

**VUNTUT GWITCHIN FIRST NATION  
NON-CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MARCH 31, 2020**

STATEMENT 4

	<u>2020</u>	<u>2019</u>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ 17,449,224	\$ 16,200,460
Add: Non-cash items		
Amortization	2,010,696	1,881,439
Loan valuation allowance	137,628	-
Dividend in kind	(190,775)	-
Net change in non-cash working capital	<u>(4,273,897)</u>	<u>(12,454,300)</u>
<b>CASH PROVIDED (USED) BY OPERATION</b>	<u>15,132,876</u>	<u>5,627,599</u>
<b>INVESTING TRANSACTIONS</b>		
Investment in subsidiary	<u>-</u>	<u>-</u>
<b>CASH PROVIDED (USED) BY INVESTING</b>	<u>-</u>	<u>-</u>
<b>CAPITAL TRANSACTIONS</b>		
Tangible capital asset purchase	(8,548,526)	(6,019,057)
Tangible capital asset sale proceeds	-	-
Canada Mortgage Housing Corporation reserves	<u>19,929</u>	<u>21,761</u>
<b>CASH PROVIDED (USED) BY CAPITAL</b>	<u>(8,528,597)</u>	<u>(5,997,296)</u>
<b>FINANCING TRANSACTIONS</b>		
Repayment of long-term debt	<u>(451,753)</u>	<u>(548,183)</u>
<b>CASH PROVIDED (USED) IN FINANCING</b>	<u>(451,753)</u>	<u>(548,183)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>6,152,526</b>	<b>(917,880)</b>
<b>CASH, BEGINNING</b>	<u>9,267,768</u>	<u>10,185,648</u>
<b>CASH, END</b>	<u>\$ 15,420,294</u>	<u>\$ 9,267,768</u>
 <i>Cash consists of the following:</i>		
<b>CASH IN BANK</b>	<b>\$ 10,872,218</b>	<b>\$ 4,419,905</b>
<b>RESTRICTED AND DESIGNATED CASH (NOTE 4)</b>	<u>4,548,076</u>	<u>4,847,863</u>
<b>TOTAL CASH</b>	<u>\$ 15,420,294</u>	<u>\$ 9,267,768</u>

See the accompanying Notes to the Non-consolidated Financial Statements