

**VUNTUT GWITCHIN FIRST NATION**  
**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2016**

STATEMENT 1

	<u>2016</u>	<u>2015</u> <i>(restated - note 21)</i>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 1,540,850	\$ 2,383,239
Restricted cash (Note 4)	1,463,319	1,777,616
Accounts receivable (Note 5)	4,291,935	5,093,659
Grants receivable	904,928	1,200,925
Loans receivable (Note 6)	13,721,042	5,599,687
Goods and services tax rebate	56,328	94,205
Investment in subsidiaries (Note 7)	1	1
Portfolio investments (Note 7)	500,002	500,002
<b>TOTAL FINANCIAL ASSETS</b>	<b>22,478,405</b>	<b>16,649,334</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,907,623	3,469,262
Canada Mortgage and Housing Corporation reserves	191,665	191,502
Deferred revenue (Note 9)	1,361,498	1,485,787
Long-term debts (Note 11)	4,423,813	4,939,231
<b>TOTAL LIABILITIES</b>	<b>7,884,599</b>	<b>10,085,782</b>
<b>NET FINANCIAL ASSETS</b>	<b>14,593,806</b>	<b>6,563,552</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	96,642	29,643
Inventories of supplies (Note 8)	1,145,411	1,967,223
Tangible capital assets (Note 23)	23,699,814	28,219,663
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>24,941,867</b>	<b>30,216,529</b>
<b>ACCUMULATED SURPLUS (Note 12)</b>	<b>\$ 39,535,673</b>	<b>\$ 36,780,081</b>

**CONTINGENCIES (NOTE 13)**

Approved:

 Chief

 Councillor

See accompanying Notes to the Non-consolidated Financial Statements