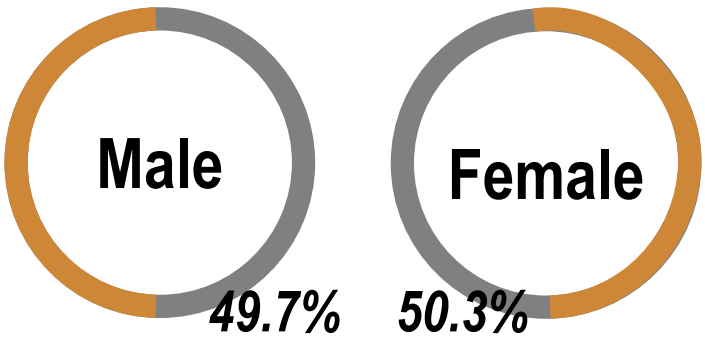


Annual General Report 2020

The PIB Community

An Indian Registry Report of PIB membership between April 2019 and March 2020. On a monthly basis, life events (births, deaths, marriages, divorces, transfers or other amendments) are reported to the Registry. Birth registrations are submitted to the Indian Registry as soon as possible to avoid prolonged delays.



Band Membership:

Male	538
Female	544
Total Membership	**1082**



On Reserve 576



Off Reserve 441



Other Reserve 65



Transfer to PIB	**1**
Transfers to other Bands	**0**
Certificate of Indian Status	**100**

Life Events



9
Births



8
Deaths



1
Marriage



0
Divorces

Penticton Indian Band

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Annual General Report 2020

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The Penticton Indian Band Annual General Report 2020 is published by the Penticton Indian Band to provide information to PIB members and other stakeholders.

A message from Chief and Council

The Executive Committee

Administration

The Executive Committee consisted of the Chief Financial Officer, Director of Human Resources and the Chief Administrative Officer, with all three reporting directly to Chief and Council.

The Executive Committee provided administrative direction and support to all program areas.

Policy

The Executive Committee provided support to Chief and Council by reviewing documents, developing policies and providing briefings and recommendations.

The executive committee also provided insight where applicable, including in areas related to general programing and emerging issues.

Governance

The Executive Committee provided support in all areas of internal and external government relations, engagement and strategic planning. Interacting with Chief and Council, the committee also assisted with Council engagement, protocol development and the preparation of Summary Documents and Speaking Points.

WAY IPISNAKSILWX — First, I would like to say this message is coming to you from the Chief on behalf of Council and administration. We are working with staff, and including membership, on projects and initiatives, for our collective interests.

Through this annual report for the fiscal year ending March 31, 2020, we are sharing some of our successes with you. Our success provides the sustainable foundation for our future as separate and distinct peoples of this land.

In November 2019, British Columbia approved the BC Declaration on the Rights of Indigenous Peoples Act. In response, we have been meeting regularly with the Province to advance our historical — and current — grievances with British Columbia and to establish a government to government relationship based on respect and recognition.

This has included several meetings with Premier John Horgan.

The Ministry of Transportation and Infrastructure has agreed to negotiate a Relationship Agreement for the resolution of the overall relationship and restitution and redress for historical agreements and provided more than $2.1 million in multi-year funding without requiring a land trade.

Maintaining progress on many of the long outstanding legal issues related to colonization and unjust infringements, our senior staff supported the leadership to represent PIB in meetings throughout the year with federal ministers Carolyn Bennett and Seamus O'Regan.

We have also established a negotiating protocol with Canada, which is the only claims table to have both Indigenous Services Canada and Crown-Indigenous Relations and Northern Affairs Canada participating.

For those who have attended the community engagement sessions, you will know our negotiation team is led by Brenda Gartner from Mandell Pinder.



We are entering the final stages of negotiating a settlement for the IR#3 specific claim (appraised value just under $50 million) by March 31, 2021. We need your continued participation and support to gather information to further negotiate the illegal taking of our reserve lands, which will lead to a referendum settlement agreement.

As a result of the Chilcotin decision, Council decided to change how we approach agreements with the government, so that moving forward they are based on cultural infringements and that our aboriginal title exists.

This means that we cannot sign the Forest Consultation and Revenue Sharing Agreement (FCRSA), as it does not recognize our title or jurisdiction.

On the industry side, one of the largest forestry companies in BC recognizes PIB Communal Title – providing lumber for five houses per year to the band and other benefits to address third-party accommodations and impacts.

A Council by-election, overseen by an independent Electoral Officer, was held in January 2020. I am so proud of everyone who made their voices heard through their vote. The success of this by-election clearly demonstrates that membership on and off reserve is willing to fully participate in the decision-making process and provided an effective governing authority to represent the people of the Penticton Indian Band.

Council priorities include children and families, community safety and addressing the opioid crisis, communication and community engagement and governance.

Our Council also provided clear direction, the business and the politics needed to be separated. PIB engaged one of the country's foremost expert firms Myers Norris Penny to provide an analysis and recommendations to have an arms-length Board of Directors to oversee the economic and business development.

Implementing the changes has been one of the most difficult decisions and undertakings to date and this continues to be one of the most contentious issues brought forward.

The Band now wholly owns the Skaha Hills residential development project, which is conservatively estimated on the remaining phases to result in $380 million in economic activity for the Band. This project needed significant start-up investment in the first couple of years and is projected to be very profitable for the Band within three to five years.

Along the lines of fiscal accountability and transparency, Council formalized the Band's financial reporting through the Finance Administration Law and the Finance and Audit Committee.

Through this decision, for the first time ever, the Band received a full audited financial statement for band entities. Our council appointed an independent Board of Directors for the Band's development company — K'uL Group — with a formal terms of reference.

Based on the Myers Norris Penny recommendations, the council also endorsed a strategy for restructuring how K'uL operates, further reducing the liability to the band. The K'uL board and management team will be hosting a separate annual general assembly to share information with membership.

Going Global Canada sponsored us to attend the Green Technology and Hydrogen transportation conference in Hamburg, Germany, and we were part of the Delegation to the Sustainable Community Development Trade in Holland. We were also part of the Aboriginal trade delegation for the ground breaking of Iron Horse, the First International Free Trade Zone on an Indian Reserve in Oklahoma.

As we continue to adapt through the political cycles and the daily living, we would like you to know that everyone who is working for the Penticton Indian Band is doing their best for the collective interest of the membership on/off reserve as a whole.

Please be kind with your words, and find ways to make where we play and work a happier and healthier place to live forever.

With much love and respect,
Chief Chad Eneas



April 2019 to June 2019

THE NEW QUARTER started with closing off the old year by engaging the Regional Director General and Senior Staff of Indigenous Services Canada (ISC) on the availability of any funding slippage.

Work continued with a variety of Ministry and Departmental staff including Local Government. There was positive progress made with the federal government in regard to the Commonage Claim and the Airport Lands.

The new quarter closed with the conclusion of work on a Negotiation Protocol Agreement, with the Federal Government, which was finalized and signed in June. Further to this, the Minister of Social Development and Poverty reduction came to tour Footprints. PIB took the opportunity to engage in areas of Social Development, Community Planning and Housing.

On a National level, the Minister of ISC came to PIB for a meeting, permitting PIB to reinforce the need for ISC to reconsider its approach to Capital Funding and look to support the efforts of PIB in regard to ongoing negotiations and planning.

July to September

The second quarter opened with a meeting at the Health Centre with Canada's only provincial Minister of Mental Health and Addictions. PIB took the opportunity to press for support for moving forward a Community Care Centre and a coordinated effort with the Health, Addictions and Housing Ministries.

This was followed up with a significant two-hour meeting with the First Minister of British Columbia. This meeting was crucial in advancing PIB's position on several long standing areas of provincial engagement. Ultimately, this meeting opened the door to meetings directly with the Ministers responsible for various programs and the presentation of a Work Plan and Budget to resolve these issues.

The second quarter closed with Canada accepting the Canal Specific Claim as well as offering to seek a negotiated settlement of the IR#3 claim, based on Canada's breached fiduciary duty.

October to December

The third quarter began with a national engagement of the Assembly of First Nations with all indigenous governments currently engaged in the Specific Claims process. The intent exercise was to formalize a investigate new policy position to present to Canada and the Chiefs in Assembly, a new Specific Claim Policy position.

This quarter also saw continued work, started in the summer, in Victoria with the Ministers of Ministry of Transportation and Infrastructure (MOTI) and Minis-



try of Indigenous Relations and Reconciliation (MIRR) respectively.

PIB continues to advance the Band's position on long-standing issues related to the Forest Consultation and Revenue Sharing Agreement and acquire acceptance of a submitted work plan and budget.

These meetings acted as a backgrounder and provided a launching point for the annual Leaders' Gathering, where Council representatives met with eight provincial Ministers and Senior Officials. The effort proved valuable in that PIB was able to reaffirm and press our position on all contentious areas, with significant results emerging in the fourth quarter.

The third quarter closed with two meetings of note. The first was with the new CFO of ISC, who came to enquire about relevant issues, within his new area of responsibility. PIB took the opportunity to discuss a new policy on Major Capital funding.

This was followed by an aggressive push by PIB to acquire political support for PIB's Negotiation Protocol Agreement. This included engagement of Chiefs in Assembly for the Union of BC Indian Chiefs (UBCIC) and AFN (regional and national).

PIB also presented our work to the National Chief's Committee on Specific Claims, in Ottawa, to showcase PIB progress and a new proposed policy perspective for the AFN to consider.

January2020 to March 2020

The fourth quarter began with Minister Carolyn Bennett -- Crown Indigenous Relations and Northern Affairs Canada (CIRNAC) -- coming to PIB to meet with representatives of Council. This opportunity was used to present PIB challenges and concerns as they relate to the Commonage Claim and also provide moving forward policy solutions for the Minister' consideration.

This effort was continued at the 'Our Gathering' event, which presented Senior Officials of both ISC and CIRNAC as well as the opportunity to meet with them. The opportunity allowed for sustained political pressure and presentation of a new policy direction for Capital Planning, which would include the affording all indigenous governments, in the 10-year Funding agreement, the opportunity to have their portion of the Major Capital dollars forwarded in an annual disbursement.

The year closed with MOTI committing funding to support PIB Capacity and engagement on all longstanding MOTI issues, including fully releasing funding under a conditional grant agreement for the Channel Lands.

The Band understands MOTI has committed to provide $2,160,178, including $958,000 in capacity funding — with more to be negotiated — $1,172,416 in conditional grants and $229,762 in transfers.

2020 Departmental Reports

Education

Little Paws Daycare

Little Paws is a provincially licensed Daycare operating under the Community Care and Assisted Living Act. Currently Little Paws is licensed to provide care for 47 children ages Infant to five-years-old.

The daycare gives priority to Penticton Indian Band members and also enrolls children from the broader community in Penticton. The centre offers a balance of activities to help children develop socially, emotionally, physically and cognitive in a safe and nurturing environment.

The 2019-2020 budget was approved for $475,837 with funding coming from parent user fees, Affordable Childcare Benefit, Provincial Childcare Operating Fund, Childcare Fee Reduction Initiative, BC Aboriginal Childcare Society, First Nations Health Authority, OTDC, PIB Own Source Revenue and PIB Taxation Department.

Little Paws has among its objectives:

- providing safe and meaningful care for children 0-6 years of age in the PIB Community;
- helping children develop the skills and developmental milestones necessary to transition into school;
- increasing syilx language learning in the early years with the hope of establishing a language nest;
- marketing to increase daycare registration to operate at capacity; and
- promoting early childhood education as a career option for PIB membership to increase community employability.

Highlights and Achievements

Little Paws was at capacity in the infant/Toddler, 3-5 Daycare, and Preschool program including the following:

- Seven Preschool Children;
- 22 children 3-5 years Daycare Program;
- 13 children Infant/Toddler Program

The daycare provides employment for 13 individuals on a full and part-time basis.

Outma Sqilx'w Cultural School

Outma Sqilx'w Cultural School provides a strong, culturally centred education program from Jr. Kindergarten to Grade 9.

The revitalization of *syilx* language and culture is paramount with OSCS working to expand the language immersion program to two hours per day, in some cases more when we conduct land based learning.

In every grade, the goal is to eventually teach the entire curriculum — Okanagan culture aspects and BC Ministry of Education curriculum — in the language.

The 2020-2021 budget was approved with revenue being $2,212,661, funding sources being Indigenous Services Canada (ISC), First Nation Education Steering Committee (FNESC), and BC Ministry of Education for students identified on the reciprocal agreement.

Reciprocal Tuition is funding for students living off-reserve who attend OSCS. ISC funding includes tuition from nominal roll, Operations and maintenance, and school transportation.

Highlights and Achievements

- Developed and implemented monthly newsletter to inform parents and community about upcoming events;
- Hosted parent informational events and distributed parent handbooks in Fall 2019. We will do the same remotely this year;
- Created and maintained a school Facebook page, a web page and an email chain to improve home-school communication with consistent and constant updates;
- Submitted BC Language Initiative grant to First Peoples Cultural Council in Nov 2018 and was approved for two-year grant to develop *nsyilxcen* immersion and curriculum plan. Initiative was launched in April 2019.
- Continued implementing Language Nest to initiate language immersion in the afternoon component of the Jr Kindergarten program
- The OSCS Winter Solstice celebration involved 250 participants with students showcasing their knowledge of cultural stories and songs.
- OSCS Grade 5-9 students participated in the *syilx* hunting camp, Winter Dance, and sweat ceremo-

2020 Departmental Reports

nies. Jr K- Gr 9 participated in Indian Tea harvesting, drying, and storage, the Salmon Feast, learning Captiw'k, buttercup and sunflower observation, spitlem harvesting.
- The school's PAC hosted numerous events.

Public/Private Schools and school supply funding

PIB students in Grades K-12 have an option to attend a local public, independent or Band school.

- Just over 100 PIB students attended public schools in 2019-2020
- Fifteen PIB Students attended Holy Cross and one student attended Ascend Online Catholic School.
- The 2019-2020 budget was approved for $821,578 for public schools and $159,819 for Private Schools and $80,000 for K-12 school supplies and fees.
- Additional funds were received from the First Nation Education Steering Committee to hire three students for summer work placements ($13,490) and renegotiate the Local Education Agreement ($14,026).

2019-2020 Public and Private School Strategic Objectives

- Work collaboratively with SD67 Aboriginal Principal to increase the number of ways to access culture, language and syilx protocols to increase snpinktn identity, flag and signage.
- Renegotiate Local Education Agreement with SD67.
- Increase community engagement by hosting community networking events and workshops between schools, families and the PIB community.
- Develop strategies to increase parental engagement in their children's education.

Highlights and Achievements

- Hosted parent/student Meet and Greet Event at the PIB Hall with SD 67 schools. Approximately 20 PIB parents and students participated in the event.
- Attended three meetings with SD 67's Indigenous Education Committee to review strategies, budgets, and plans for the 2019-2020 school year.
- Meet with SD67 Indigneous Education Principal to renegotiate the Local Education Agreement.

Okanagan Training and Development Council (OTDC)

OTDC's mandate is to encourage self-sufficiency for aboriginal individuals by addressing local and regional labour market and community needs and priorities through delivery of employment and training programs and services.

All indigenous aboriginal peoples (Status, Non-status, Inuit) living within the OTDC Service Area are eligible both on and off reserve.

Employment services fall under the Aboriginal Skills Employment and Training Strategies (ASETS) agreement with Service Canada. OTDC employment counselor works with clients to establish a file with supporting documentation to qualify them for training funds.

OTDC is an integral part of the PIB Strategic Plan to promote the acquisition of knowledge, skills and attitudes required to promote and contribute to increasing job readiness and employability of aboriginal people.

The 2019-2020 budget was approved for $261,320 with funding coming from Service Canada. Funding totalling $115,838 flows though PIB directly and $145,482. flows through OTDC directly.

PIB members are paid directly by OTDC, but the allocation is to Penticton Indian Band catchment area.

Highlights and Achievements

- In partnership with PIB Adult Education program, OTDC provided living allowance and other supports to 10 PIB clients to obtain a variety of different certificates through Post Secondary institutions. Some of the clients are first-year college students and some are enrolled in trade programs.
- Five students graduated from various post secondary education programs
- OTDC Employment Counselor Cheryl Dekock completed the Career Development Practitioner Certificate (CDP). Essential Skills Practitioner Certificate Douglas College 2019.

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Post Secondary Education

PIB Post Secondary Education is an integral part of the PIB Strategic Plan to promote the acquisition of knowledge, skills and attitudes required to promote and contribute to a healthy society and a prosperous and sustainable way of life.

It provides career counseling and advice to assist students in planning their post secondary journey.

The 2019-2020 budget was approved with $403,668 in funding coming from Indigenous Affairs Canada (ISC) to support Post Secondary Education and $21,003 being carried forward from the 2018-2019 fiscal.

Ongoing Education Centre Goals:

- Provide a variety of school and program options for post secondary students.
- Provide current information to post secondary students to support career exploration and education options.
- Increase skill development, job readiness skills and employability.
- Meet with Education Committee to finalize the Post Secondary Education Policy changes.

Highlights and Achievements

At our Journey to Success Career Fair, we had 22 post secondary institutes and community organizations set up booths to promote career options and information to the PIB community at Penticton Trade and Convention Centre. Approximately, 100 students from PIB Education, Outma, Penticton Secondary School, Princess Margaret Secondary School, Summerland Secondary School and Similkameen Secondary School attended.

We obtained $15,448 from First Nation Education School Committee (FNESC) to host the 2019-2020 career fair.

Nine students graduated from various post secondary education programs.

PIB Education Centre

The PIB Education Centre had a productive year. We continue to work collaboratively and collectively with Okanagan College, OTDC, First Nation School Association (FNSA) and First Nation Education Steering Committee (FNESC) and outside agencies to increase employability and offer on-reserve training opportunities to membership.

The 2019-2020 budget was approved for $578,142. The funding received increased to $956,347 due to additional funding of $235,762 from the two Community Workforce grants and $142,443 from FNESCS Grants.

COVID 19 prevented us from completing the final phase of our School Growth Plan. In Fall 2020, we will complete the school assessment process with First Nation School Association to ensure ongoing funding from Indigenous Services Canada.

Highlights

- Received $220,010 in Community Workforce Grants from the Ministry of Advanced Education to offer a Certified Education Assistant Certificate and Roadmap to Self Employment Program with Ok College.
- Ten students enrolled and completed the Certified Education Assistant Program. Four were employed as CEAs.
- Ten students enrolled and seven students completed the Roadmap to Self Employment program.
- Student Enrolment: 16 adult and 16 secondary students.
- Received $58,287 from First Nation Education Steering Committee (FNESC) to develop and increase Language and Cultural Programming
- Received $54,908 in Special Education Funding from FNESC to support ongoing school counsellor;
- Connected Classroom, our virtual classroom platform with First Nation Schools, allowed us to expand our high school programs to include English First People 11/12, Math 10 and 11, Social Studies 10, Science 10.
- New education courses at PIB Education Centre included Textiles 11/12, Photography 10-12, Nutrition 10-12 and *nsylxcen* 10-12.

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Secondary and Post Secondary Graduates

Post Secondary Graduates

Okanagan College

Billie Kruger
Trades Red Seal - Journeyman Plumber
Dayton Jack
Carpentry Level 4
Emilio Paul
Carpentry Level 3
Serena Jack
Health Care Assistant
Tyrone Kruger
Welding Foundation Certificate
Audrey Narcisse
Rock Truck Certificate
Melanie Jones
Rock Truck Certificate
Clara Kruger
Education Assistant
Elizabeth Bent
Bachelor of Business Administration
James Kenoras
Culinary Arts Diploma
Timothy Lezard
Sustainable Construction Management Diploma

NVIT

Amanda Kruger
Environmental Natural Resource Technician Diploma

(En'owkin)

Sophia Phillip
Foundations in Fine Arts (UVIC)
Brandon Kampe
Foundations in Fine Arts (UVIC)
Phyllis Isaac
National Aboriginal Professional Artist Training

Centre for Distance Ed

Levi George
Graphic Design Diploma

Sprott Shaw

Celia Louie
Business Administration Management Diploma

PIB Secondary School Graduates

Princess Margaret Secondary School

Serenity Baptiste
Evelyn Jack
Kachina Duteau

Penticton Secondary School

Weston Roberds
Jade George
Julianna George

Mount Boucherie Secondary

Gemini Gabriel

Rutland Secondary

Noland Kenoras

Creston Secondary

Rena Blackbear-Basil
Allene Basil
Summer Hawk Eneas-Basil
Howard Basil

PIB Education Centre

Aurora Baptiste
Max Waters
Kodi Gabriel
Ellie Wolverine Jensen

Scholarships and Awards

Fortis BC Scholarship

Sophie Wilson ($1,000)

Okanagan Wind Scholarship

Summer Lezard ($1,000), Tim Lezard ($1,000),
Amanda Kruger ($500)

PIB Education Awards

Amanda Kruger, Vanessa Kruger.
Elizabeth Bent, Zoe Jack

2019-2020 PSE Sponsorship

27 students received full sponsorship
and five students received partial sponsorship

2020 Departmental Reports

Capital

THE PENTICTON INDIAN BAND Capital Department manages large projects for the improvement of PIB infrastructure.

The Capital Department currently has 1 employee and 1 Contract Engineer.

The Department is currently overseeing the improvement of PIB waterlines in the upper and Lower Reserve, new 17 Lot subdivision, improvements to Farleigh Lake Dam and is working on processes for PIB Development.

Looking ahead

Capital Department Action Items include

- Complete waterline project
- Complete Farleigh Lake Dam Upgrade
- Develop policy and bylaws for the improved management of PIB's Assets and infrastructure
- Complete new 17 Lot subdivision for housing

Finance, Information Technology, and Records Management

UNDER THE DIRECTION of the CFO, PIB Finance works to provide all PIB stakeholders with useful and timely financial information and advice in compliance with the Financial Administration Law.

The Information Technology department supports all PIB departments with computer systems, including work stations, servers, and software, and of course trouble shooting.

Records Management ensures that PIB records, legal documents, and historical documents are organized and archived in paper and electronic form in a secure but accessible database, as well as providing administrative support to PIB.

Backlogs cleared, department efforts normalized

PIB Finance is pleased to have made some significant progress in 2019 – 2020. First vacant staff positions were finally filled as Deb Ellis was hired in Accounts Receivable/Payroll and Naomi Gabriel returned to PIB as Senior Financial Officer.

Having a full staff for the first time in a year-and-a-half meant that the constant backlog in financial processing and reporting was finally normalized, and the department was better able to meet its deadlines and add value by providing timely reports.

In addition to its regular duties, the Finance Department was called on for a wide variety of support in areas of law development, infrastructure planning and support of the PIB entities.

Improvements made for Council access

Council processes were finally digitalized tablet computers were distributed to Chief and Council and Council documents were made available electronically. Council packages no longer had to be printed resulting in substantial savings in time and money.

Improvements to fiscal reporting

Despite COVID-19 challenges, the audit for the year ended March 31, 2020, was completed and approved by Council July 29, the first time in many years it was completed on time.

Seven more financial policies in support of the PIB Finance and Administration Law (FAL) and the FMS certification. These were amended and ratified by Council.

Monthly and quarterly financial reporting was delivered to Council on time, and quarterly reports were made available to Membership on the PIB website.

The 2020-2021 budget was finalized, and delivered to the Finance and Audit Committee, Council and to Membership by the legal date of March 31.

Looking ahead

As we move through the 2020-2021 fiscal year, your Finance, IT, and Records Management team looks forward to:

- Finalizing processes and systems required to work safely under the new COVID-19 normal.
- Completing FMS (Financial Management Systems) certification under the Financial Management Board to complete the process for of full certification in line with the FAL.
- Ensuring PIB qualifies for continued 10-year grant funding, through a second FMB review.

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- Rolling out the PIB Members only web site to ensure that Members have full access to all key PIB documents and information.
- Providing better support to PIB Managers so that Managers can focus on better ways to deliver services and resources to all stakeholders, clients, and Members.
- Completing and updating long-term financial and capital plans in support of the PIB strategic plan.
- Continuing to support staff capacity building, while maximizing Member training and employment.

Footprints Centre

IN PARTNERSHIP WITH Neil Squire Society, the centre provides unique services to people with disabilities with a focus on employment, bridging the gap in services, promoting health and social inclusion.

What we accomplished

Employability classes are available online and onsite and are undertaken individually to meet each person's schedule and learning pace. People complete the classes based on goals set with staff. Two personality dimension classes and assessments were offered for students this year.

Upskills for Work classes were offered weekly this year from July to January as we had a student for extra capacity.

We completed one Money Matters program, a six-week Thrive and Survive Cancer program.

We hosted Living Life to the Full, a six-session group on managing anxiety and depression. We also hosted a monthly peer group for people in pain.

Under Neil Squire Society, we secured funds to promote the Makers Making Change program under a grant with the South Okanagan Community Foundation. Preliminary meetings for 3D printing programs were held with School District 67, Library and Shatford Centre staff. This program has been deferred due to the pandemic.

Funding for two part-time positions is maintained within the Neil Squire contract for Footprints along with $20,000 per year.

Staff presented to employers in Vernon at WorkBC on Footprint programs. We meet with employment agencies quarterly in Vernon. WorkBC in Penticton held two service provider meetings this period.

We attended Journey to success PIB career fair, Okanagan College Career Fair in Kelowna and the WorkBC Start Here Okanagan Career Fair in Pentic-

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ton. We attended the Okanagan Nation Alliance (ONA) health and wellness fair this year and provided a booth.

With intern funding from Neil Squire Society, we hired a summer student and two PIB student members were hired under the working together program which was extended to January. Summer students provided an information workshop on Voting. Summer students also provided several classes on making dreamcatchers and assisted the Canadian Mental Health Association (CMHA) with a booth at OIB health fair.

Staff maintained professional designations as Certified Career Development Practitioners. Staff attended BC Aboriginals with Disabilities conference in Victoria. Travel is supported by Neil Squire Contract. Also staff attended many free webinars for professional development.

We attended the Valley wide Chamber of Commerce event to connect to employers. During this year we worked with employers: Denny's, X'Lance Bookkeeping, Riverside Liquor Store, Willow Massage Centre, Restorative Justice Society Vernon, Winners, McDonald's, Haven Hill, The Hamlets, SOICS, Salvation Army, Anthony Wright Electrician, Independent Living Vernon and Ogopogo Tours. We presented to the Excell school for students with Autism. A member with multiple disabilities was supported with weekly computer lessons from July to March.

Staff participated in feedback sessions on annual planning at the Health Centre. We attended Health Centre breakfast for Christmas toy drive and the NAW walk in November. Staff attended the Annual General Assembly of One Sky, Open houses of Work BC offices in Penticton and Vernon and, a feedback process at the Ooknakane Friendship Centre on Accessible BC Legislation. Staff hosted a meeting with Minister of Social Development and Poverty Reduction. Staff made four trips to Vernon to provide services.

We hosted an Open house to collect member and public feedback on Accessible BC Legislation and provided a report to SPARC BC.

In compliance with both Band and Neil Squire Pandemic Policy the office was shut down for access late March. All services are provided remotely and virtually since this time.

Cross-cutting CCP Achievements

- Establish a safe and empowering learning environment for all; Footprints is a central part of inclusion for members who have disabilities and their families.
- Increase number of learning opportunities; Footprints provides many learning events per year for all community participation. We provided in service orientation training to two housing youth Interns.

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- Increase opportunities and learning strategies to accommodate different learning styles; we have many methods of teaching and accommodation equipment to encourage many learning styles. We have access equipment for many types of disabilities.
- Footprints programs increase awareness and knowledge of community health issues, facilities, resources and solutions available.
- Decrease addiction related issues such as drug, alcohol, and gambling abuse by providing inclusive programs for those in recovery.
- Establish meaningful programs and services that assists members on their journey of healing is done via all programs we provide.
- We are able to make independent decisions by creating opportunity for increasing skills and participation of all members who participate in programs.
- Developing Sn'pinktn identity; by providing programs offering full inclusion in community people with disability may increase identity as part of the community. We partner with Band department initiatives and cultural training.

Departmental Statistics

- Average 60 person drop in /month of which 80% are members.
- Overall average 72% success rate in participants achieving goals and 75% maintain employment after using a wage subsidy program.

Working Together statistics

- April 2019 - March 2020: 28 clients served. 14 wage subsidies provided and 12 people employed;
- Aboriginal clients — 5, three in wage subsidy and two employed. Two others returned to school.
- Wage subsidy budget of approximately $75,000 expended by January 2020.

Distance learning tutoring

- Thirty-one clients served since 2012. (Provided via Burnaby tutoring program assisted on site).
- Average one referral a month to this program. Staff provides this service onsite as schedule permits.
- Number of refurbished computers donated to clients and the office and area averages 20 computers per year.

Looking ahead

- Goals for 2020-21: Maintain funding — secure stable funding. Meet above goals for services based on contract requirements. Meet contract requirements and fulfill the Makers Making Change contract. Assess and respond to pandemic impacts on services.
- Neil Squire has created webinars for the public and clients in response to need for virtual services.

Health

THE SNXASTWILXTN CENTRE'S main purpose is to develop and deliver health and wellness services and programs that prevent ill health, treat illness, provide ongoing support and aftercare, and maintain optimal well-being.

Services and programs are offered in a way that welcomes, accepts and respects the diversity in community, utilizing approaches that center Syilx knowledge and practices.

Department services and areas of operations

The department provides numerous health-related services to the community:

- **Administration of financial supports** for patient medical travel and substance use treatment travel;
- **Substance Use Counselling**;
- **Treatment centre referrals and intakes**, aftercare support programs and client supports;
- **Health and wellness programming** for all ages, providing teaching, coaching, resources and advocacy in all aspects of wellbeing.
- **Home care programs** that provide clients and their families with meals, cleaning, assistance with medical appointments, personal care and wound care;
- **Community Health Clinics** with nurse practitioners and other professionals delivering community health nursing, immunizations, TB and diabetes screening, nutrition education and lifestyle counseling, well-family visits, parenting programs, programs, sexual health education and supports,

Building a Healthy Community

Key PIB Health Stats for the 2019/20 year

Pre/Postnatal

- Six new babies
- 50 pregnancy tests completed
- BFI participation agreement and process work started
- Two – one-year breastfeeding incentive issued
- Healthy Harvest Boxes issued for the year: 25 boxes per month x 12 months = 300 boxes

PIB home care Program

- 11 Clients between the ages of 60 – 86 years old
- Eight staff, four care aides, two home support workers and one homecare Nurse/ LPN

There was a significant increase in the number of clients. We went up by six new clients from the previous year.

Highlights: Shopping outings to Westbank were planned but had to be cancelled due to COVID 19. We had a couple of elders who passed away, an emotional time for staff.

Infant Development Program

- 63 children, (ages 0-6), registered for infant development program.
- We provide ASQ, monthly check-in HHB and other resources to these families.
- 33 registered families for Summer family program, where we provided on the land experiences mixed with fun days including: art days, swim days movie days, food days in this program. Ages 0-6 with their families, plus some extra families that wanted to participate on a regular basis. This program was based on strengthening bonds between families, community, culture, language and elders.
- Infant Development Program Goals for the upcoming year: development of a new mother goose time for infants/toddlers, nobody's perfect parenting and something land-based.



Sexual Health

School based —

- 22 puberty kits provided
- 14 healthy body kits provided

Individual

- 24 individualized sessions (education, awareness and support)
- 12 self swabbing for STI (average 1 per month)
- Condom supply replenished every other month (average 50 condoms provided each month)

Harm Reduction

- 120 Safe Use Kits (average 10 - 15 per month)
- 12 Individual Naloxone Training provided
- Approximately 40 Naloxone kits provided (average three per month)

Chronic Disease Management

- New program initiated with eight new clients in Feb 2020
- Program interrupted due to COVID 19 pandemic, but will resume in Fall 2020 under safe COVID precautions
- Healthy Harvest Boxes provided for the year (32 boxes per month x 12 months = 384)

Immunization and TB Testing

- 200 to 220 child immunization completed
- 50 to 60 adult immunizations completed
- 20 to 22 TB tests completed
- 105 Influenza Vaccinations provided

Infant Development

- Healthy Harvest Boxes provided for the year is 20 boxes per month x 12 months = 240

Nurse Practitioner visits

- 1179 visits/appointments in 2019/20 Year

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flu clinics and assisting with accessing health-related services and supplies.

- **Youth programming** with a focus on substance use prevention, coordination with external partners on additional resources and programming, including cultural/land-based programming.
- **Mental Health and wellness services** and supports, including counselling referrals, family/youth supports and advocacy, external partnerships for support of families and resources, fitness programming — including onsite fitness room, RunWalk programming, staff and community wellness challenges.
- **Parent and child services** — Parent tot/Infant development programs and resources, pre/post-natal supports, resources, assessments, advocacy and linkages with external partners, land-based learning and family recreation. The department provides Head Start funding transfers to Little Paws Daycare for language, culture, education, social and nutrition support;
- **Food Security** — Coordinator Healthy Harvest box program, and partner to deliver weekly S&S program; coordinate and host food safe training; perform community drinking-water monitoring and annual private-well testing.
- Host traditional women's sweat houses, include culture and language in health and wellness programming.

Housing

THE PENTICTON INDIAN BAND Housing Department is focused on providing safe and healthy homes for membership through different housing options:

- Band Rental
- Social Housing Units
- Individual Mortgage Program
- Canada Mortgage and Housing Corporation Programs

The Housing Department strives to build band member independence through education, policy, building practice, maintenance and the responsibility of Home Ownership.

The Housing Department currently has two full-time employees, one full-time youth intern and one part-time maintenance employee.

The Housing Department had an operating budget of $959,848 for the 2020/2021 Fiscal Year. This included funding from administration fees, CMHC Contributions, OSR, Rental Revenue, Tax Revenue and ISC.

The operating budget allowed for the management of Housing Administration, Elders Housing, Band Rental Housing, CMHC renovations.

The Penticton Indian Band Housing Department had increased activity in rent collection and is actively working with tenants and members to pay rent.

Looking ahead

The Housing Department is eager to bring more affordable homes for members and will be focusing on creating partnerships and opportunities with funding agencies for the upcoming 2021-2022 fiscal year.

Housing Department Action Items include:

- Update Housing Policy through community engagement
- Continue to improve energy efficiency of housing units
- Apply for funding for renovations
- Continue to work with tenants to pay rent
- Hire two member youth for internships
- Increase housing stock
- Engage community in information sessions

Human Resources

FOR THE MAJORITY of 2018, Penticton Indian Band had only one employee in HR (Rory Gabriel, HR Coordinator).

In an effort to provide the department with much-needed support and reinforce PIB's commitment to the ongoing training and development of PIB community members, in the first quarter of 2019 we hired Corinna Foley, a senior HR professional on a term contract basis. In addition to delivering a full portfolio of HR services, Rory and Corinna worked collaboratively to complete the following key projects in 2019-2020:

- In conjunction with the CAO, participated in a comprehensive operational review of the Little

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Paws Daycare to review and address various concerns;
- Completed a comprehensive review of the Canada Labour Code in relation to our PIB Personnel Policy;
- Collaborated with Finance and external consultant(s) to complete a comprehensive review of our PIB payroll policies and practices including a detailed review of PIB's Overtime policy and practice with clear recommendations, supported by Chief and Council;
- Collaborated with Finance and Payroll to ensure that the Canada Labour Code provision re: Personal Leave days (effective September 2019) was implemented;
- Reviewed PIB's practice with respect to Independent Contractors, developed and implemented a review/assessment process as well as a standardized template contract;
- Conducted an extensive review of the PIB Job Descriptions and PIB Performance Evaluation process with clear recommendations, supported by Chief and Council;
- Developed and submitted a proposal to AEST to secure $130,000 in additional funding to develop and implement a Leadership Training for PIB employees in 2020/2021;
- Developed a 2020-2021 Workplan for HR encompassing key priority areas based on feedback from Chief and Council, priorities identified in the En'owkinwixw, CCP, and feedback from managers and employees;
- Developed a 2020-2021 HR Budget ensuring that there was consideration for additional resources to enhance capacity and increase the level of HR support that will be available to PIB managers and employees starting in Fall 2020;
- Participated in Strategic Planning session with Chief and Council in March 2020 with a key focus being the review and updating of the PIB Organization Chart;
- Hired and transitioned HR Manager to oversee K'uL Group and entities, Jerrett Lafontaine in place of PIB HR to meet their growing needs on July 2, 2019.

Lands & Estates

UNDER THE DIRECTION of the Chief Administrative Officer, the Penticton Indian Band's Lands Department has a fiduciary obligation to ensure the responsible management of 18,637 Ha of PIB reserve lands for future generations, including being responsible for:

- Managing lands in a way that balances the environmental, cultural and heritage values of Penticton Indian Band Reserve lands with the need to maximize the economic benefits to the Band;
- Negotiating the return of reserve lands, including, but not limited to specific claims; and
- Maintaining the confidential records of the Band and its members.

The Departments key areas of operations and service include: leasing, community planning, bylaw development, wills and estates, water management, land transfers and negotiations, specific claims, and records management.

The Department is Reserve Land and Environment Management Program (RLEMP), Level Two Operational as there is a certified land manager on staff.

Under the updated Community Comprehensive Plan 2017, Lands and Estates members have directed the department to develop bylaws, laws, and Land Code, create a Land Use Plan, build capacity in the Lands Department, support economic development, protect cultural sites/resources, beautify Reserve lands, and protect wildlife.

There are currently two full-time staff and two contractors in the Lands and Estates Department with an RLEMP budget of about $220,000 each year from Indigenous Services Canada and about $100,000 in additional funding from other sources.

Providing proper stewardship for PIB lands

For the 2019-2020 fiscal,, the Lands and Estates Department operated within 0.1 percent accuracy of its planned spending;

Key achievements for the Lands and Estates Department for 2019-2020 included:

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- Researched and supported the negotiation for the return of Kettle Valley Railway lands and Channel Oxbows to reserve;
- Researched and supported the negotiation for the return of Penticton Airport lands to reserve status;
- Conducted research and supported negotiations in support of Canada's acceptance of three specific claims - Indian Reserve No. 3, South Okanagan Commonage, and Channel Lands (five to seven year processes);
- Monitored terms and conditions and ensured environmental compliance of leases/permits;
- Assisted in drafting and completed seven (7) member engagement sessions on a Cannabis Control Law;
- Met with the City of Penticton and District of Summerland to discuss government to government relationships;
- Supported land issues meetings with representatives from Federal and Provincial governments;
- Prepared and delivered 30 sub-lease packages and at least 234 documents for signature to Indigenous Services Canada for final registration;
- Provided lands policy, research and analytic support and assistance to Taxation and K'uL Management Group;
- Negotiated, implemented and monitored three agreements with third parties for services;
- In process of negotiating 10 Indian Act, Section 28(2) Permits (business and access);
- Issued 30 PIB Access Permits (people and companies wanting/needing to come onto PIB Reserves);
- Evaluated and correctly interpreted evidence relating to interests in, title to and status of reserve land and individual lots; and,
- Assisted in developing, analyzing and interpreting lands and estates laws, by-laws, plans, appraisals and policies.

Lands transactions are complicated, research intensive and often take multiple years to complete;

Further, as the Band is not under a Land Code, the Department is reliant on ISC to complete most land transactions. ISC will only proceed with one file per topic at a time and it often takes three to six months to respond to requests from the Band;

As such, it is very challenging for the Department when clients continue to change the nature of their request for land transactions;

The onset of COVID-19 meant that the Department was unable to undertake the member engagement that it hoped to accomplish related to the Land Use Plan, Specific Claims, and bylaw development in late March. Community engagement was post-poned until the summer and fall of 2020.

Finally, in the absence of approved PIB policies and bylaws, the Department lacks the jurisdiction to fully balance the environmental, cultural and heritage values of members against maximizing the economic benefits to the Band.

Looking ahead

Key Lands and Estates Department priorities for 2020-2021 include:

- Draft the Land Use Plan for vetting through the community and present to Council for consideration;
- Seek Council and Community support for moving to Land Code;
- Support Chief and Council in the negotiation and resolution of and three (3) Specific Claims – Indian Reserve No. 3, South Okanagan Commonage, and Channel Lands (five to seven year processes);
- Under take a Lands and Estates Department program review to determine how to best streamline processes and staff the Department;
- Complete a land designation for Indian Reserve No. 2;
- Support Additions to Reserve processes for Kettle Valley Railway (KVR), Okanagan River Channel Oxbows, and Airport Lands (three to five year processes);

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Natural Resources

PIB NATURAL RESOURCES was established in April 2015. The department consisted of one FTE (referral coordinator) and one contractor with a budget of $40,000. By the end of the year, the budget had increased to $330,000 and staff had increased to eight full-time seasonal positions.

PIBNR is a self-sufficient PIB department. Our funding is derived from the external funding organizations (provincial, federal and Non-governmental) and generated from the Crown Consultation engagement process.

We have never sought own source funding from PIB.

In 2016, PIBNR increased its capacity to 12 Full-time seasonal staff and acquired a budget of $470,000.

In 2017, PIBNR increased its capacity to 25 Full-time seasonal staff and acquired a budget of $850,000.

In 2018, PIBNR increased its capacity to 32 Full-time seasonal staff and acquired a budget of $1,300.000.

Today, PIB Natural Resources has six primary focus areas including Crown Consultation (aka referrals), Community Engagement, Restoration and enhancement (land, water, plants, animals), education programs, Forestry Fuel Modification/Prescribed burning projects and PIB Community support programs.

As a result of this unique departmental model, PIBNR is able to help to realize goals and objectives provided by PIB Chief and Council, Administration, Planning Documents (e.g. CCP and Land Use Plan) and the PIB community.

For example, the PIB community expressed concern with regards to the impacts associated with psoroptic mange in syilx sheep. PIBNR was then able to develop, fund and implement a project associated with this work. PIBNR proposals are explicitly based on this process whereby community objectives are realized through the acquisition of funding.

PIBNR is comprised of a strong team dedicated the protection and assertion of *syilx* Title and Rights and to treating *tmxʷulaxʷ*, *siwɬkʷ* and *tmixʷ* with respect and reciprocity – these fundamental themes overlay all of the work we undertake.

We are focused on implementing our projects within the syilx cultural context and meet on a consistent basis with Elders, Knowledge Keepers and community members to ensure that we are doing work right .

What we accomplished

All PIBNR programs were implemented in good time and good order through the 2019/20 fiscal year and the PIBNR 2019/20 workplan was fully executed.

PIBNR had a budget of more than $2,000,000 to complete this work.

Within this fiscal year, the PIBNR staff compliment consisted of 25 Seasonal on-call staff, two full-time staff and one contractor.

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Although not considered staff, PIBNR engaged on a weekly basis with Elders and Knowledge Keepers. The attendance at each meeting consisted of between eight to 25 participants.

Weekly meetings were held and additional Nation-wide meetings were also held. Participants were asked to share meeting discussions with family members and other syilx community members.

Completed projects

PIBNR implemented hundreds of unique projects within the 2019/20 fiscal year. The following list include examples of work completed:

Guardian Program

- PIB IR 1, 2 and 3A were patrolled every day.
- More than 15 tonnes of garbage was removed from PIB reserve lands and illegal trespassers were addressed.

Fuel Modification/Prescribed burn

- Forest fuels were reduced in over 200 Ha of forest.
- Fuel loads around the upper PIB IR#1 village were reduced.

Syilx forestry standards

- Nation-level engagement
- Multiple nationwide TEKK meetings

Proposed forest harvest areas

- Assessed over 400 proposed harvest areas.
- Implemented interim forest harvest standards
- Protected over 600 cexwixa (streams) as well as huckleberries, medicinal plants, hunting areas, and wildlife use areas.

Elder Community Workshops

- 20 community workshops
- 180 PIB participants

Referrals

- Responses to 4,300 referrals.

Archeology

- More than 100 archeological assessments completed

Off reserve land use planning

TFL 8 landscape level management

- Area-based forest harvest management

Restoration and Enhancement Projects

- Removed invasive plants from three wetlands, Roddy flats, Pierre Flats and within PIR IR#1 village areas.
- Collaborated with ONA fisheries department to develop Chinook Ponds on PIB IR#1
- Wetland Restorations
- Fisheries assessments
- Wildlife assessments

Through extensive relationship development and the establishment of longer-term agreements, the PIBNR capacity model is changing. PIBNR has now increased its full-time Staff equivalent to five full-time staff.

PIBNR has been developing syilx forest harvest standards since 2017. This year we collaborated closely with other *syilx* Nation communities to continue to formalize this process. During this fiscal year these standards were utilized to guild forestry assessments.

PIBNR consistently engaged with Elders and Knowledge Keepers and the PIB community as a whole in an effort to better inform the work we do and future proposal development. During the 2019/20 fiscal year, PIBNR funded and hosted 48 PIB community Elder and Knowledge Keeper meetings.

PIBNR aggressively asserts *syilx* Title and Rights through the Crown consultation process. We follow the PIB referral response policy in this regard. PIBNR processed approximately 4,300 referrals this year.

Social media has proven to be an effective communications tool with more than 100,000 online engagements over the fiscal year.

Public Works

THE PENTICTON INDIAN BAND Public Works Department is focused on providing improved maintenance and management of PIB owned assets.

The Public Works Department has started planning to improve services to the PIB Community. It currently has three full-time employees, providing maintenance and servicing water, and three janitors

The Public Works Department was successful in securing funding for a Youth Fire Smart Training program, which is employing four PIB member youth,

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creating fire barriers around homes in our community and learning fire safety best practices.

The Public Works Department has an operating budget of $1,432,781 for the 2020/2021 fiscal year. This includes funding sources from INAC, NGO's, OSR, Rental Revenue, Tax Revenue and Earned Revenue

The operating budget allows for the management of Public Works Administration, community facilities, roads, river channel Maintenance, water, sanitation, fire and municipal agreements.

Looking ahead

The Public Works Department Action Items are:

- Create Policy for the management of community buildings;
- Increase staff;
- Continue training for staff;
- Increase tools and equipment for improved service;
- Improve and maintain community parks;
- Improve public space, including community parks, basketball courts and baseball fields.

Social Development

THE COMPOSITION of the Social Development Program consists of two (2) areas: 1.The Social Assistance Program and 2. Child, Family and Youth Services.

Currently, the Social Development team is composed of a Manager, two positions in Social Assistance, a Family Preservation Worker and Crisis Prevention and Intervention worker.

Our team strives to deliver a holistic and collaborative service that adheres to spiritual and cultural values. A huge emphasis is placed on an integrated strength-based approach to assist families and individuals heal and move towards independence.

We all value receiving direction and advice from the elders/knowledge keepers to assist families, children and youth who we are involved with.

Social Assistance

Strength based programming was offered to enhance the education and employability of community members and we focused on mental wellbeing and personal growth.

Continuing objectives of this program are:

- To ensure basic needs of food and shelter are given to all community members in need;
- To assist low income family providing them with Special Needs; ie) Pre/Post natal allowance, special dietary allowance; moving costs; special transportation; school start-up; etc. Healthy Harvest boxes; S & S Cafe;
- Assisting individuals with training and skills programs to promote independence and reduce dependency on Social Assistance.

Another significant example of the Social Assistance service delivery is to assist individuals who have barriers that prevent them from obtaining employment. PPMB individual. (Person with Persistent Multiple Barriers) and PWD (Person With Disabilities).

Child, Family and Youth Services

This year more than 35 families were supported through various crisis response, Ministry of Children and Family Development support and opportunities for families to learn and grow in holistic support programs. Some areas of community support included:

- Hot lunch program at Little Paws and OSCS;
- Funds to support hunting/fishing camps; which provide food and mentoringfuture hunters;
- Special events during the year, including Family Day Celebrations; Easter; Christmas; Halloween;
- Sisters in Spirt March;
- Orange Shirt Day Community Event;
- The first annual Trunk or Treat was hosted with more than 250 people attending and 25 vehicles participating;
- Development and of a regular Drum Night;
- Open Gym in partnership with OSCS;
- Hip Hop, Zumba and Pow Wow Dance nights;
- Opportunity for community to learn stick games;
- Ribbon Shirt and skirt;
- Development of Traditional Parenting group;
- Food distribution five times to more than 25 families throughout the year;
- Back to School Supplies and distribution of School Snacks;

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Taxation

PIB HAS JURISDICTION over the reserve, including PIB IR 1, 2, 3. This gives PIB the legal authority to enforce the tax and assessment laws.

Before 2008, the Province of BC collected the tax dollars with no benefit to PIB.

Property tax provides PIB an independent, stable and flexible source of revenue. This revenue can be invested to improve services, respond to priorities, and address deficiencies in economic infrastructure, improve community infrastructure and dependable services also attract commercial and residential development.

Property tax is an essential pillar of financing future economic growth on PIB. Having a framework in place assists with community planning, allows potential investors to know what the rules are before they invest.

Who benefits from property taxation?

- Budget stakeholders.
- Chief and Council – want to know how the local revenue budget will benefit the members and taxpayers. Does the budget reflect policy interest of the community? Chief and Council sign off on the annual expenditure and rates laws, before being sent to FNTC for final stamp of approval.
- Taxpayers – taxpayers' money is being spent in the property tax budget. In return, they want to receive quality local services and see transparency in PIB tax budget.
- Members – band members will want to know how the tax budget impacts them. How will the tax revenue help provide community services.
- Investors – to make their decision, they need high quality financial, fiscal and statistical information. They want to see good governance, stable administrations and a strong planning process. They want to easily compare the laws to other jurisdictions.
- First Nations Tax Commission – the FNTC helps First Nations tax authorities reconcile all of these interests in the budget-making process. FNTC reviews and approves the annual expenditure and rates laws.

Tax Transfers to PIB Program Areas

	2018	2019	2020
Information Technology		70,000	70,000
Communications		31,007	31,007
Records Management		21,000	21,000
HR		21,461	21,461
Lands Department	40,000	65,000	65,000
School Operations & Maintenance		24,832	24,832
School Bussing	40,000	15,168	8,825
Footprints	40,000	40,000	40,000
Housing	40,000		
Little Paws Daycare	40,000	40,000	40,000
General Admin	64,000	80,000	90,000
Health	40,000	13,861	
Natural Resources	40,000	40,000	15,000
Public Works: Channel Lands	10,000	20,000	20,000
Roads		4,873	4,873
Public Works: Parks and Recreation	10,000		
PIB Fire Protection	40,000	36,000	36,000
Public Works	20,000	100,000	85,950
PIB Utilities		29,154	29,200
Public Works: Waste Management	15,000	13,144	13,144
	580,187	815,500	766,292

Annual Budgets & Rates

Annual expenditure laws enacted under the Fiscal Management Act (FMA) must comply with all requirements and regulations made under the FMA, along with applicable FNTC standards.

Annual tax rates laws enacted under the FMA must comply with all requirements and regulations made under the FMA, along with applicable FNTC standards.

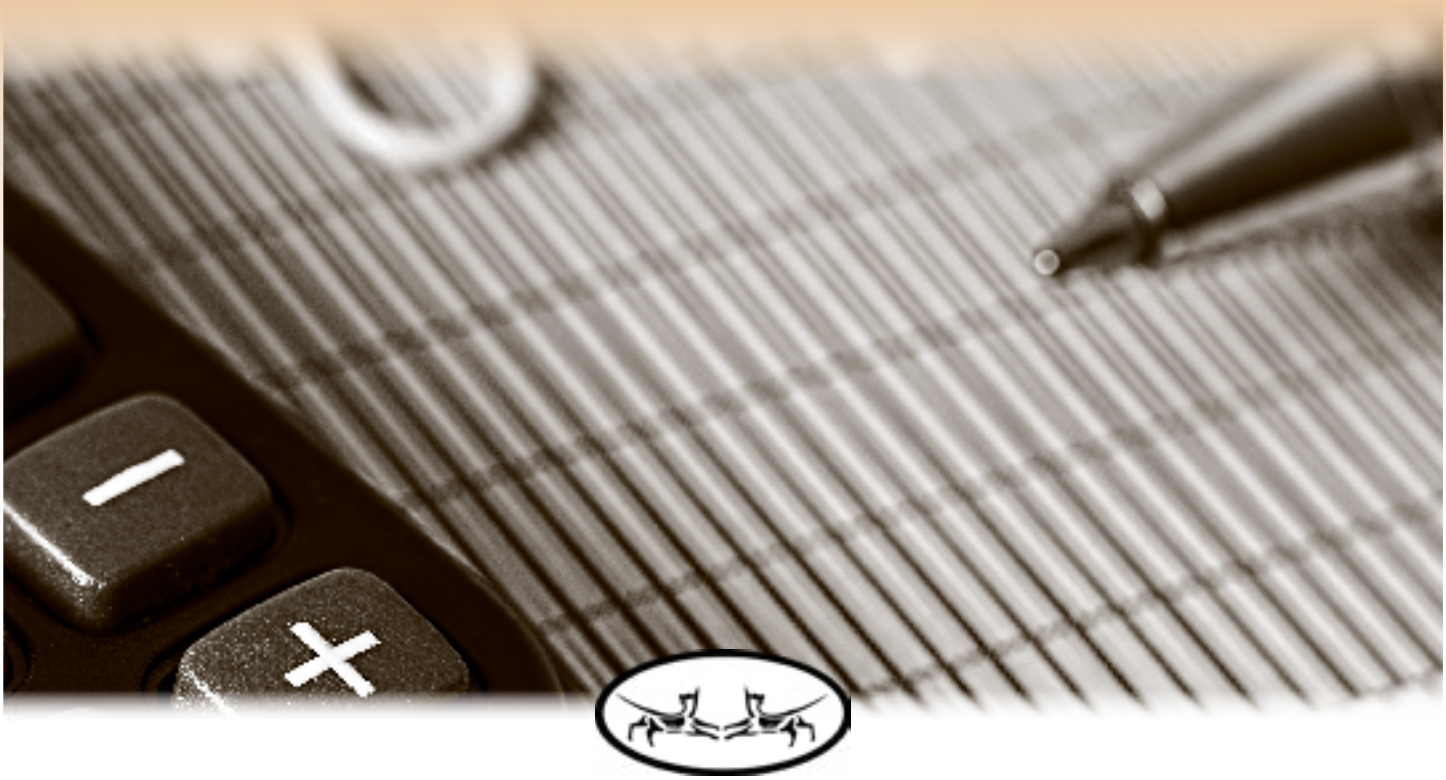
Total Annual Tax Revenue

2018	2019	2020
2,375,366	2,504,582	2,313,518

Taxpayer Stats

District 1: Skaha Hills, Bow Living, Channel lands total taxpayers — **320**

District 2: Redwing, Sun Leisure, Riva Ridge, Green Mountain Road businesses — **642**



Finance and Audit Committee

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THE FINANCE AND AUDIT COMMITTEE (FAC) was created in October 2014 as directed by the PIB Financial Administration Law (FAL).

The FAC's purpose is to provide objective support and oversight of financial reporting and risk management. The FAC reviews PIB financial reports, and business proposals, and provides recommendations and guidance to Chief and Council in these matters.

The FAC normally consists of three Chartered Professional Accountants, who must be independent of the Band, along with two members of Council.

For fiscal 2019-2020, the FAC was chaired by Mr. Clay Harmon, FCPA, FCMA, CAFM. Mr. Harmon resigned from the FAC this past August, and PIB wishes to thank him for his dedication, commitment, and support he has provided to the PIB community over many years, going back to his years as CFO in the early 2000's.

Thanks also go to former PIB Councillor Ernest Jack who served on the FAC until the January 2020 election.

In addition to Clay Harmon, the Members of the FAC as of March 31, 2020 are:

Sukhvinder Chouhan CPA, CA, CAFM

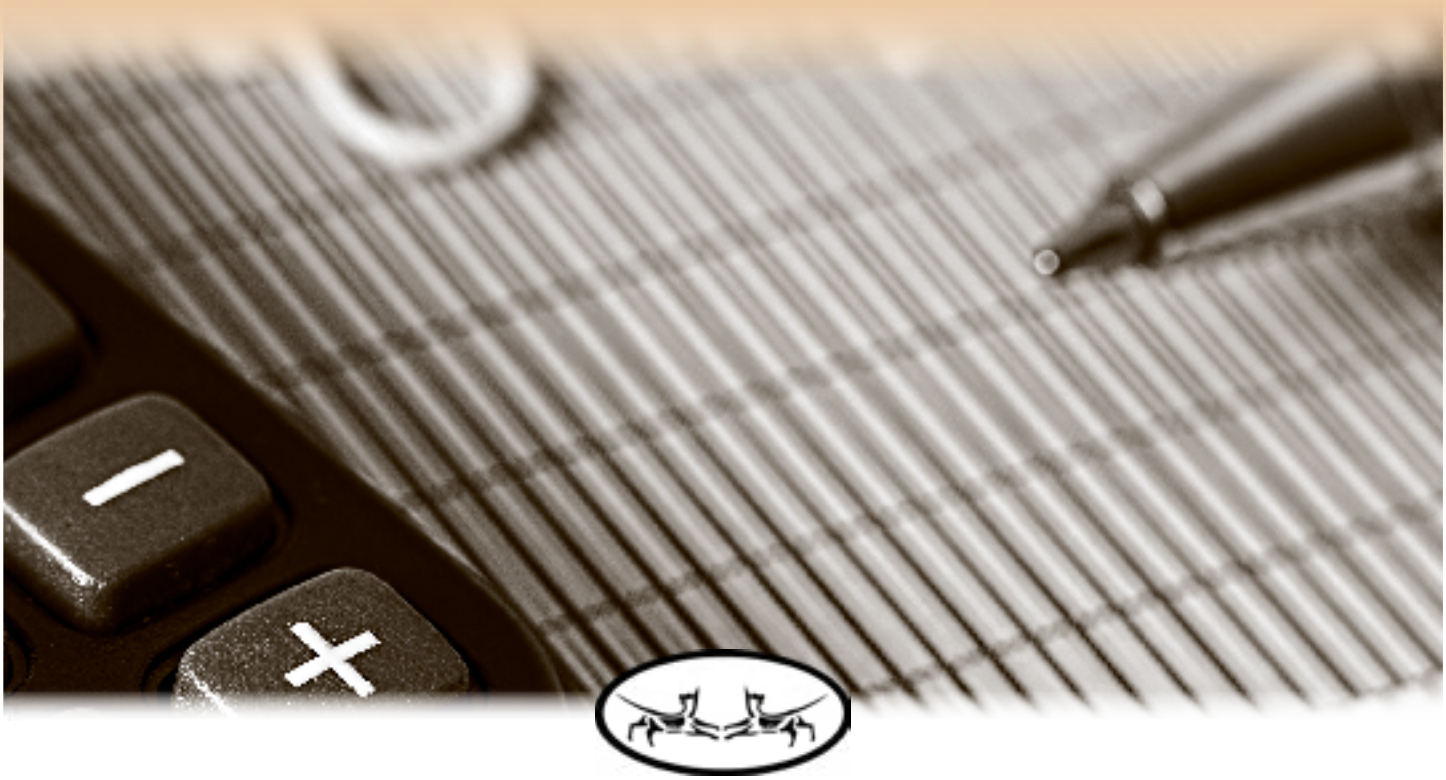
Mr. Chouhan is an active professional accountant, with a portfolio of senior management and advisory positions among BC First Nations, as well as serving as a Director of the AFOA (Aboriginal Financial Officers Association) and on the Board of Directors for the Knowledge Network. He joined the FAC in March 2019.

John M Katerenchuk, BCom, CPA, CGA

John is an accounting professional with more than 35 years' experience in Financial Management and Control. He retired from the public service in 2007 as Regional Manager of Financial Services for the Alberta/NWT/Nunavut region, Human Resources Development of Canada (HRDC). He is currently residing in Osoyoos BC, and has been on the FAC for the past 4 years.

Chief Chad Eneas, Council representative

Chief Chad Eneas was appointed to the Finance and Audit Committee in April 2018 and has served as Chief



Finance and Audit Committee

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of the Penticton Indian Band since 2016. Chief Eneas has previously worked for the Band in finance and payroll roles, and is a past president of PIBDC, Westhills Aggregates and Coyote Cruises. Prior to becoming Chief, he worked as a traditional knowledge coordinator based at the En'owkin Centre for 10 years. Chief Eneas has also been an International Professional Rodeo athlete for over 25 years.

Councillor Carlene George, CFNTA, Council representative

Carlene is well known to the PIB community as the dedicated Property Taxation Administrator, who has successfully brought PIB into the league of the property tax collecting First Nations. She is also a PIB Councillor, elected to Council in January 2020.

Committee Responsibilities

Some specific duties that the FAC accomplished in the past fiscal year included:

- Reviewing and recommending the annual budget for 2020-2021;
- Reviewing quarterly financial reports;
- Reviewing and recommending eight financial policies;
- Reviewing the K'uL quarterly financial statements, and annual audit for all the K'uL companies;
- Review of PIB loan guarantee obligations;
- Reviewing the PIB annual audited financial statements, recommending some edits or additional information, and recommending them to Council for approval.

The FAC is a key piece of financial governance under the FAL, and ensures proper financial management and risk management is in place for PIB and its Members. PIB is a leader amongst First Nations in this process.

With extensive collective financial and management experience, the independent members of the FAC bring insights to opportunities for wealth creation and retention that may be available to the community and community members.

We thank all of the FAC Members, past and present, for their invaluable service.

Financial Review

For the Year ended March 31, 2020

THE 2020 PIB AUDITED consolidated financial statements have been prepared by BDO Canada LLP and are published in the Annual Report and posted online.

An audit consists of a variety of tests, sampling, and analyses to ensure that transactions are processed accurately, that there are proper internal controls, and that values are recorded and presented according to the accounting standards.

The 2020 PIB audit report comes with an "unqualified" audit opinion, meaning that the statements are correct in all material respects and present a true picture of PIB's financial position.

A consolidated statement is the big picture report of all PIB controlled activities, services and businesses. All entities, including all the for-profit businesses are combined into a summary statement that provides the overall picture of the PIB financial situation.

After two years of substantial surpluses, in 2018, and 2019, PIB net income came in at a deficit of $1.4 million for the year ended March 31, 2020.

The surplus of $9.6 million in 2019 was created mainly by the receipt of a $4.8-million land lease, along with strong profits in aggregates and forestry. The current fiscal year, however, saw downturns in the aggregates and forestry businesses, while various delays meant that no homes were available for sale at Skaha Hills.

The SHLP partnership generated a positive return of $355,000 and PIB government operations ran at a surplus of $1.1 million, However, the K'uL Group ran a deficit of $2.87 million. All combined this lead to a net deficit of $1.4 million.

Table 1 — Statement of Operations

	2020	2019 (restated)	2018
PIB Total Revenues	$18.0 million	$22.4 million	$16.8 million
PIB Total Expenses	$16.9 million	$15.2 million	$14.0 million
PIB Surplus from Operations	$1.1 million	$7.2 million	$2.8 million
Net Income (deficit) from PIB business partnerships	($2.5 million)	$2.4 million	$2.0 million
Consolidated Annual Surplus (Deficit)	($1.4 million)	$9.6 million	$4.8 million

Table 1, above, below summarizes the consolidated operations of PIB band and its business entities for 2020, 2019, and 2018.

Table 2 — Summary of Financial Position			
	2020	2019 (restated)	2018
Net Financial Assets	$8.4 million	$9.2 million	$3.9 million
Net Tangible Capital Assets	$44.5 million	$45.1 million	$42.2 million
Long term Debt.	$14.8 million	$15.4 million	$15.3 million
Accumulated Surplus incl. Capital Assets	$53.2 million	$54.5 million	$46.1 million

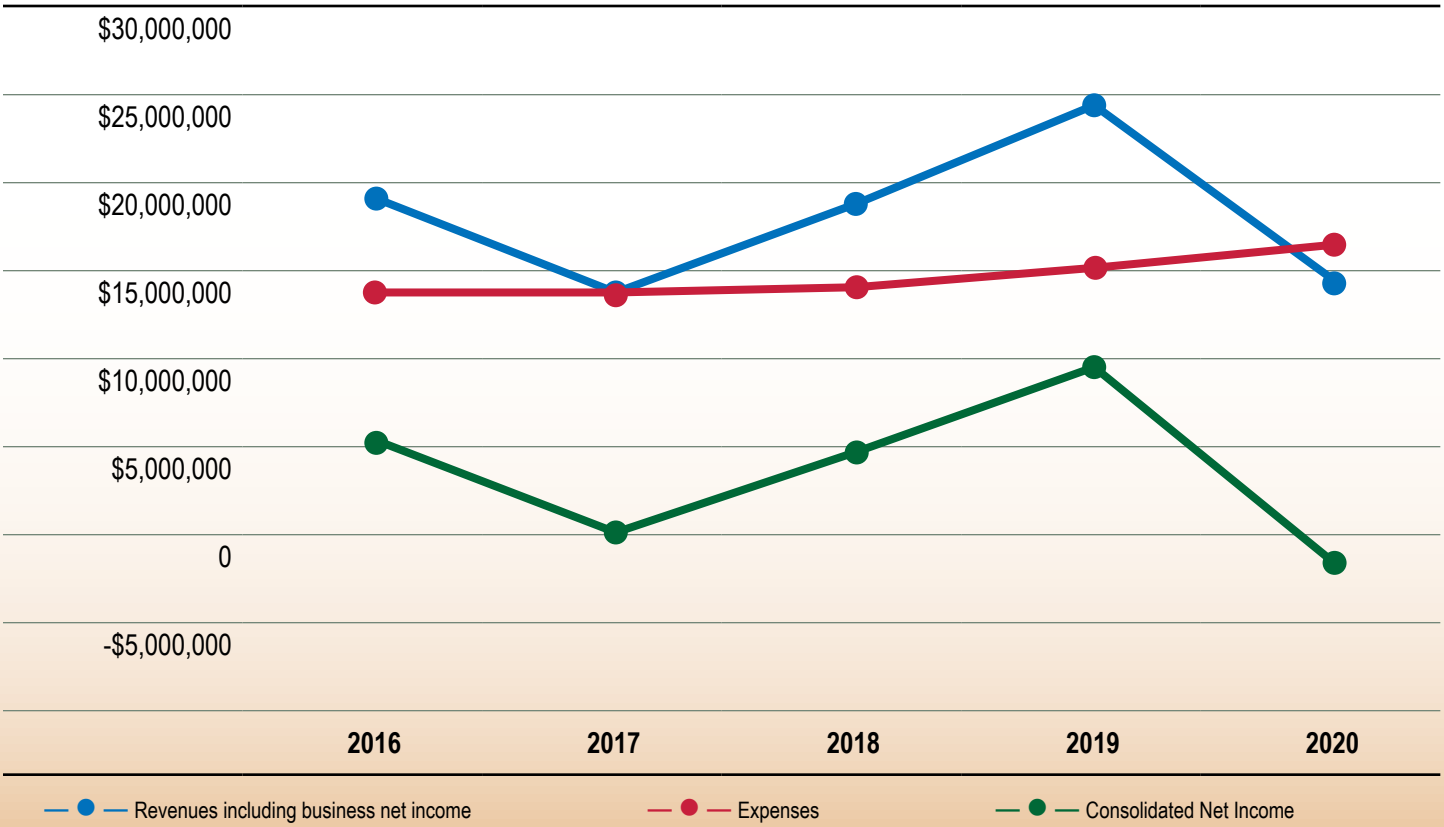
Table 2 provides highlights of the audited Statement of financial Position *for 2020, showing some slight weakening in the overall financial position in 2020 due to the deficit.*

Despite the loss in 2020, PIB remains in a healthy financial position overall, with net financial assets of $8.4 million and an accumulated surplus of $53.2 million. The outlook for the K'uL businesses for 2020-2021 appears promising as the economy, including forestry and home sales, are making a strong recovery.

Following this letter are charts and tables that present some of PIB's key financial information in graphic form at March 31, 2020. These are followed by the consolidated, audited statements, which have been reviewed by the PIB FAC on July 23, 2020 and approved by PIB Council on July 29, 2020.

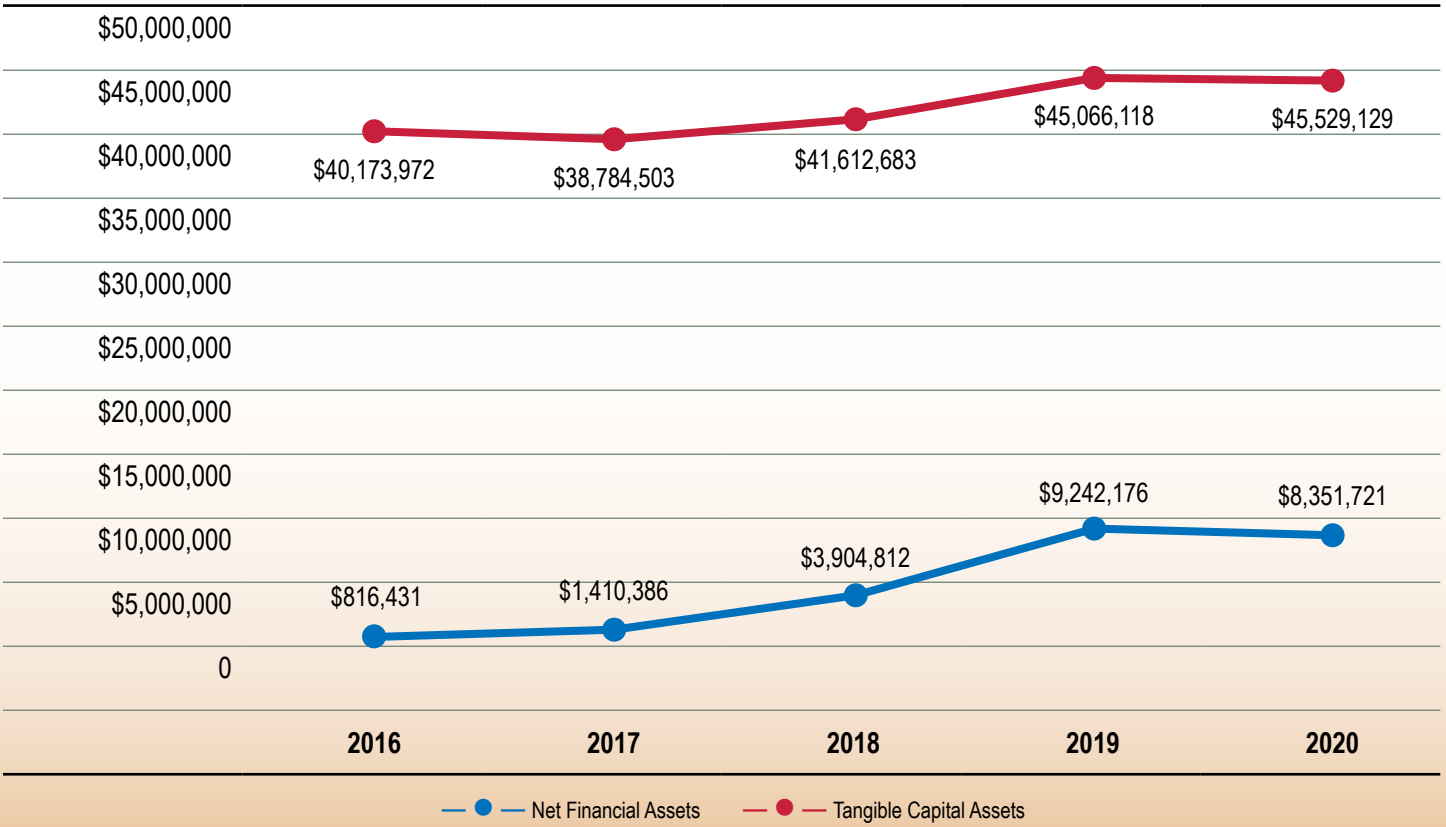
Current audited statements along with four previous years are available anytime at pib.ca. Please contact PIB CFO, Brian Conner, cfo@pib.ca; or Senior Finance Officer Naomi Gabriel, sfo@pib.ca if you require any further information, or have any questions.

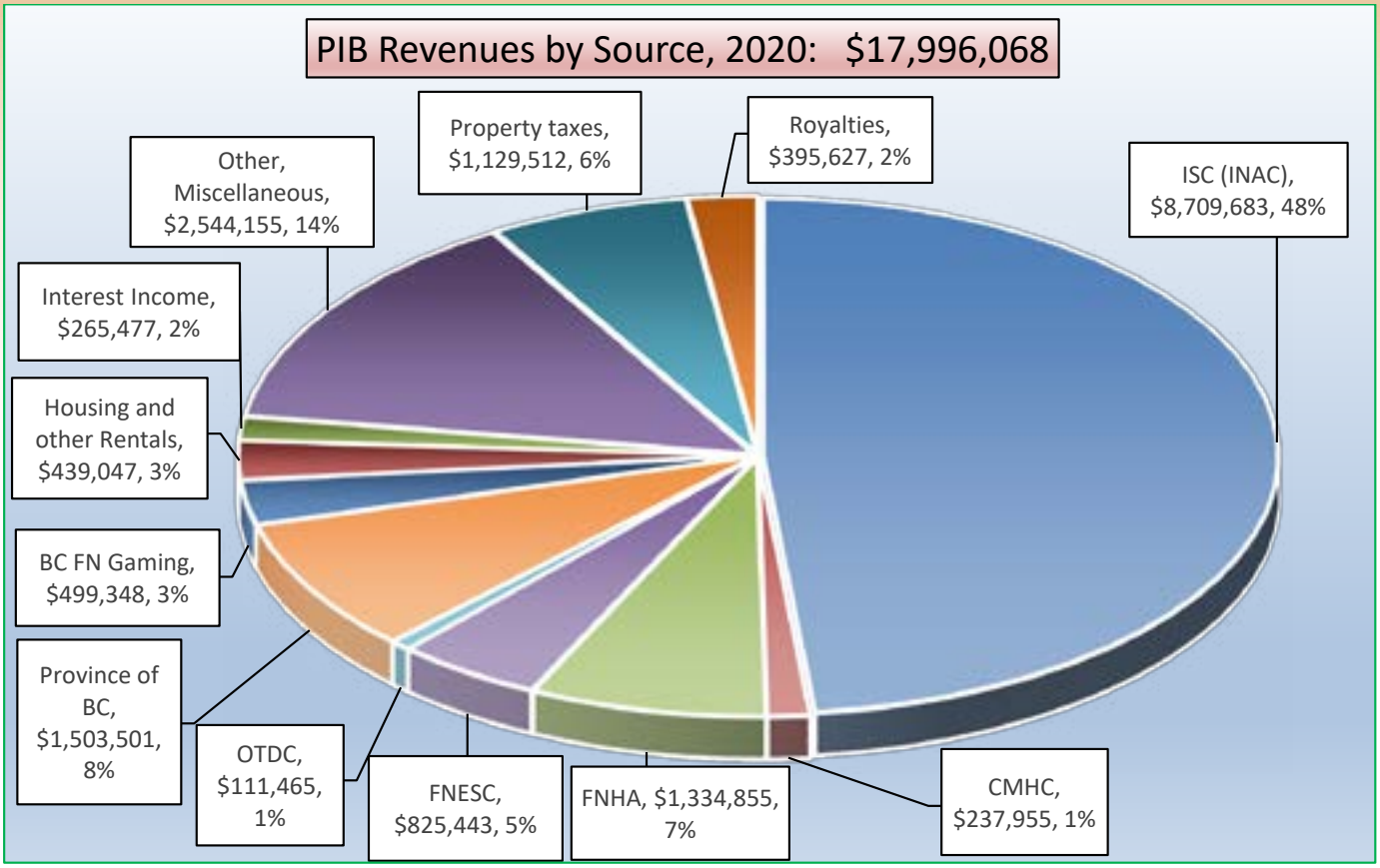
PIB Consolidated Statement of Operations: Summary (2016-2020)

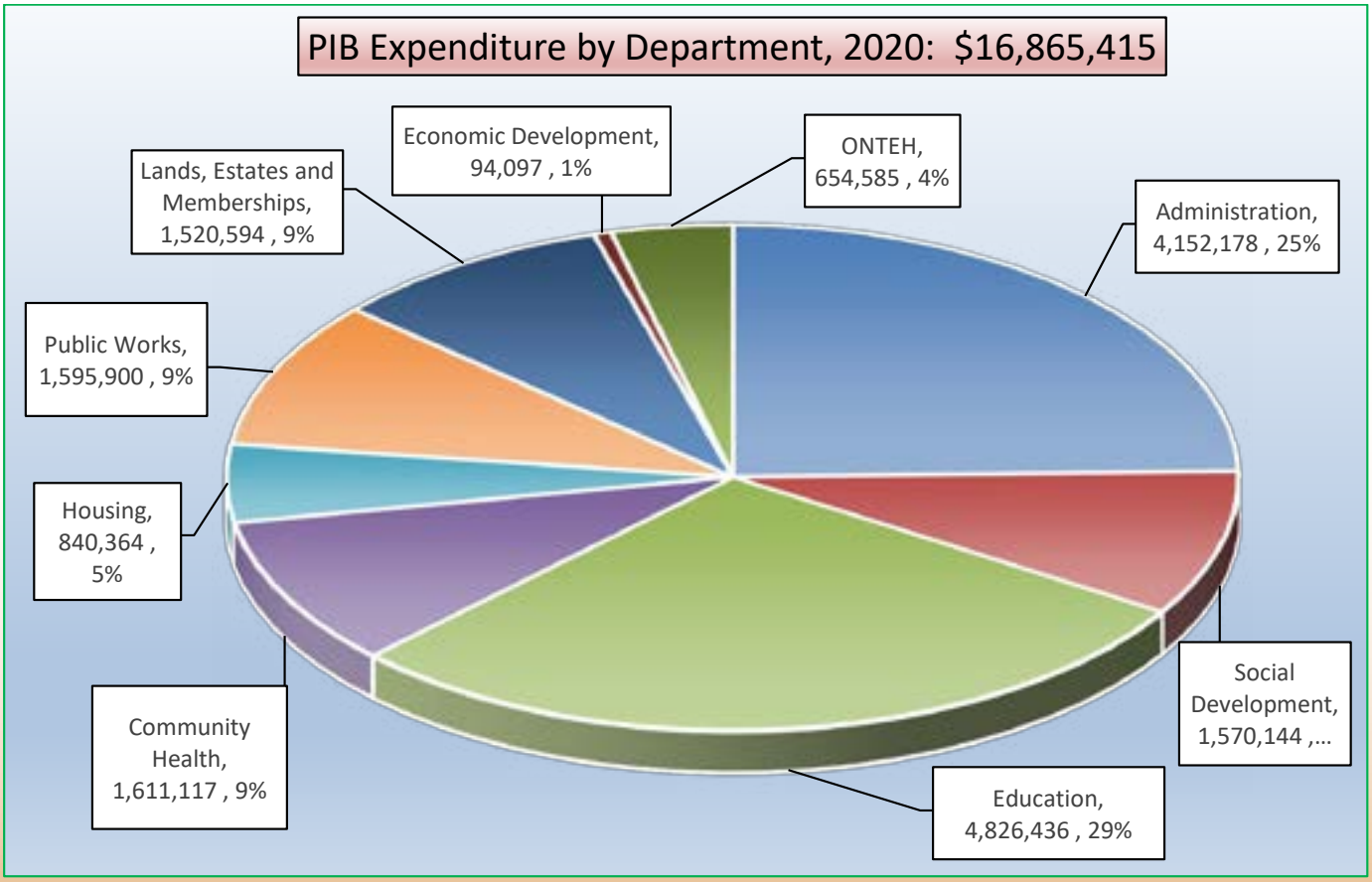


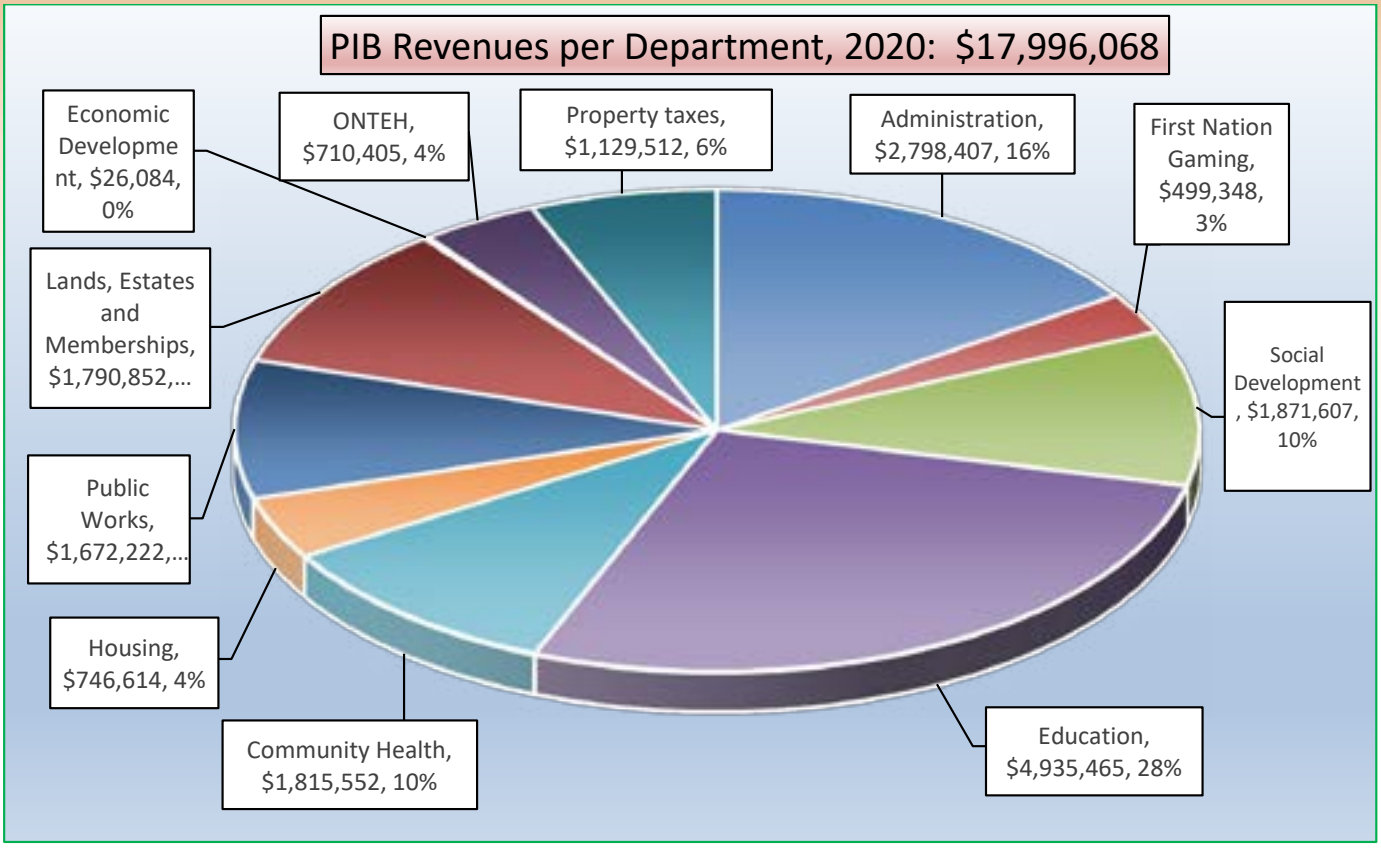


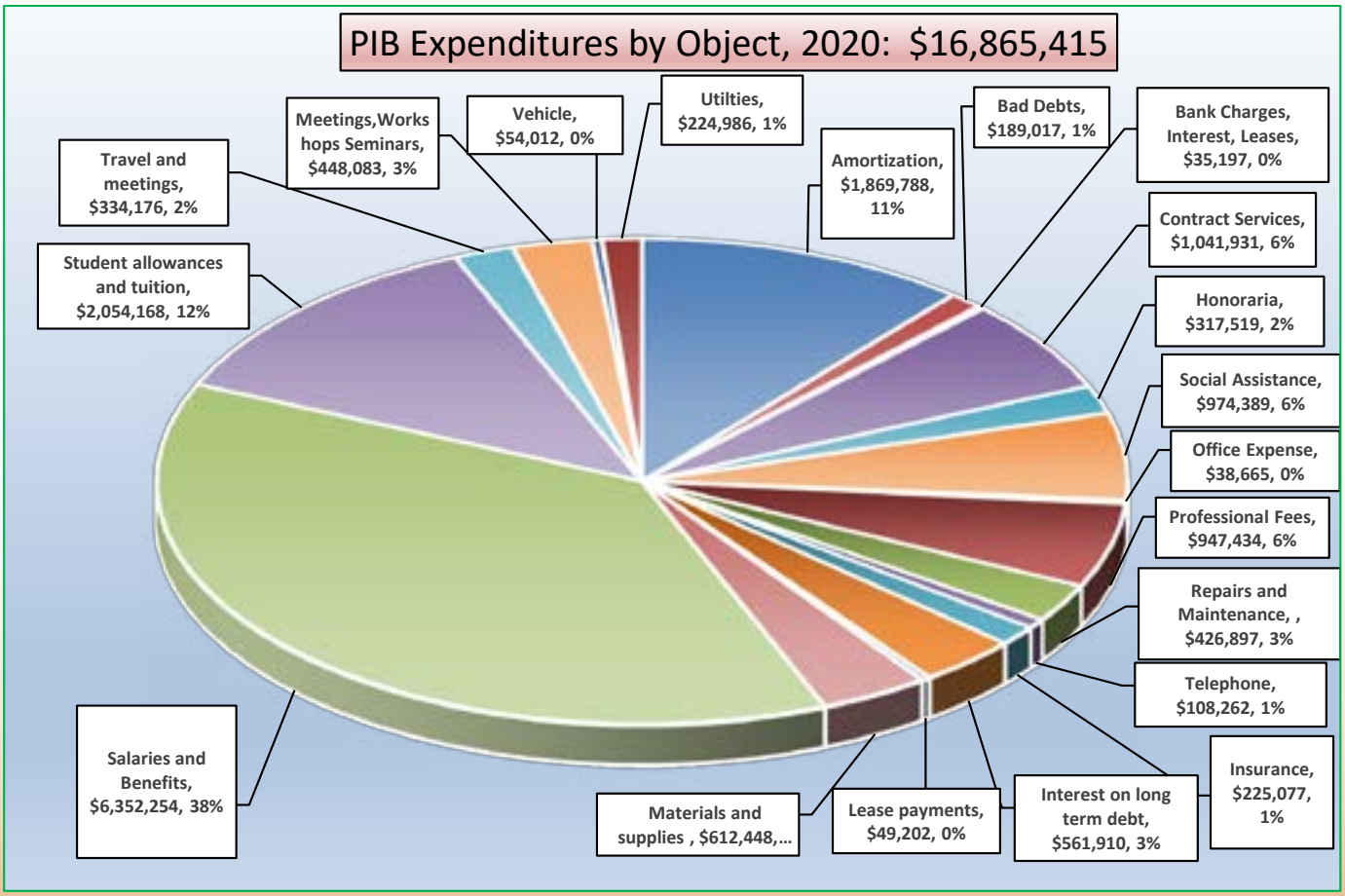
PIB Members' Equity 2016-2020

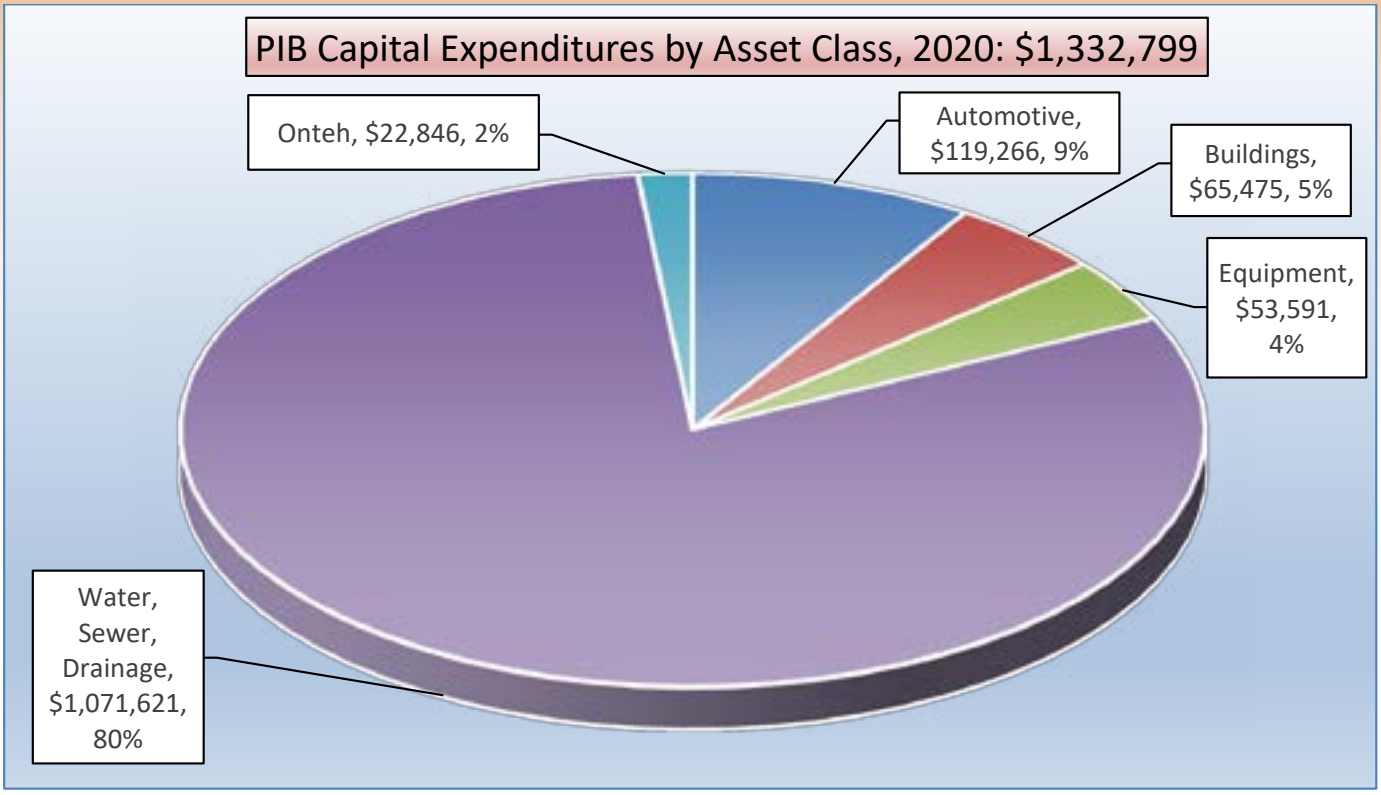


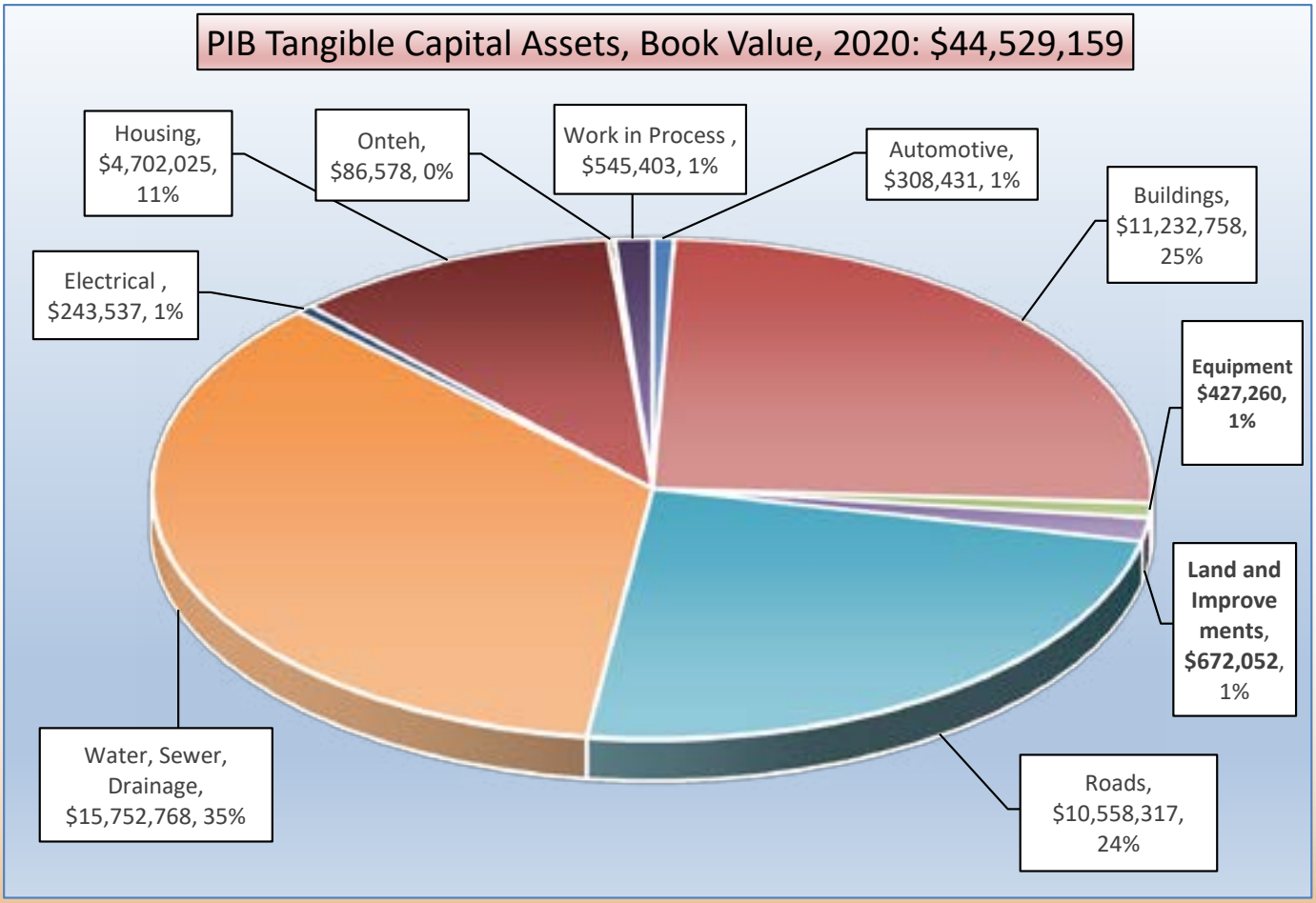

PIB Revenues by Source, 2020: $17,996,068
Property taxes, $1,129,512, 6%
Royalties, $395,627, 2%
Other, Miscellaneous, $2,544,155, 14%
ISC (INAC), $8,709,683, 48%
Interest Income, $265,477, 2%
Housing and other Rentals, $439,047, 3%
BC FN Gaming, $499,348, 3%
Province of BC, $1,503,501, 8%
OTDC, $111,465, 1%
FNESC, $825,443, 5%
FNHA, $1,334,855, 7%
CMHC, $237,955, 1%

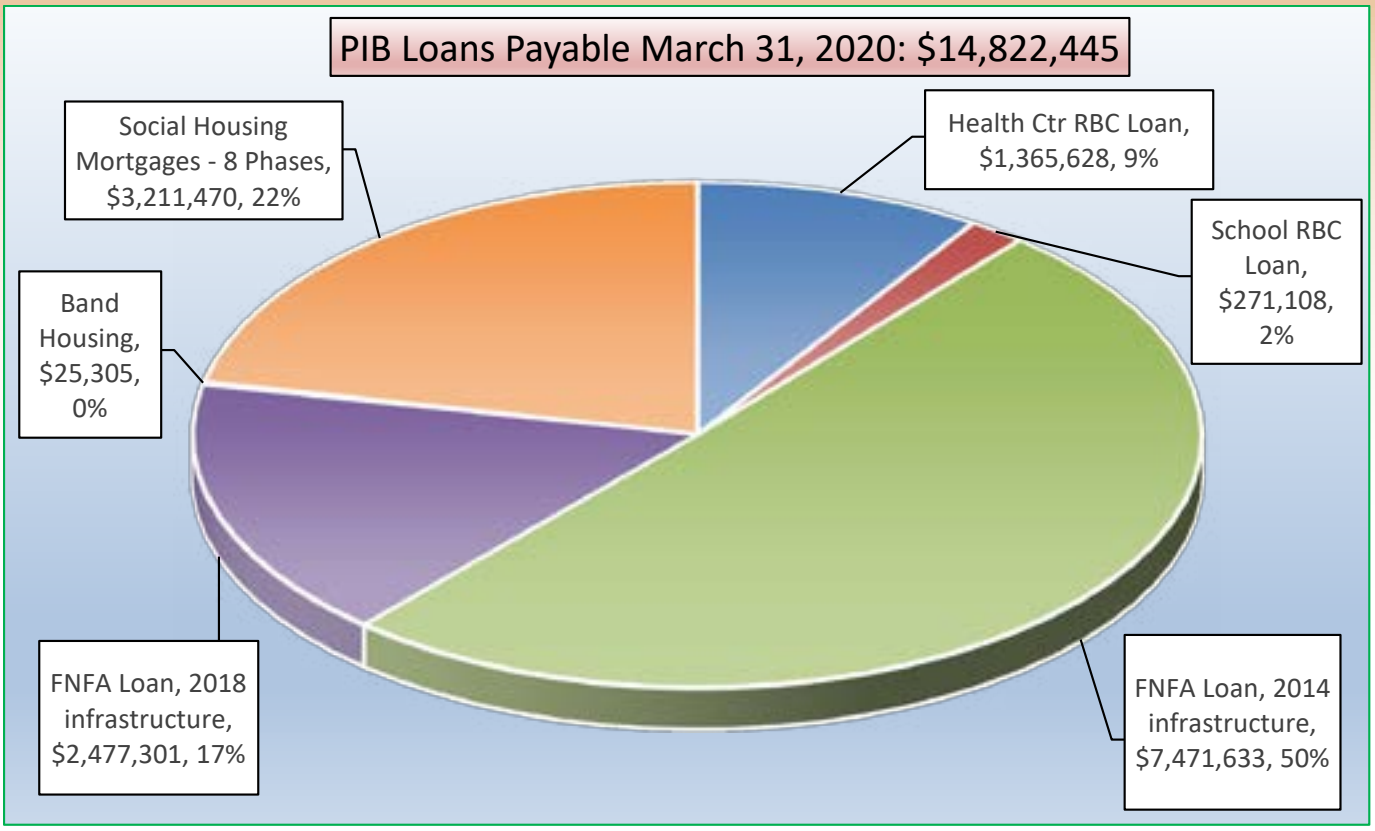

PIB Expenditure by Department, 2020: $16,865,415
Economic Development, 94,097 , 1%
ONTEH, 654,585 , 4%
Lands, Estates and Memberships, 1,520,594 , 9%
Administration, 4,152,178 , 25%
Public Works, 1,595,900 , 9%
Housing, 840,364 , 5%
Social Development, 1,570,144 ,...
Community Health, 1,611,117 , 9%
Education, 4,826,436 , 29%


PIB Revenues per Department, 2020: $17,996,068
Economic Development, $26,084, 0%
ONTEH, $710,405, 4%
Property taxes, $1,129,512, 6%
Administration, $2,798,407, 16%
First Nation Gaming, $499,348, 3%
Lands, Estates and Memberships, $1,790,852,...
Social Development, $1,871,607, 10%
Public Works, $1,672,222,...
Housing, $746,614, 4%
Community Health, $1,815,552, 10%
Education, $4,935,465, 28%


PIB Expenditures by Object, 2020: $16,865,415
Meetings,Workshops Seminars, $448,083, 3%
Vehicle, $54,012, 0%
Utilties, $224,986, 1%
Bad Debts, $189,017, 1%
Bank Charges, Interest, Leases, $35,197, 0%
Travel and meetings, $334,176, 2%
Amortization, $1,869,788, 11%
Contract Services, $1,041,931, 6%
Student allowances and tuition, $2,054,168, 12%
Honoraria, $317,519, 2%
Social Assistance, $974,389, 6%
Office Expense, $38,665, 0%
Professional Fees, $947,434, 6%
Repairs and Maintenance, , $426,897, 3%
Telephone, $108,262, 1%
Salaries and Benefits, $6,352,254, 38%
Materials and supplies , $612,448,...
Lease payments, $49,202, 0%
Interest on long term debt, $561,910, 3%
Insurance, $225,077, 1%


PIB Capital Expenditures by Asset Class, 2020: $1,332,799
Onteh, $22,846, 2%
Automotive, $119,266, 9%
Buildings, $65,475, 5%
Equipment, $53,591, 4%
Water, Sewer, Drainage, $1,071,621, 80%


PIB Tangible Capital Assets, Book Value, 2020: $44,529,159
Housing, $4,702,025, 11%
Onteh, $86,578, 0%
Work in Process , $545,403, 1%
Automotive, $308,431, 1%
Buildings, $11,232,758, 25%
Electrical , $243,537, 1%
Equipment $427,260, 1%
Land and Improvements, $672,052, 1%
Water, Sewer, Drainage, $15,752,768, 35%
Roads, $10,558,317, 24%



PIB Band Owned Business Entities

Summary Statement of Operations, by business sector

Year ended March 31, 2020

	Natural Resources 1	Natural Resources 2	Tourism	Real Estate	Construction	Entities Management	Combined Entities	Real Estate venture 20% PIB share	Total
Revenue	$10,399,589	$649,387	$73,606	-	-	$331,077	$11,453,659	2,324,556	$11,453,659
Cost of Goods Sold	$9,929,252	$236,307	-	-	-	-	$10,165,559	1,780,277	$10,165,559
Expenses	$1,225,485	$353,047	$34,716	$200,228	$334,179	$2,333,713	$4,481,368	$193,934	$4,481,368
Other Income	$212,980	$30,684	$2,102	$18,776	-	$57,401	$321,943	$4,907	$321,943
Net Income	**-$542,168**	**$90,717**	**$40,992**	**-$181,452**	**-$334,179**	**-$1,945,235**	**-$2,871,325**	**$355,251**	**-$2,871,325**

Penticton Indian Band
Consolidated Financial Statements
For the year ended March 31, 2020

Penticton Indian Band

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For the year ended March 31, 2020

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Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of Penticton Indian Band are the responsibility of management and have been approved by the Chief and another Band Councilor on behalf of the Band Council.

These consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

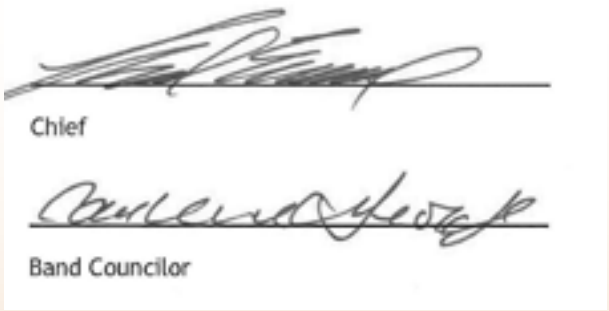
Penticton Indian Band maintains systems of internal accounting and administrative controls, consistent with reasonable costs. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Band's assets are appropriately accounted for and adequately safeguarded.

Penticton Indian Band is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

Council carries out this responsibility principally through its Finance and Audit Committee.

The Finance and Audit Committee reviews the Band's consolidated financial statements and recommends their approval to Council. The Committee meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, consolidated financial statements and external auditor's report. The Committee reports its findings to the Council for consideration when approving the consolidated financial statements for issuance to the members. The Committee also considers, for review by the Council, the engagement of the external auditors.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. BDO Canada LLP has full and free access to the Band Council.



Independent Auditor's Report

To the Members of Penticton Indian Band:

We have audited the consolidated financial statements of Penticton Indian Band ("the Band"), which comprise the consolidated statement of financial position as at March 31, 2020, the consolidated statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements including a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Band as at March 31, 2020, and the results of its operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The Band has also prepared another set of consolidated financial statements for the year ended March 31, 2020 in accordance with Canadian public sector accounting standards. However, those consolidated financial statements include unaudited supplementary schedules which present detailed program revenues and expenditures prepared to assist management of the Band to meet the reporting requirements of various funding agencies. Our audit report on the other set of financial statements was issued to Chief and Council and was dated July 29, 2020.

Responsibilities of management and those charged with governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Band's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Band or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Band's financial reporting process.

Auditor's responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

Independent Auditor's Report

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Band's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Band's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Band to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Band to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Kelowna, British Columbia
July 29, 2020

Penticton Indian Band
Consolidated Statement of Financial Position

For the Year Ended March 31	2020	Restated 2019
Financial assets		
Cash and cash equivalents (Note 4)	$ 3,246,668	$ 6,417,252
Short term investments (Note 4)	8,518,743	4,710,471
Funds held in trust (Note 5)	297,268	292,560
Accounts receivable (Note 6)	2,936,330	2,811,913
Loans receivable from band members (Note 7)	72,237	77,367
Debt reserve fund (Note 8)	619,875	595,146
Due from related parties (Note 19)	5,446,383	5,808,034
Investment in business enterprise (Note 9)	4,078,957	7,508,908
Investment in business partnership (Note 10)	1,547,079	1,191,848
	26,763,540	**29,413,499**
Liabilities		
Accounts payable and accrued liabilities (Note 11)	2,147,485	3,711,625
Deferred revenue (Note 12)	1,441,889	1,074,857
Long-term debt (Note 16)	14,822,445	15,384,841
	18,411,819	**20,171,323**
Net financial assets	**8,351,721**	**9,242,176**
Non-financial assets		
Prepaid expenses	271,752	229,729
Tangible capital assets (Note 15)	44,529,129	45,066,118
	44,800,881	45,295,847
Accumulated surplus	**$ 53,152,602**	**$ 54,538,023**

Approved on behalf of Council

Chief

Chief Financial Officer

Band Councillor

Finance and Audit Committee

Penticton Indian Band
Consolidated Statement of Operations

For the Year Ended March 31	(Note 24) Budget	2020	Restated 2019
Revenues			
Federal Government			
Indigenous Services Canada	$ 8,986,314	$ 8,709,683	$ 9,343,376
Canada Mortgage and Housing Corporation	-	237,955	318,121
First Nations Health Authority	1,226,736	1,334,855	1,141,281
Provincial Government			
First Nations Education Steering Committee	809,081	825,443	748,097
Okanagan Training & Development Council	149,589	111,465	97,593
Province of British Columbia	937,842	1,503,501	1,478,716
BC First Nations Gaming	-	499,348	-
Other			
Housing charges and rental	-	439,047	406,720
Interest and investment income	38,000	265,477	164,711
Other contracts and miscellaneous	1,657,385	2,544,155	2,385,181
Land Lease	-	-	4,800,000
Property taxes (Note 14)	1,319,659	1,129,512	926,013
Royalties	819,500	395,627	607,650
Total revenues for the year	**$ 15,944,106**	**$ 17,996,068**	**$ 22,417,459**
Expenditures (Note 25)			
Administration	$ 4,668,829	$ 4,152,178	$ 3,583,191
Community health	1,934,199	1,611,117	1,626,907
Economic development	-	94,097	91,719
Education	5,639,012	4,826,436	4,493,753
Housing	1,003,715	840,364	780,782
Land, estates and memberships	1,678,764	1,520,594	1,185,825
ONTEH	659,800	654,585	657,213
Public works	1,808,203	1,595,900	1,336,782
Social development	1,604,436	1,570,144	1,482,967
Total expenditures for the year	**18,996,958**	**16,865,415**	**15,239,139**
Excess of revenue (expenditures) for year	(3,052,852)	1,130,653	7,178,320
Net income (loss) from business enterprise (Note 9)		(2,871,325)	2,094,996
Net income from business partnership (Note 10)		355,251	336,053
Annual surplus (deficit)		(1,385,421)	9,609,369
Accumulated surplus, beginning of year, as previously stated		54,538,023	46,076,197
Comparative figures adjustment (Note 3)		-	(1,147,543)
Accumulated surplus, beginning of year, as restated		54,538,023	44,928,654
Accumulated surplus, end of year		**53,152,602**	**54,538,023**

Penticton Indian Band
Consolidated Statement of Change in Net Financial Asset

For the Year Ended March 31	(Note 24) Budget	2020	Restated 2019
Annual surplus (deficit)	$ (3,052,852)	(1,385,421)	9,609,369
Acquisition of tangible capital assets (Note 15)	(4,777,256)	(1,332,799)	(5,233,505)
Amortization of tangible capital assets (Note 15)	-	1,869,788	1,771,659
Disposal of tangible capital assets (Note 15)	-	-	6,636
	(4,777,256)	536,989	(3,455,210)
Use (acquisition) of prepaid expenses	-	(42,023)	330,748
Net change in net financial assets	(7,830,108)	(890,455)	6,484,907
Net financial assets, beginning of year, as previously stated		9,242,176	3,904,812
Comparative figures adjustment (Note 3)		-	(1,147,543)
Net financial assets, beginning of year, as restated		9,242,176	2,757,269
Net financial assets, end of year		**8,351,721**	**9,242,176**

Penticton Indian Band
Consolidated Statement of Cash Flow

For the Year Ended March 31	2020	Restated 2019
Cash flows from operating activities		
Cash received during the year	$ 17,972,195	$ 24,121,907
Cash paid to suppliers and employees	(16,039,860)	(13,339,876)
Interest paid	(561,910)	(552,369)
Interest received	266,488	164,711
	1,636,913	10,394,373
Cash flows from capital activities		
Purchase of tangible capital assets	(1,332,799)	(5,233,505)
Cash flows from financing activities		
Issuance of long-term debt	-	673,313
Repayment of long-term debt	(562,396)	(595,245)
Increase in debt reserve fund	(24,729)	(20,975)
Increase in trust funds	(4,708)	(3,854)
	(591,833)	53,239
Cash flows from investing activities		
Decrease in member loans receivable	5,130	7,106
Decrease (increase) in related party balance	361,651	(3,748,798)
Distribution from business enterprise	516,000	1,499,975
Dividend from business enterprise	42,626	-
	925,407	**(2,241,717)**
Increase in cash for the year	637,688	2,972,390
Cash and cash equivalents, beginning of year	11,127,723	8,155,333
Cash and cash equivalents, end of year	**11,765,411**	**11,127,723**
Represented by:		
Unrestricted (Note 4)	5,298,486	6,472,302
Restricted (Note 4)	6,466,925	4,655,421
	11,765,411	**11,127,723**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies

Nature of Business

Penticton Indian Band provides services and support to its band members. Penticton Indian Band is an Indian Band and, as such, is exempt from income tax under section 87 of the Indian Act.

Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards prescribed for governments, as recommended by the Public Sector Accounting Board.

Reporting Entity

The Penticton Indian Band reporting entity includes the Penticton Indian Band government and all related entities that are controlled by the First Nation.

Principles of Consolidation

The consolidated financial statements consolidate the assets, liabilities and financial activities for the following organizations which use accounting principles that lend themselves to consolidation with the Penticton Indian Band:

- Penticton Indian Band (PIB)
- Penticton Indian Band Utilities Limited Partnership (PIBULP)
- Okanagan Nation Family Intervention and Services Society (ONTEH)

All inter-organization accounts and transactions have been eliminated on consolidation.

The band accounts for investments in government business enterprises (GBE's) and government business partnerships (GBP's) using the modified equity basis of accounting. It includes the cost of the Band's investment in the entities, plus the undistributed proportionate share of earnings. Under this method, inter-organizational balances are not eliminated.
The following entities have been accounted for on the modified equity basis:

- K'uL Management Group Ltd. (KMGLTD)
- Skaha Hills Limited Partnership (SHLP)

Asset Classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets include tangible capital assets and prepaid expenses.

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents	Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less. Cash and cash equivalents on the Consolidated Statement of Cash Flows is represented by cash, short term investments as disclosed on the Consolidated Statement of Financial Position.
Short-term Investments	Short-term investments include guaranteed investment certificates maturing at various times during the next fiscal year. These investments are recorded at cost.
Revenue Recognition	Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Revenue received under the funding arrangements which relates to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the Statement of Financial Position. Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes are recognized net of an allowance for anticipated uncollectable amounts. Taxation arrears and interest revenue are recognized at the time of issuing overdue property tax notices to the rate payers for the fiscal year based on the time overdue. Rental revenue is recognized when the services are provided to tenants, and collection is reasonably assured. When rental payments are received in advance of contracted services, the Band records this as deferred revenue. Interest income on loans receivable and on funds held in trust are recorded as revenue when received by the Band. Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when the transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies (Continued)

Financial Instruments

The Band carries a number of financial instruments. Unless otherwise noted, it is management's opinion that the Band is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Segmented Information

Penticton Indian Band is a First Nation organization that provides a wide range of services to its members including social, education, health, housing, public works and economic activities.

For management reporting purposes, the Band's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives with special regulations, restrictions or limitations. Services are provided by programs and their activities are reported in these funds.

Certain programs have been separately disclosed in the segmented information, along with the services they provide, and are detailed in the Schedule of Segmented Operations.

Administration Services

The Administration Services program provides administration support to other band operated programs and services.

Social Development

The Social Development program provides financial benefits and services to individuals and families, resident on reserve, who are in need.

Education

The Education program provides services to eligible First Nations students enrolled in elementary/secondary education programs and eligible postsecondary education programs.

Community Health

The Band provides health programs and services under an agreement with First Nations Health Authority, and the Province of British Columbia.

Housing

The Housing program provides on-reserve housing to eligible members under the CMHC housing programs for First Nations.

Public Works

The Public Works program is responsible for the construction and maintenance of public spaces within the community and includes the Penticton Indian Band Utilities Limited Partnership (PIBULP).

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

1. Summary of Significant Accounting Policies (Continued)

Land, Estates and Memberships

The Land, Estates and Memberships program negotiates and implements land claim and self-government agreements on behalf of the Band.

Economic Development

The Economic Development program provides planning and capacity development initiatives under agreements with the Province of British Columbia.

Okanagan Nation Family

Intervention and Services Society (ONTEH)
The ONTEH program is a Band-run organization that operates a transition house.

Tangible Capital Assets

Tangible capital assets are not available to discharge existing liabilities and are held for use in the provision of goods and services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible capital assets are valued at acquisition cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital assets including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs.

Amortization is charged on a straight line basis against tangible capital assets based on the estimated useful life of the asset as follows.

Asset Class	Rate
Automotive equipment	5 - 15 years
Buildings	20 - 50 years
Equipment	5 - 10 years
Infrastructure 1	5 - 60 years
Land improvements	15 - 20 years

Tangible capital assets under construction, development or that have been removed from service are not amortized until they are available to be put into service.

Tangible capital assets are written down when contributions indicate that they no longer contribute to the Band's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

March 31, 2020

2. Economic Dependence

Penticton Indian Band received approximately 48% (2019 - 42%) of its revenues pursuant to funding arrangements from Indigenous Services Canada (ISC).

3. Comparative Figures

In the current year, management of the Penticton Indian Band reviewed the accounting for its band owned entities. It was determined that these entities met the criteria of a government business enterprise in the current year and therefore, must be accounted for on a modified equity basis in order to comply with Public Sector Accounting Standards. The following entities were accounted for on a fully consolidated basis in the prior year financial statements which have now been restated to account for them under the modified equity basis:

- K'ul Management Group Ltd.
- K'ul Management Group LP

Refer to Note 9 for detail on the entities accounted for under the modified equity basis for the year ended March 31, 2020.

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

3. Comparative Figures (continued)

The adjustment had the following impact on the 2019 consolidated financial statements of Penticton Indian Band:

	Previously Stated 2019	Adjustment	Restated 2019
Consolidated Statement of Financial Position			
Cash and cash equivalents	$ 6,512,591	$ (95,339)	$ 6,417,252
Accounts receivable	2,906,270	(94,357)	2,811,913
Due from related parties	-	5,808,034	5,808,034
Investment in band owned entities	15,110,497	(15,110,497)	-
Investment in business enterprise	-	7,508,908	7,508,908
Investment in business partnership	-	1,191,848	1,191,848
Accounts payable and accrued liabilities	3,879,900	(168,275)	3,711,625
Deferred revenue	1,089,189	(14,332)	1,074,857
Line of credit	823,664	(823,664)	-
Prepaid expenses	232,129	(2,400)	229,729
Tangible capital assets	$ 45,373,072	$ (306,954)	$ 45,066,118
Consolidated Statement of Operations			
Revenue	$ 22,873,141	$ (455,682)	$ 22,417,459
Expenditures	16,718,947	(1,479,808)	15,239,139
Net income from band owned entities	2,402,118	(2,402,118)	-
Net income from business enterprise	-	2,094,996	2,094,996
Net income from business partnership	-	336,053	336,053
Accumulated surplus, beginning of year	46,076,197	(1,147,543)	44,928,654
Accumulated surplus, end of year	**$ 54,632,509**	**$ (94,486)**	**$ 54,538,023**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

4. Cash and Short-term Investments

	2020	Restated 2019
Consist of:		
Cash	$ 3,246,668	$ 6,417,252
Term deposits	2,107,872	107,235
Mutual funds	6,410,871	4,603,236
	$ 11,765,411	**$ 11,127,723**
Restricted		
Ottawa trust funds	$ 56,053	52,185
Social housing reserves (Note 17)	1,304,766	1,085,802
Band capital trust funds	2,493,501	2,285,057
Band revenue trust funds	1,136,593	134,753
Capital contingency fund	1,192,010	818,153
Stabilization fund	284,002	279,471
	6,466,925	**4,655,421**
Unrestricted	**5,298,486**	**6,472,302**
	$ 11,765,411	**11,127,723**

Term deposits consist of five one-year cashable GIC's at rates varying from 0.5-2.05% per annum, maturing between April 2020 to February 2021.

In 2004, the Band removed their funds from the Ottawa trust funds and have set up a separate trust fund account administered by the Band Council. The amount remaining in this fund represents the interest earned in the fiscal year that transfers to the Band on April 1 of each year.
Band capital trust funds are funds earned from sale of natural resources, and government transfers that are internally restricted for use towards future capital projects.

Band revenue trust funds are funds received from government business enterprises in the form of profit shares, and government transfers that are internally restricted for use as determined by the Chief and Council.

The capital contingency fund is designed to be used as designated by Chief and Council from time to time for extraordinary capital expenditures which benefit or service rate payers and requires an annual contribution of up to ten percent (10%) of the annual gross taxes.

The stabilization fund is designed to hold any surplus monies remaining in the taxation fund at the end of the fiscal year as specified in the Expenditure By-law Annual Budget Schedule, and may be applied towards the operation and administration costs for the next fiscal year.

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

5. Funds Held in Trust

As at March 31, funds were held for Penticton Indian Band as follows:

		2020	2019
Cedar Law Corporation, Barristers and Solicitors	$	297,268	292,560

Peace Hills Trust (Minors Trust) holds $77,433 (2019 - $77,433) on deposit in a Minors Trust fund for minor band members. This amount is not included in these consolidated financial statements.

6. Accounts Receivable

		2020	Restated 2019
First Nation Education and Steering Committee	$	102,013	100,063
Indigenous Services Canada	3	2,773	48,430
Trade		1,306,332	1,161,002
Property taxes		510,863	483,512
Rent receivable		715,161	694,827
Canada Mortgage and Housing Corporation		11,226	20,008
Skaha Hills Limited Partnership		1,111,324	1,178,920
Allowance for doubtful accounts		(853,362)	(874,849)
	$	**2,936,330**	**2,811,913**

7. Loans Receivable from Band Members

		2020	2019
Members' loans receivable	$	72,237	$ 77,367

Loans receivable from Band Members are non-interest bearing, unsecured, and due on demand.

8. Debt Reserve Fund

The Penticton Indian Band has the option to issue its long-term debt through the First Nation Finance Authority ("FNFA"). As a condition of borrowing, five percent of the gross debenture proceeds are withheld by the FNFA as a debt reserve fund. The debt reserve fund is invested by the FNFA and interest earned and expenses incurred are reported annually to the Band. If at any time the FNFA does not have sufficient funds to meet payments or sinking fund contributions due on its obligations, the payments will be made from the debt reserve fund. Details of cash deposits held in the debt reserve fund are as follows:

		2020	2019
Debt Reserve Fund - Cash Deposits	**$**	**619,875**	**595,146**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

9. Investment in Business Enterprise

	2020	2019
K'ul Management Group Ltd. (KMGLTD)	$ 4,078,957	$ 7,508,908

Penticton Indian Band holds 100% interest in KMGLTD who in turn holds controlling investments in the following entities:

Limited Partnerships	Corporations
• Westhills Aggregates LP	• Westhills Aggregates GP Inc.
• Coyote Cruises LP	• Coyote Cruises GP Inc.
• Snpinktn Forestry LP	• Snpinktn Forestry GP Inc.
• K'uL Construction LP	• K'uL Construction Inc.
• Skaha Hills Residential Development LP	• K'uL Developments Inc.
• K'ul Management Group LP	

The following summary discloses the condensed consolidated financial information of the KMGLTD:

	2020	2019
Assets		
Current	$ 17,333,699	$ 8,178,944
Non-current	3,522,171	3,733,869
	$ 20,855,870	**$ 11,912,813**
Liabilities		
Current	$ 7,655,430	$ 3,015,530
Non-current	9,121,483	1,388,375
	16,776,913	**4,403,905**
Equity	**4,078,957**	**7,508,908**
	$ 20,855,870	**$ 11,912,813**
Revenue	**$ 11,768,245**	**$ 17,828,545**
Expenditures	**(14,639,570)**	**(15,733,549)**
Total income (loss)	**$ (2,871,325)**	**$ 2,094,996**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

10 Investment in Business Partnership

	2020	2019
Skaha Hills Limited Partnership (SHLP)	$ 1,547,079	1,191,848

Penticton Indian Band holds 20-percent interest in SHLP and as such, the investment in SHLP is 20 percent of the equity in SHLP.

	2020	2019
Assets		
Current	$ 3,210,103	$ 9,166,227
Non-current	7,402,740	338,971
	$ 10,612,843	**$ 9,505,198**
Liabilities		
Current	$ 2,877,064	$ 3,545,674
Equity	7,735,779	5,959,524
	$ 10,612,843	**$ 9,505,198**
Revenue	**$ 11,647,313**	**$ 4,819,728**
Expenditures	**(9,871,058)**	**(3,139,365)**
Total income	**$ 1,776,255**	**$1,680,363**
Allocation	**$ 355,251**	**$ 336,053**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

11. Accounts Payable and Accrued Liabilities

	2020	Restated 2019
Trade payables	$ 1,461,417	$ 3,266,583
Accrued liabilities	275,968	117,576
ISC payable	-	-
Accrued salaries and employee benefits payable	410,100	327,466
	$ 2,147,485	**$ 3,711,625**

12. Deferred Revenue

Deferred revenue represents monies received in advance for rent, in addition to contributions received from the federal, provincial and local governments along with other sources for specific projects or programs in which the expenditures have not yet been incurred.

	Restated Balance, beginning of year	Contributions	Revenue Recognized	Balance, end of year
FNESC	$ 115,433	$ 181,111	$ (115,433)	$ 181,111
FNHA	15,000	-	(7,777)	7,223
ISC	696,777	1,059,962	(696,777)	1,059,962
Province of BC	239,309	125,713	(239,309)	125,713
Other	8,338	60,092	(550)	67,880
2020 Totals	**$ 1,074,857**	**$ 1,366,786**	**$ (1,059,296)**	**$ 1,441,889**
2019 Totals	**$ 540,810**	**$ 1,074,857**	**$ (540,810)**	**$ 1,074,857**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

13. Property Tax Collected for Other Governments

The Band collects taxation revenue on behalf of other entities for government services as follows:

	2020	2019
BC Assessment Authority	$ 18,276	$ 18,947
Regional District Okanagan-Similkameen	82,151	61,019
Hospital	111,496	87,936
Sewer	30,986	30,986
Library	36,135	28,545
Fire protection	282,470	243,479
	$ 561,514	**$ 470,912**

14. Property Taxes

	2020	2019
Gross property taxation revenue	$ 2,069,170	$ 1,758,123
Less: Home owner grants	(378,144)	(361,198)
Less: Collections on behalf of other governments (Note 13)	(561,514)	(470,912)
Net property taxation revenue	**$ 1,129,512**	**$ 926,013**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

15. Tangible Capital Assets

For the Year ending March 31												2020
	Automotive Equipment	Buildings	Equipment	Land & Land Improvements	Roads	Water Sewer, & Drainage	Electrical	Work in Progress	Social Housing	ONTEH	PIBULP	Total
Cost, beginning of year	1,001,948	18,187,976	1,811,637	1,764,938	14,487,814	15,497,630	285,917	3,554,040	7,471,965	356,512	3,100	4,423,477
Additions	119,266	65,475	53,591	-	-	1,019,111	-	52,510	-	22,846	-	1,332,799
Transfers	-	600,863	-	-	-	3,061,147	-	(3,061,147)	(600,863)	-	-	-
Cost, end of year	1,121,214	18,854,314	1,865,228	1,764,938	14,487,814	19,577,888	285,917	545,403	6,871,102	379,358	3,100	65,756,276
Accumulated amortization, beginning of year	741,813	6,609,801	1,261,415	1,069,924	3,577,717	3,407,481	35,235	-	2,397,988	252,885	3,100	19,357,359
Amortization	70,970	536,343	176,553	22,962	351,780	417,639	7,145	-	246,501	39,89	-	1,869,788
Transfers	-	475,412	-	-	-	-	-	-	(475,412)	-	-	-
Accumulated amortization, end of year	812,783	7,621,556	1,437,968	1,092,886	3,929,497	3,825,120	42,380	-	2,169,077	292,780	3,100	21,227,147
Net carrying amount, end of year	308,431	11,232,758	427,260	672,052	10,558,317	15,752,768	243,537	545,403	4,702,025	86,578	-	44,529,129

												Restated 2019
	Automotive Equipment	Buildings	Equipment	Land & Land Improvements	Roads	Water Sewer, & Drainage	Electrical	Work in Progress	Social Housing	ONTEH	PIBULP	Total
Cost, beginning of year	994,201	17,865,781	1,782,164	1,764,938	13,802,465	14,502,851	285,917	2,022,196	6,017,266	323,722	3,100	59,364,601
Additions	7,747	496,824	29,473	-	355,518	382,235	-	2,856,789	1,072,129	32,790	-	5,233,505
Disposals	-	(174,629)	-	-	-	-	-	-	-	-	-	(174,629)
Transfers	-	-	-	-	329,831	612,544	-	(1,324,945)	382,570	-	-	-
Cost, end of year	1,001,948	18,187,976	1,811,637	1,764,938	14,487,814	15,497,630	285,917	3,554,040	7,471,965	356,512	3,100	64,423,477
Accumulated amortization, beginning of year	694,696	6,224,723	1,087,679	1,046,317	3,225,937	3,074,559	28,087	-	2,151,980	216,615	3,100	17,753,693
Amortization	47,117	553,071	173,736	23,607	351,780	332,922	7,148	-	246,008	36,270	-	1,771,659
Disposals	-	(167,993)	-	-	-	-	-	-	-	-	-	(167,993)
Accumulated amortization, end of year	741,813	6,609,801	1,261,415	1,069,924	3,577,717	3,407,481	35,235	-	2,397,988	252,885	3,100	19,357,359
Net carrying amount, end of year	260,135	11,578,175	550,222	695,014	10,910,097	12,090,149	250,682	3,554,040	5,073,977	103,627	-	45,066,118

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

16. Long-term Debt

	2020	2019
Operating Fund		
Term loan - repayable at $4,237 monthly, including interest at 4.16% per annum, maturing March 2022, secured by ministerial guarantee from ISC.	$ 271,108	$ 312,109
Capital Fund		
Demand loan - repayable at $371.66 monthly, including interest at prime plus 1% per annum, maturing December 2020, secured by specific asset.	25,305	28,424
Term loan - repayable at $14,615 monthly, including interest at 3.65% per annum, maturing June 2028, secured by debt reserve fund.	2,477,301	2,537,359
Term loan - repayable at $10,275 monthly, including interest at 3.97% per annum, maturing October 2021, secured by ministerial guarantee from ISC.	1,365,628	1,431,674
Term loan - repayable at $39,113 monthly, including interest at 3.79% per annum, maturing June 2024, secured by debt reserve fund.	7,471,633	7,652,575
Demand loans - repaid during the year.	-	47,041
Social Housing Fund		
Mortgage - repayable at $2,721 monthly, including interestat 1.11% per annum, maturing January 2021.	27,070	59,226
Balance carried forward	$ 11,638,045 $	$ 12,068,408

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

16. Long-term Debt (Continued)

Balance brought forward	11,638,045	$ 12,068,408
Social Housing Fund (continued)		
Mortgage - repayable at $1,409 monthly, including interest at 1.82% per annum, maturing June 2026.	99,786	114,760
Mortgage - repayable at $2,390 monthly, including interest at 1.04% per annum, maturing October 2025.	155,487	182,393
Mortgage - repayable at $1,214 monthly, including interest at 1.31% per annum, maturing December 2031.	158,669	171,078
Mortgage - repayable at $2,504 monthly, including interest at 1.30% per annum, maturing May 2028.	232,790	259,631
Mortgage - repayable at $2,246 monthly, including interest at 0.94% per annum, maturing September 2035.	388,728	411,911
Mortgage - repayable at $8,099 monthly, including interest at 2.68% per annum, maturing October 2038.	1,423,044	1,481,363
Mortgage - repayable at $3,219 monthly, including interest at 2.14% per annum, maturing March 2024.	725,896	673,313
Mortgage - repaid during the year.	-	21,984
	14,822,445	$ 15,384,841

All Social Housing mortgages are secured by a ministerial guarantee from ISC, and facilitated by All
Nations Trust Company.

Principal repayments on long-term debt for the next five years and thereafter are estimated as follows:

2021	$ 2,218,002
2022	538,649
2023	549,653
2024	7,225,171
2025	351,218
Thereafter	3,939,752
	$ 14,822,445

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

17. Housing Reserves

	2020	2019
Replacement reserve	$ 436,840	$ 499,514
Operating reserve	931,387	886,439
	$ 1,368,227	**$ 1,385,953**

Under the terms of the agreement with CMHC, the Replacement Reserve account is to be credited in the amount of $47,368 annually. These funds, along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the CDIC or as may otherwise be approved by CMHC. Withdrawals are credited to interest first and then principal.

Under the terms of the agreement with Canada Mortgage and Housing Corporation, the Operating Reserve account is to be credited with any surplus amount in phase 7 to 15, based on the minimum rent calculation.

Included in Note 4, there is restricted cash relating to the replacement reserve of $523,839 (2019 - $515,485), therefore the reserve is over funded at the year end by $86,999 (2019 - $15,970). Also included in Note 4 is restricted cash relating to the operating reserve of $780,927 (2019 - $570,317), therefore the reserve is under funded at the year end by $150,459 (2019 - $316,122)

18. Federal Assistance Payments

The Social Housing Fund receives federal assistance through CMHC to reduce mortgage interest expense to 2% to enable the project to provide housing to low income individuals. The amount of the assistance received for the year ended March 31, 2020 was $213,637 (2019 - $192,872), and this amount is included in CMHC revenue on the statement of operations.

19. Related Party Transactions and Balances

At the year end, the related party balance of $5,446,383 is due from K'ul Management Group Ltd. The prior year balance of $5,808,034 was due from Skaha Hills Residential Development LP.

During the year, transactions with business entities which the Band owns and controls, and that are not disclosed separately in these financial statements are as follows:

(a) Royalties revenue received of $395,627 (2019 - $607,650) - K'ul Management Group Ltd.
(b) Fees paid for services of $1,487,670 (2019 - $2,939,598) - K'ul Management Group Ltd.

These transactions are in the normal course of operations and are measured at the exchange value, which is the amount of consideration established and agreed to by the related parties.

March 31, 2020

20. Contingencies

Legal Counsel for the Band is in the final stages of negotiation with Canada and Canada Pacific Rail for the Kettle Valley Railway lands to be transferred immediately from CPR directly to a holding company of the Band as fee simple lands while the Band and the Crown undertake an Addition to Reserve process (estimated to take 2-5 years).

Various lawsuits have been filed against the Band for incidents which arose in the ordinary course of business. In the opinion of management and legal counsel, the outcome of the lawsuits, now pending, is not determinable. Should any loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

21 Loan Guarantees

Penticton Indian Band's portion of debt guaranteed, and the amounts drawn upon those debt facilities for related entities are as follows:

	Guaranteed	2020	2019
K'ul Management Group LP (i)	$ 5,050,000	$ 5,156,215	$ 803,664
Westhills Aggregates LP (ii)	$ 1,475,000	$ 48,202	-
Skaha Hills LP (iii)	$ 1,750,000	$ 320,000	$ 459,176

i. BMO granted an excess exemption of $180,000 for the amount drawn upon at year-end. The facilities were secured by a general security agreement with first ranking over all personal property of K'ul Management Group LP, in addition to the corporate guarantees from Penticton Indian Band and K'ul Management Group Ltd. There were no financial covenants. Subsequent to year end, the debt agreement between K'ul Management Group Limited partnership and BMO was amended, providing new facilities and additional terms. Both Penticton Indian Band and K'ul Management Group Ltd. guaranteed the amendment for an amount up to $9,050,000. In addition to the corporate guarantees, the facilities are secured by a general security agreement with first ranking over all personal property of K'ul Management Group Ltd. and K'ul Management Group LP. There are no financial covenants.

ii. In addition to the corporate guarantees, the facilities are secured by a general security agreement with first ranking over all personal property of Westhills Aggregates Limited Partnership. There are no financial covenants.

iii. Skaha Hills Limited Partnership has available a credit facility for an amount up to $8,750,000. In addition to Penticton Indian Band's corporate guarantee, the facility is also secured by a mortgage, an assignment of rents on the property under development, general security agreements by Penticton Indian Band and Brenlar Investments Ltd, and postponement of claim from each Penticton Indian Band, Brenlar Investments Ltd. and Greyback Development Ltd.

iv. ISC has provided ministerial loan guarantees to various financial institutions for certain loans to the Band and individual band members. The Band is contingently liable for these loans and has provided repayment agreements to ISC in the event of default.

22. Pension Plan

The Band and certain of its employees contribute to the Penticton Indian Band Pension Plan (the "Plan"). The Plan is a defined contribution plan. Capri Insurance administers the Plan through Great West Life, including the payment of pension benefits on behalf of the employer and employees in accordance with the federal legislation.

During the year, the Band paid $250,894 (2019 - $210,749) to the Plan on behalf of its employees.

23. Impact of COVID-19

Subsequent to year-end, the impact of COVID-19 in Canada and on the global economy increased significantly. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time.

Additional funding has been received post year end to assist in the provision of community services including a member distribution.

If the impacts of COVID-19 continue, there could be an impact on the Band and its members, suppliers and other third party business associates. Such events could impact the timing of, and amounts realized on the Band's assets. At this time, the future potential impact of COVID-19 on the Band is not known.

24. Budget

The Band Council Budget Resolution adopted by Council was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. Further the budget was approved on a quarterly basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets represent the Budget adopted by Council with adjustments as follows:

	2020
Budget Bylaw deficit for the year	$ -
Add:	
Capital expenditures	4,777,256
Less:	
Budgeted transfers from accumulated surplus	(7,830,108)
Budget deficit per statement of operations	**(3,052,852)**

Penticton Indian Band
Notes to Consolidated Financial Statements

March 31, 2020

25. Expenditures by Object

	2020	Restated 2019
Advertising and promotion	997	7,639
Amortization	1,869,788	1,771,659
Bad debts	189,017	346,963
Bank charges	35,197	50,901
Contract services	1,041,931	756,492
Community outreach	52,547	43,307
Direct social assistance	974,389	955,238
Honoraria	317,519	202,612
Insurance	225,077	178,689
Interest on long-term debt	561,910	554,034
Lease payments	49,202	46,246
Materials, supplies and services	612,448	500,874
Office	38,665	33,936
Professional fees	947,434	823,072
Repairs and maintenance	426,897	246,867
Salaries and benefits	6,352,254	5,924,615
Student allowances and tuition	2,054,168	1,864,055
Telephone	108,262	73,990
Travel and meetings	334,176	278,461
Utilities	224,986	265,076
Vehicle	54,012	62,489
Workshops, seminars and training	394,539	251,914
Total expenditures for the year	**16,865,415**	**15,239,129**

Penticton Indian Band
Notes to Consolidated Financial Statements
Schedule of Segmented Operations

Schedule of Segmented Operations

For the year ended March 31 2020

	Admin.	Social Development	Education	Community Health	Housing	Public Works	Lands, Estate and Membership	Economic Development	ONTEH	Total
Revenue										
ISC	1,449,884	$ 1,500,723	$ 3,243,164	-	$ 66,119	$ 1,418,473	$ 415,571	-	$ 615,749	$ 8,709,683
CMHC	-	-	-	-	246,737	(8,782)	-	-	-	237,955
FNESC	-	-	825,443	-	-	-	-	-	-	825,443
FNHA	-	5,000	-	1,329,855	-	-	-	-	-	1,334,855
Taxation	1,129,512	-	-	-	-	-	-	-	-	1,129,512
Province of B.C.	42,214	284,203	543,500	3,308	-	-	630,276	-	-	1,503,501
BC First Nations Gaming	499,348	-	-	-	-	-	-	-	-	499,348
Miscellaneous	1,306,309	81,681	323,358	482,389	433,758	262,531	745,005	26,084	94,656	3,755,771
	4,427,267	1,871,607	4,935,465	1,815,552	746,614	1,672,222	1,790,852	26,084	710,405	17,996,068
Expenditure										
Administrative	607,579	2,951	21,265	84,876	178,589	532,419	405,735	94,097	23,855	1,951,366
Amortization	1,583,395	-	-	-	246,498	-	-	-	39,895	1,869,788
Direct Assistance	-	974,389	-	-	-	-	-	-	-	974,389
Lease payments	11,532	1,796	10,119	17,520	-	-	6,564	-	1,670	49,201
Materials, Supplies, Utilities	177,441	84,488	239,400	190,148	8,115	162,243	53,551	-	136,479	1,051,865
Operations and Maintenance	164,677	15,172	140,002	89,360	225,499	636,111	161,254	-	30,060	1,462,135
Student Costs	-	-	2,054,168	-	-	-	-	-	-	2,054,168
Transportation Costs	192,647	109,052	111,135	188,511	2,286	26,685	111,857	-	40,556	782,729
Wages and Benefits	1,414,907	382,296	2,250,347	1,040,702	179,377	238,442	781,633	-	382,070	6,669,774
	4,152,178	1,570,144	4,826,436	1,611,117	840,364	1,595,900	1,520,594	94,097	654,585	16,865,415
Excess (deficiency) of revenue for the year	275,089	301,463	109,029	204,435	(93,750)	76,322	270,258	(68,013)	55,820	1,130,653

Penticton Indian Band
Notes to Consolidated Financial Statements
Schedule of Segmented Operations

Schedule of Segmented Operations

For the year ended March 31 2020

	Admin.	Social Development	Education	Community Health	Housing	Public Works	Lands, Estate and Membership	Economic Development	ONTEH	Total
Revenue										
ISC	1,449,884	$ 1,500,723	$ 3,243,164	-	$ 66,119	$ 1,418,473	$ 415,571	-	$ 615,749	$ 8,709,683
CMHC	-	-	-	-	246,737	(8,782)	-	-	-	237,955
FNESC	-	-	825,443	-	-	-	-	-	-	825,443
FNHA	-	5,000	-	1,329,855	-	-	-	-	-	1,334,855
Taxation	1,129,512	-	-	-	-	-	-	-	-	1,129,512
Province of B.C.	42,214	284,203	543,500	3,308	-	-	630,276	-	-	1,503,501
BC First Nations Gaming	499,348	-	-	-	-	-	-	-	-	499,348
Miscellaneous	1,306,309	81,681	323,358	482,389	433,758	262,531	745,005	26,084	94,656	3,755,771
	4,427,267	1,871,607	4,935,465	1,815,552	746,614	1,672,222	1,790,852	26,084	710,405	17,996,068
Expenditure										
Administrative	607,579	2,951	21,265	84,876	178,589	532,419	405,735	94,097	23,855	1,951,366
Amortization	1,583,395	-	-	-	246,498	-	-	-	39,895	1,869,788
Direct Assistance	-	974,389	-	-	-	-	-	-	-	974,389
Lease payments	11,532	1,796	10,119	17,520	-	-	6,564	-	1,670	49,201
Materials, Supplies, Utilities	177,441	84,488	239,400	190,148	8,115	162,243	53,551	-	136,479	1,051,865
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Student Costs	-	-	2,054,168	-	-	-	-	-	-	2,054,168
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Excess (deficiency) of revenue for the year	275,089	301,463	109,029	204,435	(93,750)	76,322	270,258	(68,013)	55,820	1,130,653

Penticton Indian Band
Schedule of Remuneration and Expenses
– Chief and Councillors
For the year ended March 31, 2020

Penticton Indian Band
Schedule of Remuneration and Expenses — Chief and Councillors
For the Year Ended March 31, 2020

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Penticton Indian Band
Schedule of Remuneration and Expenses — Chief and Councillors
For the Year Ended March 31, 2020

Independent Practiitioner's Review Engagement Report

To the Members of Penticton Indian Band

We have reviewed the accompanying Schedule of Remuneration and Expenses – Chief and Councillors of Penticton Indian Band for the year ended March 31, 2020, and a summary of significant accounting policies and other explanatory information (together, the "Schedule"). The Schedule has been prepared by management, pursuant to the requirements of the Indigenous Services Canada 2019-20 Year-end Reporting Handbook.

Management's Responsibility for the Schedule

Management of Penticton Indian Band is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the Indigenous Services Canada 2019-20 Year-end Reporting Handbook, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the Schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which required us to comply with relevant ethical requirements.

A review of the Schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this Schedule.

Penticton Indian Band
Schedule of Remuneration and Expenses — Chief and Councillors
For the Year Ended March 31, 2020

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule is not prepared, in all material respects, in accordance with the financial reporting provisions in the Indigenous Services Canada 2019-20 Year-end Reporting Handbook.

Basis of Accounting and Restriction on Use

Without modifying our conclusion, we draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist Penticton Indian Band to meet the requirements of subsection 6(1) of the First Nations Financial Transparency Act. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for the members of the Penticton Indian Band and the Indigenous Services Canada and should not be used by parties other than the members of the Penticton Indian Band and the Indigenous and Indigenous Services Canada.

BDO Canada LLP

Chartered Professional Accountants

Penticton, British Columbia
July 29, 2020

Penticton Indian Band
Notes to Schedule of Remuneration and Expenses — Chief and Councillors
(Unaudited)

For the Year Ended March 31, 2020

1. Definition of Remuneration and Expenses

Penticton Indian Bands follows the accrual basis of accounting using the principles of Canadian Public Sector Accounting Standards for this reporting. Remuneration is defined in the First Nation Financial Transparency Act as any salaries, wages, commissions, bonuses, fees, honoraria, and dividends and other monetary benefits – other than the reimbursement of expense – and non-monetary benefits.

Expenses as defined in the First Nation Financial Transparency Act include the costs of transportation, accommodation, meals, hospitality and incidental expenses. The remuneration and expenses presented above include remuneration paid and expenses reimbursed to the First Nation's chief and each of its councilors, acting in their capacity as such and in any other capacity, including their personal capacity, by the First Nation and by any entity controlled by the First Nation.

ANNEX B
Schedule of Remuneration and Expenses

(Chiefs and Councillors)

(0597) Penticton Indian Band
For the Year Ended March 31, 2020

Name of Individual	Position Title	Number of Months (Note 1)	HONORARIA	GROSS WAGES	CONTRACT WORK	CELL PHONE ALLOWANCE	TRAVEL (TRANSPORTATION, MEALS, ACCOM, INCIDENTALS)	OTHER EXPENSES & ALLOWANCES (MEETING & WORKSHOP FEES, MEMBERSHIP FEES)
CHAD ENEAS	CHIEF	12	60,005.40		-	-	9,020.84	700.00
SUZANNE JOHNSON	COUNCIL MEMBER	12	11,600.00			715.00	946.80	
CLINT GEORGE	COUNCIL MEMBER	12	9,200.00		7,520.00	715.00	156.54	
FRED KRUGER	COUNCIL MEMBER	12	9,610.00			650.00	820.02	
ELLIOTT TONASKET	COUNCIL MEMBER	12	11,600.00	56,162.80		650.00	18,567.12	685.21
INEZ PIERRE	COUNCIL MEMBER	12	10,810.00	6,795.20		650.00	1,003.16	
JOAN PHILLIP	COUNCIL MEMBER	10	8,710.00	47,827.50		585.00	5,510.42	349.50
ERNEST JACK	COUNCIL MEMBER	10	8,710.00			585.00		101.50
VIVIAN LEZARD	COUNCIL MEMBER	2	2,400.00			65.00		
CHARLENE ROBEROS	COUNCIL MEMBER	2	2,400.00			65.00		
CARLENE GEORGE	COUNCIL MEMBER	2	2,800.00	8,660.00		65.00	201.90	

1. The number of months during the fiscal year that the individual was a chief or councillor.

2. As per the First Nations Financial Transparency Act:

   “remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits

   — other than the reimbursement of expenses — and non-monetary benefits.

   Examples are provided in the supporting document which accompanies this document on AANDC’s Internet site entitled: “Supplementary Information”.

3. As per the First Nations Financial Transparency Act:

   “expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses.

K'uL Management Group

Report from the CEO — 2020

WE HAVE SPENT this past year BUILDING ASSETS. By this we mean, assets in the ground like roads, civil services, home foundations), assets in people (consultants, managers, engineers, training), and systems (technology, audits).

We are NOW READY to start turning these assets into cash and further invest into building a long-term, sustainable economy for the PIB.

Overall, we have built assets at an appraised value of $22 million (audited value in the region of $12 million). This has resulted in a deficit for the year ending March 2020.

A few highlights:

- Increased Skaha Hills debt repayment from $22,000 per door $50,000 per door;
- Retaining 100% of profits from home construction at Skaha Hills;
- Retaining 100% of all development profits at Skaha Hills;
- Increased profits at Coyote Cruises;
- Managed to keep Sn'Pinktn Forestry afloat amidst devastating slump in forestry industry.

We look forward to a good year moving forward, with a stronger economy, improved home sales, recovery in forestry etc.

Skaha Hills

A key activity over the last couple of years is the restructuring of the Skaha Hills Project.

Chief and Council engaged an outside independent firm, Fiscal Realities, to undertake an assessment of this opportunity to clarify and articulate the benefits to the band from this restructuring.

Figure 1 shows a summary of their findings.

While the increased benefit to the PIB is clear, it does not factor in the planned revenues from operations of new partnerships on the hill. These partnerships include a luxury resort spa, a mixed-use hub and health care facility for the elderly, a mixed-use hub with small retail, coffee shop, and space for offices and small conferences. In these partnerships it is expected that PIB companies will retain ownership of the lease and buildings.

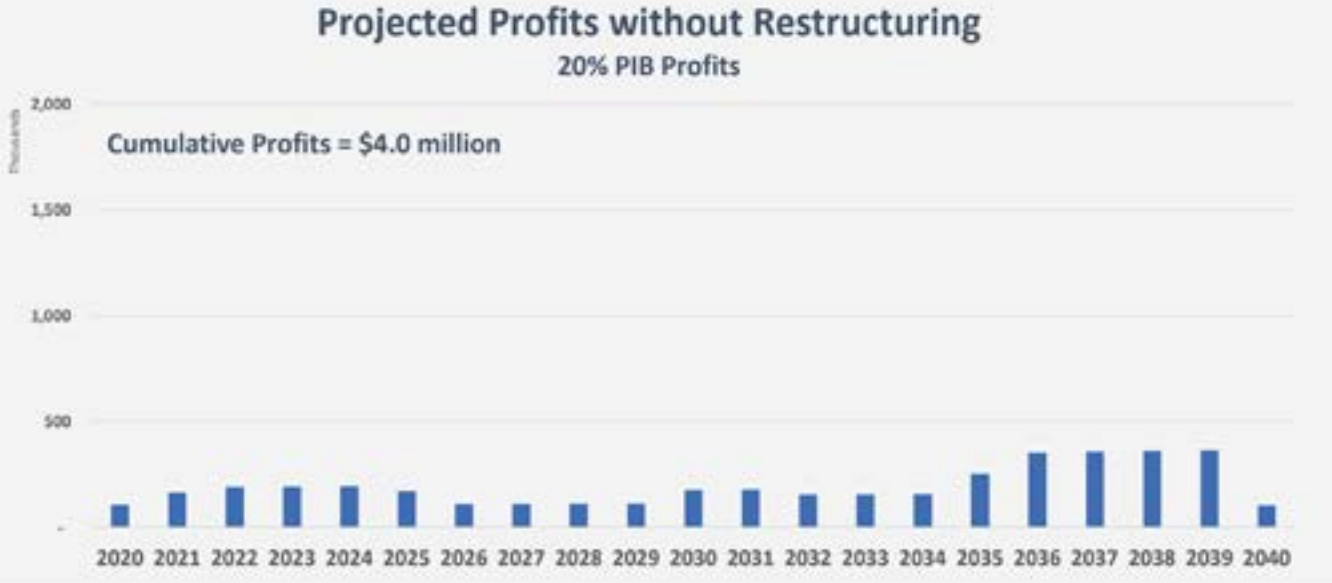
All these activities will clearly reflect the values of the PIB and provide numerous employment and business opportunities for PIB members.

You will see that in the first few years of this project (and any project for that matter) debts will be incurred. This is to be expected for any project and should not cause alarm.

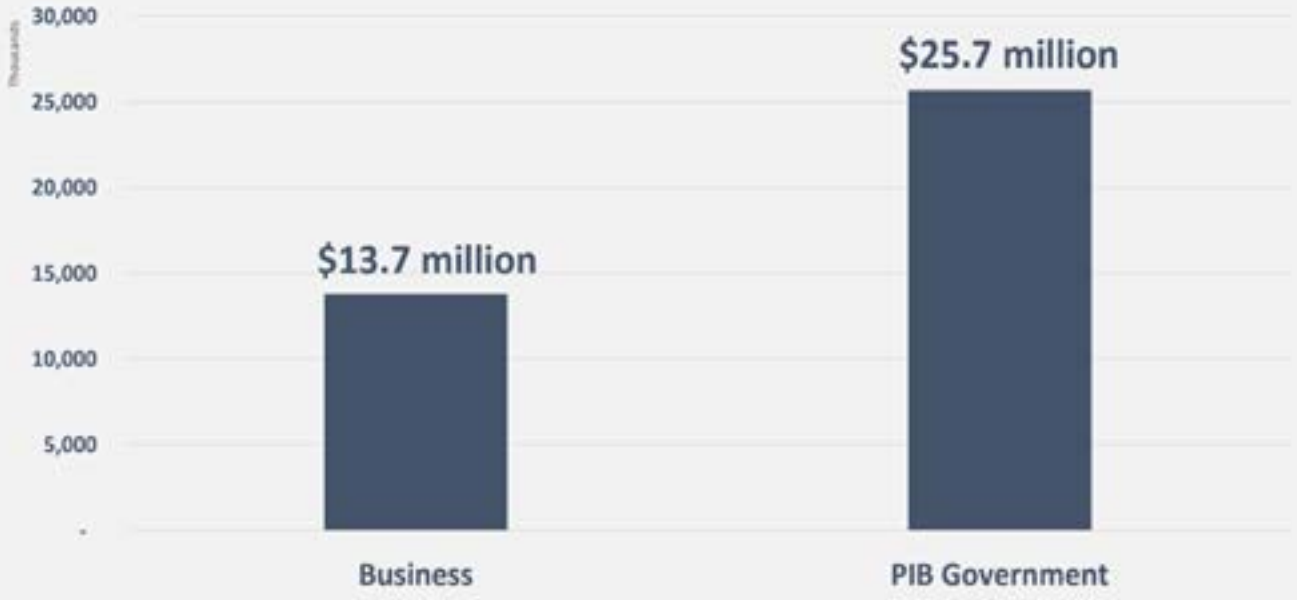
Restructuring of Skaha Hills Development



Restructuring of Skaha Hills Development

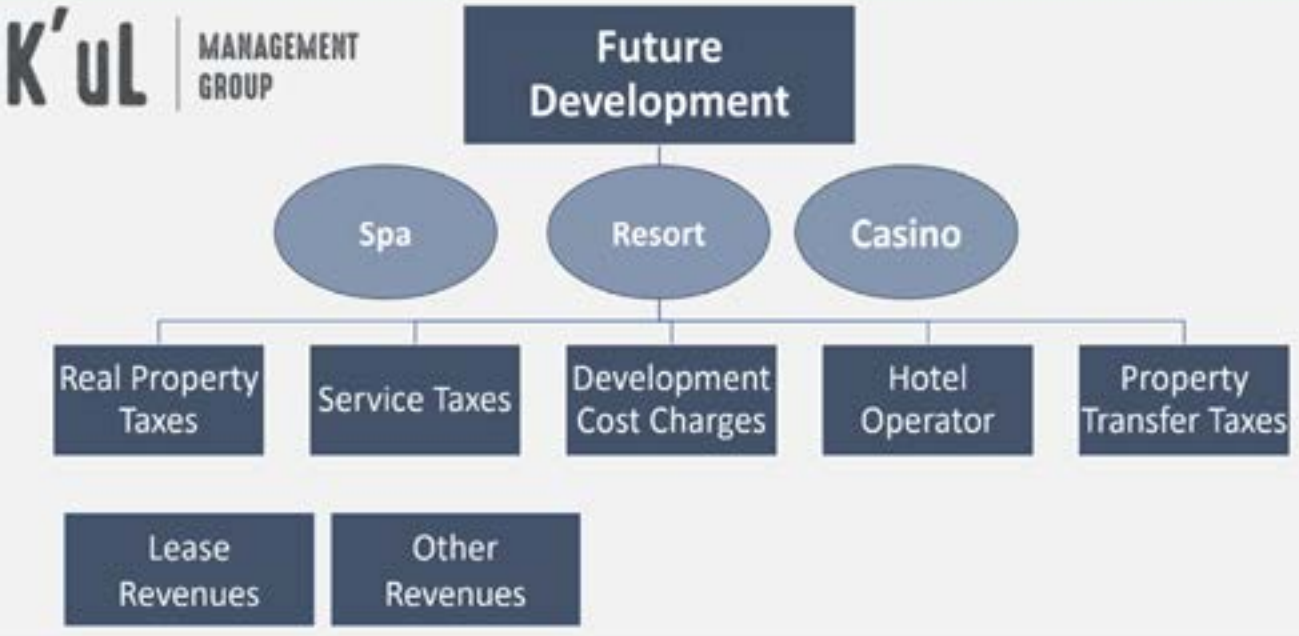


Projected 20 Year Cumulative Revenues and Expenditures



Growing PIB Revenues

K'uL MANAGEMENT GROUP



In reality the debts incurred have been turned into ASSETS (roads, services, lots etc) that are worth more than the debt used to create them.

In a very short time we have created an asset valued at a market appraisal in excess of $22 million, but with an accounting/audit value in excess of $11 million.

The intention of this presentation is to celebrate the significant work all Chiefs and Councils have had on this project and to demonstrate the positive moves towards developing an economy that all PIB members can be proud of for generations to come.

The other intention of this presentation is to manage expectations and to communicate that returns from this sort of investment DO NOT HAPPEN OVERNIGHT, and that it takes time before profits and returns to the band are realised.

The chart at right outlines how the returns to the PIB are realised. IE. The businesses under K'uL Group make the investments and do the work, and the PIB government generates ongoing revenues through taxes etc. Without the activity of the businesses, this revenue to the PIB would not be possible. It is then the job of PIB government to direct these revenues to programs, projects and services for the benefit of the whole community.

In 2019 there was a rush to lay 9 home foundations before the Christmas, to build the new construction team and start building homes asap - in hindsight this was not a good thing. We made significant changes to ensure the success of this new company and in February recruited a new GM with extensive experience in large 1,000-unit building projects and this is already having a great impact. While homeowners are excited and moving into their new homes, we are currently limited by how many houses we can build simultaneously. We are reframing sales contracts so that homeowners finance the home builds, compared to the sales contracts we "inherited" where K'uL financed the home builds. This is putting us on a far stronger financial footing.

Those in the industry are amazed at how well we have done in this short period and investors are now regularly engaging us to work on partnerships with us on the Hill. EG. Elderly care, luxury rental units, resort and spa, bingo and gaming etc.

Coyote Cruises

Coyote Cruises entered into a new management partnership with DX3, an experienced tourism company in Penticton. PIB remains the majority owner and has been able to increase its profits significantly through this partnership as well as reduce its liability (risk). PIB youth are having an incredible opportunity and being promoted into significant leadership positions with opportunities beyond just Coyote Cruises. The success of this company is something all PIB members should be incredibly proud of.

Sales in 2020 have increased significantly, but as the season is still underway, we do not have final numbers. There have been some additional costs due to COVID, but all in all we expect this to be the best year ever.

Sn'Pinktn Forestry

The forestry industry remains in a slump. We have agreed a deal with Weyerhauser for $6 per cubic meter (x 60,000 m3). This is a significant drop from a high of $12 per m3 in 2018. Our volumes will be renewed in June 2021. While forestry companies all around us have been closing we have done everything we could do to keep this company open and have succeeded in this.

Westhills Aggregates

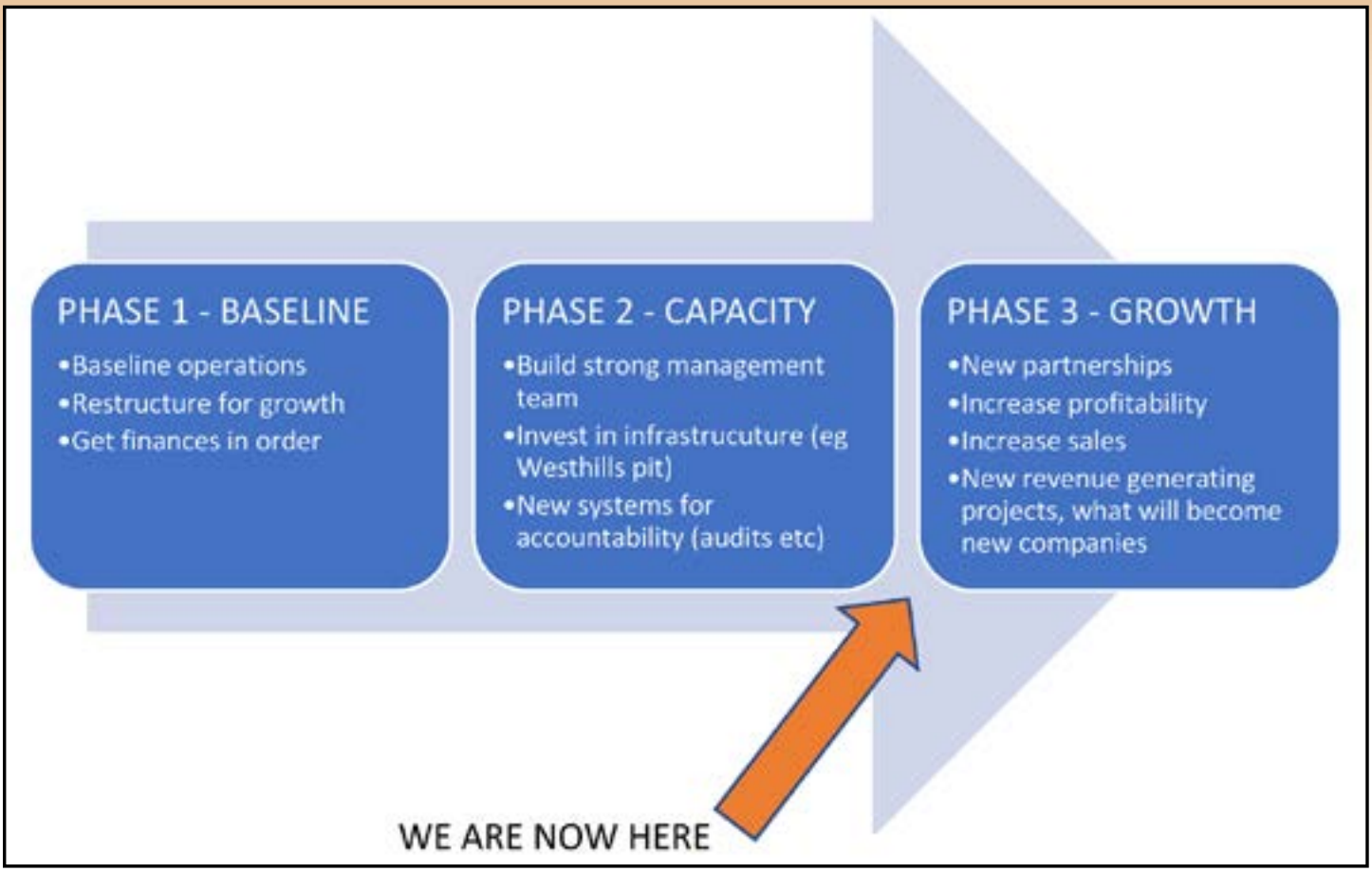
Westhills Aggregates as a company has always had significant revenues in excess of $9 million a year. Westhills expenses have generally been quite high, resulting in net profit returns in the region of 5%. In generally we would expect any business to have net profits in the region of 20% to remain viable. This last year we have invested significantly in turning Westhills into a more profitable company. This has required the services of multiple consultants and engineers who were paid for through the K'uL Management Group to ensure a full objective review of the business. Westhills is now strongly positioned to become a more profitable company, providing long term assurance of work for its employees and ongoing significant profits to the PIB.

This last year Craig Gabriel was promoted to Superintendent for the Westhills Civil Division of the company and this team is already making significant strides to growing revenues on various off-reserve projects. Chris Roberds, Chris Ingle and Mel Connelly.

Desmond O'Brian has taken on the GM leadership role of this company and is already having a very positive impact. The Westhills team are in the dep planning stages for the Westhills Site Plan, which will include remediation, and responsibly managing the life of the mine.

K'uL Management Group

K'uL Group is best understood as the "head office" of all the companies, and ensures that all its companies



are managed effectively, honestly, and transparently. This head office provides the following services to all the existing companies:

- Finance
- Human Resources
- Health and Safety
- Marketing and branding
- Project management
- Grants and funding applications
- Partnership development

The headoffice also leverages the companies relationships and assets to develop new opportunities and companies for the future. Opportunities currently being looked at include;

- Coyote Tourism – indigenous tourism experiences to promote and convey culture, language, stories, youth-elder opportunities etc.
- Development and designation of Industrial site at IR2
- Billboard partnership – increasing revenue to individual landowners and bringing in revenue to the PIB.
- Testing short term projects like a Drive-in at the Game Farm site.
- Campsite concept development at Sage Mesa
- Renewable energy project – focusing on renewable hydroge
- The annual BDO audit is now complete and the overall message from the auditors is very positive;
- Strong systems and processes are in place
- Financial control and management across the companies is strong
- Profits are down, but this is understandable given the capacity building and business start-up costs associated with projects of the scale we are working on.

When I first started working for PIBDC in March 2018, I made it very clear that there was a multi-year process required (as with any major business transformation). This included the following 3 phases:

We have now come out of the most challenging phase (2) and are confident in the team that is now in place to support future growth.

We are already seeing an increase in profitability in the companies and more and more companies are



looking to work with us. We are building a strong brand that reflects the strong indigenous and progressive values.

The report on the following page is from PIB Finance and shows the distribution from the companies to the PIB's "own source revenue" over the last number of years.

With the restructuring of K'uL Management Group, there has been a marked improvement in distributions coming back to the band. This has been achieved through more rigorous controls, reporting and accountability across all the companies. Financial statements are reported each quarter to the K'uL Board and to FAC (which reports highlights to Chief and Council through the PIB CFO).

This improved reporting and accountability is essential in building a strong and sustainable economy for the PIB for generations to come.

With these strong foundations in place we are confident of good things to come for the PIB.



Photo courtesy of Greyback Construction

A Sampling of PIB Success in 2019-2020

THE PENTICTON INDIAN BAND enjoyed considerable success and movement forward over the last fiscal year.

Here is a small sampling of some of the various projects completed.

- Improved profile of PIB Government provincially and federally
- Approved federal funding for garbage bylaw development and engagement ($75,000)
- Commitment from MOTI for the resolution of all long standing issues and funding for capacity and engagement ($958,000)
- Commitment from MOTI to release the Channel CGA funds ($900,000)
- Recognition of the Canal Claim by the Canadian Government
- Canada seeking a settlement mandate for PIB's Nicola Valley Claim
- Negotiations Protocol for Commonage Claim
- Acceptance for negotiations of PIB's Canal Claim by Canada
- Working with UBCIC research group, continued work on PIB's Douglas Claim.
- An OSCS Winter Solstice celebration at Little Paws Daycare involved 250 participants with students showcasing their knowledge of cultural stories and songs.
- A Journey to Success Career Fair held at the Penticton Trade and Convention Centre involved 22 post secondary institutes and community organizations setting up booths to promote career options and information to the PIB community.
- The Finance, Information Technology and Records Management department distributed digitalized tablet computers to Chief and Council and Council documents were made available electronically. Council packages no longer had to be printed resulting in substantial savings in time and money.
- Almost three out of every four members accessing Footprints Centre programming achieving their goals and 75% maintained employment after using a wage subsidy program.
- Sixty-three children, (aged 0-6), registered for band-provided infant development programming.
- Human Resources, Finance and external consultants completed a comprehensive review of PIB payroll policies and practices, including a detailed review of PIB's Overtime policy and practice with clear recommendations, supported by Chief and Council;
- More than 15 tonnes of garbage was removed from PIB reserve lands and illegal trespassers were addressed.

