

Kwanlin Dün First Nation Annual Report 2012-2013



Fritz Mueller

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Message from the Chief

This report represents the fiscal year that runs from April 1, 2012 to March 31, 2013, and the second full year of the current Chief and Council. As this report highlights, our government has realized a great deal of progress this year.

Kwanlin Dün is in a very unique position as one of only two urban First Nations in Yukon. Several provisions contained within our Final Agreement are in consideration of our status as an urban First Nation. A good example of this is the Kwanlin Dün Cultural Centre. Provisions within our Final Agreement made way for the creation of the Centre. The Centre and its origins in our Agreement is a powerful affirmation of Kwanlin Dün's status as a distinct government.

The Grand Opening of the Kwanlin Dün Cultural Centre took place on National Aboriginal Day on June 21, 2012 and marked an especially memorable occasion for Kwanlin Dün people. On this day, our people realized a long-awaited dream of reclaiming space along the Whitehorse waterfront.

The year 2013 marks the 40th anniversary of the presentation of the document "Together Today for our Children Tomorrow" in Ottawa to Prime Minister Trudeau. This document is credited as starting the land claims process for Yukon First Nations. 2013 also marks the 20th anniversary of the signing of the Umbrella Final Agreement, which recognized the self-governing right of Yukon First Nations in the Canadian Constitution.

Kwanlin Dün assumed self-governing status in 2005. We have come a long way and accomplished a great deal given we have less than a decade of self-government behind us. It's important to appreciate



the progress that we have made even though often times it seems that we still have so much work ahead of us.

Council underwent a strategic planning process leading up to the start of this fiscal year. The input and feedback gathered from the Citizens during community consultations and from our staff helped us a lot in identifying the key big picture areas needing attention to allow our government to move ahead substantially. The Plan focuses on a set of Strategic Priority areas and lays out Initiatives to be undertaken within the three-year timeframe of the Plan.

This year also saw a continuation of our work to create and adopt policies and procedures throughout our government. As our government matures into its self-governing status, we recognize the value and importance of having clear policies in place so that KDFN conducts its business in a manner that is fair and equitable to all.

We are taking the steps to ensure that our departments and program areas have the policies and procedures in place that they need in order to provide services in a way that is fair and balanced and that meets the needs of our Citizens.

A good example of this is our draft Housing policy that was presented to the community in this fiscal year. The draft policy incorporates the

input provided by Citizens who attended our consultations and lays the groundwork for a common understanding of the roles, responsibilities, rules and procedures for the Housing program.

We started developing project plans to work with the First Nation Market Housing Fund – a funding agency that supports projects that help create the capacity to improve options for home ownership among First Nation communities. Our senior management team has presented a number of projects for funding to help build the capacity for expanding home ownership options for Kwanlin Dün.

We also worked on rules of procedure for KDFN's governing bodies, which included adopting Rules of Procedure for our Chief and Council and for Elders Council in this fiscal year.

We held two very successful General Assemblies this fiscal year, with a popular re-introduction of a summer special GA on the land. Our summer special GA at Jackson Lake Healing Camp was so well attended by members, Council decided to continue with offering a summer GA. Many Citizens told us that they liked having the special GA on the land and the opportunity to combine relaxing and cultural activities with the business updates of the GA.

KDFN also enjoyed many positive partnerships and recognition this past year. Our Justice department was recognized with a Community Safety award. Kwanlin Dün also signed an important Memorandum of Agreement with Yukon government allowing for full partnership cooperation with Kwanlin Dün for all child welfare matters involving Kwanlin Dün children. KDFN also signed an overlap agreement with our neighboring First Nations as a first step in addressing issues pertaining to overlapping

Traditional Territories. We developed, consulted on and passed amendments to Kwanlin Dün's Elections Act legislation. To help accommodate the growth of its programming, the House of Learning will be getting an extension. We are also pleased to announce that employment planning and coaching services will now be available through Kwanlin Dün's very own Employment Services Office located at the House of Learning.

On behalf of Council, I want to recognize our many Citizens who are contributing to our working groups, boards and committees. Citizen input and involvement is a cornerstone of the way we are doing things in this government and we are very fortunate to have such engaged and committed Citizens. At the end of the fiscal year covered by this report, Kwanlin Dün had 10 working groups and committees with Citizens serving on each one.

In closing, I'd like to recognize the dedication of the team that I have the privilege of working with, in my fellow Council members and our Senior Management team. This Council has been very active in making progress for our government. Our senior management team work tirelessly to keep initiatives moving ahead on a daily basis, and continue to deliver results for Kwanlin Dün people. I want to extend my sincere appreciation and recognition for the efforts of many that benefit our First Nation as whole.

In unity,



Chief Rick O'Brien

Department Reports

Community Services

In 2012-2013, Community Services was made up of two programs: Capital Projects and Housing.

Highlights – Capital

Cultural Centre

KDFN's capital team has been doing a tremendous job on the Cultural Centre grounds. Walkways, flowers and the general area around the Cultural Centre are being landscaped. Community Services is looking at Property Management for the Cultural Centre. A building the size of the Cultural Centre must have its own property management team to oversee the operation, maintenance and fiscal management of the facility.

Community Buildings

The House of Learning received fresh exterior paint, upgraded landscaping and signage during this fiscal year.

Back to the Land Crew

This project creates working opportunities to make improvements on KDFN lands.

Restoration work on the gravesite next to the hospital, the Two Mile Hill and Marsh Lake Cemetery sites have been completed. This included brushing, painting and maintenance to Spirit Houses, grave enclosures and new grave markers.

Following the restoration work at the cemetery at the base of Two Mile Hill, the site was retired from use and a new cemetery on Long Lake Road has been established. In partnership with the Lands department, KDFN work crews performed work to clear brush from areas of the cemetery set aside for

burials. Parking Barriers were erected to keep vehicles away from the steep embankment. Additional barriers were put in place to ensure public safety for those walking in the area.

Two fire pits were constructed—one to keep grave workers warm and the other to burn canvas that is taken off the graves after a year.

Firesmart

The KDFN Firesmart project is an annual initiative and we are proud to report that our KDFN crew is recognized as a top performer in the Yukon. The project provides employment and training for several KDFN members each year.

Highlights – Housing

Housing Maintenance

Construction of two new single family homes were initiated this fiscal year, and estimated to be complete and ready for occupancy by early summer. Canyon City Construction is building the homes.

Over the next fiscal year, the work crews will continue with the ongoing maintenance program.

Housing Policy

Work has begun on a number of projects under the First Nation Market Housing Fund. A number of capacity development initiatives have been launched under that fund including computerizing all housing files; home ownership training; home maintenance and; home repair skills; home financing; developing a will; and other related skills. A new housing policy is being worked on.

Future Directions – Capital

Administration Building Renovations

The main administration building is receiving some repairs and upgrades. The furnace will be repaired and windows are being replaced or resealed.

Rink and Arena Upgrades

Kwanlin Dün, Yukon government's Community Development Fund and the federal government's Community Infrastructure Fund are partnering on a project to upgrade and improve the skating rink and softball field recreation facilities within the Kwanlin Dün community.



Future Directions – Housing

Housing Maintenance

An exterior retrofit, and improved security are planned upgrades for the O'Brien apartments. The majority of the work is planned for the summer of 2013 with the upgrade expected to be completed at the end of October, 2013.

Energy Efficient upgrades to some units in the Housing program are also scheduled.

Housing Policy

Upon completion of a technical review, the draft Housing Policy will go to Council for adoption. Adoption of a Policy for the Housing program will help to ensure fair treatment for all tenants and provide certainty to tenants concerning the way that certain matters will be managed.

Staffing

The department is working toward hiring Journeyman trades staff in order to reduce costs on contracting trades to work on our Housing Units. This step will also help KDFN to implement an apprenticeship program and to put a maintenance program into place for its Housing units.

Peter Marangu has come onboard as Director of Community Services during the summer. Samantha Pavlovich was hired as the Tenant Relations Officer to help improve two-way communication between Housing tenants and the Housing office.



Economic Development

The mission of the Economic Development Department is to promote, plan and facilitate the generation of economic wealth for Kwanlin Dün First Nation, to build the capacity of its citizenry and increase the value of its assets, in order to contribute to the well-being of Kwanlin Dün's current and future generations. The department's core mandate is derived largely, but not exclusively, from Chapter 22 of the Final Agreement.



Highlights

Cultural Centre

The early completion of the Kwanlin Dün Cultural within budget, followed by the Grand Opening celebration on National Aboriginal Day marked a major milestone for the Economic Development department who were heavily involved in bringing this project to fruition. Staff members from the Department were dedicated to the project throughout its development. The completion of the construction and the creation of a non-profit society to manage the Centre has meant that the First Nation's Economic Development staff to work on other projects for the Nation.

YACA Project - Whitehorse Airport Passenger Bridge Project

The supply and installation contract for the second enclosed passenger bridge at the Erik Nielsen Whitehorse International Airport was undertaken through a Yukon Asset Construction Agreement (YACA) between Yukon government and the Kwanlin Dün First Nation.

YACA Project - Riverfront Pathway

This project involved path construction including sitting areas, lighting and construction of a viewing platform in addition to the design and installation of bordering landscaping and signage along the Whitehorse waterfront.



Business Opportunities

Canyon City Construction has built garage for water truck on Tlingit Street. The facility has a new heating system and two bays with a dividing wall.

Office renovations at #12 Platinum Road have been completed. Canyon City Construction has moved into one of the rental units. Whitehorse Property Management is occupying another unit. Canyon City Construction is currently looking for a third renter.

A conceptual development plan for Lot 226 in the Marwell area of Whitehorse was finalized in March of 2013 to examine the development potential of the site

Economic Development is exploring how to best develop KDFN’s residential lot on Jarvis street.



Future Directions

YACA Project - Demolition of Whitehorse Correctional Centre

KDFN has been notified it will be awarded the contract for demolition of the old Whitehorse Correctional Centre.

Opportunities

With the completion of the Kwanlin Dün Cultural Centre and in preparation for the adoption of Kwanlin Dün’s Lands Act, in the period covered by this report represents a shift of focus to researching and analyzing opportunities for future Economic Development for long-term wealth creation and management for Citizens.

Education

The Education Department has undergone some organizational changes during the 2012-2013 fiscal year. Social Assistance now reports to the Executive Director and Occupational Health and Safety has found a new home in the administration building under the direction of Human Resources. The educational team now includes the Dusk'a Head Start Family Learning Centre, Yukon College Education and Training, Post-Secondary Funding and Programming, Case Management, Tutoring and Kindergarten to Grade 12 education with the assistance of our Community Education Liaison Coordinators (CELCs).



Highlights

Dusk'a Head Start Family Learning Centre

Over the last year, the Dusk'a Head Start Program has experienced many successes in the areas of language, culture and kindergarten readiness.

A fish camp was set up at Dusk'a where our students enjoyed gutting and deboning Taku River salmon. Traditional stories were told while the children learned respect for the fish. Students and teachers smoked the salmon and each child proudly presented their family with a small jar. Medicine walks and berry picking were a part of the summer and fall activities while the highlight came with the children watching and helping out in the field dressing of a harvested moose. The meat is a welcome addition to our family luncheons and has also given us the opportunity to prepare dried snacks. Students enjoy drumming and singing on a weekly basis. A traditional sewing group, that meets weekly, has been created to make regalia such as moccasins, drums and vests.

Kindergarten readiness is a very important component of the Dusk'a Head Start Centre. The four year olds have visited Elijah Smith School on a monthly basis in order to help with the transition to Kindergarten. These visits also allow our Dusk'a educators and the Kindergarten teachers to meet and form professional relationships.

A lot of hard work has gone into setting up a Southern Tutchone Language Nest this year at Dusk'a. This is a huge undertaking and we are pleased to say that it is currently up and running. The Language Nest is a natural way of language learning often referred to as the "grandmother, aunty approach". The toddlers within the Language Nest are speaking and hearing the language under the direction of an elder leader 15-20 hours a week. Language Nests have been successful in New Zealand



and Australia at saving endangered languages and promoting fluency. We will be working hard at measuring and ensuring success in the Language Nest over the next year.

Tutoring

KDFN Tutoring continues to grow with a total of 15 students receiving one-to-one assistance in Math and Language Arts. We are supporting students from Elijah Smith (ESES), Jack Hulland, and Takhini Elementary Schools as well as students from Porter Creek Secondary School (PCSS). Attendance is tracked and tutors complete daily notes to record material covered and document progress. Tutors collaborate with teachers in order to best support what is happening in the classroom. Tutoring also allows for time to assess where the “gaps” are in learning, and to address them through a variety of learning strategies.

Tutoring sessions take place during lunch hour at ESES, during spares at PCSS and after school at the House of Learning and Jack Hulland School. To accommodate tutoring for students after school, the House of Learning stays open until 6:30 p.m. on Mondays and Tuesdays. Healthy snacks are provided at each session.

Over Spring Break, KDFN tutoring partnered with KDFN Recreation to provide literacy and numeracy activities. Students created a book that was laminated and bound, as well as participated in a math scavenger hunt and literacy games.

Plans are in progress to provide tutoring support to elementary and high school students throughout the summer. We are looking at the feasibility of offering a Babysitting course in collaboration with the City of Whitehorse and Science day camps in partnership with Yukon College.

Yukon College Education and Training

The House of Learning offered College Prep courses during the Fall session along with a number of training courses including Standard First Aid/ CPR, Enform Chainsaw Safety, Bob Cat Training, and WHIMIS with over 60 participants receiving certificates.

We were fortunate to be able to provide Citizens with two 15 week long Northern Adult Basic Education programs. The first offering was the Outdoor Power Equipment and Maintenance Repair Program while the second program, still in session, is the Home Maintenance and Repair Program. Students were provided with hands-on practice within KDFN Housing projects.

Another popular program offered this year was HACES (Heritage, Art and Culture Essential Skills). Students showcased their talents while writing, starring in and editing a 15 minute movie titled “Forbidden Love” under the direction of Dennis Allen. The film was chosen to be a part of the 14th Annual Dawson City International Short Film Festival. Hollywood could be right around the corner.

KDFN also offers support for the Yukon Literacy Coalition’s successful Family Literacy Night held each Monday from 3:30 to 6:30 at the House of Learning. Basic math, English skills, driver study groups and assistance in filling out forms are all a part of programming offered on Tuesday evenings at the House of Learning.

Post-Secondary/ALFA

The demand for post-secondary education and training support remains strong. KDFN currently has 25 students in Bachelors, Masters and Doctorate level programs with many more involved in College Prep and essential skills training while 134 students took part in training and workshop opportunities.

KDFN had three youth enrolled in the youth strategy program this year who received mentoring and gained valuable work experience from KDFN staff. Applications are once again in for funding for six youth mentorship positions for the upcoming months.

Work is continuing on the Post-Secondary Policy and a public consultation will be coming soon.

Case Management

Counselling and support sessions this year included the areas of careers, life skills, job retention, drugs and alcohol, grief and loss, suicide prevention and job searching. The Independent Assessment Process for residential school compensation is still having an impact and there were a number of counselling sessions dealing with the IAP. Life skills counselling covers a wide range of challenges in clients' transitions, but basically gives the clients tools needed to build support networks.

In the near future, the case manager will be working with the Team Leader Counselling Services so that there will be a stronger coordination between the services at the House of Learning and the Kwanlin Dün Health Department. This will help to develop a process for the new Case Manager and Employment Services Officer that will soon be on board.

Within the House of Learning and across the Departments within KDFN, supports and services will be coordinated and provided to Citizens as needed in order to move forward.

Kindergarten to Grade 12

Our CELCs have been very busy organizing cultural activities, resources and getting students ready for graduation at Elijah Smith Elementary, Porter Creek, Vanier, F.H.Collins and the Individual Learning Centre (ILC).

At ESES cultural events included spring, fall and winter camps where moose meat and fish drying along with the skinning and drying of beaver hides were demonstrated. A welcome and year-end feast was held along with the traditional activities of storytelling, hand games, carving, dancing, archery and hiking to identify traditional plants.



Students took part in making alder willow necklaces, medicine bags, fish nets, moose hide and duffle slippers.

Elder Dianne Smith has joined Porter Creek Secondary School as the Elder-in-the-School Program is up and running. Dianne has been busy in several classes assisting in storytelling, food provision, beading, sewing medicine bags, traditional medicine, celebrity chef in four classes and visiting staff and students.

Student pizza lunches at PCSS, FHC, Vanier and the ILC along with preparing our 7 students for graduation are also highlights for the 2012-13 school year.

Future Directions

In the upcoming year, we will continue to strive to meet the educational needs of all KDFN Citizens. We will focus on working with all of our resources in order to provide the best service possible. We are looking forward to the planned expansion of the House of Learning so that we can offer a variety of programming and services at the same time. We will continue to monitor existing programs in order to learn where improvements can be made and assess new areas of possibility. We are excited to start working with our new Employment Services Officer and creating the roots of a KDFN Employment Centre. Kindergarten readiness, language and culture will remain key elements within the Dusk'a Head Start Family Learning Centre and we look to the continued support of the Language Nest.



Executive Council Office

ECO is responsible for coordinating KDFN's Self-Government and Final Agreement Implementation, overseeing Final Transfer Agreements and Programs and Services Transfer Agreement negotiations, conducting intergovernmental affairs, and advising and supporting council and other KDFN governing bodies.



Highlights

Community Consultations and Citizen Involvement in Government

Community awareness and Citizen involvement is a strong priority of the Council. KDFN held 6 community consultations since July 2012, not including meetings of the 10 active Working Groups and Committees composed of Citizens and KDFN staff.

Boards and Committees

On behalf of Chief and Council, the Executive Council Office is tasked with managing the Boards and Committees for the First Nation. ECO developed and manages the KDFN Boards & Committees Registry. KDFN monitors and recommends appointees to external Boards and Committees, including those administered by CYFN under the UFA IP. ECO is responsible for arranging the orientation and training of Committee appointees.

KDFN had 10 active Working Groups and Committees made up of Citizens and staff at the time this report was prepared.

Legislation and Policies

ECO has made some major headway in supporting and leading the development of policies for the First Nation. Policies provide a guiding framework of the way that certain situations are handled within the First Nation and are the base from which procedures can be developed. Policies are important because they set out a guideline for managing the affairs of the First Nation and enable department staff to handle more situations on their own, rather than most issues going to the Council table. This is an important facet of self-government and allows Council to devote their time to the larger issues.

Staff are conducting an inventory on the number of policies and consolidating resolutions. Policies such as Housing, social assistance and the Council Benefit Package are under review.

Citizenship

The Citizenship Registrar's Office is also part of ECO. It is responsible for registering citizens and maintaining an up-to-date citizenship list. There are currently 1,048 KDFN citizens on the list.

Future Directions

Specific highlights of the Government Budgets, including the Council, Elders Council, Youth Council, General Assembly and the Executive Council Office include the following priorities for 2013-2014; Implementation of the Strategic Plan, Self-Government Agreement responsibilities, obligations and negotiation priorities, Inter-Governmental Relationships, Community Education & Awareness sessions and Consultations, Constitutional Review and Referendum, Citizenship services, tackling the Dual Citizenship challenge, revitalization support for the Youth Council, support to the Elders Council, positive and productive General Assemblies, extensive Legislative, Regulatory and Policy Work, Records-Management and Statistical Gathering Systems and preparations for the March 19, 2014 Chief & Council Election.



Health

“The Kwanlin Dün First Nation Health Department, guided by our culture and our integrity, is committed to improving the quality of life of the community. By adopting a community-based collaborative, holistic approach to well-being, we strive for culturally appropriate, innovative health programs and service delivery excellence.”

The work of the Kwanlin Dün Health Center staff is based on community need, the “medicine wheel” and the Social Determinants of Health.” This annual report is written as a summary of some of the successes that were realized at the Kwanlin Dün Health Center for the reporting period April 1, 2012 to March 31, 2013 and summarizes next year’s development for enhancing the health of the community.

As identified in the present Health Department Strategic Plan, the Health Center staff approach their work using four main goals when delivering services to clients:

1. To work to deliver holistic health programs and services.
2. To support individuals, families and communities to meet their health needs.
3. To honor cultures and traditions in our services and community.
4. To work together as an integrated team that is collaborative, creative and accessible.

Overall Successes

The Kwanlin Dün Health Department continues to make advancements in how we deliver our services. The following are the main successes experienced by Health Center staff over the past year:

- Cultural training for all staff including the cultural tool kit
- Holding gatherings and celebrations in honor of Unity
- Increasing “father-involvement” in our programs
- Developing an information pamphlet of our services for community and external agencies
- Successfully renegotiating the Harmonization Agreement/Immunization Protocol with Yukon Health and Social Services.
- Increasing the number of hours of operation of the physician’s clinic from 1 to 3-days/ week as well as having the physician service funded by YTG.
- Achieving excellence in immunizations in all age groups
- In cooperation with YG Home Care, offering the downtown Outreach health clinic at the Salvation Army for a second year
- Continuing to work together with other agencies (Blood Ties, YG HSS, Many Rivers et al) in the provision of nursing services through the No Fixed Address Outreach Van
- Working with Yukon Home Care to deliver joint best practices health education to Health Center and Home Care staff – (with funding from Health Canada) Training included: basic foot-care, advanced foot-care, instructional skills workshop, nutrition training, and vicarious trauma training



- Assisting with and supporting several successful camps at Jackson Lake
- Coordinating a drumming and dance group – (with funding from YG)
- Organizing training and providing a service around the Sexual Assault Nursing Exam (Rape Kits) – one KD nurse trained and providing the service
- Incorporating traditional health practices and healers into health center programming – camps, traditional medicines, healers
- Researching the possibility of establishing a Case Management Worker in the Health Center (document produced by Masters student through the Health Centre)
- Researching the possibility of establishing Dental Care Services in the community
- Successful application and implementation of a nursing student S.T.E.P. - (partnership with YG)
- Delivering a recreation program focusing on youth including a Back to the Land Training about Injury Prevention and Safety.
- With a total of 1,758 clients the number of contacts last year was 20,858 including all outreach services.

The Health Center staff offer four main services, which have had much success over the past year reaching clients:

Health Promotion

Health promotion is an integrated, comprehensive series of health education, disease prevention, harm reduction and health promotion programs and services to groups and individuals that range the life continuum from pre-conception through to healthy adulthood.

These include but are not limited to: a variety of maternal and child programs, adolescent initiatives, healthy adult activities, child and adult immunization, STI programming, the “No Fixed Address Outreach Van” and various educational initiatives including the Lunch and Learn series.

The program provides walk-in clinic nursing services and community wellness services. Health promotion services continued to share an Immunization Protocol with Yukon Government. The “No Fixed Address Street Outreach Van” continued to be staffed by the nurses from the Health Center. The Van project takes a harm reduction approach to meet health, safety and social needs for people living at risk on the street. The total number of van client’s visits was 11,806 with 3848 nursing specific clients.

The Mental Health Support Worker offered a series of traditional healing services to the community and many clients have accessed the opportunities.

Some of the workshops included were: Gathering Power Workshops, traditional counseling, traditional vest making, traditional medicine picking, National Day of healing and reconciliation event, fish camp, cranberry picking, solstice evening events with the Justice team, moccasin making, Traditional Chinese Medicine clinic, men's talking circles and finally, men's and women's knife and drum making workshops. Given the great turnout for most of these workshops more are planned for next year.

The Health Center continued to support the collaborative downtown walk-in clinic every Wednesday through nursing services at the Salvation Army site. The number of visits was approximately 500.

The Doctor's clinic provided clinics two days per week to 550 community members. The total number of contacts was over 960. Next year, the service will be increased to three days per week. The three doctors are Dr. Stephanie Starks, Dr. Xiu-Mei Zhang and Dr. Sumathi Gudapati.



Home and Community Care

The services that the Home and Community Care Program provided were;

- Delivery of nursing care and support services
- Case management (care plans) within the community and with outside agencies and services
- Comprehensive client centered assessment of needs upon intake
- Home visits with continuous assessments and follow up
- Referrals to various specialized services
- Foot care
- Meals on Wheels Program
- Home Support Program (for in home services)
- Accompaniment to doctor's appointments to advocate as needed
- Walking Program
- Referrals to counseling services
- Palliative support to families and end of life care with other services
- Chronic conditions luncheons, education, support and referrals

The total number of elders accessing home and community care was 115.

Clinical Counselling Services

Clinical Counselling provides comprehensive, culturally appropriate, therapeutic, mental wellness, addictions and family violence services to adults, children/youth, families who are Survivors or Intergenerational Survivors of Residential School.

The clinical counselors work within the context of a client-centered, family-centered and community-based perspective and in accordance with established standards of professional practice.

The counseling team consists of 4 part time counselors and 1 part time manager who is a psychologist. Last year 227 clients received counseling services, an increase from 150 the previous year. The statistics showed 58% were Kwanlin Dun while 37% were other FN clients. As well, 14% were Residential School survivors while 83% were intergenerational survivors.

Additional services included:

- Jackson Lake Healing Camp – one counselor was present for the full duration of the Camp, offering one-to-one counseling as well as co-facilitating the group process.
- Kwanlin Koyotes – one counselor facilitates the ski club, which runs twice a week from November until April
- Grief and Loss Group offered.
- Hosting of a M.A. level practicum student
- Completion of proposed policies

The total number of sessions offered was 2,816.

Recreation Services

KDFN health care professionals believe that in order to gain greater access to children and youth recreation programs are necessary. Recreational activities for KDFN youth provide many physical, emotional, social and spiritual benefits. It also allows health care staff to more effectively reach this target group with health promotion and active living messages.

The implementation phase of this new service had a number of successful projects last year which included: annual youth summer and spring break recreation programming, two “Back to the land” injury prevention camps for youth, the mobile youth recreation center, archery, lacrosse, cross country skiing and various celebrations.

Future Development

Next year, in keeping with the Chief and Council’s strategic plan, it is the intent of Health Center management to focus on the development of the following initiatives:

- The development of an educational health promotion video,
- Further development of a recreational strategy including facility and society,
- Development of a strategy to address injury prevention,
- The hosting of “Choices” – a youth conference that focuses on healthy sexual relationships, active living, and becoming youth leaders.
- The development of a strategy to address the prevention of chronic diseases,
- The development and implementation of a Drug and Alcohol awareness strategy
- The implementation of testing for Sexually Transmitted Infections

Judicial Council

Background

In 2006, the Judicial Council was established by Kwanlin Dün First Nation.

Judicial Council members are appointed based upon recommendations from the General Assembly, Elders' Council and Chief and Council. Members are appointed for five year terms and are must be members of Kwanlin Dün First Nation.

Current members include: Doris Bill (chairperson), Barbara Fred, Judith Kuster, and Debra Thibodeau with Linda Moen being appointed in April 2013.

Judicial Council staff include: Jim Bishop (legal counsel) and Karee Vallevand (Interim Judicial Council Administrator).

Purpose of Judicial Council

The purpose of Judicial Council is to assist Citizens and Kwanlin Dün First Nation in resolving disputes.

Matters that Can be Appealed to or Reviewed by Judicial Council

- Appeals arising from the administration of the Kwanlin Dün Citizenship Code or the Kwanlin Dün Election and Referendum Code.
- Applications from Citizens to review actions of Kwanlin Dün First Nation that may result in the violation of rights and freedoms of the Citizens.
- Applications from Citizens challenging certain decisions of Chief and Council.
- Applications from Citizens to review an administrative decision of Kwanlin Dün First Nation which affects them.

What can Judicial Council do to resolve a matter?

In an appeal, the Judicial Council can:

- Affirm or set aside a decision or action relating to an alleged violation of Citizen rights.
- Affirm or set aside a Council decision based on the constitutionality of the decision.
- Uphold or dismiss an appeal regarding administration of the Kwanlin Dün üor the Kwanlin Dün Election and Referendum Code.

Who can submit an appeal?

Only Kwanlin Dün First Nation Citizens can submit an appeal.

How do Citizens submit an appeal?

- An appeal must be submitted in writing.
- A Notice of Application form is available from the Judicial Council Administrator.
- An appeal must be submitted to Judicial Council within 30 days from the date that the decision was made by Kwanlin Dün First Nation.

Roles and Responsibilities of Parties involved in Process

- If Citizens inquire about appealing decisions, staff provide Citizen with Judicial Council information.
- When information is requested from Kwanlin Dün First Nation staff or Council it should be submitted to Judicial Council in a timely manner.
- Parties involved in a hearing process are prepared for hearings.

Judicial Council Activities

Since 2010, Judicial Council members have been busy participating in administrative law courses at Yukon College and at the Foundation of Administrative Justice in Edmonton and Calgary. Some of the courses they participated in were Principles of Administrative Justice, Interpreting Legislation, Evidence, Decision Making, and Decision Writing. Two Judicial Council members have completed course requirements and have received their Foundation of Administrative Law Certificate.

Judicial Council members have also participated in the KDFN Administrative Justice working group and constitutional review.

In addition to training, the Judicial Council has reviewed and considered applications for appeals submitted by Kwanlin Dün Citizens.

The following are examples of some appeals submitted to Judicial Council:

- Housing – 2 separate complaints relating to how houses are approved and allocated, waiting list and housing application process.
- Housing – 1 complaint in regarding the way contracts are allocated.
- Personnel – 4 complaints for wrongful dismissal.

There were a number of other inquiries in regards to housing but the citizens chose not to submit an application.

To date, Judicial Council has only requested information from Kwanlin Dün First Nation staff but these matters have not moved beyond the inquiry stage. No applications have been approved to move beyond the inquiry stage and Judicial Council has not conducted any hearings.

Justice

The Kwanlin Dün First Nation Justice Department has a strong future vision of a hopeful and vibrant Nation characterized by safety, security and deeply felt connections with each other, culture, First Nation identity, history and the land. Our mission is to provide a comprehensive range of justice, corrections, child welfare and land-based healing programs and services to the citizens. In addition, to build further capacity for the implementation of self-government in community justice and related areas, our mandate includes: Community Justice and Policing; Child Welfare; Land-based healing; Administration of Justice agreements; and Support to the Judicial Council.



Highlights

Community Justice and Policing

The Justice Department remains extremely busy providing direct program delivery in the areas of victim services, probation and corrections to clients with complex needs. Our work includes: active attendance in Criminal Court on average of 2-3 times per week including thorough follow-up as required; active membership with the Prolific Offender Management program both at an operational and oversight level; regular weekly attendance at WCC including follow-up with inmates; and regular and active attendance at the Youth Justice Panel. Probation Officer Colleen Geddes is now working primarily with KDFN. All KDFN probation clients are now seen at the KDFN Justice Building on a weekly basis.

KDFN justice has focused on supporting the implementation of the Sharing Common Ground recommendations, which were established as a result of the review on Yukon policing services. KDFN is a member of the oversight committee for the implementation of the recommendations. This group will remain in place on an on-going basis until all parties are confident that extra oversight is no longer needed. The 2010 KDFN policing review recommendations are being used to inform planning in all aspects of KDFN community justice development. These recommendations are in constant consideration as we move forward in our AJA negotiations, capacity development and high level strategic direction being given by leadership.

Other activities that are being undertaken by KDFN in reference to policing include: weekly meetings between KDFN Justice, Health and Housing staff with the local KDFN RCMP members to ensure good communication on all incidents involving the RCMP in the KDFN community; the KDFN Leadership and senior Justice staff continue to have

quarterly meetings with the Whitehorse detachment commander to discuss KDFN specific issues; the KDFN Chief meets annually with the Commanding Officer of "M" Division to discuss high level issues for KDFN; the KDFN Director of Justice is an active member of the Commanding Officer's First Nation Advisory Committee, which meets on a bi-annual basis; and the KDFN Director of Justice was appointed, in September 2012, as the Yukon First Nation representative to the National RCMP Commissioners First Nation Advisory Committee, which meets on a bi-annual basis.

Child Welfare

On October 4, 2012 Kwanlin Dün First Nation and the Yukon Government's department of Health & Social Services (HSS) signed a Memorandum of Agreement (MOA) to guide the administration and delivery of child welfare services to Kwanlin Dün children and families under the Yukon Children & Family Services Act, S.Y. 2008 c.1. The MOA represents the first agreement between the Yukon Government and a Yukon Self-Governing First Nation under the recently enacted Yukon Children & Family Services Act, S.Y. 2008 c.1 which promotes better working relationships with Yukon First Nations.

The MOA represents a milestone between Kwanlin Dün and the Yukon government on the path towards rebuilding a relationship in the interest of protecting the cultural and social well being of Kwanlin Dün children in situations when they may be or are in need of protection. Kwanlin Dün will carefully monitor activity under the MOA to determine whether to continue to work with HSS under Yukon jurisdiction or to eventually assume and exercise the First Nation's child welfare jurisdiction under section 13.2.7 of the Kwanlin Dün Self-Government Agreement.

The MOA is a formalized arrangement between Kwanlin Dün and the Yukon department of Health & Social Services to ensure that Yukon child protection practices and decisions that affect Kwanlin Dün children and families' interests are culturally sensitive and well informed with the assistance of Kwanlin Dün. Through the MOA, Kwanlin Dün is fully informed and assists in the interactions between HSS social workers and Kwanlin Dün children and families. Kwanlin Dün's role in child welfare matters will help to ensure culturally appropriate responses and to assist Kwanlin Dün families in understanding child welfare processes that impact their interests. A key component of this agreement is the procedures that guide the HSS social workers' responses to calls of Kwanlin Dün children in need of protection. Kwanlin Dün staff are to accompany HSS social workers in responding to a report of child protection whenever possible.

Despite having signed this milestone agreement KDFN Justice remains very significantly under resourced in this area, which has put a great deal of pressure on all areas of our department. The workload flowing from this agreement has substantially increased. The issue of resourcing is being discussed at KDFN and Yukon Health and Social Joint Committee level. Our child welfare workload continues to increase and the needs of the community are ever present. The case load is estimated at 29 files in the intake and emergency stage and 38 files involving children in the continuing care of the Director. We have 5 ongoing support cases with families that have closed HSS files but require KDFN specific support and approximately 10 ongoing cases involving children that currently live in other areas of Canada.

Land-Based Healing

“A Path to Wellness: Jackson Lake Land-Based Healing Program” had one group of ten women complete a four week program in September of 2012. The evaluation was integrated into program delivery and demonstrated success in most of women making positive changes in their lives. Comprehensive orientation for all program delivery and support staff was initiated to enhance the consistency of philosophy and methods in delivering the program. The program model continues to be revised and strengthened with each delivery. KDFN participated in a land-based healing committee mandated by the Yukon Forum which resulted in growing consensus among First Nations around land-based healing and support for KDFN’s delivery of the program at Jackson Lake. A proposal to Department of Justice Canada resulted in funding late in the fiscal year to complete a community assessment related to the development of a land-based healing program for youth 12-17 years old involved with the criminal justice system. The project is moving forward with growing support from First Nation, Yukon and Federal governments along with CYFN and non-government organizations serving youth.



Administration of Justice

Dän K’e: Our People’s Way

“ Justice is about achieving dignity amongst ourselves ”

~ Judith Kuster, Kwanlin Dün Judicial Council member, September 2012

Section 13.6.1 of the Kwanlin Dün First Nation Self-Government Agreement (the “SGA”), provides that Kwanlin Dün First Nation (the “KDFN”) Canada and Yukon (the “Parties”) are required to enter into negotiations for the purpose of achieving an administration of justice agreement. The SGA identifies that the administration of justice negotiations (the “justice negotiations”) can deal with matters such as adjudication, civil remedies, punitive sanctions which includes fines, penalties and imprisonment for enforcing any KDFN law, prosecutions, corrections, law enforcement, the relation of any KDFN courts to other courts and any other matter related to aboriginal justice to which the KDFN and federal and territorial governments agree.

The justice negotiations are key to the development of a Kwanlin Dün justice system that can govern Kwanlin Dün citizens and families in accordance with their traditional principles and values, and provide for processes, programs and services that are meaningful and effective to address and resolve conflicts, ensure individual and collective accountability, which are all important to achieve a healthy and stable First Nation community.

The 2012-2013 year marks movement for the Kwanlin Dün justice negotiations. The KDFN leadership confirmed the KDFN negotiation team and advisory working group. To date the KDFN working group has met several times throughout the 2012-2013 fiscal year providing community perspectives on justice issues and priorities which are important to the development of the KDFN justice negotiation mandate. As a result of the work completed between the KDFN working group and negotiation team a mandate document will be presented to the KDFN leadership for their approval, which in turn will guide the overall justice negotiations.

During the first quarter of the 2012-2013 fiscal year the Parties focused on securing a framework agreement with Canada and Yukon. In April 2012 Canada proposed a justice framework agreement that received the KDFN leadership's approval on May 9, 2012, which was followed by Canada's approval on August 23, 2012. However, the framework agreement required the approval of the Yukon government

before all Parties could sign the document. Territorial representatives announced their approval of the framework agreement on May 2, 2013. On December 28, 2012, federal representatives confirmed that Mr. Phil Gibson was appointed as the Chief Federal Negotiator after a period of vacancy in the position. Mr. Gibson is familiar with the Yukon issues and the operations of the federal system.

Justice negotiations with Canada and Yukon commenced on February 11, 2013. At this time the federal representatives provided an overview of the federal structure, the composition and involvement of a federal justice advisory committee and an outline of the federal interests in the justice negotiations. While KDFN originally outlined their general justice interests in November 2012, the negotiation team proposed that work remained underway to identify the First Nation's justice priorities. KDFN proposed that a two day workshop that focused on KDFN justice interests be scheduled for May 27 & 28, 2013.





Future Direction

Community Justice and policing

In May of 2012, KDFN Justice engaged in capacity discussions with the Deputy Minister of Yukon Justice. Several meetings were held with Justice Yukon and KDFN to discuss the possibility of moving forward with elements of the proposal. More productive and focused negotiations will be pursued in the new fiscal year at the most senior levels of government.

In the area of Probation Services our Justice Support Worker, Sarah Snowdon, is working very closely with Colleen Geddes to assist in supporting the needs of the probation clients– we are moving towards having lower risk probation clients report directly to Sarah. This will ensure that Colleen has enough time to work more intensely with the higher risk individuals.

Justice secured a small amount of funding to support Domestic Violence Prevention Worker - this position will start during the first quarter of the new fiscal year. During the 2012 KDFN Justice began developing our skills in the development of Gladue reports and this development will increase this year. We foresee increased use of Gladue reports in the sentencing proceedings of KDFN citizens. Using the 2010 KDFN policing review Justice along with collaboration with the departments of Health and Community Services will support the assessment and meeting of assess the community policing and related needs, including prevention.

Child Welfare

We anticipate a period of implementation of the MOA that will include an ongoing evaluation. Intense efforts to increase the capacity of the Justice Department to meet the increased demands will be a major focus. Our goal is to continue our joint work with Yukon Children and Family Services to develop community reconnection plans that are based on culture with all KDFN children in the continuing care of the Director. KDFN also look forward to working with Children and Family services in the recruitment of KDFN foster parents and the exploration of child welfare safe homes with a goal of increasing community placement options for children in need of these services.



Land-based Healing

Funding has been secured for the delivery of a men's program during the late summer of 2013. Once the youth justice program is fully developed based on the research and community engagement, proposals will be submitted to secure funding to deliver a program for youth on a pilot basis later in the year or in 2014. Work continues on securing funding for more continuous operation of the land-based healing including the exploration of alternatives for securing revenue streams to support programs.

Administration of Justice

In the final quarter of the 2012-2013 fiscal period the KDFN negotiation team has working closely with the working group to build their knowledge base on justice issues, models and options to inform the development of a KDFN justice system and to prepare for the two day workshop with Canada and Yukon in May 2013. The 2013-2014 fiscal year is expected to be a busy period for the justice negotiations. The KDFN negotiation team will be guided by an annual work plan that will outline key objectives and proposed timeline. As the negotiations progress, the KDFN negotiation team will continue to work with the working group and provide regular reports to the KDFN Council and to the community.

Interdepartmental Collaboration

Highlights

The Intergovernmental-Community Working Group (ICWG) began meeting in January 2013 with the departmental representatives from seven KDFN departments. The goal was the development of an "Action Plan for Community Safety and Well-being" which is underway. Successful community events, including specific gatherings of youth and Elders were held in February and March with high levels of participation. The ICWG Terms of Reference have been approved and early spin-off projects from the planning process were launched in crisis response training and community plan development and youth justice land-based healing.

Future Directions

The Interdepartmental-Community Working Group (ICWG) will add the community representatives in May 2013 to join the momentum that has begun. New areas of focus that will be included in the draft action plan will be traditional healing program and policy development; service coordination for individuals and families; recreation program and facility planning and community policing. A third community event will be held at which a draft Action Plan for Community Safety and Well-being will be presented to the community for input and feedback.

Lands, Resources and Claims Implementation

The department manages land and resources on Settlement Land, and implements the parts of the land claim agreement that affect land and natural resources. We are responsible for legislation, policy and planning. We manage harvest on Settlement Lands and participate in environmental assessment throughout the Traditional Territory.

Highlights

Marsh Lake Local Area Plan

Kwanlin Dün has been engaged with the Marsh Lake Local Area Plan its inception in 2011. The Marsh Lake Local Area Plan involves a cooperative planning process between the Government of Yukon and Kwanlin Dün First Nation, as outlined under Kwanlin Dün's Final and Self-Government Agreements. Dave Sembsmoen and Les Wilson from the LRCI Department have represented Kwanlin Dün on the Steering Committee. Once the plan is completed, the Steering Committee will recommend the plan to KDFN and Yukon government for their review and final approval. Ultimately, the Marsh Lake Local Area Plan will help guide future planning and development in the Marsh Lake area.

Development of a New Cemetery

Kwanlin Dün has developed a new cemetery along Long Lake Road. Previous work by Kwanlin Dün staff, Citizens and Elders identified the site as the best location for a new Kwanlin Dün cemetery. In June 2012 a geotechnical assessment of the proposed cemetery site was conducted to ensure the site conditions could support a cemetery and access road. The geotechnical work confirmed the site was

suitable for a cemetery and that the existing 4X4 trail could be upgraded into an all season access road. LRCI developed a plan for the cemetery site which identified the location for burial plots, parking and road access. A new road was built off Long Lake Road during the last fiscal year to access the site.

Conceptual Development Planning

The Department received funding to create conceptual development plans for two parcels of Kwanlin Dün land located in the City of Whitehorse. Consultants were hired to develop plans for Lot 226 in Marwell and Kwanlin Dün's Nisutlin Drive parcel in Riverdale. Under the direction of departmental staff, these conceptual planning exercises explored the range of potential development options for Lot 226 and the Nisutlin Drive parcel and created conceptual plans for their development. By identifying the best use of the land, these plans will help to guide decisions regarding future development.





Lands Administration and Management

There are many development applications in the Traditional Territory, submitted to the Yukon Environmental and Socio-economic Assessment Board, to the Yukon Land Management Branch and other Yukon government departments and to the City of Whitehorse. LRCI continues to ensure that KDFN treaty rights and interests are considered and protected by submitting KDFN issues and concerns to these development assessment processes.

Additionally, staff continued to review and respond to development applications. The Yukon Electrical Company (YECL) application for a two-year extension to its water license for the Fish Lake Hydro Project consumed considerable time and resources. We presented recommendations through the YESAA process that primarily dealt with concerns about high water levels. In addition to reviewing development applications submitted under the Yukon Environmental & Socio-economic Assessment Act (YESAA), such as applications for the Whistlebend subdivision or a mining exploration project near Livingstone Creek, the department participated in an independent five-year review of this Act and ongoing intergovernmental discussions of the review's recommendations.

Signing of Overlap Agreement

On February 12th, 2013, KDFN signed an important overlap agreement with three other First Nations. The Interim Administrative Agreement for Overlapping Traditional Territories deals with the overlap of the Traditional Territories of Kwanlin Dün First Nation, Carcross Tagish First Nation, Ta'an Kwäch'än Council and Champagne and Aishihik First Nations. This new agreement provides area boundaries for forest management planning, regional land use planning and a fresh water fish assessment and management plan. This agreement also allocates trap lines between First Nations in the overlap area. The four governments have been working together toward an overlap agreement since 2007.

Future Directions

Kwanlin Dün Waterfront Heritage Working Group

Kwanlin Dün has recently begun to implement this important provision of the Final Agreement. The Waterfront Heritage Working Group involves Kwanlin Dün, Canada, Yukon and the City of Whitehorse is involved as an observer. The objective of the Working Group is to document the history of Kwanlin Dün along the Whitehorse waterfront and develop a plan for the presentation of the history to the public. The Working Group is mandated by the Final Agreement to conclude its work within three years.

Completion of Lands Act

The Kwanlin Dün Lands Act is scheduled to be completed in the coming year. The Act has been in a revision process during 2012. The revised Lands Act will be brought back to Council for approval in 2013.

Fox Lake Local Area Plan

Kwanlin Dün will be participating in the Local Area Plan for the Fox Lake area. This planning process will be a cooperative effort between Yukon government, Ta'an Kwäch'än Council and Kwanlin Dün First Nation.

Resumption of planning for Kusawa Park

The Kusawa Park Steering Committee Terms of Reference have recently been signed off by the parties (KDFN, CAFN,CTFN and YG). Work of the Committee is scheduled to begin in 2013 following appointments to the Committee. The objectives of the Steering Committee are as follows:

- A. To propose a management plan to Yukon government and to each of the three First Nations within 24 months of the establishment of the Steering Committee; and
- B. To develop the management plan consistent with the objectives set out in 2.1.3 to 2.1.9 of Schedule A of the Kwanlin Dün First Nation and the Carcross/Tagish First Nation Final Agreements and with the Parks and Land Certainty Act, R.S.Y. 2002.



Financial Summary Statements

2012-2013

MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The accompanying non-consolidated financial statements of Kwanlin Dun First Nation (the "First Nation") and all the information in these non-consolidated financial statements are the responsibility of the First Nation's management and have been approved by the Chief and Council (the "Council").

These non-consolidated financial statements have been prepared in accordance with accounting principles as disclosed in Note 2 to the non-consolidated financial statements and, where appropriate, include amounts that are based on management's best estimates and judgments.

Management has established and maintained internal control systems to ensure that the non-consolidated financial information is objective, reliable and accurate and that First Nation assets are appropriately accounted for and adequately safeguarded.

The Kwanlin Dun First Nation's Council is responsible for overseeing management in the performance of its financial reporting responsibilities and for approving the non-consolidated financial statements. The Council fulfils these responsibilities by reviewing the non-consolidated financial information prepared by management and regularly meeting and discussing relevant matters with management and external auditors. The Council is responsible for recommending the appointment of the First Nation's external auditors.

The non-consolidated financial statements have been audited by the independent auditors, M. McKay & Associates Ltd., Certified General Accountants. The independent auditors have full access to both the Council and management to discuss their audit findings. Their report outlines the nature of the audit and expresses an opinion on the non-consolidated financial statements.



Chief



Councillor



Finance Director

INDEPENDENT AUDITORS' REPORT

To the Members of
Kwanlin Dun First Nation:

We have audited the accompanying non-consolidated financial statements of Kwanlin Dun First Nation (the "First Nation") which comprise the non-consolidated statement of financial position as at March 31, 2013, and the non-consolidated statement of operations, non-consolidated statement of changes in net financial assets and non-consolidated cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these non-consolidated financial statements in accordance with Canadian generally accepted accounting principles for First Nation governments and for such internal control as management determines is necessary to enable the preparation of the non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these non-consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the non-consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the non-consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the non-consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

M. McKay & Associates Ltd.
Certified General Accountants

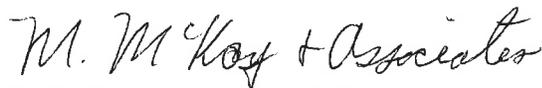
Basis for Qualified Opinion

The Public Sector Accounting Board requires section PS 3150 to be applied to local governments for years starting after January 1, 2009. This section requires that the First Nation disclose the historical cost and accumulated amortization by major category of tangible capital assets. As previous accounting principles did not require these details, no comprehensive list of tangible capital assets and their related historical costs were maintained. Therefore, we were not able to satisfy ourselves as to the completeness of tangible capital assets recorded on the financial statements.

As explained in Note 2 to the financial statements, these financial statements have been prepared on a non-consolidated basis. Generally accepted accounting principles for public sector entities require financial statements to be prepared on a consolidated basis.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs, these non-consolidated financial statements present fairly, in all material respects, the financial position of Kwanlin Dün First Nation as at March 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for First Nation governments.



M. McKay & Associates Ltd.
Certified General Accountants

Whitehorse, Yukon
September 27, 2013

**KWANLIN DUN FIRST NATION
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2013**

STATEMENT 1

	<u>2013</u>	<u>2012</u>
FINANCIAL ASSETS		
Cash	\$ 3,551,200	\$ -
Accounts receivable	620,941	3,476,376
Grants receivable	1,416,927	4,447,693
Restricted cash (Note 4)	36,432,148	34,373,071
Long-term investments (Note 5)	566,906	566,906
Due from related businesses	3,327,073	4,233,975
	<u>45,915,195</u>	<u>47,098,020</u>
 LIABILITIES		
Bank indebtedness	-	1,278,100
Accounts payable and accrued liabilities	2,017,187	2,201,650
Deferred revenues (Note 6)	817,011	617,727
Canada Mortgage and Housing Corporation replacement reserves	1,946,646	1,932,247
Long-term debts (Note 7)	2,753,564	3,803,812
	<u>7,534,408</u>	<u>9,833,537</u>
 NET FINANCIAL ASSETS	 <u>38,380,786</u>	 <u>37,264,483</u>
 NON-FINANCIAL ASSETS		
Tangible capital assets (Note 14)	37,042,159	40,019,385
Prepaid expenses	36,187	1,000
	<u>37,078,346</u>	<u>40,020,385</u>
 ACCUMULATED SURPLUS (Note 15)	 <u>\$ 75,459,132</u>	 <u>\$ 77,284,868</u>

Contingent liabilities (Note 12)

Approved:



Chief



Councillor

**KWANLIN DUN FIRST NATION
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2013**

STATEMENT 2

	<u>Budget</u>	<u>2013</u>	<u>2012</u>
REVENUES			
Government of Canada - Financial Transfer Agreement	\$ 13,478,798	\$ 13,581,012	\$ 13,074,836
Personal Income Tax and First Nation Goods Services Tax	870,000	1,133,776	1,248,177
Rentals	-	1,131,725	1,356,005
Government of the Yukon	659,556	870,436	6,304,224
Compensation payment	862,211	862,212	862,211
Kwanlin Dun First Nation contributions to CMHC housing	-	731,723	935,835
Canada Mortgage and Housing Corporation	-	690,624	459,893
Health and Welfare Canada	538,853	553,609	620,598
Aboriginal Affairs and Northern Development Canada	238,424	544,823	610,142
Government of Canada - Others	192,053	348,480	321,838
Interest income	-	347,139	332,583
Aboriginal Labour Force Alliance	504,926	329,544	367,759
Administration fees	-	81,269	484,690
Aboriginal Affairs and Northern Development Canada (10/11)	-	-	8,856
Others	245,417	559,891	550,137
Government of Canada - FTA (10/11)	-	-	1,003,478
Repayable to funding agencies	-	-	(8,940)
Transfer from deferred revenue	139,275	511,730	286,597
Transfer to deferred revenue	-	(711,014)	(477,730)
	<u>17,729,513</u>	<u>21,566,979</u>	<u>28,341,187</u>
EXPENSES			
Governance and Implementation	2,925,326	4,975,824	3,936,995
Natural and Cultural Resources	883,502	926,759	1,100,635
Health	2,701,389	2,567,051	2,791,491
Human Resources, Education and Social Assistance	5,572,473	5,921,510	5,474,779
Capital, Operations and Community Services	2,402,991	5,025,627	4,965,063
Administration and Finance	2,044,694	2,759,940	2,837,807
Economic Development	1,026,897	655,202	1,184,313
	<u>17,557,272</u>	<u>22,831,913</u>	<u>22,291,083</u>
ANNUAL SURPLUS (Note 15)	<u>\$ 172,241</u>	<u>\$ (1,264,934)</u>	<u>\$ 6,050,104</u>

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Fritz Mueller



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