

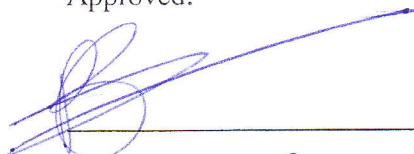
**VUNTUT GWITCHIN FIRST NATION**  
**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2017**

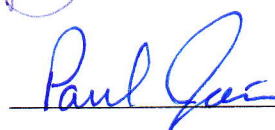
STATEMENT 1

	<u>2017</u>	<u>2016</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 2,467,553	\$ 1,540,850
Restricted and designated cash (Note 4)	2,306,007	1,463,319
Accounts receivable (Note 5)	4,179,469	4,291,935
Grants receivable	1,083,344	904,928
Loans receivable (Note 6)	13,721,042	13,721,042
Goods and services tax rebate	275,042	56,328
Investment in subsidiaries (Note 7)	1	1
Portfolio investments (Note 7)	500,002	500,002
<b>TOTAL FINANCIAL ASSETS</b>	<b>24,532,460</b>	<b>22,478,405</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,964,939	1,907,623
Canada Mortgage and Housing Corporation reserves	183,293	191,665
Deferred revenue (Note 9)	1,399,735	1,361,498
Long-term debts (Note 11)	4,309,917	4,423,813
<b>TOTAL LIABILITIES</b>	<b>7,857,884</b>	<b>7,884,599</b>
<b>NET FINANCIAL ASSETS</b>	<b>16,674,576</b>	<b>14,593,806</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	75,059	96,642
Inventories of supplies (Note 8)	1,209,919	1,145,411
Tangible capital assets (Note 23)	22,995,818	23,699,814
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>24,280,796</b>	<b>24,941,867</b>
<b>ACCUMULATED SURPLUS (Note 12)</b>	<b>\$ 40,955,372</b>	<b>\$ 39,535,673</b>

**CONTINGENCIES (NOTE 13)**

Approved:

  
 \_\_\_\_\_ Chief

  
 \_\_\_\_\_ Councillor

See accompanying Notes to the Non-consolidated Financial Statements

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