VUNTUT GWITCHIN FIRST NATION
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2013

	2013	2012
FINANCIAL ASSETS		
Cash	$ **3,871,694**	$ 4,276,902
Restricted cash (Note 4)	**6,401,074**	9,697,600
Accounts receivable	**1,371,894**	1,034,880
Grants receivable	**931,572**	343,513
Loans receivable (Note 5)	**5,599,687**	2,399,687
Goods and services tax rebate	**2,952**	41,597
Long-term investments (Note 6)	**500,003**	500,003
	18,678,876	18,294,183
LIABILITIES		
Accounts payable and accrued liabilities	**1,686,961**	1,304,761
Canada Mortgage and Housing Corporation reserves	**191,351**	161,563
Deferred revenue (Note 7)	**740,223**	1,060,778
Long-term debts (Note 8)	**2,729,221**	2,950,174
	5,347,756	5,477,274
NET FINANCIAL ASSETS	**13,331,120**	12,816,909
NON-FINANCIAL ASSETS		
Prepaid expenses	**402,551**	-
Inventories	**1,151,048**	2,048,908
Tangible capital assets (Note 18)	**23,271,695**	22,059,609
	24,825,294	24,108,517
ACCUMULATED SURPLUS (Note 9)	$ **38,156,414**	$ 36,925,426

CONTINGENCIES (NOTE 16)

Approved:

Deputy Chief:
Margaret Smith Chief

Councillor

See accompanying Notes to the Non-consolidated Financial Statements