

VUNTUT GWITCHIN FIRST NATIONSTATEMENT DNON-CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITIONFOR THE YEAR ENDED MARCH 31, 2006

	<u>2006</u>	<u>2005</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures	\$ 296,129	\$ (506,958)
Transferred from (to) deferred revenue	96,661	306,287
Amortization	41,615	38,399
Repayable to funding agencies	(116,438)	(57,466)
Transferred from equity in tax buy-out	161,030	161,030
Changes in non-cash working capital	<u>1,031,895</u>	<u>(1,575,723)</u>
	<u>1,510,892</u>	<u>(1,634,431)</u>
INVESTING ACTIVITIES		
Capital asset purchases	(260,747)	(81,977)
Increase in net assets invested in capital assets	1,605,081	351,610
Increase in equity in tax buy-out	2,591	38,666
Restricted cash	(21,929)	(51,691)
Reserves	<u>(20,516)</u>	<u>21,469</u>
	<u>1,304,480</u>	<u>278,077</u>
FINANCING ACTIVITIES		
Additions (repayment) of long-term debt - net	(1,685,949)	991,969
Compensation funds	<u>539,766</u>	<u>888,156</u>
	<u>(1,146,183)</u>	<u>1,880,125</u>
Increase in cash	1,669,189	523,771
Cash, beginning of year	<u>3,179,543</u>	<u>2,655,772</u>
Cash, end of year	<u>\$ 4,848,732</u>	<u>\$ 3,179,543</u>