

**VUNTUT GWITCHIN FIRST NATION
NON-CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2018**

STATEMENT 4

	<u>2018</u>	<u>2017</u>
OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 5,811,031	\$ 1,396,105
Add: non cash item - amortization	1,753,141	2,222,989
Net change in accumulated surplus	-	23,594
Net change in non-cash working capital	2,794,501	(232,036)
CASH PROVIDED BY OPERATION	<u>10,358,673</u>	<u>3,410,652</u>
INVESTING TRANSACTIONS		
Investment in subsidiary	(100)	-
CASH PROVIDED (USED) BY FINANCING	<u>(100)</u>	<u>-</u>
CAPITAL TRANSACTIONS		
Tangible capital asset purchase	(4,404,078)	(1,518,993)
Tangible capital asset sale proceeds	-	-
Canada Mortgage Housing Corporation reserves	6,386	(8,372)
CASH USED IN CAPITAL	<u>(4,397,692)</u>	<u>(1,527,365)</u>
FINANCING TRANSACTIONS		
Additions to long-term debt	-	414,000
Repayment of long-term debt	(548,793)	(527,896)
CASH PROVIDED BY FINANCING	<u>(548,793)</u>	<u>(113,896)</u>
INCREASE (DECREASE) IN CASH	5,412,088	1,769,391
CASH, BEGINNING	<u>4,773,560</u>	<u>3,004,169</u>
CASH, END	<u>\$ 10,185,648</u>	<u>\$ 4,773,560</u>
 <i>Cash consists of the following:</i>		
CASH IN BANK	\$ 5,087,326	\$ 2,467,553
RESTRICTED AND DESIGNATED CASH (NOTE 4)	<u>5,098,322</u>	<u>2,306,007</u>
TOTAL CASH	<u>\$ 10,185,648</u>	<u>\$ 4,773,560</u>

See the accompanying Notes to the Non-consolidated Financial Statements

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M. McKay & Associates Ltd.
Chartered Professional Accountants