VUNTUT GWITCHIN FIRST NATION NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2014

STATEMENT 1

	<u>2014</u>			<u>2013</u>
FINANCIAL ASSETS				
Cash	\$	1,000,087	\$	4,937,504
Restricted cash (Note 4)	-	2,551,369	•	5,335,265
Accounts receivable		2,070,188		1,371,894
Grants receivable		1,031,654		931,572
Loans receivable (Note 5)		5,599,687		5,599,687
Goods and services tax rebate		429,943		2,952
Long-term investments (Note 6)		500,003		500,003
TOTAL FINANCIAL ASSETS		13,182,931		18,678,877
LIABILITIES				
Accounts payable and accrued liabilities		3,231,396		1,686,958
Canada Mortgage and Housing Corporation reserves		165,069		191,351
Deferred revenue (Note 7)		596,508		740,223
Long-term debts (Note 8)		2,894,924		2,729,222
TOTAL LIABILITIES		6,887,897		5,347,754
NET FINANCIAL ASSETS		6,295,034		13,331,123
NON-FINANCIAL ASSETS				
Prepaid expenses		26,546		402,551
Inventories		2,086,190		1,151,048
Tangible capital assets (Note 19)		29,336,087		23,271,695
TOTAL NON-FINANCIAL ASSETS		31,448,823		24,825,294
ACCUMULATED SURPLUS (Note 9)	<u>\$</u>	37,743,857	\$	38,156,417

CONTINGENCIES (NOTE 13)

Approved:

Paul Jose Councillor