,465
Cultural program reserve fund	**364,866**	324,730
Audio-visual and event equipment replacement reserve fund	**182,433**	162,365
Implementation fund	**152,408**	147,819
	$ 12,162,276	$ 14,912,668

Replacement reserve fund
The replacement reserve fund is established to provide funds for major repairs and capital replacements. Use of replacement reserve fund follows established financial guidelines and require approval through the Finance Management Committee and/or the annual budget process, pursuant to authorization under an Order in Council (OIC).

In September 2025, Chief and Council approved an internal restriction of $1,736,554 to the replacement reserve, effective April 1, 2025 (2024: $1,679,686).

Tax buy-out fund
The taxation buy-out represents funds received and interest thereon, as compensation for changing certain income tax exemptions to taxable status.

Reindexation fund and compensation fund
These are financial arrangements in relation to the adjustment (indexation) of compensation payments agreed to in the Final Agreement. It represents the increase in value of the compensation from February 14, 1997 to March 31, 2002. The First Nation's compensation amount were adjusted for inflation during the negotiation of the First Nation's land claim agreements.

Collateral agreement
The collateral agreement is an agreement between the First Nation and the Government of Canada that deals with several matters not covered in the Final Agreement or Self-Government Agreement.

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4. RESTRICTED CASH *(continued)*

Oil and gas royalties
Chapter 23 of the Final Agreement describes how the First Nation and the government will share resource royalties.

Capital reserve
In 2013, KDCS, began acting as agent for the First Nation pursuant to its rental agreement with the Government of Yukon for a portion of a cultural centre owned by the First Nation (the "lease agreement"). The lease agreement consists of basic rental and additional rent calculated based on Government of Yukon's budgeted proportionate share of taxes and operating costs. Under the terms of the lease agreement, any surplus is to be allocated to a capital reserve for possible future repairs and maintenance.

Economic development fund
This fund is used to enable the First Nation to benefit from a range of economic development opportunities arising from the implementation of the Final Agreement.

In March 2025, Chief and Council approved the release of $5,000,000 from the fund.

Emergency operations reserve fund
In May 2020, KDCS' governance council approved to internally restrict funds to be used for emergency operations reserve purposes. The emergency operations reserve fund was established to provide the necessary funds for its normal course of operations under stressed conditions. Use of emergency operations reserve fund are subjected to relevant spending guidelines and approval established by KDCS.

CMHC replacement reserve fund
Pursuant to its agreement with CMHC, the First Nation is required to segregate funds for replacement and subsidy reserves. The expenses from these funds are restricted by the terms of the agreement. Annual allocations for replacement and subsidy reserves are deducted from annual payments received and included in the CMHC reserves in the consolidated statement of financial position. When the mortgages on the housing units mature, a maturing unit adjustment is determined by CMHC that represents the unused portion of the replacement reserve. Upon approval by CMHC, the maturing unit adjustment amount is released from the replacement reserve into the unrestricted surplus and the restriction on the replacement reserve funds is lifted.

Cultural program reserve fund
In May 2023, KDCS' governance council approved to internally restrict funds to be used for cultural program purposes. The cultural program reserve fund was established to provide funds for cultural projects that further the cultural mandate of KDCS. Use of cultural program reserve fund are subjected to relevant spending guidelines and approval requirements established by KDCS.

Audio-Visual and Event Equipment Replacement Reserve Fund
During the year, KDCS' governance council approved to internally restrict funds to be used for the purchase and replacement of event and audio-visual equipment. The audio-visual and event equipment replacement reserve fund was established to provide funds for future replacement of aging and defunct equipment in any season or when new equipment is required for new capabilities and for advancing technological opportunities. Use of this replacement reserve fund will be subjected to relevant spending guidelines and approval requirements established by KDCS.

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.

The bank accounts are earning interest at 1.24% - 2.90% as at March 31, 2026 (2025: 1.24% - 5.20%).

5. ACCOUNTS RECEIVABLE

The details of this account are shown below:

	2026	2025
Accounts receivable	**$ 9,600,197**	$ 862,951
Goods and services tax rebate	**1,603,445**	1,106,504
Rent receivable	**1,561,187**	1,452,243
	12,764,829	3,421,698
Less: Allowance for doubtful accounts	**(1,106,757)**	(1,106,757)
	$ 11,658,072	$ 2,314,941

The accounts receivable includes $8,679,361 receivable from the Kwanlin Dun First Nation Trust for the transfer of the annual distribution of trust income from 2022, 2023, 2024, and 2025 for the purposes of Community Benefit in accordance with Section 7.4 of the Trust Deed and the Trust Distribution Framework.

6. TANGIBLE CAPITAL ASSETS

Cost	2025 Balance	Transfers / Additions	Transfers / Disposals	**2026 Balance**
Houses	$ 56,203,350	$ 32,223,186	$ 4,235,302	**$ 84,191,234**
Buildings and leasehold improvements	67,923,863	7,154,293	1,904,045	**73,174,111**
Recreation facilities	1,485,064	23,820	-	**1,508,884**
Roads and Infrastructure	2,763,831	3,727,026	-	**6,490,857**
Equipment and furniture	7,201,856	1,046,604	-	**8,248,460**
Vehicles	2,663,988	737,484	229,366	**3,172,106**
Vessels	265,857	60,000	-	**325,857**
Technology Development	-	25,000	-	**25,000**
Construction in progress	-	9,355,848	-	**9,355,848**
	$ 138,507,809	$ 54,353,261	$ 6,368,713	**$ 186,492,357**

Accumulated Amortization	2025 Balance	Transfers / Amortization	Accumulated Amortization on Transfers / Disposals	**2026 Balance**
Houses	$ 24,275,011	$ 19,458,651	$ (1,294,829)	**$ 45,028,491**
Buildings and leasehold improvements	27,715,867	2,035,964	3,319,365	**26,432,466**
Recreation facilities	988,578	15,136	-	**1,003,714**
Roads and Infrastructure	1,660,351	100,154	-	**1,760,505**
Equipment and furniture	5,768,607	358,991	(120,491)	**6,248,089**
Vehicles	1,623,052	192,164	188,891	**1,626,325**
Vessels	53,022	73,293	-	**126,315**
				-
				-
	$ 62,084,488	$ 22,234,353	$ 2,092,936	**$ 82,225,905**

(continues)

6. TANGIBLE CAPITAL ASSETS *(continued)*

Net book value	**2026**	2025
Houses	**$ 39,162,743**	$ 31,928,339
Buildings and leasehold improvements	**46,741,645**	40,207,996
Recreation facilities	**505,170**	496,486
Roads and Infrastructure	**4,730,352**	1,103,480
Equipment and furniture	**2,000,371**	1,433,249
Vehicles	**1,545,781**	1,040,936
Vessels	**199,542**	212,835
Technology Development	**25,000**	-
Construction in progress	**9,355,848**	-
	$ 104,266,452	$ 76,423,321

7. DUE FROM (TO) 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.

	2026	2025
Chu Niikwan Limited Partnership	**$ 3,717,775**	$ 3,356,311
42135 Yukon Inc.	**2,500,000**	2,500,000
Canyon City Construction Limited Partnership	**635,537**	464,415
Sky High Valley Ranches Ltd.	**598,949**	348,949
Whitehorse Properties LP	**303,751**	303,751
Chu Niikwan Development Corporation	**191,178**	191,178
Canyon City Construction Ltd.	**(5)**	(5)
	$ 7,947,185	$ 7,164,599

8. 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 $952,431 (2025: $899,007) to the plan.

9. 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	$ 7,345,332	$ 10,002,720	$ (7,345,332)	$ 10,002,720
Government of Canada	8,273,983	7,901,088	(8,273,983)	7,901,088
Kwanlin Dun First Nation Trust	-	8,129,361	-	8,129,361
Others	3,490,275	3,657,307	(3,355,319)	3,792,263
Government of Yukon	2,278,548	3,217,617	(2,278,548)	3,217,617
Canada Mortgage and Housing Corporation	1,353,859	706,125	(1,353,859)	706,125
	$ 22,741,997	$ 33,614,218	$ (22,607,041)	$ 33,749,174

This account contains deferred capital contributions of $134,956 (2025: $152,399).

10. LONG TERM DEBT

	2026	2025
1995 - 5 units, Canada Mortgage and Housing Corporation mortgage loan bearing interest at 3.64% compounded monthly, repayable in monthly blended payments of $7,101. The loan matures on August 1, 2039 with a renewal date on August 1, 2029.	**$ 907,627**	$ 959,287

Principal repayment terms are approximately:

2027	$ 53,055
2028	55,019
2029	57,055
2030	59,167
2031 and thereafter	683,331
	$ 907,627

11. 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	$ 9,680,433	$ 17,691,684	$ (24,597,125)	$ 2,774,992
Equity in tangible capital assets	76,270,922	-	27,860,571	104,131,493
Equity in restricted cash	14,213,172	491,339	(3,263,446)	11,441,065
Equity in government business enterprises	31,992,333	1,019,574	-	33,011,907
Equity in land tenure cooperation agreement	175,000	-	-	175,000
	$ 132,331,860	$ 19,202,597	$ -	$ 151,534,457

12. BUDGET INFORMATION

The budgeted figures included in these financial statements were approved by the Chief and Council for the First Nation in March 2025. The budget figures have not been audited, reviewed or otherwise verified and consequently the auditors do not express an opinion on them.

13. COMPARATIVE FIGURES

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

14. CONTINGENT LIABILITY

Goverment 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. Due to the difficulty in estimating these liabilities, adjustments to the financial statements as a result of these ministerial audits will be recorded in the period in which they become known.

15. CONTRACTUAL RIGHTS

The First Nation has a long term lease with respect to its premises. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at March 31, 2026, are as follows:

	Lease	Share of taxes and operating costs	Total
2027	$ 549,545	$ 176,904	$ 726,449
2028	549,545	176,904	726,449
2029	549,545	176,904	726,449
2030	549,545	176,904	726,449
2031 and thereafter	961,704	309,582	1,271,286
	$ 3,159,884	$ 1,017,198	$ 4,177,082

16. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISES

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

	Investment, beginning of year	Acquisitions	Share in net income (loss)	**2026**
2026				
Chu Niikwan Limited Partnership	$ 28,134,953	$ -	$ 1,350,945	**$ 29,485,898**
42135 Yukon Inc.	655,486	-	(2,435)	**653,051**
Sky High Valley Ranches Ltd.	3,201,894	-	(328,936)	**2,872,958**
	$ 31,992,333	$ -	$ 1,019,574	**$ 33,011,907**
2025				
Chu Niikwan Limited Partnership	$ 24,587,848	$ -	$ 3,547,105	**$ 28,134,953**
42135 Yukon Inc.	657,730	-	(2,244)	**655,486**
Sky High Valley Ranches Ltd.	3,153,489	171,208	(122,803)	**3,201,894**
	$ 28,399,067	$ 171,208	$ 3,422,058	**$ 31,992,333**

Statement of Financial Position as at March 31, 2026

	Assets	Liabilities	**Equity**
Chu Niikwan Limited Partnership (Consolidated)	$ 105,292,380	$ (74,509,865)	**$ 30,782,515**
42135 Yukon Inc.	3,189,817	(2,536,764)	**653,053**
Canyon City Construction Ltd.	763	(33,389)	**(32,626)**
Chu Niikwan Development Corporation	170,228	(199,857)	**(29,629)**
Sky High Valley Ranches Ltd.	756,544	(700,991)	**55,553**

(continues)

16. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISES *(continued)*

Statement of Operations for the year March 31, 2026

		Expenses	**Net income (loss)**
Chu Niikwan Limited Partnership (Consolidated)	$ 22,480,747	$ (21,129,397)	**$ 1,351,350**
42135 Yukon Inc.	-	(2,435)	**(2,435)**
Canyon City Construction Ltd.	-	(2,100)	**(2,100)**
Chu Niikwan Development Corporation	245	(71,554)	**(71,309)**
Sky High Valley Ranches Ltd.	667,232	(911,922)	**(244,690)**

17. RELATED PARTY TRANSACTIONS

The following is a summary of the First Nation's related party transactions:

	2026	2025
Chu Niikwan Limited Partnership		
Subsidiary		
Revenues	**$ -**	
Donation	**-**	25,000
Expenses	**-**	
Contracts	**5,801,858**	6,890,100
	-	
Canyon City Construction LP		
Subsidiary		
Revenues	**$ -**	
Other revenues	**-**	14,750
Expenses	**-**	
Contracts	**441,430**	813,442
Wages and benefits	**29,833**	21,336
Materials and supplies	**15,104**	2,461
Repairs and maintenance	**8,776**	51,472
Utilities	**4,142**	2,682
Education, training, worshops and celebrations	**567**	-
Equipment rentals	**-**	1,540
Travel	**-**	842
Equipment rentals (small tools)	**-**	410
	-	
Whitehorse Properties LP		
Subsidiary		
Revenues	**$ -**	
Lease revenue	**-**	3,000
	-	
Sky High Valley Ranches Ltd.		
Subsidiary		
Expenses	**$ -**	
Materials and supplies	**18,169**	2,890
Education, training, workshops and celebrations	**4,667**	9,715
Rentals	**1,350**	425

(continues)

17. RELATED PARTY TRANSACTIONS *(continued)*

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Included in the accounts payable and accrued liabilities for the year ended March 31, 2026 is holdback payable of $329,346 (2025: $383,444) owing to related parties.

18. FUTURE CHANGES IN ACCOUNTING POLICIES

PS 1202, Financial Statement Presentation, effective for fiscal years beginning on or after April 1, 2026, with earlier adoption permitted only if the Conceptual Framework is also adopted at the same time. This Section establishes the new reporting model. Under this Section, a complete set of financial statement should include:

- statement of financial position;
- statement of net financial assets or net financial liabilities;
- statement of operations;
- statement of changes in net assets or net liabilities;
- statement of cash flow; and
- the accompanying notes and schedules.

Amendments to *PS 3150, Tangible Capital Assets,* effective for fiscal years beginning on or after April 1, 2030, with early adoption permitted. The amendments introduce updated guidance related to donated assets, contributed materials and services, and assets acquired at below market value.

19. FINANCIAL INSTRUMENTS

The First Nation is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the First Nation's risk exposure and concentration as of March 31, 2026.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The First Nation is exposed to credit risk from its accounts and grants receivable, and amounts due from related parties. In order to reduce its credit risk, the First Nation conducts regular reviews of its existing customers' and lessees' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. Credit risk associated with grants receivable is low since these are predominantly from the government.

The First Nation holds its cash and term deposit accounts with federally regulated financial institutions which are insured with the Canadian Deposit Insurance Corporation.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its financial obligations as they become due. The First Nation is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, wages payable, repayable to funders, and long-term debt. Managing liquidity risk requires a certainty in cash flow projections and earnings, and the higher uncertainty results in increased liquidity risk. The First Nation's policy is to ensure that it has sufficient resources to allow it to meet its obligations when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the First Nation's reputation. The First Nation typically maintains sufficient cash on hand to meet its obligations as they become due.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The First Nation is exposed to interest rate risk primarily to its restricted cash and long term debt. In seeking to minimize the risks from interest rate fluctuations, the First Nation manages exposure by only entering into interest rates that are fixed.

(continues)

19. FINANCIAL INSTRUMENTS *(continued)*

Unless otherwise noted, it is management's opinion that the First Nation is not exposed to significant other price risks arising from these financial instruments.

20. SUBSEQUENT EVENTS

Trust Income Redistribution

On August 18, 2026, the Trustees approved the transfer to Kwanlin Dun First Nation of annual distributions of income relating to 2022, 2023, 2024, and 2025, totalling $8,679,361, for Community Benefit purposes in accordance with Section 7.4 of the Trust Deed and the Trust Distribution Framework. The related amounts have been recognized in the financial statements for the year ended March 31, 2026.

Change in Estimated Useful Lives of Tangible Capital Assets

In September 2026, Chief and Council approved revisions to the estimated useful lives of certain tangible capital assets, effective April 1, 2025, based on a review of the periods over which the assets are expected to provide service potential. The revised useful lives have been applied prospectively, and the resulting adjustment to amortization expense has been reflected in the financial statements for the year ended March 31, 2026.

21. SEGMENTED INFORMATION

The First Nation is an organization that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Governance and Implementation

Services related to governance function of the First Nation. This includes development of laws and regulations, approval of agreements and contracts, and other duties and responsibilities rendered by the different government branches of the First Nation.

Heritage, Lands and Resources and Cultural Centre

The department is responsible for protecting and enhancing the cultural identity, traditional values and lifestyle of the First Nation's citizens as well as administering the Lands Act, leasing and licensing.

The Cultural Centre department represents the operations of the Kwanlin Dun Cultural Society, a not-for-profit organization established to preserve, revitalize, and promote the languages, traditions, values, and both traditional and contemporary ways of life of Kwanlin Dun First Nation citizens, and to serve as a central gathering place for celebrating heritage and culture.

Health and Wellness

This department renders a diverse bundle of services directed towards the well-being of the citizens of the First Nation including such activities as home and community care, mental health, active and safe injury prevention and residential health support worker designed to enhance the health of First Nation citizens.

Education

The education department provides early learning, K-12 supports and post secondary education services for the citizens of the First Nation. It also provides language and culture activities to continue revitalization of oral traditions.

Social Wellbeing and Empowerment

This department provides income support services to citizens to meet basic needs, pathways for pre-employment supports, skill development programs and hosts supportive environments.

Capital Operations and Community Services

The department implements capital projects (i.e. housing) undertaken by the First Nation, operations and maintenance and programs such as Firesmart.

(continues)

21. SEGMENTED INFORMATION *(continued)*

Human Resources, Administration and Finance
This department includes internal support and central services such as Finance, Administration, and Human Resources. The Human Resources department focuses on activities towards education, training and workshops of First Nation employees.

Economic Development
The department focuses on activities to improve the economy of the First Nation.

Justice
This department deals with child welfare, victim services, policing, courts or corrections-related issues within the First Nation community.

For the financial information on these segments outlined above, please refer to the next pages.

KWANLIN DUN FIRST NATION

Note on Segmented Information - Current Year

Note 21 (continued)

Year Ended March 31, 2026

	Human Resources, Administration and Finance 2026	Capital, Operation and Community Services 2026	Economic Development 2026	Governance and Implementation 2026	Health and Wellness 2026	Education and Social Wellbeing and Empowerment 2026	Heritage, Lands and Resources and Cultural Centre 2026	Justice 2026	**Total 2026**
REVENUES									
Government of Canada - Financial Transfer Agreement	$ 7,997,979	$ 5,223,512	$ 601,978	$ 4,098,464	$ 4,179,417	$ 7,189,033	$ 2,546,673	$ 843,414	**$ 32,680,470**
Recognition of housing assets on adoption of PS 31	-	27,906,147	-	-	-	-	-	-	**27,906,147**
Indigenous Services Canada	-	1,808,116	-	378,000	958,856	3,409,509	239,242	8,522,371	**15,316,094**
Kwanlin Dun First Nation Trust distribution	6,029,697	-	-	-	500,000	-	-	-	**6,529,697**
Government of Yukon	-	3,625,910	41,785	-	34,599	1,205,081	700,252	752,657	**6,360,284**
Government of Canada - Others	-	3,496,674	-	-	35,294	836,838	792,418	1,032,386	**6,193,610**
Other revenues	51,800	67,473	812,889	-	33,000	25,150	1,859,917	102,500	**2,952,729**
Rental income	-	1,106,339	-	-	-	-	1,144,297	-	**2,250,636**
Personal Income Tax and Goods and Services Tax	2,015,462	-	-	-	-	-	-	-	**2,015,462**
Interest income	1,188,383	-	-	-	-	-	132,964	-	**1,321,347**
Canada Mortgage and Housing Corporation	-	172,768	1,034,253	-	-	-	-	-	**1,207,021**
Equity income from investment in government business enterprises	1,019,574	-	-	-	-	-	-	-	**1,019,574**
Administration fees	353,207	-	-	-	-	-	-	-	**353,207**
Prior year grants decommitted	-	(112,515)	-	-	-	-	(1,123)	-	**(113,638)**
Repayable to funding agencies	-	-	-	-	(219,762)	-	-	-	**(219,762)**
Transfer between programs	(9,584,168)	3,347,260	4,011,316	82,955	(219,874)	2,234,212	-	128,299	**-**
Transfer from deferred revenue	1,895,792	4,550,149	1,353,859	-	2,470,864	5,616,456	847,569	5,872,352	**22,607,041**
Transfer to deferred revenue	(9,388,163)	(3,333,501)	(1,545,763)	(368,000)	(1,073,672)	(7,109,433)	(1,482,978)	(9,312,708)	**(33,614,218)**
	1,579,563	47,858,332	6,310,317	4,191,419	6,698,722	13,406,846	6,779,231	7,941,271	**94,765,701**
EXPENSES									
Wages and benefits	4,116,640	3,639,312	511,638	2,938,880	4,198,601	6,271,345	3,915,164	4,624,044	**30,215,624**
Contracts	821,708	13,495,631	4,213,692	243,419	189,813	233,031	1,786,392	278,887	**21,262,573**
Materials and supplies	111,256	3,109,208	532,512	123,180	436,798	779,923	264,411	1,956,381	**7,313,669**
Income support	-	-	-	-	-	3,254,613	-	-	**3,254,613**

(continues)

See notes to consolidated financial statements

	Human Resources, Administration and Finance 2026	Capital, Operation and Community Services 2026	Economic Development 2026	Governance and Implementation 2026	Health and Wellness 2026	Education and Social Wellbeing and Empowerment 2026	Heritage, Lands and Resources and Cultural Centre 2026	Justice 2026	**Total 2026**
Education, training, workshops and celebrations	159,280	12,611	3,990	298,297	14,165	2,330,928	137,554	87,974	**3,044,799**
Vehicle and equipment purchases (small tools)	154,680	617,559	86,980	17,195	14,264	255,184	-	219,673	**1,365,535**
Repairs and maintenance	-	952,899	182,338	-	105,010	12,023	59,516	33,583	**1,345,369**
Medical assistance	-	-	-	-	1,284,201	-	-	28,621	**1,312,822**
Property taxes	1,206,593	-	106,105	-	-	-	-	-	**1,312,698**
Professional fees	622,550	64,709	159,600	97,570	124,742	14,299	29,800	27,038	**1,140,308**
Utilities	-	554,074	264,194	-	39,692	24,566	-	3,798	**886,324**
Insurance	746,374	-	-	-	-	-	4,578	-	**750,952**
Travel	12,104	86,053	2,333	178,844	114,778	63,321	72,659	120,897	**650,989**
Elders wood	572,000	-	-	-	-	-	-	-	**572,000**
Licenses, fees and permits	388,975	25,629	-	811	37,359	261	65,997	-	**519,032**
Rental	3,121	-	33,408	43,248	58,740	12,011	36,744	241,813	**429,085**
Elders land claim benefit	421,600	-	-	-	-	-	-	-	**421,600**
Honorarium	32,804	4,849	1,427	166,018	19,688	48,531	72,898	68,476	**414,691**
Cultural program expenses	-	-	-	-	-	-	362,062	-	**362,062**
Administration	-	21,911	-	-	26,883	71,654	80,020	152,739	**353,207**
Telephone	113,938	30,754	6,617	15,277	33,988	34,165	39,673	33,828	**308,240**
Donations	71,000	-	-	11,308	-	-	-	56,703	**139,011**
Equipment rentals	1,620	14,303	974	-	-	-	50,436	6,818	**74,151**
Interest and bank charges	18,210	34,289	210	-	-	133	13,910	-	**66,752**
Advertising and promotion	416	-	-	25,688	-	-	34,155	-	**60,259**
Meals and entertainment	251	7,819	833	28,031	-	-	-	-	**36,934**
Legal settlements	27,000	-	-	-	-	-	-	-	**27,000**
Delivery, freight and postage	4,284	7,213	-	1,400	-	859	707	-	**14,463**
General and administrative	-	-	4,255	2,254	-	-	477	-	**6,986**
Bad debts	2,173	-	-	-	-	-	1,552	-	**3,725**
Emergency support fund	540	-	-	-	-	-	-	-	**540**
	9,609,117	22,678,823	6,111,106	4,191,420	6,698,722	13,406,847	7,028,705	7,941,273	**77,666,013**
Transfer to tangible capital assets	(215,291)	(16,465,616)	(4,897,920)	-	-	(220,112)	(17,900)	(339,183)	**(22,156,022)**

(continues)

See notes to consolidated financial statements

	Human Resources, Administration and Finance 2026	Capital, Operation and Community Services 2026	Economic Development 2026	Governance and Implementation 2026	Health and Wellness 2026	Education and Social Wellbeing and Empowerment 2026	Heritage, Lands and Resources and Cultural Centre 2026	Justice 2026	**Total 2026**
Amortization of housing assets recognized on adopt	-	18,800,771	-	-	-	-	-	-	**18,800,771**
Amortization	-	1,683,397	6,839	1,683,637	-	-	59,711	-	**3,433,584**
	(215,291)	4,018,552	(4,891,081)	1,683,637	-	(220,112)	41,811	(339,183)	**78,333**
OTHER EXPENSE (INCOME)									
Transfer to (from) Kwanlin Dun First Nation Trust	(2,149,664)	-	-	-	-	-	-	-	**(2,149,664)**
Gain on sale of capital assets	(31,578)	-	-	-	-	-	-	-	**(31,578)**
	(2,181,242)	-	-	-	-	-	-	-	**(2,181,242)**
	7,212,584	26,697,375	1,220,025	5,875,057	6,698,722	13,186,735	7,070,516	7,602,090	**75,563,104**
ANNUAL SURPLUS	$ (5,633,021)	$ 21,160,957	$ 5,090,292	$ (1,683,638)	$ -	$ 220,111	$ (291,285)	$ 339,181	**$ 19,202,597**

See notes to consolidated financial statements

KWANLIN DUN FIRST NATION

Note on Segmented Information - Prior Year

Note 21 (continued)

Year Ended March 31, 2025

	Human Resources, Administration and Finance 2025	Capital, Operation and Community Services 2025	Economic Development 2025	Governance and Implementation 2025	Health and Wellness 2025	Education and Social Wellbeing and Empowerment 2025	Heritage, Lands and Resources and Cultural Centre 2025	Justice 2025	Total 2025
REVENUES									
Government of Canada - Financial Transfer Agreement	$ 6,281,951	$ 4,918,457	$ 519,268	$ 3,991,377	$ 3,049,103	$ 9,774,545	$ 1,744,610	$ 644,087	$ 30,923,398
Indigenous Services Canada	52,948	2,347,911	-	-	2,252,115	3,304,667	275,205	6,461,019	14,693,865
Government of Yukon	102,647	7,959,465	197,244	-	125,688	845,738	962,674	770,817	10,964,273
Compensation payment	4,540,647	-	-	-	-	-	-	-	4,540,647
Equity income from investment in government business enterprises	3,422,058	-	-	-	-	-	-	-	3,422,058
Government of Canada - Others	-	222,795	-	-	169,285	719,235	986,799	705,110	2,803,224
Rental income	-	1,036,073	549,545	-	-	-	1,092,750	-	2,678,368
Personal Income Tax and Goods and Services Tax	1,119,164	1,081,650	-	-	-	-	-	-	2,200,814
Interest income	1,834,284	-	-	-	-	-	68,032	-	1,902,316
Other revenues	346,455	14,750	299,370	500	374,610	90	632,903	13,200	1,681,878
Kwanlin Dun First Nation Trust distribution	1,394,513	-	-	-	-	-	-	-	1,394,513
Canada Mortgage and Housing Corporation	-	65,178	1,034,253	-	-	-	-	-	1,099,431
Administration fees	336,834	-	-	-	-	-	-	-	336,834
Prior year grants decommitted	-	(204)	-	-	(495,930)	(108,014)	(24,380)	-	(628,528)
Repayable to funding agencies	-	-	(9,084)	-	-	-	-	-	(9,084)
Transfer between programs	(2,631,134)	2,492,908	450,452	507,741	400,000	(1,730,095)	529,338	(19,210)	-
Transfer from deferred revenue	1,008,611	1,822,777	1,034,253	94,123	3,619,817	4,589,858	862,403	3,996,416	17,028,258
Transfer to deferred revenue	(1,891,724)	(4,554,217)	(1,353,859)	-	(3,771,901)	(5,371,159)	(912,517)	(4,816,612)	(22,671,989)
	15,917,254	17,407,543	2,721,442	4,593,741	5,722,787	12,024,865	6,217,817	7,754,827	72,360,276
EXPENSES									
Wages and benefits	3,164,869	2,959,518	470,015	3,175,726	3,788,806	5,438,514	3,580,992	4,373,989	26,952,429
Contracts	201,749	10,769,538	1,356,057	448,473	370,138	319,360	1,509,270	264,636	15,239,221
Materials and supplies	213,710	119,210	36,722	159,852	532,058	709,928	205,651	1,748,851	3,725,982
Income support	-	-	-	-	-	3,091,172	-	-	3,091,172

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See notes to consolidated financial statements

	Human Resources, Administration and Finance 2025	Capital, Operation and Community Services 2025	Economic Development 2025	Governance and Implementation 2025	Health and Wellness 2025	Education and Social Wellbeing and Empowerment 2025	Heritage, Lands and Resources and Cultural Centre 2025	Justice 2025	Total 2025
Education, training, workshops and celebrations	168,482	27,433	21,718	231,323	24,313	2,153,346	136,520	64,814	2,827,949
Repairs and maintenance	-	1,882,547	169,337	-	28,369	42,775	41,187	28,658	2,192,873
Professional fees	325,603	505,865	69,943	44,108	237,256	4,072	34,678	33,830	1,255,355
Property taxes	-	1,077,253	103,128	-	-	-	-	-	1,180,381
Travel	68,543	95,293	3,005	172,585	311,157	149,448	127,091	141,640	1,068,762
Utilities	279	507,471	226,451	-	42,471	18,446	-	-	795,118
Rental	375	-	-	10,749	610,082	-	36,536	125,604	783,346
Insurance	624,118	-	-	-	-	-	2,545	-	626,663
Elders wood	538,773	-	-	-	-	-	-	-	538,773
Vehicle and equipment purchases (small tools)	7,852	9,789	6,094	199,111	85,305	76,940	46,123	50,274	481,488
Elders land claim benefit	465,800	-	-	-	-	-	-	-	465,800
Honorarium	20,614	4,315	1,120	85,279	38,304	29,935	54,589	176,865	411,021
Cultural program expenses	-	-	-	-	-	-	360,572	18,098	378,670
Equipment rentals	-	11,186	91	-	1,000	-	58,815	288,314	359,406
Administration	-	54,015	-	-	56,746	34,629	139,616	51,828	336,834
Telephone	108,930	40,097	5,991	15,039	37,658	29,899	53,110	32,862	323,586
Medical assistance	-	-	-	-	-	-	-	296,016	296,016
Bad debts	268,817	-	-	-	-	-	-	-	268,817
Legal settlements	182,912	-	-	-	-	-	-	-	182,912
Licenses, fees and permits	50,575	20,230	457	26,758	17,421	236	41,421	-	157,098
Unusual transaction loss	125,370	-	-	-	-	-	-	-	125,370
Donations	18,634	-	-	8,147	-	-	-	43,108	69,889
Interest and bank charges	12,076	35,013	104	-	15	53	11,528	345	59,134
Advertising and promotion	13,282	-	-	-	825	-	27,937	1,848	43,892
Meals and entertainment	8,598	1,776	843	16,220	-	-	203	-	27,640
Delivery, freight and postage	4,951	4,311	-	371	-	1,002	1,901	100	12,636
General and administrative	-	-	4,644	-	-	-	-	-	4,644
Emergency support fund	398	-	-	-	-	-	-	-	398
	6,595,310	18,124,860	2,475,720	4,593,741	6,181,924	12,099,755	6,470,285	7,741,680	64,283,275
Transfer to tangible capital assets	(14,083)	(11,537,923)	(944,088)	(385,781)	(66,371)	(76,117)	(58,735)	(265,011)	(13,348,109)

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See notes to consolidated financial statements

	Human Resources, Administration and Finance 2025	Capital, Operation and Community Services 2025	Economic Development 2025	Governance and Implementation 2025	Health and Wellness 2025	Education and Social Wellbeing and Empowerment 2025	Heritage, Lands and Resources and Cultural Centre 2025	Justice 2025	Total 2025
Amortization	-	-	13,840	5,557,773	-	-	65,182	-	5,636,795
	(14,083)	(11,537,923)	(930,248)	5,171,992	(66,371)	(76,117)	6,447	(265,011)	(7,711,314)
OTHER EXPENSE (INCOME)									
Transfer to (from) Kwanlin Dun First Nation Trust	5,935,160	-	-	-	-	-	-	-	5,935,160
	5,935,160	-	-	-	-	-	-	-	5,935,160
	12,516,387	6,586,937	1,545,472	9,765,733	6,115,553	12,023,638	6,476,732	7,476,669	62,507,121
ANNUAL SURPLUS	$ 3,400,867	$ 10,820,606	$ 1,175,970	$ (5,171,992)	$ (392,766)	$ 1,227	$ (258,915)	$ 278,158	$ 9,853,155

See notes to consolidated financial statements

KWANLIN DUN FIRST NATION

Revenues and Expenses - 550 - Housing - General Maintenance

(Schedule 1)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Rental income	$ 1,000,000	**$ 1,105,314**	$ 1,032,983
Government of Canada - Financial Transfer Agreement	25,000	**135,782**	1,551,615
Canada Mortgage and Housing Corporation	-	**97,768**	65,179
Other revenues	-	**67,334**	14,750
Transfer between programs	-	**332,788**	(260,067)
	1,025,000	**1,738,986**	2,404,460
EXPENSES			
Wages and benefits	-	**787,708**	1,100,027
Contracts	-	**441,574**	162,400
Repairs and maintenance	1,025,000	**352,405**	997,611
Utilities	-	**131,065**	125,337
Professional fees	-	**11,978**	-
Education, training, workshops and celebrations	-	**4,939**	4,307
Telephone	-	**4,265**	1,939
Travel	-	**2,027**	337
Materials and supplies	-	**1,398**	2,878
Equipment purchases (small tools)	-	**1,318**	8,918
Meals and entertainment	-	**217**	-
Interest and bank charges	-	**92**	669
Licenses, fees and permits	-	**-**	37
	1,025,000	**1,738,986**	2,404,460
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 555 - Housing - Administration

(Schedule 2)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 3,396,383	**$ 1,700,104**	$ 1,006,882
Transfer between programs	-	**375,819**	-
	3,396,383	**2,075,923**	1,006,882
EXPENSES			
Wages and benefits	3,065,383	**1,616,901**	845,412
Contracts	331,000	**241,144**	-
Materials and supplies	-	**136,842**	45,171
Professional fees	-	**32,134**	38,461
Telephone	-	**17,147**	16,659
Meals and entertainment	-	**7,602**	1,776
Education, training, workshops and celebrations	-	**5,396**	18,491
Delivery, freight and postage	-	**5,131**	4,310
Travel	-	**4,946**	8,003
Honorarium	-	**3,649**	4,315
Licenses, fees and permits	-	**3,228**	19,501
Repairs and maintenance	-	**1,591**	669
Interest and bank charges	-	**212**	12
Utilities	-	**-**	4,102
	3,396,383	**2,075,923**	1,006,882
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 560 - Housing - Major Renovations

(Schedule 3)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ 400,000	**$ 3,476,573**	$ 222,795
Government of Yukon	779,000	**2,475,910**	664,993
Indigenous Services Canada	-	**400,000**	81,375
Canada Mortgage and Housing Corporation	-	**75,000**	-
Government of Canada - Financial Transfer Agreement	1,913,226	**-**	303,684
Prior year grants decommitted	-	**(112,516)**	(204)
Transfer between programs	-	**797,426**	335,415
Transfer to deferred revenue	-	**(2,317,313)**	-
	3,092,226	**4,795,080**	1,608,058
EXPENSES			
Materials and supplies	-	**2,805,748**	2,136
Contracts	3,092,226	**1,928,549**	1,752,063
Interest and bank charges	-	**33,554**	33,055
Repairs and maintenance	-	**17,529**	387,929
Licenses, fees and permits	-	**9,700**	-
Professional fees	-	**-**	16,600
Travel	-	**-**	3,095
Wages and benefits	-	**-**	117,737
Utilities	-	**-**	1,974
Administration	-	**-**	20,000
	3,092,226	**4,795,080**	2,334,589
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ -**	$ (726,531)

KWANLIN DUN FIRST NATION

Revenues and Expenses - 562 - Housing - Extended Services - Homeowners

(Schedule 4)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 43,500	**$ 31,618**	$ 65,000
Transfer between programs	-	**-**	(27,025)
	43,500	**31,618**	37,975
EXPENSES			
Utilities	-	**27,875**	31,823
Repairs and maintenance	-	**3,743**	5,512
Equipment purchases (small tools)	-	**-**	640
Contracts	43,500	**-**	-
	43,500	**31,618**	37,975
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 565 - Housing - Tenants Caused Repair

(Schedule 5)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 36,000	**$ 2,498**	$ 55,000
Other revenues	-	**130**	-
Transfer between programs	-	**-**	(48,323)
	36,000	**2,628**	6,677
EXPENSES			
Repairs and maintenance	36,000	**2,628**	6,677
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 580 - CIRNAC Multi-units Renovations

(Schedule 6)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from deferred revenue	$ -	**$ 478,333**	$ 478,333
Transfer to deferred revenue	-	**(478,333)**	(478,333)
	-	**-**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 1100 - Administration

(Schedule 7)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 901,300	**$ 1,672,837**	$ 1,510,701
Other revenues	-	**1,300**	200,000
Government of Yukon	-	**-**	2,647
Indigenous Services Canada	10,000	**-**	20,000
Transfer between programs	-	**(7,222,614)**	306,082
Transfer from deferred revenue	200,000	**200,000**	-
Transfer to deferred revenue	-	**(200,000)**	(200,000)
	1,111,300	**(5,548,477)**	1,839,430
EXPENSES			
Wages and benefits	738,800	**693,476**	744,205
Professional fees	-	**307,119**	174,996
Telephone	100,000	**110,244**	105,525
Donations	45,000	**71,000**	18,634
Education, training, workshops and celebrations	-	**54,271**	88,409
Contracts	210,000	**37,950**	36,617
Legal settlement	-	**27,000**	182,912
Materials and supplies	12,500	**26,733**	61,444
Travel	-	**12,104**	63,726
Delivery, freight and postage	5,000	**4,284**	4,289
Rental	-	**3,121**	375
Bad debts	-	**2,173**	268,817
Emergency support fund	-	**540**	398
Equipment purchases (small tools)	-	**478**	3,769
Advertising and promotion	-	**416**	-
Interest and bank charges	-	**60**	15
Meals and entertainment	-	**18**	8,598
Honorarium	-	**-**	4,985
Unusual transaction loss	-	**-**	125,370
Utilities	-	**-**	280
	1,111,300	**1,350,987**	1,893,364
OTHER INCOME			
Gain on disposal of tangible capital assets	-	**31,578**	49,285
DEFICIENCY OF REVENUES OVER EXPENSES	$ -	**$ (6,867,886)**	$ (53,934)

KWANLIN DUN FIRST NATION

Revenues and Expenses - 1101 - Communications

(Schedule 8)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 544,600	**$ 366,937**	$ 405,778
Transfer between programs	-	**-**	(16,496)
	544,600	**366,937**	389,282
EXPENSES			
Wages and benefits	433,600	**299,928**	294,869
Materials and supplies	63,000	**37,238**	61,942
Advertising and promotion	10,000	**16,459**	11,555
Equipment purchases (small tools)	-	**4,361**	-
Honorarium	2,000	**2,340**	-
General and administrative	-	**2,254**	-
Telephone	-	**2,069**	172
Contracts	20,000	**1,100**	13,742
Delivery, freight and express	6,000	**1,085**	-
Education, training, workshops and celebrations	10,000	**103**	52
Honorarium	-	**-**	2,325
Travel	-	**-**	4,625
	544,600	**366,937**	389,282
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 1150 - Kwanlin Dun First Nation Trust

(Schedule 9)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from Kwanlin Dun First Nation Trust	$ -	**$ 6,349,907**	$ -
Kwanlin Dun First Nation Trust distribution	-	**1,779,454**	-
Transfer to deferred revenue	-	**(8,129,361)**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2200 - Health

(Schedule 10)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 4,220,965	**$ 4,179,417**	$ 2,872,938
Indigenous Services Canada	-	**100,000**	448,486
Government of Canada - Others	-	**35,294**	8,111
Other revenues	-	**33,000**	25,200
Government of Yukon	-	**8,190**	105,688
Prior year grants decommitted	-	**-**	(3,930)
Transfer between programs	-	**198,184**	151,016
Transfer from deferred revenue	-	**-**	82,573
Transfer to deferred revenue	-	**(158,200)**	-
	4,220,965	**4,395,885**	3,690,082
EXPENSES			
Wages and benefits	3,742,000	**3,592,356**	3,053,157
Materials and supplies	123,965	**285,433**	321,351
Contracts	130,000	**143,612**	259,025
Repairs and maintenance	25,000	**102,716**	25,446
Professional fees	-	**97,144**	169,997
Travel	25,000	**38,041**	135,364
Licenses, fees and permits	-	**37,359**	14,221
Telephone	32,000	**31,522**	34,542
Utilities	-	**31,210**	27,314
Education, training, workshops and celebrations	128,000	**9,453**	7,081
Rental	-	**9,320**	21,675
Vehicle and equipment purchases (small tools)	-	**8,866**	81,382
Honorarium	15,000	**8,853**	25,184
Equipment rentals	-	**-**	1,000
Interest and bank charges	-	**-**	15
	4,220,965	**4,395,885**	4,176,754
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ -**	$ (486,672)

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2201 - NIHB Navigator

(Schedule 11)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 110,000	**$ 130,050**	$ 127,500
Repayable to funding agencies	-	**(193,353)**	-
Transfer from deferred revenue	150,000	**163,631**	129,315
Transfer to deferred revenue	(150,000)	**-**	(163,631)
	110,000	**100,328**	93,184
EXPENSES			
Wages and benefits	110,000	**87,088**	82,421
Administration	-	**9,120**	11,000
Travel	-	**4,120**	-
Materials and supplies (recovery)	-	**-**	(237)
	110,000	**100,328**	93,184
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2225 - Health Canada New Distinctions

(Schedule 12)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ -	**$ 185,598**	$ 151,506
Transfer from deferred revenue	100,000	**116,210**	-
Transfer to deferred revenue	-	**(300,667)**	(116,210)
	100,000	**1,141**	35,296
EXPENSES			
Materials and supplies	-	**1,141**	-
Contracts	100,000	**-**	32,087
Administration	-	**-**	3,209
	100,000	**1,141**	35,296
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2606 - Jordan's Principle Early Learning

(Schedule 13)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 488,756	**$ 488,756**	$ 480,036
Government of Canada - Financial Transfer Agreement	-	**-**	17,391
Transfer between programs	-	**-**	(17,391)
Transfer from deferred revenue	-	**37,660**	31,157
Transfer to deferred revenue	-	**(66,204)**	(37,660)
	488,756	**460,212**	473,533
EXPENSES			
Wages and benefits	-	**431,187**	451,371
Materials and supplies	-	**28,964**	15,505
Education, training, workshops and celebrations	-	**61**	6,657
Contracts	488,756	**-**	-
	488,756	**460,212**	473,533
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3353 - Research and Innovation

(Schedule 14)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ -**	$ 167,509
EXPENSES			
Travel	-	**-**	66,341
Wages and benefits	-	**-**	39,481
Education, training, workshops and celebrations	-	**-**	23,660
Materials and supplies	-	**-**	16,612
Contracts	-	**-**	16,555
Honorarium	-	**-**	4,860
	-	**-**	167,509
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4444 - Water Licencing

(Schedule 15)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreemen	$ -	**$ 90,802**	$ -
Government of Yukon	-	**-**	175,000
Transfer from deferred revenue	165,000	**105,001**	197,741
Transfer to deferred revenue	-	**-**	(105,001)
	165,000	**195,803**	267,740
EXPENSES			
Contracts	165,000	**185,846**	239,772
Honorarium	-	**4,439**	1,354
Materials and supplies	-	**3,004**	3,240
Education, training, workshops and celebrations	-	**1,720**	-
Travel	-	**706**	-
Wages and benefits	-	**88**	47
Delivery, freight and postage	-	**-**	24
Administration	-	**-**	17,500
Professional fees	-	**-**	5,803
	165,000	**195,803**	267,740
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8805 - Community Building

(Schedule 16)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ -**	$ (217,990)
Transfer from deferred revenue	-	-	218,580
	-	-	590
EXPENSES			
Materials and supplies	-	-	590
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8808 - Community Services New Build

(Schedule 17)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ 99,813**	$ -
Transfer between programs	-	**-**	185,509
Transfer from deferred revenue	50,000	**-**	79,242
	50,000	**99,813**	264,751
EXPENSES			
Contracts	50,000	**99,342**	-
Professional fees	-	**471**	264,751
	50,000	**99,813**	264,751
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8810 - Wildland Fire Management

(Schedule 18)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 250,959	**$ 266,800**	$ 269,293
Government of Canada - Financial Transfer Agreement	-	**24,938**	-
Transfer between programs	-	**-**	9,214
Transfer to deferred revenue	-	**(64,000)**	-
	250,959	**227,738**	278,507
EXPENSES			
Wages and benefits	224,959	**220,503**	191,252
Materials and supplies	5,000	**4,016**	1,538
Travel	10,000	**1,991**	2,682
Repairs and maintenance	11,000	**1,228**	4,957
Administration	-	**-**	32,000
Vehicle purchases	-	**-**	46,078
	250,959	**227,738**	278,507
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8847 - Community Services Building

(Schedule 19)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 50,000	**$ 91,237**	$ 40,000
Transfer between programs	-	**-**	17,239
	50,000	**91,237**	57,239
EXPENSES			
Repairs and maintenance	40,000	**45,740**	40,031
Utilities	10,000	**23,360**	9,253
Materials and supplies	-	**16,859**	7,955
Contracts	-	**5,278**	-
	50,000	**91,237**	57,239
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8880 - YTG FireSmart

(Schedule 20)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 150,000	**$ 150,000**	$ 150,000
Government of Canada - Financial Transfer Agreement	-	**60,175**	-
Indigenous Services Canada	-	**-**	300,000
Transfer from deferred revenue	125,000	**156,025**	80,000
Transfer to deferred revenue	-	**-**	(156,025)
	275,000	**366,200**	373,975
EXPENSES			
Wages and benefits	265,000	**310,380**	327,059
Materials and supplies	10,000	**33,167**	11,482
Administration	-	**21,911**	34,015
Travel	-	**742**	39
Equipment rentals	-	**-**	1,380
	275,000	**366,200**	373,975
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 1999 - 20th Anniversary Event

(Schedule 21)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ 50,500**	$ 27,000
Transfer between programs	-	**(84,941)**	226,000
Transfer from deferred revenue	100,000	**153,111**	-
Transfer to deferred revenue	-	**-**	(153,111)
	100,000	**118,670**	99,889
EXPENSES			
Materials and supplies	-	**42,746**	44,077
Contracts	100,000	**35,650**	13,376
Wages and benefits	-	**20,850**	23,127
Honorarium	-	**12,435**	1,570
Education, training, workshops and celebrations	-	**5,369**	16,012
Equipment rentals	-	**1,620**	-
Advertising and promotion	-	**-**	1,727
	100,000	**118,670**	99,889
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2210 - Mental Health

(Schedule 22)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 35,879	**$ 35,878**	$ 54,303
Transfer from deferred revenue	86,000	**104,640**	50,337
Transfer to deferred revenue	(86,000)	**(138,381)**	(104,640)
	35,879	**2,137**	-
EXPENSES			
Travel	-	**2,137**	-
Contracts	35,879	**-**	-
	35,879	**2,137**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2218 - Health Canada - Nurses Training

(Schedule 23)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 85,608	**$ 90,823**	$ 88,178
Transfer from deferred revenue	163,000	**157,559**	81,529
Transfer to deferred revenue	-	**(186,456)**	(157,559)
	248,608	**61,926**	12,148
EXPENSES			
Contracts	205,668	**25,800**	-
Travel	10,000	**22,510**	6,049
Administration	16,165	**5,630**	1,104
Materials and supplies	16,775	**3,879**	-
Education, training, workshops and celebrations	-	**3,207**	4,995
Professional fees	-	**900**	-
	248,608	**61,926**	12,148
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2219 - Youth Development Asset Program (YDAP)

(Schedule 24)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 20,000**	$ 20,000
Government of Canada - Financial Transfer Agreement	-	**518**	-
	-	**20,518**	20,000
EXPENSES			
Materials and supplies	-	**19,006**	9,600
Education, training, workshops and celebrations	-	**1,512**	12,238
	-	**20,518**	21,838
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ -**	$ (1,838)

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2226 - Resolution Health Support Worker

(Schedule 25)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 166,096	**$ 166,096**	$ 166,096
Government of Canada - Financial Transfer Agreement	-	**-**	85,188
Transfer between programs	-	**-**	(85,188)
Transfer from deferred revenue	170,000	**78,359**	37,921
Transfer to deferred revenue	-	**(110,995)**	(78,359)
	336,096	**133,460**	125,658
EXPENSES			
Wages and benefits	120,000	**121,327**	114,235
Administration	5,000	**12,133**	11,423
Contracts	211,096	**-**	-
	336,096	**133,460**	125,658
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2230 - Treatment Plan

(Schedule 26)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Kwanlin Dun First Nation Trust distribution	$ -	**$ 500,000**	$ -
Indigenous Services Canada	247,560	**250,411**	338,993
Transfer between programs	-	**247,640**	525,149
Transfer from deferred revenue	838,993	**338,993**	200,126
Transfer to deferred revenue	-	**-**	(338,993)
	1,086,553	**1,337,044**	725,275
EXPENSES			
Medical assistance	1,086,553	**1,284,201**	-
Travel	-	**47,821**	169,059
Rental	-	**2,550**	543,720
Materials and supplies	-	**2,058**	1,629
Education, training, workshops and celebrations	-	**414**	-
Wages and benefits	-	**-**	48
Contracts	-	**-**	7,619
Licenses, fees and permits	-	**-**	3,200
	1,086,553	**1,337,044**	725,275
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2237 - Recreation

(Schedule 27)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 1,163,359	**$ 1,163,359**	$ 1,122,422
Government of Yukon	-	**-**	2,000
Other revenues	-	**-**	13,200
Transfer from deferred revenue	500,000	**507,577**	-
Transfer to deferred revenue	-	**(991,103)**	(507,577)
	1,663,359	**679,833**	630,045
EXPENSES			
Wages and benefits	-	**597,092**	514,757
Materials and supplies	-	**47,814**	87,237
Vehicle and equipment purchases (small tools)	-	**13,178**	12,214
Travel	-	**11,154**	9,277
Education, training, workshops and celebrations	-	**4,653**	2,840
Telephone	-	**2,502**	2,496
Repairs and maintenance	-	**2,440**	783
Contracts	1,663,359	**1,000**	-
Interest and bank charges	-	**-**	16
Honorarium	-	**-**	425
	1,663,359	**679,833**	630,045
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2238 - YTG Recreation, Prevention & Enhancement Initiatives

(Schedule 28)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 1,992,500	**$ 3,098,463**	$ 2,899,974
Government of Yukon	-	**158,500**	191,211
Government of Canada - Others	-	**22,667**	153,786
Other revenue	-	**2,500**	-
Government of Canada - Financial Transfer Agreement	-	**-**	102,938
Transfer between programs	-	**175,834**	(805,893)
Transfer from deferred revenue	3,000,000	**3,932,992**	3,876,319
Transfer to deferred revenue	-	**(4,879,590)**	(3,932,992)
	4,992,500	**2,511,366**	2,485,343
EXPENSES			
Wages and benefits	-	**1,020,164**	1,016,160
Materials and supplies	-	**935,466**	647,752
Contracts	4,992,500	**168,374**	204,907
Vehicle and equipment purchases (small tools)	-	**90,402**	17,727
Travel	-	**80,394**	85,271
Rental	-	**67,919**	4,299
Education, training, workshops and celebrations	-	**60,339**	44,186
Honorarium	-	**57,097**	143,462
Repairs and maintenance	-	**10,876**	19,662
Administration	-	**8,500**	7,736
Equipment rentals	-	**6,818**	288,314
Telephone	-	**5,017**	5,737
Delivery, freight and postage	-	**-**	100
Interest and bank charges	-	**-**	30
	4,992,500	**2,511,366**	2,485,343
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2240 - Anti-Indigenous Racism Sexual Health Network

(Schedule 29)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ -**	$ 3,750
Transfer between programs	-	**(14,504)**	-
Transfer from deferred revenue	30,000	**14,504**	32,378
Transfer to deferred revenue	-	**-**	(14,504)
	30,000	**-**	21,624
EXPENSES			
Contracts	30,000	**-**	17,545
Materials and supplies	-	**-**	4,065
Wages and benefits	-	**-**	14
	30,000	**-**	21,624
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2255 - Outreach 405 Ogilvie

(Schedule 30)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ -**	$ 145,660
Transfer between programs	-	**419,429**	157,342
Transfer from deferred revenue	480,000	**-**	-
Transfer to deferred revenue	(180,000)	**-**	-
	300,000	**419,429**	303,002
EXPENSES			
Wages and benefits	-	**160,984**	133,864
Materials and supplies	135,000	**140,585**	64,211
Rental	65,000	**46,870**	44,686
Professional fees	-	**23,794**	45,430
Contracts	68,000	**20,400**	-
Honorarium	-	**10,275**	-
Utilities	17,000	**8,481**	7,267
Vehicle and equipment purchases (small tools)	-	**5,398**	3,923
Repairs and maintenance	10,000	**2,294**	2,652
Telephone	5,000	**348**	969
	300,000	**419,429**	303,002
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2270 - Jackson Lake Land-Based Healing

(Schedule 31)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 26,409**	$ -
Other revenues	-	**-**	200,000
Repayable to funding agencies	-	**(26,409)**	-
Transfer between programs	-	**31,086**	(100,000)
Transfer from deferred revenue	-	**153,442**	153,442
Transfer to deferred revenue	-	**-**	(153,442)
	-	**184,528**	100,000
EXPENSES			
Wages and benefits	-	**178,615**	50,971
Professional fees	-	**2,904**	17,044
Telephone	-	**2,118**	880
Honorarium	-	**560**	3,515
Materials and supplies	-	**181**	17,001
Travel	-	**150**	100
Repairs and maintenance	-	**-**	271
Contracts	-	**-**	10,218
	-	**184,528**	100,000
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2600 - Dusk'a Daycare Programming

(Schedule 32)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 400,000	**$ 606,158**	$ 425,410
Government of Yukon	-	**44,723**	-
Other revenues	-	**150**	90
Transfer to deferred revenue	-	**(44,723)**	-
	400,000	**606,308**	425,500
EXPENSES			
Wages and benefits	300,000	**337,399**	331,536
Vehicle and equipment purchases (small tools)	-	**182,727**	533
Materials and supplies	85,000	**50,713**	76,923
Contracts	5,000	**15,522**	6,061
Repairs and maintenance	4,000	**8,339**	3,225
Education, training, workshops and celebrations	-	**4,934**	1,420
Telephone	4,000	**4,016**	4,141
Travel	2,000	**2,397**	1,424
Licenses, fees and permits	-	**261**	237
	400,000	**606,308**	425,500
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2602 - ISET Child Care Initiative

(Schedule 33)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ 62,849**	$ -
Transfer from deferred revenue	-	**110,648**	201,567
Transfer to deferred revenue	-	**(135,337)**	(110,648)
	-	**38,160**	90,919
EXPENSES			
Wages and benefits	-	**38,160**	57,587
Repairs and maintenance	-	**-**	33,332
	-	**38,160**	90,919
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2604 - YTG Early Learning Child Care

(Schedule 34)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 559,220	**$ 776,618**	$ 495,672
Government of Canada - Financial Transfer Agreement	-	**-**	316,514
Transfer between programs	-	**(206,966)**	(181,606)
Transfer from deferred revenue	-	**205,196**	119,069
Transfer to deferred revenue	-	**(239,733)**	(205,196)
	559,220	**535,115**	544,453
EXPENSES			
Wages and benefits	411,632	**505,557**	506,463
Utilities	32,000	**16,543**	18,446
Materials and supplies	94,000	**11,828**	17,650
Honorarium	2,000	**560**	1,270
Telephone	1,108	**627**	624
Administration	18,480	**-**	-
	559,220	**535,115**	544,453
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2605 - ELCC Cultural Connector Program YG

(Schedule 35)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 255,892	**$ -**	$ 255,892
Government of Canada - Financial Transfer Agreement	-	**-**	18,480
Transfer between programs	-	**206,966**	(18,480)
Transfer from deferred revenue	-	**18,571**	-
Transfer to deferred revenue	-	**-**	(18,571)
	255,892	**225,537**	237,321
EXPENSES			
Wages and benefits	129,000	**123,821**	119,512
Materials and supplies	76,892	**88,626**	97,094
Contracts	50,000	**8,050**	12,200
Honorarium	-	**5,040**	8,515
	255,892	**225,537**	237,321
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2821 - Aboriginal Headstart

(Schedule 36)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ 236,597**	$ 5,567
Indigenous Services Canada	-	**-**	360,946
Transfer between programs	-	**-**	(5,567)
Transfer from deferred revenue	-	**63,074**	78,745
Transfer to deferred revenue	-	**-**	(63,074)
	-	**299,671**	376,617
EXPENSES			
Wages and benefits	-	**268,295**	331,931
Materials and supplies	-	**30,407**	39,394
Equipment purchases (small tools)	-	**593**	-
Honorarium	-	**280**	70
Travel	-	**96**	-
Contracts	-	**-**	2,471
Education, training, workshops and celebrations	-	**-**	2,751
	-	**299,671**	376,617
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3300 - Education

(Schedule 37)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 720,000	**$ 631,285**	$ 555,829
Other revenues	-	**25,000**	-
Transfer between programs	-	**-**	(42,972)
	720,000	**656,285**	512,857
EXPENSES			
Wages and benefits	535,000	**477,678**	436,317
Education, training, workshops and celebrations	25,000	**95,639**	25,402
Contracts	123,500	**41,950**	25,000
Materials and supplies	25,500	**31,684**	15,217
Vehicle and equipment purchases (small tools)	5,000	**3,885**	7,336
Telephone	5,000	**2,505**	2,494
Honorarium	-	**1,500**	-
Travel	1,000	**1,294**	1,091
Professional fees	-	**150**	-
	720,000	**656,285**	512,857
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3343 - Education Projects

(Schedule 38)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ 144,352**	$ 122,018
Transfer between programs	-	**-**	(58,001)
	-	**144,352**	64,017
EXPENSES			
Wages and benefits	-	**140,895**	60,612
Education, training, workshops and celebrations	-	**2,516**	2,538
Telephone	-	**625**	664
Materials and supplies	-	**239**	-
Vehicle and equipment purchases (small tools)	-	**50**	104
Travel	-	**27**	99
	-	**144,352**	64,017
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3344 - Quality Improvement Project

(Schedule 39)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ 468,064	**$ 468,064**	$ 483,849
Transfer between programs	-	**-**	(225)
Transfer from deferred revenue	700,000	**696,597**	489,858
Transfer to deferred revenue	-	**(832,647)**	(696,597)
	1,168,064	**332,014**	276,885
EXPENSES			
Wages and benefits	292,000	**145,574**	208,622
Contracts	725,289	**80,897**	24,993
Materials and supplies	35,000	**56,035**	7,661
Administration	95,775	**43,306**	34,629
Professional fees	-	**6,202**	-
Education, training, workshops and celebrations	20,000	**-**	-
Honorarium	-	**-**	980
	1,168,064	**332,014**	276,885
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3352 - Jordan's Principle Specialist Support

(Schedule 40)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 1,163,359	**$ 1,111,831**	$ 1,075,965
Transfer from deferred revenue	1,500,000	**1,509,724**	662,661
Transfer to deferred revenue	(1,478,544)	**(1,911,393)**	(1,509,724)
	1,184,815	**710,162**	228,902
EXPENSES			
Wages and benefits	957,000	**536,792**	157,602
Materials and supplies	120,000	**122,173**	16,365
Vehicle and equipment purchases (small tools)	-	**37,104**	50,456
Education, training, workshops and celebrations	5,000	**11,551**	3,425
Travel	-	**1,746**	533
Telephone	5,000	**796**	1,371
Administration	97,815	**-**	-
Contracts (recovery)	-	**-**	(850)
	1,184,815	**710,162**	228,902
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3335 - Occupational Health and Safety

(Schedule 41)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ -**	$ 145,921
Transfer between programs	-	**-**	(18,660)
	-	**-**	127,261
EXPENSES			
Wages and benefits	-	**-**	96,176
Education, training, workshops and celebrations	-	**-**	26,734
Contracts	-	**-**	3,850
Materials and supplies	-	**-**	307
Travel	-	**-**	194
	-	**-**	127,261
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3349 - Language and Culture Program

(Schedule 42)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 1,000**	$ -
Government of Canada - Financial Transfer Agreement	751,386	**-**	785,730
Transfer between programs	-	**442,205**	(298,984)
	751,386	**443,205**	486,746
EXPENSES			
Wages and benefits	569,000	**306,082**	351,007
Materials and supplies	50,000	**81,384**	61,890
Education, training, workshops and celebrations	-	**17,498**	29,103
Travel	-	**12,195**	3,176
Contracts	117,386	**10,010**	21,048
Telephone	5,000	**8,703**	5,456
Honorarium	10,000	**5,100**	10,120
Vehicle and equipment purchases (small tools)	-	**2,233**	4,946
	751,386	**443,205**	486,746
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3350 - Education Support Program

(Schedule 43)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 1,342,856	**$ 1,342,856**	$ 1,294,720
Government of Canada - Financial Transfer Agreement	-	**-**	199,140
Transfer between programs	-	**-**	(199,640)
Transfer from deferred revenue	600,000	**458,584**	-
Transfer to deferred revenue	-	**(761,254)**	(458,584)
	1,942,856	**1,040,186**	835,636
EXPENSES			
Wages and benefits	859,000	**906,638**	731,295
Materials and supplies	81,000	**74,965**	75,785
Education, training, workshops and celebrations	30,000	**42,071**	18,749
Telephone	6,500	**7,886**	6,611
Equipment purchases (small tools)	-	**5,595**	25
Travel	3,000	**2,525**	3,171
Honorarium	-	**506**	-
Contracts	963,356	**-**	-
	1,942,856	**1,040,186**	835,636
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3357 - Education MOA

(Schedule 44)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 356,000	**$ 222,740**	$ 88,604
Government of Canada - Financial Transfer Agreement	-	**7,836**	-
Prior year grants decommitted	-	**-**	(108,013)
Transfer from deferred revenue	-	**-**	380,750
	356,000	**230,576**	361,341
EXPENSES			
Wages and benefits	232,000	**124,683**	108,677
Materials and supplies	124,000	**42,815**	195,938
Education, training, workshops and celebrations	-	**32,716**	382
Contracts	-	**25,737**	108,364
Honorarium	-	**4,110**	4,120
Travel	-	**515**	90
	356,000	**230,576**	417,571
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ -**	$ (56,230)

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3358 - Post Secondary

(Schedule 45)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 1,055,860	**$ 1,077,008**	$ 1,865,362
Transfer between programs	-	**853,476**	-
	1,055,860	**1,930,484**	1,865,362
EXPENSES			
Education, training, workshops and celebrations	883,860	**1,776,924**	1,696,832
Wages and benefits	121,000	**117,861**	105,554
Travel	50,000	**34,973**	61,689
Telephone	-	**691**	572
Materials and supplies	1,000	**35**	336
Vehicle and equipment purchases (small tools)	-	**-**	370
Interest and bank charges	-	**-**	9
	1,055,860	**1,930,484**	1,865,362
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3380 - Socio-Economic Gaps Closing

(Schedule 46)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ (1,042)**	$ (48,689)
Transfer from deferred revenue	2,150,000	**2,143,851**	2,267,304
Transfer to deferred revenue	-	**(2,142,809)**	(2,143,851)
	2,150,000	**-**	74,764
EXPENSES			
Contracts	2,150,000	**-**	74,764
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3400 - Social Assistance Administration

(Schedule 47)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 615,000	**$ 575,423**	$ 537,929
EXPENSES			
Wages and benefits	565,000	**553,379**	509,279
Materials and supplies	20,000	**10,563**	1,465
Professional fees	-	**4,072**	4,072
Education, training, workshops and celebrations	-	**2,259**	14,956
Telephone	-	**2,084**	1,836
Vehicle and equipment purchases (small tools)	-	**2,031**	4,679
Delivery, freight and postage	-	**859**	1,002
Travel	-	**176**	627
Interest and bank charges	-	**-**	13
Contracts	30,000	**-**	-
	615,000	**575,423**	537,929
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3405 - Social Assistance

(Schedule 48)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 3,100,000	**$ 3,233,041**	$ 3,939,265
Indigenous Services Canada	95,000	**22,066**	93,000
Government of Yukon	-	**-**	570
Transfer between programs	-	**-**	(941,632)
	3,195,000	**3,255,107**	3,091,203
EXPENSES			
Income support	3,195,000	**3,254,613**	3,091,172
Materials and supplies	-	**361**	-
Interest and bank charges	-	**133**	31
	3,195,000	**3,255,107**	3,091,203
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3420 - Pathways

(Schedule 49)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ -	**$ 444,000**	$ -
Government of Canada - Financial Transfer Agreement	703,000	**316,771**	687,424
Transfer between programs	-	**440,973**	-
Transfer to deferred revenue	-	**(444,000)**	-
	703,000	**757,744**	687,424
EXPENSES			
Wages and benefits	600,000	**685,611**	615,237
Education, training, workshops and celebrations	57,000	**24,747**	29,270
Materials and supplies	21,000	**21,832**	22,480
Contracts	-	**11,500**	-
Travel	10,000	**4,290**	9,398
Telephone	5,000	**4,083**	3,973
Repairs and maintenance	10,000	**3,684**	6,218
Vehicle and equipment purchases (small tools)	-	**1,997**	848
	703,000	**757,744**	687,424
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3653 - Indigenous Skills & Employment Training - CRF

(Schedule 50)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 250,000	**$ 155,669**	$ 274,378
Transfer between programs	-	**-**	(110,934)
	250,000	**155,669**	163,444
EXPENSES			
Wages and benefits	175,000	**81,570**	46,630
Education, training, workshops and celebrations	60,000	**45,735**	86,326
Materials and supplies	15,000	**24,004**	21,665
Contracts	-	**3,500**	2,200
Telephone	-	**460**	1,058
Honorarium	-	**400**	-
Travel	-	**-**	761
Vehicle and equipment purchases (small tools)	-	**-**	4,804
	250,000	**155,669**	163,444
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3654 - Indigenous Skills & Employment Training - EI

(Schedule 51)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ 188,990	**$ 238,988**	$ 235,386
Government of Canada - Financial Transfer Agreement	-	**122,610**	24,108
Transfer between programs	-	**-**	45,177
	188,990	**361,598**	304,671
EXPENSES			
Wages and benefits	142,500	**219,674**	199,229
Education, training, workshops and celebrations	46,490	**106,895**	97,264
Administration	-	**28,348**	-
Vehicle and equipment purchases (small tools)	-	**3,282**	2,839
Materials and supplies	-	**2,076**	3,531
Telephone	-	**1,323**	1,099
Travel	-	**-**	709
	188,990	**361,598**	304,671
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4405 - Land Management Leases

(Schedule 52)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Rental income	$ 15,000	**$ 830**	$ 6,574
Transfer between programs	-	**(830)**	-
	15,000	**-**	6,574
EXPENSES			
Licenses, fees and permits	-	**-**	200
Materials and supplies	15,000	**-**	-
	15,000	**-**	200
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ 6,374

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4409 - Southern Lakes Wildfire Strategy

(Schedule 53)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from deferred revenue	$ -	**$ 10,795**	$ 12,330
Transfer to deferred revenue	-	**(10,795)**	(10,795)
	-	**-**	1,535
EXPENSES			
Materials and supplies	-	**-**	1,535
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4410 - Memorandum of Agreement Oil & Gas

(Schedule 54)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 15,000	**$ 8,225**	$ -
EXPENSES			
Wages and benefits	-	**7,403**	-
Administration	1,500	**822**	-
Contracts	13,500	**-**	-
	15,000	**8,225**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4424 - Community Stewardship Project

(Schedule 55)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 150,000**	$ 100,000
Transfer from deferred revenue	110,000	**41,894**	-
Transfer to deferred revenue	-	**(58,754)**	(41,894)
	110,000	**133,140**	58,106
EXPENSES			
Contracts	110,000	**84,065**	5,627
Materials and supplies	-	**41,372**	22,022
Education, training, workshops and celebrations	-	**6,601**	-
Honorarium	-	**1,025**	1,500
Wages and benefits	-	**77**	28,957
	110,000	**133,140**	58,106
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4450 - Treaty Simulation Project

(Schedule 56)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ 14,155	**$ 14,155**	$ 51,550
EXPENSES			
Contracts	4,600	**12,700**	49,900
Administration	1,455	**1,455**	1,650
Education, training, workshops and celebrations	1,500	**-**	-
Materials and supplies	5,200	**-**	-
Education, training, workshops and celebrations	1,400	**-**	-
	14,155	**14,155**	51,550
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 7707 - Personal Income Tax Revenue

(Schedule 57)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Personal Income Tax and First Nation Goods and Services Tax	$ -	**$ 825,683**	$ 1,119,164
Transfer between programs	-	**(1,280,416)**	(613,000)
Transfer from deferred revenue	-	**1,513,535**	1,007,371
Transfer to deferred revenue	-	**(1,058,802)**	(1,513,535)
	-	**-**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8849 - Marsh Lake Cemetery

(Schedule 58)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 200,000	**$ -**	$ 40,000
Transfer between programs	-	**(64,999)**	-
Transfer from deferred revenue	77,000	**77,061**	37,061
Transfer to deferred revenue	-	**-**	(77,061)
	277,000	**12,062**	-
EXPENSES			
Repairs and maintenance	-	**12,062**	-
Contracts	277,000	**-**	-
	277,000	**12,062**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8860 - Residential Housing - CNLP

(Schedule 59)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 1,000,000	**$ 1,000,000**	$ 4,000,000
Transfer between programs	-	**-**	1,693,634
	1,000,000	**1,000,000**	5,693,634
EXPENSES			
Contracts	1,000,000	**3,726,649**	5,693,615
Interest and bank charges	-	**-**	19
	1,000,000	**3,726,649**	5,693,634
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ (2,726,649)**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9915 - Elections

(Schedule 60)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 56,500	**$ 79,081**	$ 10,000
Transfer between programs	-	**-**	(10,000)
	56,500	**79,081**	-
EXPENSES			
Contracts	40,000	**58,281**	-
Advertising and promotion	10,000	**9,229**	-
Materials and supplies	6,500	**4,798**	-
Honorarium	-	**4,560**	-
Professional fees	-	**1,450**	-
Rental	-	**471**	-
Wages and benefits	-	**292**	-
	56,500	**79,081**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 3652 - Community Development Agreement

(Schedule 61)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ 160,000	**$ 160,000**	$ 5,000
Government of Canada - Financial Transfer Agreemen	-	**19,433**	-
Transfer from deferred revenue	200,000	**127,255**	358,747
Transfer to deferred revenue	-	**-**	(127,255)
	360,000	**306,688**	236,492
EXPENSES			
Education, training, workshops and celebrations	250,000	**159,907**	114,612
Wages and benefits	54,000	**92,402**	70,572
Contracts	56,000	**35,866**	26,553
Materials and supplies	-	**11,528**	24,417
Rental	-	**5,025**	-
Honorarium	-	**1,960**	-
Travel	-	**-**	338
	360,000	**306,688**	236,492
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4414 - Planning

(Schedule 62)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 692,000	**$ 415,368**	$ 460,116
Government of Yukon	30,000	**15,270**	10,000
Other revenues	-	**1,000**	-
Transfer between programs	-	**-**	20,597
	722,000	**431,638**	490,713
EXPENSES			
Wages and benefits	545,000	**374,988**	463,526
Contracts	177,000	**49,932**	18,338
Materials and supplies	-	**2,613**	2,254
Telephone	-	**2,320**	2,832
Honorarium	-	**1,000**	1,373
Education, training, workshops and celebrations	-	**642**	130
Licenses, fees and permits	-	**143**	150
Professional fees	-	**-**	616
Travel	-	**-**	1,410
Meals and entertainment	-	**-**	84
	722,000	**431,638**	490,713
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses -4417 - YTG Mining Matters Protocol

(Schedule 63)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Prior year grants decommitted	$ -	**$ -**	$ (24,380)
Transfer from deferred revenue	-	-	60,338
	-	-	35,958
EXPENSES			
Wages and benefits	-	-	32,033
Administration	-	-	6,711
	-	-	38,744
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ -**	$ (2,786)

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4418 - Operations & Land Stewards

(Schedule 64)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 741,000	**$ 790,996**	$ 400,627
Government of Canada - Others	222,500	**46,628**	103,352
Other revenues	-	**6,945**	53,473
Transfer between programs	-	**-**	24,796
	963,500	**844,569**	582,248
EXPENSES			
Wages and benefits	538,000	**524,926**	350,387
Contracts	288,000	**191,001**	83,474
Education, training, workshops and celebrations	55,000	**54,741**	35,610
Materials and supplies	45,000	**25,604**	28,584
Repairs and maintenance	10,000	**22,103**	7,501
Travel	12,500	**17,456**	57,358
Telephone	5,000	**4,004**	5,085
Equipment rentals	10,000	**2,464**	3,925
Rental	-	**1,500**	-
Honorarium	-	**770**	10,280
Vehicle and equipment purchases (small tools)	-	**-**	44
	963,500	**844,569**	582,248
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4419 - HLR Department Budget

(Schedule 65)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 779,000	**$ 620,638**	$ 371,613
Other revenue	-	**727,000**	-
Transfer between programs	-	**830**	264,822
Transfer to deferred revenue	-	**(727,000)**	-
	779,000	**621,468**	636,435
EXPENSES			
Wages and benefits	677,000	**529,467**	584,461
Materials and supplies	18,000	**32,735**	16,448
Licenses, fees and permits	20,000	**23,897**	26,032
Contracts	5,000	**21,587**	-
Honorarium	-	**6,488**	-
Education, training, workshops and celebrations	56,000	**3,200**	3,305
Telephone	3,000	**2,207**	1,892
Rental	-	**1,000**	-
Travel	-	**812**	3,605
Equipment rentals	-	**75**	692
	779,000	**621,468**	636,435
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4421 - Land Administration

(Schedule 66)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 927,000	**$ 398,359**	$ 412,978
Indigenous Services Canada	48,000	**-**	222,500
Government of Yukon	40,000	**-**	-
Other revenues	-	**-**	2,000
Transfer between programs	-	**-**	48,998
Transfer from deferred revenue	-	**222,500**	-
Transfer to deferred revenue	-	**-**	(222,500)
	1,015,000	**620,859**	463,976
EXPENSES			
Wages and benefits	780,000	**340,725**	349,479
Contracts	211,000	**224,317**	98,275
Licenses, fees and permits	-	**28,234**	-
Materials and supplies	7,000	**20,579**	9,675
Education, training, workshops and celebrations	5,000	**2,693**	2,455
Telephone	5,000	**2,301**	2,412
Equipment rentals	-	**1,395**	-
Travel	7,000	**615**	1,680
	1,015,000	**620,859**	463,976
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4445 - Vulnerable Freshwater Fisheries

(Schedule 67)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ -	**$ 186,482**	$ 52,705
Transfer from deferred revenue	100,000	**38,876**	22,200
Transfer to deferred revenue	-	**(112,738)**	(38,876)
	100,000	**112,620**	36,029
EXPENSES			
Contracts	100,000	**72,606**	20,144
Materials and supplies	-	**16,290**	10,016
Travel	-	**12,285**	2,800
Administration	-	**11,439**	3,069
	100,000	**112,620**	36,029
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4446 - Pacific Salmon Michie Creek

(Schedule 68)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ 75,333	**$ 100,333**	$ 79,317
Transfer between programs	-	**-**	4,934
Transfer to deferred revenue	-	**(4,648)**	-
	75,333	**95,685**	84,251
EXPENSES			
Contracts	75,333	**79,347**	54,696
Travel	-	**15,219**	18,909
Materials and supplies	-	**992**	335
Professional fees	-	**127**	-
Administration	-	**-**	10,311
	75,333	**95,685**	84,251
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4449 - Salmon Stewardship Center

(Schedule 69)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ 500,000	**$ 500,000**	$ 393,752
EXPENSES			
Contracts	500,000	**409,955**	338,564
Materials and supplies	-	**50,316**	12,650
Administration	-	**39,729**	42,538
	500,000	**500,000**	393,752
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4451 - Elders Home Supplement

(Schedule 70)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 375,930	**$ 375,930**	$ 860,000
Personal Income Tax and Goods and Services Tax	599,070	**-**	-
Transfer between programs	-	**617,670**	144,573
	975,000	**993,600**	1,004,573
EXPENSES			
Elders wood	540,000	**572,000**	538,773
Elders land claim benefits	435,000	**421,600**	465,800
	975,000	**993,600**	1,004,573
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4452 - Heritage

(Schedule 71)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 273,475	**$ 200,573**	$ 94,276
Government of Canada - Others	75,000	**75,000**	129,063
Other revenues	-	**2,880**	4,320
Government of Yukon	-	**-**	67,500
Transfer between programs	-	**-**	154,748
	348,475	**278,453**	449,907
EXPENSES			
Wages and benefits	258,475	**262,324**	196,533
Contracts	75,000	**5,340**	211,876
Materials and supplies	7,000	**5,048**	2,803
Education, training, workshops and celebrations	-	**2,528**	33,818
Telephone	3,000	**1,813**	1,248
Honorarium	5,000	**1,400**	3,629
	348,475	**278,453**	449,907
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 5550 - Economic Development

(Schedule 72)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Canada Mortgage and Housing Corporation	$ 1,034,253	**$ 1,034,253**	$ 1,034,253
Government of Canada - Financial Transfer Agreement	532,600	**601,978**	519,268
Government of Yukon	-	**21,758**	16,600
Other revenues	50,000	**-**	59,673
Repayable to funding agencies	-	**-**	(9,084)
Transfer between programs	-	**(1,681,987)**	-
Transfer from deferred revenue	-	**1,353,859**	1,034,253
Transfer to deferred revenue	-	**(706,125)**	(1,353,859)
	1,616,853	**623,736**	1,301,104
EXPENSES			
Wages and benefits	585,600	**481,314**	469,965
Contracts	1,024,253	**70,701**	774,453
Materials and supplies	5,000	**34,507**	6,169
Professional fees	-	**15,650**	18,641
Rental	-	**10,000**	-
Education, training, workshops and celebrations	-	**3,990**	21,718
Telephone	2,000	**2,526**	2,294
Utilities	-	**1,967**	-
Honorarium	-	**1,427**	280
Vehicle and equipment purchases (small tools)	-	**601**	3,850
Meals and entertainment	-	**538**	729
Travel	-	**515**	3,005
	1,616,853	**623,736**	1,301,104
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6250 - Justice

(Schedule 73)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 454,950	**$ 457,229**	$ 359,359
Government of Canada - Others	235,097	**-**	138,857
Government of Yukon	205,472	**-**	-
Transfer between programs	-	**-**	(128,444)
Transfer from deferred revenue	-	**138,857**	-
Transfer to deferred revenue	-	**-**	(138,857)
	895,519	**596,086**	230,915
EXPENSES			
Wages and benefits	135,000	**473,872**	171,277
Donations	-	**56,703**	43,108
Materials and supplies	-	**31,451**	2,093
Telephone	-	**12,166**	-
Travel	-	**9,437**	-
Education, training, workshops and celebrations	-	**6,551**	-
Repairs and maintenance	-	**1,981**	-
Honorarium	-	**1,904**	812
Contracts	738,019	**1,286**	-
Equipment purchases	-	**655**	-
Utilities	-	**80**	-
Administration	22,500	**-**	13,625
	895,519	**596,086**	230,915
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6252 - Necessities of Life Jordan's Principle

(Schedule 74)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 3,414,861	**$ 2,376,913**	$ 2,229,967
Other revenues	100,000	**100,000**	-
Government of Canada - others	-	**27,919**	-
Government of Yukon	-	**-**	1,843
Transfer between programs	-	**-**	24,457
Transfer from deferred revenue	-	**237,186**	95,783
Transfer to deferred revenue	-	**(1,158,598)**	(237,186)
	3,514,861	**1,583,420**	2,114,864
EXPENSES			
Wages and benefits	-	**993,364**	992,830
Materials and supplies	-	**500,156**	758,697
Contracts	3,514,861	**47,201**	11,220
Medical assistance	-	**28,621**	296,016
Vehicle and equipment purchases (small tools)	-	**13,178**	8,785
Travel	-	**700**	8,895
Honorarium	-	**200**	10,400
Education, training, workshops and celebrations	-	**-**	9,100
Cultural program expenses	-	**-**	18,098
Telephone	-	**-**	524
Interest and bank charges	-	**-**	299
	3,514,861	**1,583,420**	2,114,864
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6254 - Indigenous Court Worker

(Schedule 75)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ -	**$ 199,320**	$ -
Government of Yukon	154,675	**154,675**	162,012
Government of Canada - Financial Transfer Agreement	63,716	**47,810**	25,844
Transfer to deferred revenue	-	**(184,294)**	-
	218,391	**217,511**	187,856
EXPENSES			
Wages and benefits	195,398	**176,564**	156,997
Administration	15,467	**15,467**	15,468
Contracts	-	**15,026**	-
Telephone	-	**6,887**	5,849
Materials and supplies	5,300	**3,567**	5,004
Advertising and promotion	500	**-**	-
Travel	1,726	**-**	4,538
	218,391	**217,511**	187,856
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6257 - Pathways to Mental Wellness

(Schedule 76)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from deferred revenue	$ -	**$ -**	$ 13,148
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ 13,148

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6258 - Community Safety Officer (CSO) Program

(Schedule 77)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 405,060	**$ 245,675**	$ -
Government of Canada - Others	225,636	**231,840**	225,636
Government of Yukon	208,279	**214,008**	208,279
Transfer between programs	-	**321,553**	493,434
	838,975	**1,013,076**	927,349
EXPENSES			
Wages and benefits	-	**917,697**	884,651
Administration	-	**25,000**	-
Repairs and maintenance	-	**18,286**	7,862
Materials and supplies	-	**15,709**	8,914
Contracts	838,975	**12,157**	-
Travel	-	**10,082**	16,883
Telephone	-	**6,593**	6,773
Utilities	-	**2,600**	-
Rental	-	**1,897**	-
Vehicle and equipment purchases (small tools)	-	**1,612**	2,266
Education, training, workshops and celebrations	-	**1,443**	-
	838,975	**1,013,076**	927,349
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6261- Family Support Worker

(Schedule 78)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 150,000**	$ 150,000
EXPENSES			
Wages and benefits	-	**136,206**	134,626
Administration	-	**8,221**	15,000
Materials and supplies	-	**5,550**	-
Travel	-	**23**	23
Repairs and maintenance	-	**-**	351
	-	**150,000**	150,000
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6264 - Post Majority Supports

(Schedule 79)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 678,238	**$ 1,072,208**	$ 208,656
Government of Canada - Others	-	**-**	15,609
Transfer between programs	-	**(338,002)**	388,002
Transfer to deferred revenue	(108,238)	**(64,213)**	-
	570,000	**669,993**	612,267
EXPENSES			
Materials and supplies	175,000	**237,093**	192,746
Wages and benefits	275,000	**190,712**	297,269
Rental	120,000	**161,396**	112,505
Administration	-	**65,397**	-
Vehicle and equipment purchases (small tools)	-	**13,178**	7,754
Travel	-	**2,217**	1,459
Education, training, workshops and celebrations	-	**-**	534
	570,000	**669,993**	612,267
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8818 - Justice Fourplex

(Schedule 80)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 999,741	**$ 1,408,115**	$ 1,966,536
Transfer from deferred revenue	-	**680,138**	-
Transfer to deferred revenue	-	**-**	(680,138)
	999,741	**2,088,253**	1,286,398
EXPENSES			
Contracts	999,741	**1,950,144**	1,286,398
Vehicle and equipment purchases (small tools)	-	**94,568**	-
Materials and supplies	-	**41,459**	-
Delivery, freight and express	-	**2,082**	-
	999,741	**2,088,253**	1,286,398
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2274 - Jackson Lake

(Schedule 81)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from deferred revenue	$ -	**$ -**	$ 9,141
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ 9,141

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6259 - Canada Healthy Communities

(Schedule 82)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from deferred revenue	$ -	**$ -**	$ 20,234
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ 20,234

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6260 - Land Based Healing

(Schedule 83)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 500,000	**$ 511,428**	$ 520,202
Transfer between programs	-	**(31,086)**	-
Transfer from deferred revenue	799,840	**1,055,740**	716,473
Transfer to deferred revenue	-	**(1,204,393)**	(1,055,740)
	1,299,840	**331,689**	180,935
EXPENSES			
Materials and supplies	-	**143,582**	24,378
Vehicle and equipment purchases (small tools)	-	**79,031**	-
Wages and benefits	363,840	**68,064**	86,126
Administration	50,000	**30,154**	16,449
Travel	-	**4,625**	584
Professional fees	-	**3,851**	4,636
Education, training, workshops and celebrations	-	**1,265**	-
Utilities	-	**1,117**	2,450
Honorarium	-	**-**	2,600
Contracts	886,000	**-**	42,445
Telephone	-	**-**	1,267
	1,299,840	**331,689**	180,935
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6280 - Administration of Justice Negotiations

(Schedule 84)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ -	**$ 300,000**	$ -
Government of Canada - others	-	**250,000**	-
Government of Canada - Financial Transfer Agreement	50,000	**28,138**	50,000
Transfer between programs	-	**-**	(17,889)
Transfer to deferred revenue	-	**(550,000)**	-
	50,000	**28,138**	32,111
EXPENSES			
Professional fees	-	**19,736**	16,637
Contracts	50,000	**7,125**	14,034
Materials and supplies	-	**811**	264
Travel	-	**466**	1,176
	50,000	**28,138**	32,111
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 7700 - Finance

(Schedule 85)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Kwanlin Dun First Nation Trust distribution	$ 2,233,231	**$ 4,250,243**	$ 1,394,513
Government of Canada - Financial Transfer Agreement	2,604,154	**3,285,819**	2,395,295
Interest income	1,500,000	**1,188,383**	1,834,284
Administration fees	450,000	**353,207**	336,834
Other revenues	-	**-**	119,455
Government of Yukon	-	**-**	100,000
Transfer to Kwanlin Dun First Nation Trust	-	**(4,200,243)**	(1,394,513)
Transfer between programs	-	**(1,736,554)**	(2,464,570)
Transfer to deferred revenue	(1,736,554)	**-**	-
	5,050,831	**3,140,855**	2,321,298
EXPENSES			
Wages and benefits	1,755,600	**1,878,342**	1,450,987
Insurance	600,000	**746,374**	624,118
Professional fees	153,000	**307,291**	150,607
Contracts	2,233,231	**98,456**	3,552
Licenses, fees and permits	16,000	**58,065**	50,575
Materials and supplies	17,500	**28,650**	24,325
Interest and bank charges	15,000	**18,151**	12,061
Telephone	3,000	**3,069**	3,233
Equipment purchases (small tools)	7,500	**2,225**	-
Meals & Entertainment	-	**232**	-
Honorarium	-	**-**	63
Education, training, workshops and celebrations	-	**-**	1,115
Contribution to related entities	250,000	**-**	-
Delivery, freight and postage	-	**-**	662
	5,050,831	**3,140,855**	2,321,298
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 7705 - Human Resources

(Schedule 86)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 1,099,600	**$ 1,125,893**	$ 964,256
Indigenous Services Canada	-	**-**	32,948
Transfer between programs	-	**41,652**	(213,723)
Transfer from deferred revenue	-	**23,838**	-
Transfer to deferred revenue	-	**-**	(23,838)
	1,099,600	**1,191,383**	759,643
EXPENSES			
Wages and benefits	813,600	**931,283**	555,504
Contracts	286,000	**119,688**	130,611
Education, training, workshops and celebrations	-	**99,640**	36,159
Honorarium	-	**20,369**	11,671
Vehicle and equipment purchases (small tools)	-	**9,999**	4,083
Materials and supplies	-	**8,504**	21,615
Professional fees	-	**1,600**	-
Licenses, fees and permits	-	**300**	-
	1,099,600	**1,191,383**	759,643
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8842 - NaKwaTaKu

(Schedule 87)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 100,000	**$ 179,033**	$ 94,000
Transfer between programs	-	**600,000**	613,000
Transfer from deferred revenue	1,498,000	**1,471,404**	885,000
Transfer to deferred revenue	-	**-**	(1,471,404)
	1,598,000	**2,250,437**	120,596
EXPENSES			
Contracts	1,498,000	**2,179,576**	13,703
Repairs and maintenance	68,000	**27,609**	53,999
Utilities	32,000	**24,656**	29,352
Materials and supplies	-	**15,585**	4,022
Professional fees	-	**2,890**	18,470
Telephone	-	**121**	120
Equipment rentals	-	**-**	930
	1,598,000	**2,250,437**	120,596
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8843 - Multi-purpose Building

(Schedule 88)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 75,000	**$ 220,326**	$ 92,000
Transfer between programs	-	**-**	(27,630)
Transfer from deferred revenue	218,000	**-**	-
	293,000	**220,326**	64,370
EXPENSES			
Contracts	218,000	**167,109**	-
Utilities	45,000	**42,043**	41,686
Repairs and maintenance	30,000	**9,774**	21,159
Materials and supplies	-	**1,400**	1,525
	293,000	**220,326**	64,370
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8844 - Health Centre

(Schedule 89)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 100,000	**$ 57,945**	$ 421,000
Transfer between programs	-	**-**	(356,077)
Transfer from deferred revenue	300,000	**-**	-
	400,000	**57,945**	64,923
EXPENSES			
Utilities	67,000	**36,377**	24,476
Repairs and maintenance	33,000	**19,274**	39,429
Materials and supplies	-	**2,294**	1,018
Contracts	300,000	**-**	-
	400,000	**57,945**	64,923
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8845 - Dusk'a Building

(Schedule 90)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 40,000	**$ 74,343**	$ 81,500
Government of Canada - others	500,000	**-**	-
Transfer between programs	-	**-**	(12,438)
	540,000	**74,343**	69,062
EXPENSES			
Repairs and maintenance	25,000	**38,059**	25,866
Utilities	15,000	**18,556**	15,463
Contracts	500,000	**16,299**	27,733
Materials and supplies	-	**1,429**	-
	540,000	**74,343**	69,062
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8846 - House of Learning

(Schedule 91)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 80,000	**$ 30,599**	$ 96,000
Transfer between programs	-	**-**	(28,350)
	80,000	**30,599**	67,650
EXPENSES			
Utilities	21,000	**17,814**	17,588
Repairs and maintenance	59,000	**12,322**	25,722
Materials and supplies	-	**463**	10,468
Contracts	-	**-**	13,641
Vehicle and equipment purchases (small tools)	-	**-**	231
	80,000	**30,599**	67,650
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8850 - Operations and Management

(Schedule 92)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 600,000	**$ 1,811,531**	$ 553,237
Rental income	-	**1,025**	3,090
Transfer between programs	-	**-**	134,660
	600,000	**1,812,556**	690,987
EXPENSES			
Equipment purchases (small tools)	-	**521,672**	-
Wages and benefits	170,000	**508,481**	135,005
Repairs and maintenance	120,000	**319,468**	210,701
Contracts	250,000	**301,645**	191,650
Travel	60,000	**76,144**	81,571
Utilities	-	**28,764**	25,688
Materials and supplies	-	**17,451**	9,861
Equipment rentals	-	**14,303**	8,876
Licenses, fees and permits	-	**12,701**	693
Telephone	-	**9,221**	21,379
Education, training, workshops and celebrations	-	**2,276**	4,635
Interest and bank charges	-	**430**	928
	600,000	**1,812,556**	690,987
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8852 - Janitorial

(Schedule 93)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 370,000	**$ 385,670**	$ 213,976
Transfer between programs	-	**-**	125,522
	370,000	**385,670**	339,498
EXPENSES			
Wages and benefits	347,000	**369,247**	337,901
Materials and supplies	-	**16,423**	1,597
Contracts	23,000	**-**	-
	370,000	**385,670**	339,498
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8900 - YTG Property Taxes "C" Selections

(Schedule 94)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Personal Income Tax and First Nation Goods and Services Tax	$ 4,142	**$ 3,993**	$ 3,850
EXPENSES			
Property taxes	4,142	**3,993**	3,850
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8910 - YTG Property Taxes "R" Selections

(Schedule 95)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Personal Income Tax and First Nation Goods and Services Tax	$ 8,520	**$ 8,194**	$ 7,933
EXPENSES			
Property taxes	8,520	**8,194**	7,933
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8920 - YTG Property Taxes "S" Selections

(Schedule 96)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Personal Income Tax and First Nation Goods and Services Tax	$ 10,025	**$ 9,918**	$ 9,336
EXPENSES			
Property taxes	10,025	**9,918**	9,336
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8930 - Whitehorse City Taxable Properties

(Schedule 97)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Personal Income Tax and First Nation Goods and Services Tax	$ 861,192	**$ 819,746**	$ 802,051
Transfer between programs	-	**12,746**	-
Transfer from deferred revenue	-	**4,068**	-
Transfer to deferred revenue	-	**-**	(4,068)
	861,192	**836,560**	797,983
EXPENSES			
Property taxes	861,192	**836,560**	797,818
Interest and bank charges	-	**-**	165
	861,192	**836,560**	797,983
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8950 - Whitehorse City Water & Sewer

(Schedule 98)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Personal Income Tax and First Nation Goods and Services Tax	$ 240,000	**$ 347,928**	$ 258,482
EXPENSES			
Property taxes	240,000	**347,928**	258,317
Interest and bank charges	-	**-**	165
	240,000	**347,928**	258,482
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9900 - Executive

(Schedule 99)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 1,971,200	**$ 2,059,867**	$ 1,326,584
Transfer between programs	-	**(2,854)**	684,795
	1,971,200	**2,057,013**	2,011,379
EXPENSES			
Wages and benefits	1,488,000	**1,664,567**	1,605,903
Education, training, workshops and celebrations	263,000	**237,831**	220,855
Travel	147,150	**94,052**	122,794
Contracts	30,000	**24,831**	24,395
Donations	11,800	**11,308**	8,147
Telephone	8,250	**7,436**	6,898
Materials and supplies	18,000	**5,885**	13,959
Meals and entertainment	-	**4,686**	4,858
Vehicle and equipment purchases (small tools)	-	**4,027**	2,525
Professional fees	-	**1,760**	48
Honorarium	-	**630**	-
Rental	5,000	**-**	997
	1,971,200	**2,057,013**	2,011,379
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9905 - Judicial Council

(Schedule 100)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 79,000	**$ 63,256**	$ 79,000
Transfer between programs	-	**-**	9,967
	79,000	**63,256**	88,967
EXPENSES			
Contracts	79,000	**26,718**	27,965
Honorarium	-	**9,274**	21,765
Rental	-	**8,000**	8,800
Equipment purchases	-	**6,995**	-
Materials and supplies	-	**4,783**	5,875
Professional fees	-	**3,450**	17,193
Education, training, workshops and celebrations	-	**2,815**	4,996
Telephone	-	**665**	752
Wages and benefits	-	**556**	1,621
	79,000	**63,256**	88,967
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 1000 - Compensation Fund

(Schedule 101)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Compensation Payment	$ -	**$ -**	$ 4,540,647
Transfer to Kwanlin Dun First Nation Trust	-	-	(4,540,647)
	-	-	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2227 - Sarah's House Northern Assisted Living

(Schedule 102)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Prior year grants decommitted	$ -	**$ -**	$ (492,000)
Transfer between programs	-	**(498,600)**	-
Transfer from deferred revenue	-	**498,600**	990,600
Transfer to deferred revenue	-	**-**	(498,600)
	-	**-**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2229 - Uncle's House Reaching Home

(Schedule 103)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ 123,254	**$ 129,786**	$ 161,174
Transfer between programs	-	**498,600**	-
Transfer from deferred revenue	758,600	**245,297**	199,404
Transfer to deferred revenue	-	**(531,333)**	(245,297)
	881,854	**342,350**	115,281
EXPENSES			
Wages and benefits	123,254	**178,087**	108,867
Materials and supplies	-	**89,691**	-
Honorarium	-	**29,075**	-
Equipment purchases (small tools)	-	**15,687**	-
Utilities	-	**8,023**	5,439
Education, training, workshops and celebrations	-	**7,476**	-
Rental	-	**6,986**	-
Professional fees	-	**3,875**	150
Travel	-	**3,085**	-
Telephone	-	**365**	-
Advertising and promotion	-	**-**	825
Contracts	758,600	**-**	-
	881,854	**342,350**	115,281
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4404 - How We Walk with the Land and Water

(Schedule 104)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ 388,053**	$ 100,000
Government of Canada - Others	-	**-**	150,000
Transfer from deferred revenue	400,000	**272,171**	462,952
Transfer to deferred revenue	-	**(328,537)**	(272,171)
	400,000	**331,687**	440,781
EXPENSES			
Contracts	293,500	**266,339**	315,048
Rental	36,500	**34,244**	36,536
Materials and supplies	10,000	**12,687**	14,774
Honorarium	-	**8,075**	6,613
Telephone	5,000	**4,361**	5,036
Education, training, workshops and celebrations	25,000	**2,893**	44,650
Licenses, fees and permits	-	**1,532**	533
Travel	-	**1,162**	-
Wages and benefits	-	**394**	1,415
Administration	25,000	**-**	15,305
Meals and entertainment	-	**-**	119
Advertising and promotion	5,000	**-**	752
	400,000	**331,687**	440,781
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4416 - Southern Lakes First Nation Caribou Working Group

(Schedule 105)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ 52,760	**$ 52,760**	$ -
Other revenues	10,000	**52,000**	50,000
Government of Yukon	10,000	**10,000**	40,000
Government of Canada - Financial Transfer Agreement	5,000	**5,000**	5,000
Transfer from deferred revenue	-	**138,888**	83,173
Transfer to deferred revenue	-	**(106,016)**	(138,888)
	77,760	**152,632**	39,285
EXPENSES			
Contracts	77,760	**109,151**	30,055
Education, training, workshops and celebrations	-	**37,930**	350
Materials and supplies	-	**5,551**	8,880
	77,760	**152,632**	39,285
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4457 - Property Management

(Schedule 106)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ 812,889**	$ 239,697
Rental income	-	**-**	549,545
	-	**812,889**	789,242
EXPENSES			
Utilities	-	**262,227**	226,451
Repairs and maintenance	-	**182,338**	169,337
Property taxes	-	**106,105**	103,128
Materials and supplies	-	**50,501**	30,553
Amortization of tangible capital assets	-	**6,839**	13,840
General and administrative	-	**4,255**	4,644
Telephone	-	**4,091**	3,697
Equipment purchases (small tools)	-	**2,680**	2,244
Equipment rentals	-	**974**	91
Meals and entertainment	-	**294**	115
Interest and bank charges	-	**210**	104
Licenses, fees and permits	-	**-**	457
Professional fees	-	**-**	2,700
	-	**620,514**	557,361
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ 192,375**	$ 231,881

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6262 - Community Justice

(Schedule 107)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 55,474**	$ 55,472
Government of Canada - Financial Transfer Agreemen	-	**787**	-
Transfer between programs	-	**-**	(10,013)
	-	**56,261**	45,459
EXPENSES			
Wages and benefits	-	**49,751**	-
Materials and supplies	-	**3,799**	30,838
Vehicle and equipment purchases (small tools)	-	**1,446**	1,529
Education, training, workshops and celebrations	-	**1,265**	3,158
Contracts	-	**-**	6,510
Travel	-	**-**	3,424
	-	**56,261**	45,459
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 6263 - Indigenous Justice Program

(Schedule 108)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Others	$ -	**$ 300,640**	$ 171,222
Government of Canada - Financial Transfer Agreement	-	**-**	26,946
Transfer between programs	-	**-**	27,169
Transfer from deferred revenue	-	**-**	11,166
Transfer to deferred revenue	-	**(280,518)**	-
	-	**20,122**	236,503
EXPENSES			
Education, training, workshops and celebrations	-	**8,131**	-
Materials and supplies	-	**7,592**	9,431
Rental	-	**2,600**	-
Travel	-	**1,799**	10,693
Advertising and promotion	-	**-**	1,848
Telephone	-	**-**	10,731
Wages and benefits	-	**-**	203,800
	-	**20,122**	236,503
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8802 - Information Technology

(Schedule 109)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 1,129,500	**$ 1,314,300**	$ 883,928
Transfer between programs	-	**55,477**	152,673
Transfer from deferred revenue	-	**-**	94,123
	1,129,500	**1,369,777**	1,130,724
EXPENSES			
Wages and benefits	432,000	**473,983**	469,207
Contracts	347,500	**419,984**	413,123
Licenses, fees and permits	200,000	**330,609**	17,468
Vehicle and equipment purchases (small tools)	150,000	**141,978**	195,604
Materials and supplies	-	**2,923**	31,822
Professional fees	-	**300**	-
Education, training, workshops and celebrations	-	**-**	3,500
	1,129,500	**1,369,777**	1,130,724
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8814 - McCaulay Road Upgrades

(Schedule 110)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ -**	$ 3,144,471
Transfer between programs	-	**(121,275)**	(61,113)
Transfer from deferred revenue	1,687,190	**1,687,190**	44,562
Transfer to deferred revenue	-	**(537,856)**	(1,687,190)
	1,687,190	**1,028,059**	1,440,730
EXPENSES			
Contracts	1,687,190	**1,017,872**	1,332,276
Professional fees	-	**10,187**	108,454
	1,687,190	**1,028,059**	1,440,730
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9910 - Executive Council Office

(Schedule 111)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 826,600	**$ 761,447**	$ 924,665
Indegenous Services Canada	100,000	**368,000**	-
Transfer between programs	-	**-**	(165,456)
Transfer to deferred revenue	-	**(368,000)**	-
	926,600	**761,447**	759,209
EXPENSES			
Wages and benefits	781,600	**563,652**	678,575
Contracts	124,500	**77,114**	2,231
Professional fees	-	**63,848**	9,363
Travel	500	**26,505**	32,189
Materials and supplies	5,000	**9,904**	16,266
Vehicle and equipment purchases (small tools)	-	**8,806**	982
Telephone	5,000	**5,148**	5,680
Education, training, workshops and celebrations	-	**3,139**	2,935
Meals and entertainment	-	**2,520**	381
Licenses, fees and permits	10,000	**811**	9,290
Honorarium	-	**-**	946
Delivery, freight and postage	-	**-**	371
	926,600	**761,447**	759,209
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9911 - Citizenship Committee

(Schedule 112)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 16,250	**$ 47,806**	$ 16,250
Transfer between programs	-	**-**	(9,002)
	16,250	**47,806**	7,248
EXPENSES			
Honorarium	10,250	**28,917**	4,765
Meals and entertainment	-	**6,507**	1,210
Professional fees	-	**4,400**	-
Wages and benefits	-	**4,386**	867
Materials and supplies	6,000	**2,265**	406
Education, training, workshops and celebrations	-	**1,331**	-
	16,250	**47,806**	7,248
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9912 - Community Consultations

(Schedule 113)

Year Ended March 31, 2026

	2026	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 30,000	**$ 33,795**	$ 30,000
Transfer between programs	-	**-**	(30,000)
	30,000	**33,795**	-
EXPENSES			
Professional fees	-	**10,036**	-
Contracts	20,000	**9,596**	-
Materials and supplies	10,000	**5,518**	-
Honorarium	-	**4,565**	-
Wages and benefits	-	**4,080**	-
	30,000	**33,795**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9935 - Records Management

(Schedule 114)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 218,200	**$ 218,200**	$ 222,113
Transfer between programs	-	**12,813**	(154,733)
	218,200	**231,013**	67,380
EXPENSES			
Wages and benefits	163,200	**118,706**	61,681
Contracts	50,000	**109,980**	-
Materials and supplies	-	**1,702**	300
Telephone	-	**625**	623
Education, training, workshops and celebrations	-	**-**	53
Professional fees	-	**-**	3,060
Rental	5,000	**-**	1,663
	218,200	**231,013**	67,380
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9936 - Elders' Wills & Estates

(Schedule 115)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ 5,000**	$ -
Transfer from deferred revenue	-	**1,240**	1,240
Transfer to deferred revenue	-	**-**	(1,240)
	-	**6,240**	-
EXPENSES			
Professional fees	-	**6,240**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9937 - Youth Council

(Schedule 116)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 17,600	**$ 5,751**	$ 17,600
Transfer between programs	-	**-**	13,993
	17,600	**5,751**	31,593
EXPENSES			
Meals and entertainment	-	**2,366**	3,363
Honorarium	5,000	**1,287**	2,483
Wages and benefits	-	**1,258**	23,997
Materials and supplies	5,000	**760**	-
Travel	-	**80**	1,750
Contracts	7,600	**-**	-
	17,600	**5,751**	31,593
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9940 - Elders' Council

(Schedule 117)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 225,000	**$ 276,537**	$ 225,732
Transfer between programs	90,000	**90,000**	(69,334)
	315,000	**366,537**	156,398
EXPENSES			
Honorarium	100,000	**99,331**	72,405
Wages and benefits	-	**76,986**	16,246
Education, training, workshops and celebrations	-	**55,891**	3,981
Travel	90,000	**53,501**	15,852
Rental	20,000	**30,721**	8,089
Materials and supplies	40,000	**18,019**	20,221
Contracts	65,000	**14,745**	2,384
Meals and entertainment	-	**11,953**	6,407
Professional fees	-	**5,075**	9,600
Delivery, freight and postage	-	**315**	-
Telephone	-	**-**	1,213
	315,000	**366,537**	156,398
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9941 - Negotiations

(Schedule 118)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ 295,795**	$ 225,705
Indegenous Services Canada	-	**10,000**	-
Transfer between programs	-	**(4,191)**	43,754
	-	**301,604**	269,459
EXPENSES			
Wages and benefits	-	**296,273**	268,297
Travel	-	**4,707**	-
Telephone	-	**624**	624
Materials and supplies	-	**-**	538
	-	**301,604**	269,459
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9942 - General Assembly

(Schedule 119)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 59,000	**$ 171,449**	$ 68,800
Other revenues	-	**-**	500
Transfer between programs	-	**-**	91,051
	59,000	**171,449**	160,351
EXPENSES			
Contracts	24,000	**57,752**	6,340
Materials and supplies	30,000	**38,793**	76,340
Wages and benefits	-	**27,459**	50,954
Honorarium	5,000	**24,388**	4,680
Rental	-	**12,056**	-
Professional fees	-	**11,001**	22,037
	59,000	**171,449**	160,351
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9999 - Capital Asset Bridging/Others

(Schedule 120)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Recognition of housing assets on adoption of PS 3150	$ -	**$ 27,906,147**	$ -
EXPENSES			
Amortization of housing assets recognized on adoption of PS 3150	-	**18,800,771**	-
Amortization of tangible capital assets	-	**3,367,034**	5,557,773
Transfer to tangible capital assets	-	**(22,156,023)**	(13,348,109)
	-	**11,782**	(7,790,336)
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ 27,894,365**	$ 7,790,336

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2241 - Anti-Indigenous Racism Navigator

(Schedule 121)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ -	**$ -**	$ 126,850
Transfer between programs	-	**(202,433)**	-
Transfer from deferred revenue	75,000	**202,433**	99,079
Transfer to deferred revenue	-	**-**	(202,433)
	75,000	**-**	23,496
EXPENSES			
Wages and benefits	-	**-**	23,496
Contracts	75,000	**-**	-
	75,000	**-**	23,496
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2242 - Anti-Indigenous Racism Advocate

(Schedule 122)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Indigenous Services Canada	$ -	**$ -**	$ 230,001
Government of Canada - Financial Transfer Agreement	-	**-**	90,977
Transfer between programs	-	**(400,676)**	(90,977)
Transfer from deferred revenue	200,000	**400,676**	319,842
Transfer to deferred revenue	-	**-**	(400,676)
	200,000	**-**	149,167
EXPENSES			
Wages and benefits	200,000	**-**	135,606
Administration	-	**-**	13,561
	200,000	**-**	149,167
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2243 - Anti-Indigenous Racism Cultural Safety

(Schedule 123)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ -**	$ (157,342)
Transfer from deferred revenue	-	**121,817**	377,423
Transfer to deferred revenue	-	**(58,973)**	(121,817)
	-	**62,844**	98,264
EXPENSES			
Wages and benefits	-	**58,231**	-
Materials and supplies	-	**3,522**	90,059
Education, training, workshops and celebrations	-	**1,091**	-
Contracts	-	**-**	1,200
Honorarium	-	**-**	7,005
	-	**62,844**	98,264
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 2244 - Anti-Indigenous Racism Federal Leadership

(Schedule 124)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer from deferred revenue	$ -	**$ 120,000**	$ 120,000
Transfer to deferred revenue	-	**(120,000)**	(120,000)
	-	**-**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4406 - Climate Change Preparedness in the North - Respect for Fish Program

(Schedule 125)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ -**	$ 15,000
Prior year grants decommitted	-	**(1,123)**	-
	-	**(1,123)**	15,000
EXPENSES			
Contracts	-	**-**	13,877
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ -	**$ (1,123)**	$ 1,123

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4423 - Climate Change Preparedness in the North Program - How We Walk with the Land and Water Initiative

(Schedule 126)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ -	**$ 100,000**	$ -
Transfer from deferred revenue	45,000	**-**	-
Transfer to deferred revenue	-	**(47,773)**	-
	45,000	**52,227**	-
EXPENSES			
Contracts	45,000	**52,227**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 4448 - Pacific Salmon Takhini Salmon Project

(Schedule 127)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Other revenues	$ 227,232	**$ 227,232**	$ 180,107
Transfer between programs	-	**-**	10,442
Transfer to deferred revenue	-	**(22,716)**	-
	227,232	**204,516**	190,549
EXPENSES			
Wages and benefits	-	**122,285**	96,228
Administration	-	**26,575**	10,532
Materials and supplies	-	**26,361**	49,504
Contracts	227,232	**21,980**	29,624
Travel	-	**3,057**	2,420
Insurance	-	**2,005**	-
Repairs and maintenance	-	**1,488**	-
Equipment rentals	-	**500**	-
Telephone	-	**265**	1,991
Education, training, workshops and celebrations	-	**-**	250
	227,232	**204,516**	190,549
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 5540 - Agriculture Farm

(Schedule 128)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ 398,000	**$ 316,500**	$ -
Transfer to deferred revenue	-	**(37,761)**	-
	398,000	**278,739**	-
EXPENSES			
Materials and supplies	3,000	**88,202**	-
Vehicle and equipment purchases (small tools)	90,000	**83,699**	-
Contracts	78,200	**51,289**	-
Wages and benefits	109,200	**30,324**	-
Rental	9,000	**23,408**	-
Travel	10,000	**1,817**	-
Telephone	600	**-**	-
Equipment rentals	1,000	**-**	-
Professional fees	2,500	**-**	-
Meals & Entertainment	15,000	**-**	-
Honorarium	1,000	**-**	-
Education, training, workshops and celebrations	75,500	**-**	-
Utilities	3,000	**-**	-
	398,000	**278,739**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 5565 - C-15 Range Point Development

(Schedule 129)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Yukon	$ -	**$ 20,027**	$ 180,644
Other revenues	20,000,000	**-**	-
Transfer between programs	-	**5,376,803**	450,452
Transfer to deferred revenue	-	**(801,876)**	-
	20,000,000	**4,594,954**	631,096
EXPENSES			
Contracts	20,000,000	**4,091,703**	581,604
Materials and supplies	-	**359,301**	-
Professional Fees	-	**143,950**	48,602
Wages and benefits	-	**-**	50
Honorarium	-	**-**	840
	20,000,000	**4,594,954**	631,096
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8811 - New Education Building

(Schedule 130)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ 1,042**	$ 48,689
EXPENSES			
Professional Fees	-	**1,042**	164
Contracts	-	**-**	48,525
	-	**1,042**	48,689
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8812 - New Ball Diamond

(Schedule 131)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ -**	$ 44,666
EXPENSES			
Professional fees	-	**-**	44,531
Materials and supplies	-	**-**	135
	-	**-**	44,666
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8813 - Tiny Homes Build

(Schedule 132)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ -**	$ 264,615
EXPENSES			
Contracts	-	-	245,417
Materials and supplies	-	-	15,847
Repairs and maintenance	-	-	3,351
	-	-	264,615
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8815 - McClimmon Road Upgrades

(Schedule 133)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Transfer between programs	$ -	**$ 1,426,458**	$ 16,551
EXPENSES			
Contracts	-	**1,420,451**	2,117
Professional Fees	-	**6,007**	14,434
	-	**1,426,458**	16,551
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8841 - Community Hub

(Schedule 134)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 165,000	**$ 213,067**	$ 169,000
Transfer between programs	-	**-**	(6,775)
	165,000	**213,067**	162,225
EXPENSES			
Utilities	115,000	**144,137**	115,395
Repairs and maintenance	50,000	**67,047**	46,812
Materials and supplies	-	**1,883**	18
	165,000	**213,067**	162,225
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8848 - Jackson Lake Facility

(Schedule 135)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ 150,000	**$ 129,772**	$ 135,563
Kwanlin Dun First Nation Trust distribution	100,000	**-**	-
Transfer between programs	-	**-**	49,983
	250,000	**129,772**	185,546
EXPENSES			
Utilities	50,000	**52,434**	65,334
Wages and benefits	90,000	**46,488**	96,376
Repairs and maintenance	10,000	**23,647**	17,081
Materials and supplies	-	**5,009**	4,507
Travel	-	**2,194**	2,248
Contracts	100,000	**-**	-
	250,000	**129,772**	185,546
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 8855 - Caregiver Fourplex

(Schedule 136)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - others	$ -	**$ 20,101**	$ -
	-	**20,101**	-
EXPENSES			
Materials and supplies	-	**11,799**	-
Utilities	-	**6,995**	-
Honorarium	-	**1,200**	-
Wages and benefits	-	**107**	-
	-	**20,101**	-
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9000 - Equity Income in Business Enterprises

(Schedule 137)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Equity income in government business enterprises	$ -	**$ 1,019,574**	$ 3,422,058
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ 1,019,574**	$ 3,422,058

KWANLIN DUN FIRST NATION

Revenues and Expenses - 9920 - Constitutional Review

(Schedule 138)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Government of Canada - Financial Transfer Agreement	$ -	**$ -**	$ 40,000
Transfer between programs	-	**-**	(40,000)
EXCESS OF REVENUES OVER EXPENSES	$ -	**$ -**	$ -

KWANLIN DUN FIRST NATION

Revenues and Expenses - KDCS - Cultural Centre

(Schedule 139)

Year Ended March 31, 2026

	Budget	**2026**	2025
REVENUES			
Room rental	$ -	**$ 738,480**	$ 698,555
Equipment rental and support services	-	**404,986**	387,620
Government of Yukon	-	**249,957**	300,882
Government of Canada - Others	-	**170,791**	210,632
Other revenues	-	**148,534**	15,457
Interest income	-	**132,964**	68,032
Sponsorships	-	**91,785**	81,679
Transfer from deferred revenue	-	**17,443**	23,668
Transfer to deferred capital contributions	-	**-**	(82,391)
	-	**1,954,940**	1,704,134
EXPENSES			
Wages and benefits	-	**1,531,984**	1,286,675
Cultural program expenses	-	**362,062**	360,572
Amortization of tangible capital assets	-	**59,711**	65,182
Honorarium	-	**49,702**	29,841
Supplies and equipment rental	-	**46,003**	54,198
Computer hardware and software	-	**34,697**	28,728
Advertising and promotion	-	**34,155**	27,184
Professional fees	-	**29,674**	28,259
Staff training and development	-	**24,606**	15,950
Telephone	-	**22,402**	32,613
Travel	-	**19,357**	36,229
Interest and bank charges	-	**13,910**	11,528
Trade show fees	-	**10,160**	13,305
Office	-	**9,741**	11,060
Facility equipment and supplies	-	**7,501**	10,333
Insurance	-	**2,573**	2,545
Licenses, dues and memberships	-	**2,032**	1,201
Bad debt	-	**1,553**	-
Delivery, freight and postage	-	**707**	1,877
General and administrative	-	**477**	-
	-	**2,263,007**	2,017,280
DEFICIENCY OF REVENUES OVER EXPENSES	$ -	**$ (308,067)**	$ (313,146)