

VUNTUT GWITCHIN FIRST NATION
NON-CONSOLIDATED STATEMENT OF CHANGES IN CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2012

STATEMENT 4

	<u>2012</u>	<u>2011</u>
OPERATING TRANSACTIONS		
Excess of revenues over expenses	\$ 2,458,797	\$ 4,118,433
Add: non cash item - amortization	970,275	931,191
Net change in accumulated surplus	207,904	-
Net change in non-cash working capital	19,288	(2,863,998)
	3,656,263	2,185,625
CAPITAL TRANSACTIONS		
Tangible capital asset purchase	(1,769,985)	(3,054,198)
Canada Mortgage Housing Corporation reserves	29,296	29,361
	(1,740,689)	(3,024,837)
FINANCING TRANSACTIONS		
Repayment of long-term debt	(200,072)	(189,349)
	(200,072)	(189,349)
INCREASE (DECREASE) IN CASH	1,715,502	(1,028,561)
CASH, BEGINNING	12,259,000	13,287,561
CASH, END	\$ 13,974,502	\$ 12,259,000
 <i>Cash consists of the following:</i>		
CASH IN BANK	\$ 4,276,902	\$ 1,971,055
RESTRICTED CASH (NOTE 4)	9,697,600	10,287,945
TOTAL CASH	\$ 13,974,502	\$ 12,259,000

See the accompanying Notes to the Non-consolidated Financial Statements

M. McKay & Associates Ltd.
Certified General Accountants