

WESTBANK FIRST NATION



Self-Government Agreement Annual Report on Implementation 2008 - 2010

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progress report

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The implementation of self-government at Westbank First Nation is progressing at a steady pace. We continue to progress in law-making, government negotiations, and partnerships.

Although the economic climate has undergone a downturn over the last few years, Westbank First Nation has weathered the storm and continues to thrive both socially and economically. The issuance of building permits has declined slightly, but development projects on reserve lands are still moving forward. With development, of course, comes improvements to infrastructure such as roads, sidewalks, lighting, water, and sewer and much of this has been taking place on Westbank Lands.

Westbank's financial picture is solid with increases in assets and cash positions. The financial team was instrumental in formalizing a capital budgeting system, establishing a comprehensive capital projects plan, initiating a Geographic Information System (GIS) and putting in high speed data connections to improve efficiency.

As always, I am extremely proud of the membership and staff who willingly participate in community initiatives and programs and see them through to fruition. I look forward to many new and exciting challenges and to serving Westbank First Nation to the best of my ability during my term.

way' límləmt

Chief Robert Louie
Westbank First Nation



Quick Facts

Historically known as stqaʔtkʷníwt

Language: nsyilxcən

Affiliation:

One of seven bands that comprise the Okanagan Nation

Location:

South central interior of British Columbia, Canada

Government:

Self-governing First Nation

Leadership:

1 Chief and 4 Councillors (elected by the membership every three years)

Land base:

5 land parcels totaling 5,306 acres

Band membership: 681

Residents:

Approximately 9,000 non-member residents reside on WFN lands

Advisory Council: A five member council elected every 3 years to represent the interests of non-members residing on, or having interests in, WFN lands

Number of government employees: 145

Westbank First Nation Lands



Okanagan Traditional Territory



Westbank First Nation Law Development Activity

In accordance with the Self-Government Agreement and the Westbank First Nation Constitution, Westbank First Nation continues to develop new laws and amend existing ones in order to respond to changing needs. This process involves strong community participation through community working groups, special membership meetings and the Advisory Council.

Law Enforcement

Westbank First Nation maintains a Law Enforcement Department to ensure compliance with Westbank Laws. In July of 2008, a second Law Enforcement Officer (LEO) was hired. The LEOs have an extensive history of law enforcement and work in close conjunction with the RCMP to resolve issues that arise on Westbank Lands. They maintain a visible presence in the community and participate in many of the membership activities.



New Laws

Enacted April 1, 2008 - March 31, 2010

WFN Notice Enforcement Law: Enacted on April 28, 2008 after receiving third reading, this law establishes a procedure governing the enforcement of Westbank First Nation Laws and provides a method of setting and collecting penalties for infractions of those Laws.

WFN Dispute Adjudication Law: Also enacted on April 28, 2008 through the three reading process, this law creates a system for disputing decisions made under Westbank First Nation Law. The law ensures there is an administratively fair process in place and will be most often used to dispute tickets that are issued under the WFN Notice Enforcement Law.

WFN False Alarm Law: Westbank First Nation enacted this law on July 7, 2008 through the three reading process for the safety of members and peace officers and the maintenance of public order. The law establishes a method of registering and regulating the use of security alarm systems on Westbank Lands and adopts a system for imposing penalties for false alarms requiring a response by peace officers.

WFN Community Protection Law: One of the major legislative initiatives for Westbank First Nation in 2008 was the development of a Community Protection Law incorporating elements of the traditional First Nation's practice of banishment. This law is directed at serious criminal offenders who present a tangible threat to vulnerable members of the community. It underwent extensive community consultation and was presented to the Advisory Council on two occasions. It was enacted after undergoing the three reading process on June 29, 2009.





WFN Advisory Council Law: This law was the first to be developed under self-government in 2005. It creates the Westbank First Nation Advisory Council, an elected body which provides input to the Westbank Government on laws and other matters that significantly and directly affect non-members residing on Westbank Lands. The original law underwent minor amendments and was repealed and replaced on July 7, 2008.

WFN Disorderly Conduct and Nuisance Law: WFN enacted this law in 2005 for the prevention of disorderly conduct and nuisances within Westbank Lands. The original law was repealed and replaced on September 15, 2008 with expanded definitions for “disorderly conduct” and “nuisance.” New sections were also added to ensure compatibility with the WFN Notice Enforcement Law.

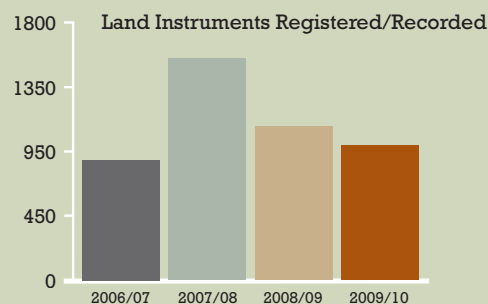


WFN Residential Premises Law: This law governs the relationship between landlords and tenants on Westbank Lands and establishes a forum for resolving disputes. The first Residential Premises Law was in place in 1998 but has been through a couple of amendments. In 2008, the law underwent the three reading process but was defeated at third reading as a result of community input. Further revisions were made and the law underwent the three reading process once more. This time it passed third reading and the former law was repealed and replaced on September 15, 2008. Going through the same process, the law underwent a subsequent amendment on March 22, 2010. A clause was added which enabled Council to evict a tenant in a Westbank First Nation housing unit where illegal activity and/or damage to the unit have occurred. These evictions have a shortened time period with no appeal mechanism.

WFN Council Remuneration and Expense Law: This law sets out the remuneration to which the members of the Westbank First Nation Council are entitled. It also sets out the expenses that may be claimed and certain reporting requirements. The law underwent minor amendment and was repealed and replaced on September 29, 2008 after undergoing the three reading process.

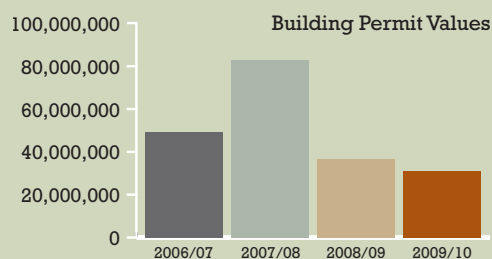


Westbank First Nation Lands Registry



The Westbank First Nation Lands Office carries out the delegated duties and responsibilities as set out in Part XI - Land Rules of the Westbank First Nation Constitution. This office is responsible for creating, granting, assigning or transferring an interest in Westbank Lands. Statistics from the Westbank Land Registry shows that 1,194 instruments were registered or recorded for the 2008/09 fiscal year and 1,045 for 2009/10. The declining numbers are attributed to the economic downturn in the economy as the 2007/08 statistics showed an all time high of 1,724 registered or recorded instruments.

Westbank First Nation Development Services



The Development Services department is comprised of Engineering, Planning and Development, Property Management, Non-Profit Housing, Utilities, and Maintenance & Garage. This department has undergone substantial growth since the implementation of self-government in 2005 to keep pace with the ever increasing demands of planning, designing, implementing and servicing projects on Westbank Lands.

From April 2008 to March 2010, approximately 30 new businesses opened their doors on Westbank Lands including the Vintage View Centre and Westbank Hub Centre North with anchor tenants Best Western Hotels, Natures Fare Market, London Drugs and Wal-Mart Super Centre. Building permits for both residential and commercial development continue to be issued on a regular basis.

	2006/07	2007/08	2008/09	2009/10
Number of permits issued	192	246	208	165
Number of new residential units	276	210	125	126
Total permit values	49,386,375	82,802,286	36,573,757	30,954,326
Value of residential permits	39,753,707	42,186,823	25,562,420	21,924,606
Value of commercial permits	8,937,795	40,615,463	11,011,337	9,029,720
Value of Institutional permits	694,873	0	0	0

Community Improvements/ Infrastructure



September 2008: Sidewalks, street lighting, curbs and gutters were installed within the Westbank First Nation community core.

October 2008: Phase 1 of a water-metering program was implemented to promote efficient water use, reduce water consumption and prolong water storage capacities for Westbank Lands. By February 2009, approximately 900 residential meters were installed.

November 2008: A \$2 million water reservoir expansion project on Tsinstikeptum IR #10 was completed. This expansion added an additional 5,000 m³ of water storage capacity to better accommodate existing and future water needs.

September 2009: An outdoor pavilion constructed of pine beetle wood logged from the Westbank First Nation community forest was built within the community core.

November 2009: Westbank First Nation approved the development of a Master Stormwater Management Plan for IR #9. This plan will address stormwater drainage issues that result from growth and new development.

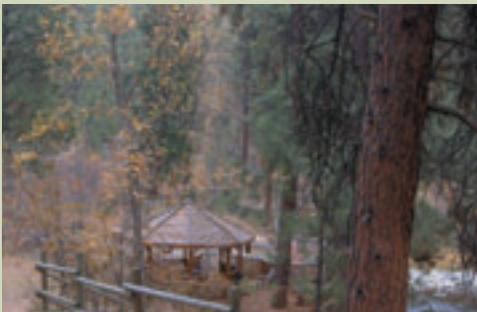
November 2009: Through the local revenue law process, approval was given for construction of the Westside Road Deep Utilities Water and Sewer Project to be undertaken in conjunction with the Interchange Project.

The second floor of the Westbank Government Building underwent renovations to better accommodate operations and services.

Upgrades were made to the on-reserve cemeteries.

Playground equipment was replaced within the community core.

Community Engagement



August 13, 2008: The Westbank Membership voted by secret ballot to approve the purchase of a 5 acre parcel of land located on Gallagher Road adjacent to Medicine Creek IR#12. The Westbank First Nation Constitution sets out that any proposed expenditure in excess of \$500,000 must be decided by the Membership.

November 18, 2008: Through the referendum process, Westbank First Nation members voted in favour of entering into a limited partnership agreement with respect to the development and leasing of approximately 9.24 hectares of Westbank Community Lands in proximity to the intersection of Westside Road and Highway 97.



June 25th, 2009: Through the referendum process, the membership gave approval for the first ever land exchange under the Self-Government Agreement. A 19.76 acre parcel of land was exchanged for 4.15 acres required for the William R. Bennett Bridge west approach as a result of an agreement with the Ministry of Transportation. The Westbank First Nation Self-Government Agreement and the Westbank Constitution sets out that any lands removed from the reserve must be replaced with lands of greater or equivalent size or value.

July 6th, 2009: The Westbank Membership voted by secret ballot to grant a 49 year lease to the British Columbia Ministry of Transportation for 4.45 acres of land required to construct the Westside Road Interchange and widening of the Highway 97 right-of-ways.

There was continued community and staff consultation on the development of a Comprehensive Community Plan (CCP). The CCP will guide Council in making decisions regarding growth, development, resource management and community planning. It is anticipated that the CCP will be formally implemented through the three reading law development process in late 2010 after more than 4 years in the consultation process.

Government Services

A full-time building inspector was appointed.

A Westbank First Nation branding project was completed and implemented as was a Graphics Standards Policy. This gives the government a consistent, professional look for all material including business cards, letterhead and promotional material.

A municipal area network system was installed at the WFN government building, the health and wellness building and the utilities building. This high speed data connection provides access to the main WFN server and allows for interconnection with the Regional District of Central Okanagan (RDCO) GIS system.

A Westbank First Nation Strategic Plan for Government Operations 2008-2013 was implemented.



Agreement/Partnerships



Westbank First Nation and the Province of British Columbia entered into a memorandum of understanding to proceed with an interchange project at Westside Road to improve the traffic corridor on Highway 97. Westbank First Nation will manage the \$41 million project that commenced in the fall of 2009. The projected completion date will be the fall of 2012.

Westbank First Nation entered into a memorandum of understanding with a developer for the co-development of a retail/commercial project on approximately 4.12 hectares of Westbank Community Lands in proximity to the intersection of Westside Road and Highway 97.

Westbank First Nation and other local municipalities entered into a memorandum of understanding with the Regional District of Central Okanagan (RDCO) for Geographic Information Services (GIS) for the purposes of managing the business of local government.



Westbank First Nation

FINANCIAL SERVICES ANNUAL REPORT

For the year ending March 31, 2010

WFN 2010 finances healthy once again

Again this year, WFN final consolidated financial results have come in solidly in the black. Total combined revenues (including Local Government, Pine Acres and band owned businesses such as Heartland) came in at just over \$34 million (compared to \$38.3 million last year). Total expenses came in at \$28.3 million (\$29.5 million last year) creating **a surplus of \$5.75 million this year**. This compares with a surplus (restated for new mandatory accounting standards) of \$8.8 million last year. Revenues from Property taxes, First Nations taxes and Development Cost Charges were up while revenues from the Ministry of Transport were down from the previous year. (The Ministry of Transport revenues do not affect the bottom line as they simply flow through as project expenses).

New financial reporting standards were a challenge

2010 was the first year in which the new Public Sector Accounting Standards were applied to WFN financial statements. These new standards were mandatory this year and required restatement of last year's comparative financial statements. This was a challenging project for the financial staff requiring extensive analysis and extra work from consulting engineers, auditors, and WFN staff. Now that this initial work is done, the challenge is to continue with proper infrastructure and asset management systems as well as find resources over time to fund the roughly \$1.4 million amortization expense that will now be charged annually to the statement of operations.

A strong balance sheet gets stronger

- The WFN Balance sheet and cash positions also improved in 2010. Net financial assets increased \$5.1 million dollars to \$32.8 million while cash balances increased \$3.6 million to \$40.6 million.
- Most of the surplus amounts have been placed in discretionary reserves for uses to be approved and authorized by council to fund future community requirements or cover possible revenue shortfalls. Total reserves now total over \$28 million with \$19 million in local government reserves and \$9 million in WFN operational reserves.
- Long term debt including treaty debt declined slightly from \$6.8 million to \$6.5 million dollars. (This number does not include the \$1 million debt still outstanding from Grizzly Wood Products which is being paid down systematically from the rent of the Grizzly building).
- WFN assets and infrastructure are now carried at \$43 million net of depreciation.

WFN corporations also contributed

The WFN businesses also contributed to the positive results by adding \$234,000 of profit to the consolidated bottom line. This contribution was primarily due to the profitable performance of Heartland Economics Limited. Harvesting the community forest lands produced a net income of \$227,000 – excellent results in a very challenging economy.

New systems have been put in place to improve efficiency

Major systems improvements and innovations were made this past year at WFN:

- Capital budgeting was formalized, and a comprehensive capital projects plan was established.
- The GIS system was initiated and is gradually being linked to the other financial and administration systems.
- High speed data connections were put in place to join the main office, utilities and community services so that each may access and use the servers, GIS and financial data in the other offices.
- Tangible capital assets (infrastructure assets such as water, sewer and roads) were evaluated and recorded in an extensive data base to serve managers going forward.

This year was a crunch year for many reasons but in particular the implementation of the new accounting standards. At times, I did not think we would make our audit deadlines. However the great Financial Services team dug deep: All deadlines were met while the accounting was switched over to the new standards and reporting stayed on track. In addition, virtually no financial control problems were noted in the management letter from the Auditor to the Council. Our team continues to improve individually while supporting the community by doing things better. My sincere thanks go to the financial service team, as well as to the professionals at BDO Dunwoody for enabling WFN to come in once again on time and better than budget.

Respectfully submitted,



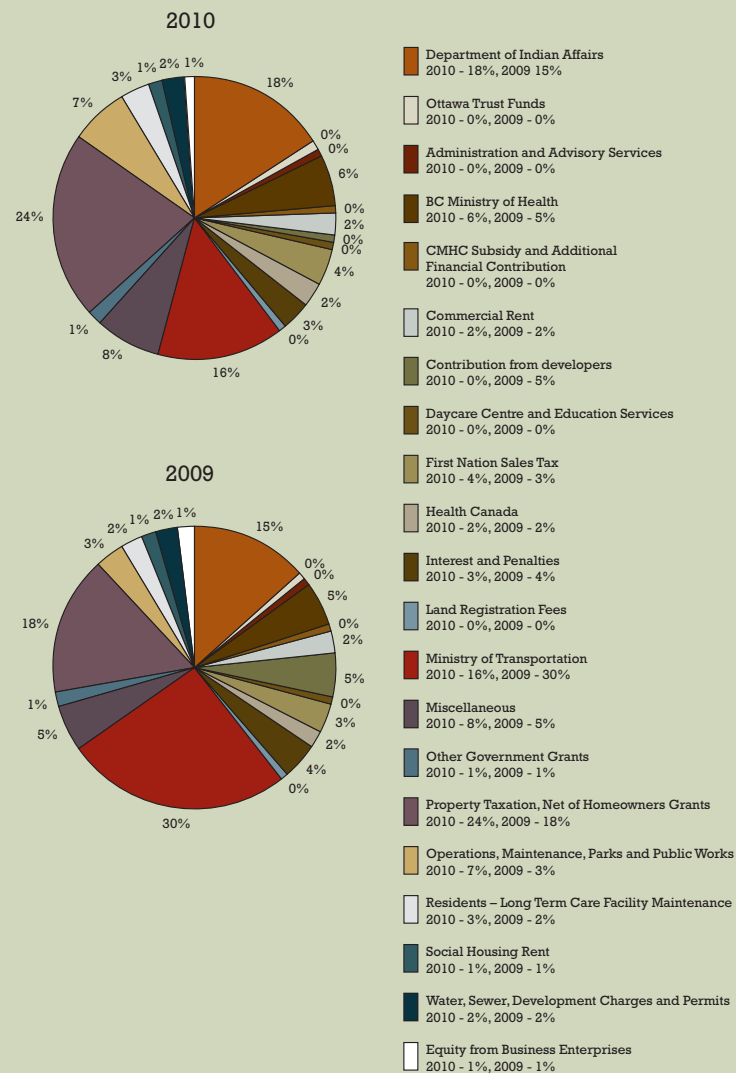
Brian Conner, CMA
Director of Finance

Note: The figures and graphs presented are based on the audited financial statements prepared by BDO Dunwoody and approved by Westbank First Nation Chief and Council. The same disclaimers apply to these summary figures as to the audit. If you wish to read the full report, or see more detail, please contact WFN Financial Services.

Westbank First Nation Consolidated Revenue by Object

For the year ended March 31, 2010	(unaudited) Budget	2010	(restated) 2009
Revenue			
Department of Indian Affairs	\$ 6,036,698	\$ 6,240,000	\$ 5,847,288
Ottawa Trust Funds	—	1,752	1,727
Administration and Advisory Services	11,309	40,223	13,476
BC Ministry of Health	2,097,299	2,050,094	2,092,324
CMHC Subsidy and Additional Financial Contribution	171,727	143,653	177,083
Commercial Rent	664,370	770,360	773,985
Contribution from Developers	—	160,000	1,878,105
Daycare Centre and Education Services	150,000	136,450	136,903
First Nation Sales Tax	1,100,000	1,343,700	1,230,498
Health Canada	663,454	775,261	699,639
Interest and Penalties	485,400	1,084,173	1,521,859
Land Registration Fees	105,000	107,272	135,673
Ministry of Transportation	—	5,400,022	11,340,342
Miscellaneous	3,738,309	2,693,793	1,986,869
Other Government Grants	420,245	460,912	539,284
Property Taxation, net of Homeowners Grants	7,899,781	8,157,178	6,849,444
Operations, Maintenance, Parks and Public Works	1,161,582	2,355,063	1,048,818
Residents – Long Term Care Facility Maintenance	633,549	972,594	929,864
Social housing rent	273,000	269,502	278,075
Water, Sewer, Development Charges, and Permits	772,964	670,189	586,396
Equity from Business Enterprises	—	234,667	284,547
	\$26,384,687	\$34,067,258	\$ 38,352,199

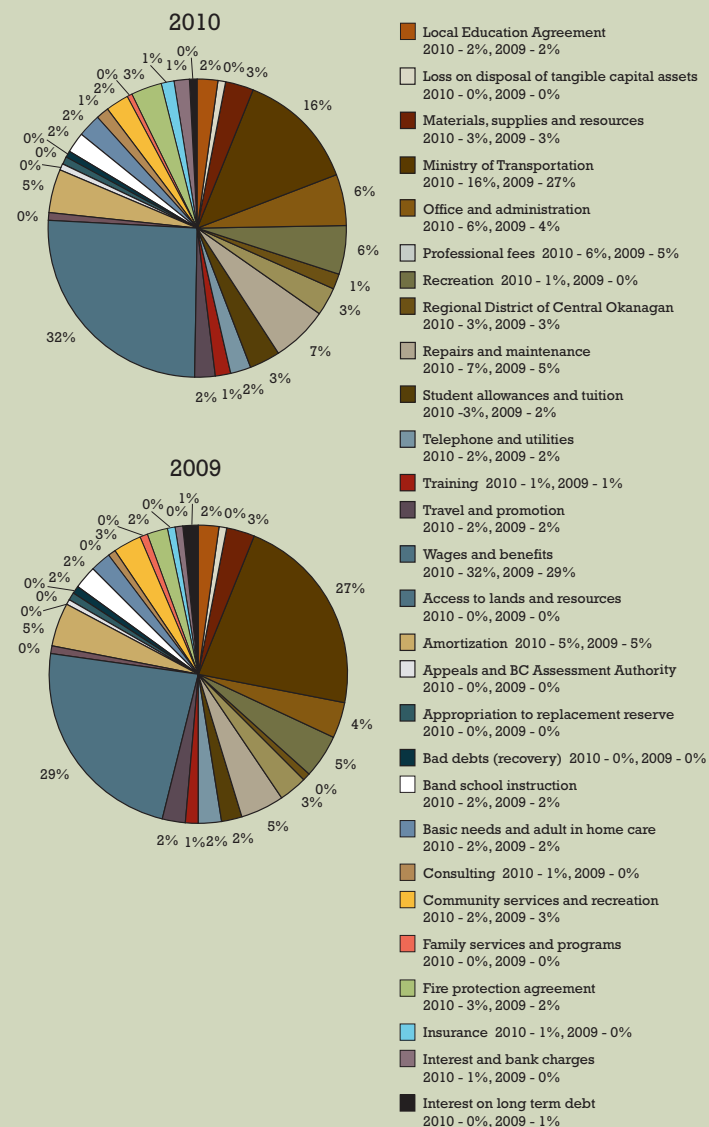
Consolidated Revenue by Object



Westbank First Nation Consolidated Expenses by Object

For the year ended March 31, 2010	(unaudited) Budget	2010	(restated) 2009
Revenue			
Access to Lands and Resources	\$ 130,500	\$ 118,548	\$ 97,061
Amortization	–	1,499,618	1,448,614
Appeals and BC Assessment Authority	128,677	133,236	105,057
Appropriation to Replacement Reserve	44,464	46,142	48,688
Bad Debts (recovery)	25,500	(78,495)	33,322
Band School Instruction	660,585	660,585	554,732
Basic Needs and Adult in Home Care	515,613	511,826	506,414
Consulting	140,612	178,819	138,364
Community Services and Recreation	686,548	689,481	890,944
Family Services and Programs	5,699	5,501	109,751
Fire Protection Agreement	913,126	834,377	714,853
Insurance	115,185	146,112	129,687
Interest and Bank Charges	16,000	23,040	24,752
Interest on Long Term Debt	259,225	198,146	213,797
Local Education Agreement	715,000	623,018	651,560
Loss on Disposal of Tangible Capital Assets	–	13,222	–
Materials, Supplies and Resources	1,309,229	762,981	776,678
Ministry of Transportation	–	4,621,338	8,010,160
Office and Administration	1,382,021	1,601,244	1,064,041
Professional Fees	1,588,780	1,588,772	1,348,823
Recreation	–	163,146	–
Regional District of Central Okanagan	894,240	894,457	764,330
Repairs and Maintenance	1,462,913	2,071,448	1,521,144
Student Allowances and Tuition	522,475	741,214	540,111
Telephone and Utilities	506,161	515,921	505,684
Training	310,601	174,631	318,511
Travel and Promotion	580,537	548,411	470,410
Wages and Benefits	9,304,797	9,029,437	8,542,908
	\$22,218,488	\$28,316,176	\$29,530,396

Consolidated Expenses by Object



Westbank First Nation Consolidated Statement of Cash Position

For the year ended March 31, 2010	2010	2009	2008	2007	2006
Consolidated Cash as at March 31, 2010	\$ 40,643,000	\$ 36,996,000	\$ 27,410,000	\$ 17,093,000	\$ 15,860,000
Less: internally restricted (through reserves)	17,681,000	15,250,000	15,019,000	11,220,000	9,420,000
Net Cash	\$ 22,962,000	\$ 21,746,000	\$ 12,391,000	\$ 5,873,000	\$ 6,440,000
Allocated as follows:					
Westbank First Nation Operating	13,550,000	9,024,000	2,893,000	1,899,000	1,951,000
Taxation	840,000	805,000	1,608,000	869,000	580,000
Treaty Negotiations	18,000	38,000	4,500	86,000	329,000
Non-Profit Housing	15,000	18,000	500	36,000	19,000
Local Government Services	8,314,000	11,498,000	7,420,000	2,359,000	2,607,000
Pine Acres Home	225,000	363,000	465,000	624,000	954,000
Net Cash	\$ 22,962,000	\$ 21,746,000	\$ 12,391,000	\$ 5,873,000	\$ 6,440,000

Westbank First Nation Consolidated Statement of Long Term Debt

For the year ended March 31, 2010	2010	2009	2008	2007	2006
General – Community Investment	10,144	109,585	18,046	–	253,781
Capital	2,134,417	2,202,596	1,830,647	1,879,249	405,458
Treaty Negotiations	2,325,026	2,325,026	2,325,026	2,325,026	2,141,906
Pine Acres Home	–	–	46,466	123,573	437,680
Non-Profit Housing	2,058,678	2,186,812	2,551,903	2,661,881	2,200,310
	\$ 6,528,265	\$ 6,824,019	\$ 6,772,088	\$ 6,989,729	\$ 5,439,135

Westbank First Nation

FINANCIAL SERVICES ANNUAL REPORT

For the year ending March 31, 2009

Despite the economy, reasonable financial results

The past year has delivered more than its share of challenges from the economy. While WFN was not immune from the economic downturn, financial results were still positive overall.

- Total WFN revenues remained stable at \$37 million.
- Total expenditures of about \$33 million (vs. \$27 million last year.)
- A consolidated surplus of close to \$4 million (\$10 million last year)
- Cash on hand rose 4 million to \$31 million
- Long term debt remained stable year over year at \$6.8 million.
- The solvency ratio remained strong at 3 to 1. There are sufficient financial assets to pay the liabilities 3 times over.

Other highlights

- Total property assessment on WFN lands rose 27% to 1.2 billion.
- With more taxable properties, property tax revenues increased \$1.5 million to \$6.8 million.
- \$3 million was received from the BC Ministry of Transportation in regard to the Westside Road Interchange Land Transfer fee.
- Interest revenue increased \$300,000 to 1.5 million as a result of strong cash balances.
- After receiving community approval, WFN purchased the “Drouillard” property adjacent to IR 12 to provide the basis for access to the lands from Highway 33.
- The IR 10 Water reservoir upgrade was completed, improving water supply for IR 10 residents.

The effects of the economy were felt in a number of areas

- Development Cost revenues (fees charged to developers and set aside for future capital works) declined 90%. Only \$373,000 was received against \$3.6 million the year before.
- WFN companies' (Heartland, etc) net income declined by about 50% from \$1.2 million in 2008 to \$545,000 in 2009 – nonetheless excellent results in the current economy.

- The joint ventures with PDG and Anthem properties are moving ahead much more slowly than hoped.

Next year: challenges and opportunities

- The Westside Road interchange project will provide jobs to community members and keep the WFN finance department busy.
- A “capital project planning system” will be developed by Finance and Engineering and will be used for long term financial planning.
- The Tangible Capital asset reporting system and new local government reporting standards will have to be incorporated by April 2010.
- Council and administration will continue working towards the renewal of the Financial Transfer Agreement (FTA) with representatives from the Department of Indian and Northern Affairs.
- The WFN joint ventures will get back on track, hopefully bringing new development fees, permits, and other revenues.
- WFN can continue to grow ever stronger financially with increasing cash positions and reserves to support the community through any downturns, bad times, or emergencies.

Again this year, the Financial Services staff has to be acknowledged for their dedication to excellence and the quality of their work. Despite very complex systems, and a multitude of entities and funds, minimal deficiencies were noted in the auditor's “Letter to Management”. Deadlines were met – often ahead of time. Team members continued to grow and expand their capabilities, and worked to continually improve systems. Sincere thanks and congratulations to all members of the finance staff for the tremendous effort.

Respectfully submitted,



Brian Conner, CMA
Director of Finance

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Westbank First Nation Consolidated Statement of Cash Position

For the year ended March 31, 2009	2009	2008	2007	2006	2005
Consolidated Cash as at March 31, 2009	\$ 31,446,000	\$ 27,410,000	\$ 17,093,000	\$ 15,860,000	\$14,740,000
Less: internally restricted (through reserves)	15,250,000	15,019,000	11,220,000	9,420,000	11,045,000
Net Cash	16,196,000	12,391,000	5,873,000	6,440,000	3,695,000
Allocated as follows:					
Westbank First Nation Operating	3,474,000	2,893,000	1,899,000	1,951,000	817,000
Taxation	805,000	1,608,000	869,000	580,000	646,000
Treaty Negotiations	38,000	4,500	86,000	329,000	444,000
Non-Profit Housing	18,000	500	36,000	19,000	23,000
Local Government Services	11,498,000	7,420,000	2,359,000	2,607,000	716,000
Pine Acres Home	363,000	465,000	624,000	954,000	1,049,000
Net Cash	\$ 16,196,000	\$ 12,391,000	\$ 5,873,000	\$ 6,440,000	\$ 3,695,000

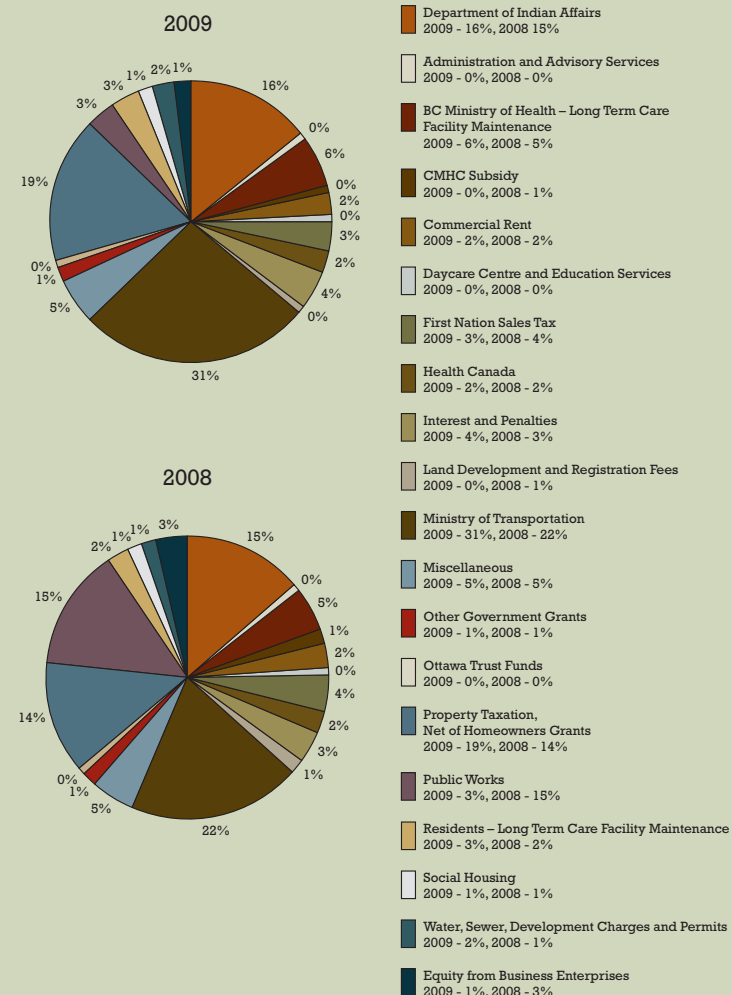
Westbank First Nation Consolidated Statement of Long Term Debt

For the year ended March 31, 2009	2009	2008	2007	2006	2005
General – Community Investment	109,585	18,046	–	253,781	625,281
Capital	2,202,596	1,830,647	1,879,249	405,458	798,921
Treaty Negotiations	2,325,026	2,325,026	2,325,026	2,141,906	2,102,226
Pine Acres Home	–	46,466	123,573	437,680	929,466
Non-Profit Housing	2,186,812	2,551,903	2,661,881	2,200,310	2,301,752
	\$ 6,824,019	\$ 6,772,088	\$ 6,989,729	\$ 5,439,135	\$ 6,757,646

Westbank First Nation Consolidated Revenue by Object

For the year ended March 31, 2009	Budget	2009	2008
Revenue			
Department of Indian Affairs	\$ 5,725,659	\$ 5,847,288	\$ 5,768,629
Administration and Advisory Services	18,527	13,476	53,164
BC Ministry of Health – Long Term Care Facility Maintenance	2,097,299	2,092,324	2,035,681
CMHC Subsidy	117,731	177,083	292,359
Commercial Rent	658,841	773,985	781,386
Daycare Centre and Education Services	120,000	136,903	133,922
First Nation Sales Tax	1,200,000	1,230,498	1,635,241
Health Canada	605,329	699,639	658,035
Interest and Penalties	600,031	1,521,859	1,231,839
Land Development and Registration Fees	140,000	135,673	220,734
Ministry of Transportation	54,000	11,340,342	8,182,091
Miscellaneous	885,496	2,016,812	2,026,256
Other Government Grants	323,546	539,284	411,784
Ottawa Trust Funds	–	1,727	
Property Taxation, net of Homeowners Grants	6,778,792	6,849,444	5,332,816
Public Works	3,202,389	1,048,818	5,707,243
Residents – Long Term Care Facility Maintenance	629,725	929,864	844,773
Social Housing Rent	293,340	278,075	292,003
Water, Sewer, Development Charges, and Permits	465,280	586,396	560,198
Equity from Business Enterprises	–	545,456	1,230,150
	\$23,915,985	\$36,764,946	\$ 37,398,304

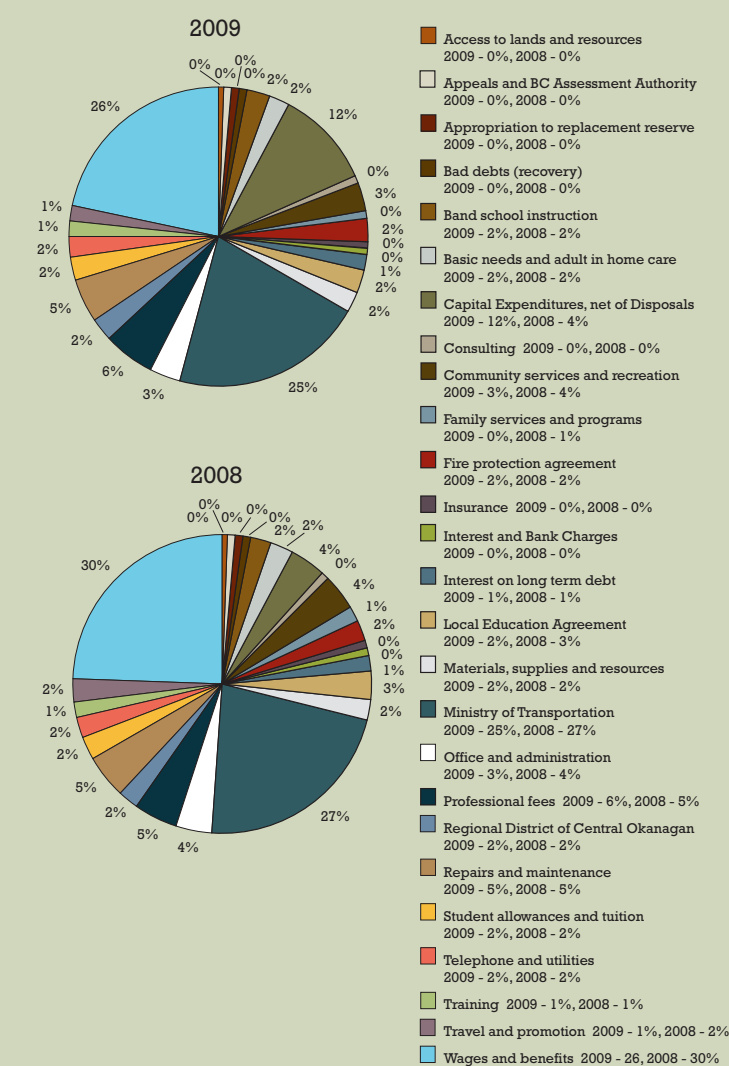
Consolidated Revenue by Object



Westbank First Nation Consolidated Expenses by Object

For the year ended March 31, 2010	Budget	2009	2008
Revenue			
Access to Lands and Resources	\$ 113,580	\$ 97,061	\$ 92,016
Appeals and BC Assessment Authority	126,898	105,057	97,675
Appropriation to Replacement Reserve	54,022	48,688	55,768
Bad Debts	19,585	33,322	47,683
Band School Instruction	554,732	554,732	433,703
Basic Needs and Adult in Home Care	512,572	506,414	488,553
Capital Expenditures, net of Disposals	5,820,000	3,968,571	1,000,918
Consulting	103,448	138,364	83,596
Community Services and Recreation	783,048	890,944	1,098,583
Family Services and Programs	169,799	109,751	144,406
Fire Protection Agreement	749,855	714,853	557,888
Insurance	103,730	129,687	104,512
Interest and Bank Charges	14,200	24,752	18,922
Interest on Long Term Debt	124,259	213,797	219,446
Local Education Agreement	715,000	651,560	728,846
Materials, Supplies and Resources	1,632,211	776,678	587,348
Ministry of Transportation	—	8,010,160	7,321,623
Office and Administration	1,519,888	1,064,041	950,484
Professional Fees	841,158	1,866,238	1,395,689
Regional District of Central Okanagan	764,330	764,330	612,569
Repairs and Maintenance	990,159	1,521,144	1,292,036
Student Allowances and Tuition	538,559	540,111	510,278
Telephone and Utilities	450,662	505,684	470,886
Training	347,169	318,511	223,155
Travel and Promotion	427,705	470,410	468,230
Wages and Benefits	9,040,112	8,542,908	7,974,069
	\$26,516,681	\$32,567,768	\$26,978,882

Consolidated Expenses by Object





to the membership

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As co-chair of the Westbank First Nation Self-Government Implementation Committee, it gives me great pleasure to once again offer my thoughts on the progress we have been making on self-government implementation.

We continue to move forward at a steady pace in the areas of government structure and procedure, economic development, infrastructure improvement and relationship building. Our leadership and staff work very hard to ensure that due process is followed with respect to government practice and community consultation. It is a testament to the strength and vision of the staff and community that we see the tangible results of the last few years and it makes me very proud.

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Councillor Mike DeGuevara
Westbank First Nation





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