

VUNTUT GWITCHIN FIRST NATIONSTATEMENT DNON-CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITIONFOR THE YEAR ENDED MARCH 31, 2001

	<u>2001</u>	<u>2000</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures	\$(1,002,005)	\$ 123,911
Repayable to funding agencies	53,125	(31,336)
Transferred from (to) deferred revenue	467,279	(467,279)
Depreciation	36,228	35,897
Deferred charges	60,060	346,464
Transferred from equity in tax buy-out	161,030	322,060
Changes in non-cash working capital	<u>(385,039)</u>	<u>755,524</u>
	<u>(609,322)</u>	<u>1,085,241</u>
INVESTING ACTIVITIES		
Capital asset purchases	(168,340)	(2,407,795)
Increase in net assets invested in capital assets	168,340	176,794
Increase (decrease) in equity in tax buy-out	62,792	(107,171)
Reserves	<u>23,558</u>	<u>(1,150)</u>
	<u>86,350</u>	<u>(2,339,322)</u>
FINANCING ACTIVITIES		
Repayment of long-term debt	(427,369)	(458,374)
Additional long-term debt	<u>226,070</u>	<u>2,231,000</u>
	<u>(201,299)</u>	<u>1,772,626</u>
Increase (decrease) in cash	(724,271)	518,545
Cash, beginning of year	<u>2,316,377</u>	<u>1,797,832</u>
Cash, end of year	<u>\$ 1,592,106</u>	<u>\$ 2,316,377</u>