Penticton Indian Band



ANNUAL REPORT

2021-2022

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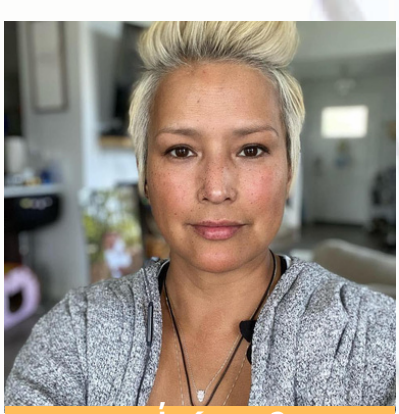
CHIEF & COUNCIL
(ýilmixʷm nat səxʷkʷínmaʔm)
PORTFOLIOS

PENTICTON INDIAN BAND
puti kʷu alá

2021-2022



səxʷkʷínmaʔm
Clint Gabriel
Education, Language & Culture
Alternate: Community Safety



səxʷkʷínmaʔm
Lesley Gabriel
Administration, Finance, HR & Taxation
Alternate: Social Development



səxʷkʷínmaʔm
Suzanne Johnson
Elders & Youth
Alternate: Health



səxʷkʷínmaʔm
Dolly Kruger
Infrastructure, Housing, Public Works
Alternate: Education, Culture & Langauge



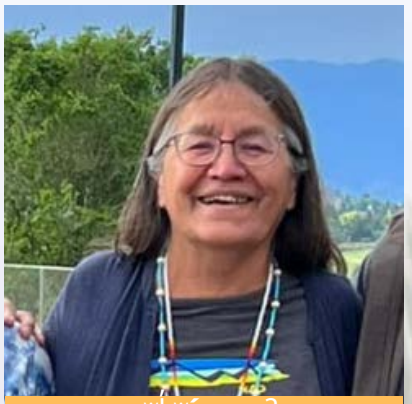
ýilmixʷm
Chief Greg Gabriel
Intergovernmental Affairs, Economic Development and All Portfolios



səxʷkʷínmaʔm
Fred Kruger
Community Safety
Alternate: Elders & Youth



səxʷkʷínmaʔm
Timmothy Lezard
Lands & Natural Resources
Alternate: Infrastructure, Housing & Public Works



səxʷkʷínmaʔm
Vivian Lezard
Health
Alternate: Administration, Finance, HR & Taxation



səxʷkʷínmaʔm
Charlene Roberds
Social Development
Alternate: Lands & Natural Resources

MESSAGE FROM CHIEF & COUNCIL

(ýiĺmixʷm naɬ səxʷḱʷínmaʔm)

WAỲ, XAST SX̀ƏLX̀ʕALT iʔ PISNƏQSYILXʷ

(HELLO, GOOD DAY, MY FAMILY AND FRIENDS)

"'**Wayì**' .on behalf of the PIB Council, it is our honor to provide to you our 2021-2022 report and update as part of the Penticton Indian Band Annual Report.
As we reflect over this past year, we feel our community (amongst many ongoing challenges) continue to make strides in a new and positive direction. Our Council remains busy with our regular Council Meetings, and monthly Band meetings, and we continue to follow with our commitment to communicate and engage with you all on a regular basis.
It is a reality, and we all know that each and every year our community will undergo some changes, challenges and blessings; some for the good and some not so good. This past year, sadly we suffered 13 losses in our community and tragically 2 were fluent language speakers. On the positive side, we are pleased to welcome 10 new births to PIB and extend our congratulations to their families.

In the past 2 months, we were once again faced with extreme heat conditions which resulted in extremely low water levels, water restrictions and the panic and terrifying thought of the recent forest fires moving towards our members homes. We would like to acknowledge and thank our amazing EOC Team for their outstanding work and the many long weekend hours they put in keeping our community and members safe. We are grateful that the fires and the extreme heat didn't result in any loss to property or homes and any health issues from the heat. We once again were witness to how we can come together in terms of working together and supporting each other through challenging times. The cooling stations set up by our Social Development and Health team staff were an amazing success. The communication linkage between PIB, (Lesley and Tab) the RDOS, BCWFS and ONA (Dawn Russell) proved to be invaluable in getting out information to community members and the general public as the important information was received. "We thank you all for the amazing work you do".

Moving on, we would like to present some of our accomplishments for the year as well as continued works in progress:

- Our Council were honored to be witness to the signing of the historic "Children and Families Declaration" at the ONA Annual General Assembly recently held in Revelstoke. The Declaration is the result of the hard work of our elders and language speakers. The guiding principles in the Declaration will provide us and future generations with guidance and the tools using our traditional values and teachings for raising our children and looking after our families for years yet to come.

- River Channel Pathway Maintenance Agreement: we have successfully re-negotiated the former River Channel Maintenance Agreement for another 5 year term. The new agreement will also include costs for our PIB Guardian Program to carry out their patrolling duties throughout the term of the agreement.
- The Skaha Hills Intersection negotiations and construction are nearing completion with the first phase of the project which is the interim signal lights on the highway already installed. We have already received much positive feedback on the installation of the signal lights. The second phase will be the actual construction of a new intersection and permanent signal lights which we hope will begin in the new year. We continue to push for Westhills Aggregates Civil Division to be the main contractor for the project.
- The Brent and Farleigh Lake project has started with materials and trucking being awarded to Westhills Aggregates.
- We continue to work at and lobby to all funding sources for the PIB naqsmist Community Centre facility. This is a much needed community administration facility and future gathering place which the PIB is currently lacking...Works In Progress
- Negotiations continue and hopefully nearing to a suitable agreement with FORTIS on the proposed gas line upgrade project on the eastside of Penticton from Chute Lake to the city....Works In Progress
- Agreements are in place Ministry of Transportation and Highways (MOTI) to start the first phase of a sidewalk / pathway along Green Mountain Road in the Lower Village area....Works In Progress
- Our Strategic Plans will continue to be Works In Progress which are to be reviewed on an annual basis and will be used to measure our successes, priorities and the direction we are heading.
- It was stated earlier in our term as Council by Councillor Vivian Lezard that our language is in a “State of Emergency”. Our Council continues with their commitment to revitalize and use our language at every opportunity.

These are some of the highlights from the previous year and there is no doubt we will have more challenges, successes and perhaps new priorities as we continue to move forward together. Our community continues to grow, and our Council remains determined to meet the demands of our growth. We wish to acknowledge and thank those that have been actively participating in our regular band meetings and will continue to engage with you as promised. We ask for your support as we work together in making ours a prosperous and healthy community now and for the future.

lim ləm̀t,

PENTICTON BAND CHIEF AND COUNCIL
Snpink'tn ýil̓mixʷm nat̓ səxʷk̓ʷínma?m

PIB MEMBERSHIP STATISTICS

Department Manager/Director: Ethel Kruger, Indian Registry Administrator

INDIAN REGISTRY REPORT FOR APRIL 1, 2021 – AUGUST 31, 2022

Total registered members at August 31, 2022: 1122 members

Male	560
Female	561
On reserve	586
Other reserve	46
Off reserve	632
Births	10
Deaths	13
Marriages	0
Divorce	2
Transfers to PIB	2
Transfers to Other Bands	8

Parents should register their children as soon as possible. In order to register your child you must order your child's long form birth certificate. I need to send the original birth certificate to register your child. I will send it with the registration and Indigenous Services Canada (ISC) returns it to you in 3-4 weeks. It takes at least 6 months or longer because of COVID-19 (remote working) for the registration to go through. If you do not register your child you will be having problems with your health providers. People are being asked to pay for services i.e: prescriptions, doctors visits. So to be safe register your child.

Also, when ordering your birth certificate, please tell them you want the one with the mother and father's name on it because sometimes they send the one with only the child's name. ISC no longer accepts commemorative birth certificates as proof of birth documents for registration purposes. Original Birth Certificates, declarations or particulars and live birth registrations issued by Vital Statistics are the only acceptable documents.

Other events, such as marriages, divorces, amendments, transfers and death also take the same amount of time approximately six months or longer because of COVID-19 (remote working) to be registered.






ADMINISTRATION

Message from Chief Administrative Officer, Joe Johnson

YEAR IN REVIEW – 2021/2022

I am pleased to present the 2021-2022 Annual Report. This report serves to highlight, the work completed in the last fiscal year, and some of the challenges of emerging from the presence of a Global Pandemic.
The first quarter found PIB still under a State of Local Emergency, but after the introduction of the vaccine, there was indeed hope, but the positive indexes continued to ebb and flow.

Intergovernmentally, Council adopted a concerted effort at increasing the engagement other government jurisdictions and other ONA Member Communities and while always presenting a presence in all political issues. A Cultural State of Emergency was acknowledged.

Operationally the Major Projects Committee was established, as was the Economic Advisory Committee. More importantly, after Member engagement, Council approved the engagement of the FortisBC on the Okanagan Capacity Upgrade.

The quarter closed, in a Nation act of Support and Unity for the RSS and Defiance to colonization with the caravan to Kamloops.

The second quarter was met with unseasonably high temperatures everywhere in the province, but specifically impacting the South Okanagan. With the unyielding high temperatures, the beginning of July saw evacuation notices, not seen in many years. The Emergency Operations Center worked tirelessly to protect the people, their assets and heritage sites in the AOR. A moment of fulfilment, in the middle of the hot summer, when PIB received notification that the Supreme Court of Canada had ruled on the Southwinds case, which PIB had become a member of a Coalition. A Coalition, to present limited written and oral arguments, to the SCC, offering PIB's perspective on the legal issues in the Southwinds appeal.

PIB, Williams Lake Band and UBCIC jointly intervened in the Southwind v. Canada appeal to the Supreme Court of Canada. The case was about the correct approach to assessing equitable compensation for historical breaches of fiduciary duty. The SCC decision was released July 16, 2021. The SCC reasons will provide legal support to our negotiation positions on specific claims especially in relation to the South Okanagan Commonage Claim, IR 3/IR 3A Claim and Canal claim.

The third quarter saw the easing of temperatures, as well as the Global Pandemic. PIB rescinded the State of Local Emergency.
The final quarter of the year, saw a couple of items advanced as PIB approached year end. Council approved the funding and capacity search for a Multi-use Administration Building, and significant movement on Communications, including the web site and social media was made.

A cautious movement to reopen the Administration buildings began, and the Community began a slow transition to normalcy.

The year was eventful and productive, and rife with change. Through it all, Staff and Council performed admirably, always with the best interest of the Membership in mind. I am proud of the effort and with the overall accomplishments and feel this provides the foundation for further positive works, for the coming years.

In Unity,

Joe Johnson CAO

Highlights for the first quarter:

- Sickle Point
- Trespassing Bylaw Draft presented
- Daycare Funding Agreement from New Spaces Signed
- Received notice that back pay for Wellness Funding would be received by PIB
- Sacred Heart Lost to arson
- Nation Caravan to Kamloops

Highlights for the second quarter:

- Chinook Pool Development begins at the River Channel
- Southwinds Supreme Court of Canada ruling, that equitable compensation awards must both restore the beneficiary and deter the fiduciary from breaching its obligations in the future
- Evacuation Alert for the Skaha Creek and Butte Fire
- Reactivation of Riva #2 Well was approved
- Initial discussions on a joint 2030 Olympic Bid

Highlights for the third quarter:

- State of Local Emergency for Covid rescinded
- Skaha Intersection talks with MOTI continue
- Tristan Williams joined the FNP Team for PIB
- Strategic Planning sessions were planned

Highlights for the fourth quarter:

- Council approved Tetra Teck to proceed with the Tender for Farleigh Lake Dam
- Specific Claims planned to proceed into another year
- Received confirmation the interim intersection for Skaha Hills was to be installed by June
- Council provided the Community Safety Declaration for the Community
- Council directed the Airport Claim to be revisited and to begin investigating in earnest, a water connection to City of Penticton
- Planning a Community Celebration begins



COMMUNICATIONS

WHAT WE DO - PROGRAMS AND SERVICES

Communications has specific responsibilities for communications and engagement for Community, PIB Administration and Chief & Council, it is every Departments responsibility to engage in communications. In this way, PIB's Communications is intended to guide all staff, and enhance the services we deliver by working across departments, enhancing the quality of our relationships, and practicing effective community engagement.

Guiding Principles:

1. Provide information that is timely, accurate, clear, accessible and responsive.
2. Consider the different communication tools that we can use the most to address the needs associated with each circumstance and/or initiative.
3. Work collaboratively across the departments within PIB Administration to ensure that information is thorough, factual and timely.
4. Respect the access to information and privacy rights of members and staff.
5. Support opportunities for engagement to inform and support all policies.
6. Achieve a culture of two-way communication and communications excellence practices.

WHO WE ARE - DEPARTMENT STAFF LIST

Lesley Gabriel	**Communications Coordinator**
April Gabriel	**Communications Assistant (hired Sept 2022)**

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

"**Draft** " **Communications Policy**

Communication Policy for the Penticton Indian Band Administration and Departments, the aim is to assist Penticton Indian Band staff to improve their efficiency and effectiveness through the creation of internal/external communication processes that create a cohesive Penticton Indian Band Departments and PIB Members

"**Draft**" **Social Media Policy**

Will provide guidance for employee use of social media, which should be broadly understood for purposes of this policy to include blogs, wikis, microblogs, message boards, chat rooms electronic newsletters, online forums, social networking sites
and other sites and services that permit users to share information with others in a simultaneous manner

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

Communications hired a new Coordinator in October 2021.

The main focus since October 2021 was to focus on community engagement distribution channels and engagement priorities from Chief and Council and the PIB Departments. While also establishing a community engagement priority list from PIB Members

2021/2022 CHANGES AND ACCOMPLISHMENTS

Created New PIB Facebook Groups	New PIB Administered Facebook groups for Administration and Departments for community information distribution
Community Engagement Surveys	Communications Surveys were sent out to all staff and PIB Community. These survey allows Staff and community to provide feedback and share knowledge. This type or transparency will hopefully, build trust. Is a great way to get an in-depth look at how the PIB organization is doing with communications. It also provided Band Members a safe space to anonymously share their concerns. All of this input will be used to help finalize the Draft Communications Strategy.
NEW PIB Newsletter Template	A new template was created to allow Managers to submit their information to Communications for Community Notice Creation or for distribution
Community Engagement Process Template	A draft template was created for Department Managers to utilize when working with Communications to ensure proper information is presented and Distributed.
Voyent Emergency/Alert System Implementation	Voyent Alert System and App is a mass notifications service designed for businesses & Communities to send out informational or emergency alerts to PIB Community
Started the Process for a New PIB Website	Engaged Sproing Creative to start creating a New PIB website with enhanced communication distribution channels.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Communications Assistant (Hired Sept 2022)
- Communications Strategic Plan
- PIB Internet Radio
- Newsletter Templates for each department
- Community Engagement Calendar for each department
- Update of the Community Comprehensive Plan
- World Cafe's for Community Input on various topics
- "NEW" PIB Website implementation
- Lands Community Engagement
- PIB Policy & Bylaws Community Engagement
- PIB Internet Radio for PIB Members
- PIB Logo Release and Consent Forms

2021-2022

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Improve Internal Communications to help eliminate deparmental silos
GOAL 2	Support and encourage membership to participate in the community engagement process and recognize its role in addressing issues and contributing to PIB Policy and solutions
GOAL 3	Establish and build on mutually beneficial, trustworthy relationships with Community, Departments and Leadership
GOAL 4	Build a stronger awareness of PIB's initiatives within in the community, externally among surrounding municipalities, and in the media. We can accomplish this using Social Media, Newsletters, New PIB Website and PIB Internet Radio

SIGN UP

VOYENTALERT!

STAY INFORMED

KEEP YOUR CITIZENS
UP-TO-DATE & ENGAGED

SIGN UP TODAY

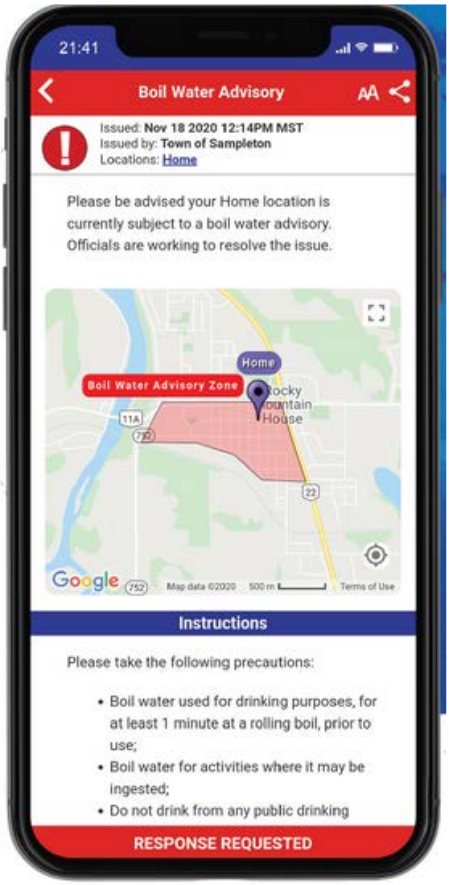
CRITICAL INCIDENTS, EMERGENCY ALERTS, PUBLIC NOTICES, DAY-TO-DAY COMMUNITY NOTIFICATIONS

When critical incidents occur or community notification is required, how do you communicate relevant information to your citizens?

Voyent Alert! can help provide personalized and engaging information to the people you are trying to reach when it matters most.

Designed to meet the unique needs of your community, Voyent Alert's! multipurpose nature allows you to send critical event notifications as well as everyday communications with one application, eliminating the need to subscribe to multiple services.

- **Easy To Use**
- **Saves You Time**
- **Personalized**
- **Affordable**
- **Reliable**
- **Targeted**



HUMAN RESOURCES

WHAT WE DO - PROGRAMS AND SERVICES

The Human Resources department works with all departments in the organization. The Human Resources department helps to provide organizational structure and the ability to meet department needs by effectively supporting staff and management through the areas such as recruitment, onboarding, offboarding, wage placement, termination, progressive discipline, mediation, grievances, training and development, health and safety and gives clear direction on PIB policy and ensures compliance with provincial and federal legislation. The Human Resources department has an open door policy to hear of any concerns and also ensures this is done in a confidential manner.

WHO WE ARE - DEPARTMENT STAFF LIST

Rory Gabriel	**Senior HR Manager**
Nikita Kumar	HR Generalist
Julia Barber	HR Coordinator/Executive Assistant
Reg Barber Jr	Contractor Safety Officer

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Personnel Policy

The Personnel policy the organizational policy that each employee and department must follow. These rules and regulations come from the Canadian Labour Code and some elements of Employment Standards.

FAL (**Financial Administration Law**)

The FAL requires some HR involvement although it is a governance document.

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The focus of the Human Resources department is to improve the accessibility of the organization. Recruitment has always been an area we are looking to improve on, which would include implementing a cultural component as well as a more accessible to those with differing abilities and creating more trainee roles which will allow for building capacity and ensuring PIB members have more employment opportunities.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Update to Personnel Policy second draft completed for Chief and Council review	The Personnel Policy has now been refined and updated since it's integration from 2009. Update and ensure compliance with Canadian Labour code as well as: • This increases productivity and PIB standards • Lowers liability
Digital integration of files	Integration of PIB staff onto Wage grid. This grid is above legislative compliance with employment standards in terms of minimum wage ($15.65 vs PIB's $17 for PIB employees).
Enhanced communication	Monthly meetings with program managers to ensure programs.
Health and Safety legislative compliance	Will continue to ensure that coordination with Health to navigate through future pandemic planning and requirements.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Approve and bring in Language and Culture Manager
- Development of HR committee
- Development of Training programs standardized across the departments
- Implementation of Corporate Calendar
- New PIB Personnel Policy

These areas are where we are looking to improve upon. Implementing cultural based practices into our organization where possible will promote the culture and connection with our community. Developing training programs tailored to bring forward and develop capacity within out own community.
Training programs will only further employees' knowledge, skills and abilities which will only strengthen our capacity. We've created and established a corporate calendar to improve our services to departments and our community.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Further development and refinement of Language and Culture department Also include the elders, and grandmothers groups as resources.
GOAL 2	Development of a more accessible organization by way of: Training and development targeted towards PIB related jobs, building capacity within PIB, and build awareness of differing abilities.
GOAL 3	Support organization by further developing differing departments as their needs change.
GOAL 4	Refinement of PIB wage grid ensure above legislated minimum wage.





HEALTH

WHAT WE DO - PROGRAMS AND SERVICES

Our Health Department is unique as it provides supports and resources to best meet the needs and care for individual, family, and community membership in the following areas: Mental Health Substance Use, Community Nursing, Elders and Nurse Practitioner.

PROGRAMS THAT WE OFFER:

Mental Health/Substance Use

- Clinical Counselling services including psychologist, Alcohol & Drug Counsellor etc
- Pre/post-treatment/recovery and detox assistances
- Men's Group
- Cultural Well-being
- Nurse Prescriber
- Family Recovery Circle (coming soon!)

Community Nursing

- Pre/Post Conception, Pre/Postnatal, family care
- Sexual health (STBBI information) individual, family, and school Health
- Immunizations (infant/child /youth/elders)
- Influenza, TB Testing, COVID-19 immunizations/clinics
- Living Your Best Life
- Nobody's Perfect Parenting
- Infant/pre/postnatal luncheons
- Tiny Tots (0-3yrs and their families)
- PIB Homecare
- Chronic Health Support
- Communicable Disease Support
- Ages and Stages Questionnaires

Snxastwilxtn Centre "A Place To Heal"

Elders

- Monthly Elders meetings
- Physical Activity programs (swimming and bowling – coming soon!)
- Bingo Nights
- Wood Supply
- Medical/transportation assistance as needed

Nurse Practitioner

- Clinic runs Monday – Thursdays, with Wednesday booked home visits

WHO WE ARE - DEPARTMENT STAFF LIST

Jacki McPherson	Health Services Manager
Evening Star Casimir	Associate Health Manager
Wynona Paul	Health Reception/Patient Travel Clerk
Natalie Van Dale	Medical Office Assistant/Receptionist
Mike Pierre	Elders Coordinator
Suzanne Schellenberg	Aboriginal Infant Development Program Coordinator
Brenda Baptiste	Mental Health/Substance Use Lead
Shelley Horner	Mental Health/Substance Use Worker
Obi Oniah	Mental Health/Substance Use Worker
Denelle Bonneau	Community Health Nurse – Nursing Lead
Robin George	Home Care Nurse
Helen George	Care Aid
Cynthia McEwan	Home Support
Gail Hope	Home Support
Harmony Crockett	Nurse Practitioner
Sonya George	Food Service Worker
Dale Marchand	Custodian/Building Maintenance





POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

FIRST Nation Health Benefits Program (**First Nations Health Authority**)
The Health Benefits Program covers six benefit areas:

- Dental
- Medical Supplies and Equipment
- Medical Transportation
- Mental Health
- Pharmacy
- Vision

The program also manages the BC Medical Services Plan (MSP) and pays for ambulance bills for eligible First Nations in BC.

The goal of the Health Benefits Program is to cover medically necessary items, services, and travel that:

- address First Nations peoples' unique health needs
- respect First Nations' cultures and values
- ensure the program is available for future generations
- close the health gap between First Nations and non-First Nations in BC
- focus on wellness and prevention instead of only treating sickness
- are based on professional judgement, best practices, and evidence-based care

FAL (**Financial Administration Law**)
The FAL requires some involvement although it is a governance document. Health is required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

- Health Services Manager hired in September 2021
- Mental Health Substance Use Lead in February 2022
- Mental Health Substance Use Worker(s) in May 2022
- A&D Counsellor retired in May 2022
- Health Programming is now done in-person, (following health standards of practice)
- Elders Bingo is on-going, Parenting Program, Men's Night, Lived Experience group (just to name a few)

2021/2022 CHANGES AND ACCOMPLISHMENTS

Purchased a new Health Van	Better to serve the community through transportation to pre/post/recovery treatment/detox facilities as well as a outreach vehicle.
Created new Facebook page "PIB Health and Wellness"	Health and Wellness specific information shared with community
Mental Health Substance Use Tier	New tier was developed to enhance the community knowledge around solvent abuse, alcohol disorders and mental health issues (organically, head injury and/or drug/alcohol induced psychosis) that incorporates culturally and traditionally appropriate prevention and intervention programming for community members
Health Staff Harvesting	Health staff participating in cultural and traditional gathering and harvesting of Syilx foods for the future program usage

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

The Health department continues to grow as a department with the main focus on prevention, intervention and awareness building for community in all aspects of personal, family and community wide health services and supports.

- Continue to incorporate our Syilx culture, langue and traditions through land-based programming
- To increase more in-person programs with elder participation
- Foster departmental collaboration for future programming, supports and resource sharing



FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Increase teamwork, support and capacity Health team, including collaboration with all PIB departments as needed
GOAL 2	Enhance and increase the level of nursing services to promote health, prevent illness, manage chronic and communicable disease for all ages and PIB members
GOAL 3	Implement a comprehensive and culturally appropriate Mental Health Substance Use program for all age groups/families that includes prevention, harm reduction, treatment, education, and partnerships with Interior Health (IH), First Nations Health Authority (FNHA), Okanagan Nation Alliance (ONA) and allied agencies
GOAL 4	Provide primary and acute care health programming for all PIB community members including assessing patient needs, order and interpret diagnostic and laboratory tests, diagnose disease and formulate treatment plans
GOAL 5	Enhance infant and child development for parents, families, and caregivers through providing educational resources, workshops and individual instruction
GOAL 6	Promotion and protection of health and water supply through education and workshops
GOAL 7	To identify the needs of the client in order to maintain an adequate standard of life and provide a care plan
GOAL 8	Increase knowledge and awareness of Patient Transportation and Non-Insured Health Benefits for PIB Community

SOCIAL DEVELOPMENT

WHAT WE DO - PROGRAMS AND SERVICES

PIB Social Development (PIBSD) programs and services ensure, encourage and establish a positive environment for the growth of Penticton Indian Band members living on reserve. It is our wish to see that all families have access to the local (on and off reserve) resources which will provide family supports and services; and childhood and early childhood development programs. PIBSD main goal is to assist families and children who are on their journey to attaining a social, physical, cognitive, emotional and cultural well-being. In addition, PIBSD provides the necessary services to provide support when the community needs support, assistance when the community needs assistance and intervention

- Administration of Income Assistance
- Administration of Persons with Multiple and Persistent Barriers
- Administration of Person with Disability
- Child, Youth and Family Crisis Support
- Youth and Child and Family Preservation
- Domestic Violence and MMIW Awareness/Prevention
- Child and Youth Special Needs Support
- Community Engagement Initiatives – Family Day, Easter, MMIWG Awareness, Summer Family Program, Sun Fun, Truth and Reconciliation Day, Take Back the Night, Sisters in Spirit, Trunk or Treat, Halloween Engagement, Christmas Community Engagement/Support
- Parenting Programs and Parenting Support Services
- Women's and Men's Groups
- Children, Teen and Adult Rockband
- Child and Family Jurisdictional Community and Nation Planning



"Children have always been at the heart of our culture and our communities. Taking care of our children has been the primary foundation of ensuring the survival of the customs and traditions of our ancestors. Children are our future; they are the mothers, fathers and leaders of who we are to become. It is our job and our responsibility to provide positive learning environments, to promote healthy lifestyles and to create opportunities for growth and development.."

PIBSD

WHO WE ARE - DEPARTMENT STAFF LIST

Cricket Testawich	**Social Development Manager**
Audrey Baptiste	Social Development Assistant
Phyllis Isaac	Social Development Office Assistant
Andrea Watts	Band Social Development Assistant
Inez Pierre	Child and Youth Planner
Jessica Adam	Child, Youth and Family Crisis Worker
Karyn Wilson	Family Preservation
Serena Jack	Intervention and Prevention Worker
Tammy Kruger	Youth Preservation Worker
Crystal Gabriel	Child and Youth Special Needs Worker

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

FAL (**Financial Administration Law**)
The FAL requires some involvement although it is a governance document. Social Development s required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The Penticton Indian Band Social Development (PIBSD) department's programs and services ensure, encourage and establish a positive environment for the growth of Penticton Indian Band members living on and off reserve. PIBSD's main goal is to assist families and children who are on their journey to attaining a social, physical, cognitive, emotional and cultural well-being. In addition, PIBSD will provide the necessary services to provide support when the community needs support, assistance when the community needs assistance and intervention when the community needs intervention.

The PIBSD department programs and services will ensure, encourage and establish a positive culturally based environment for the growth of PIB members living on and off reserve. PIBSD goal is to ensure all families have access to culturally relevant family support resources and services such as:

Through ongoing examination of past and new community planning and engagement, PIB will provide the necessary tools, services, support, assistance and intervention needed to achieve our visions, goals and core direction for child/family/community wellness.

VISION

"We must plan for the individual, the family, the community and the land. We must include the voices of our elders, our youth, our women, and our men. We must listen to our Coyote stories if we want our people to heal."

1. That our community is rich in its capacity to support spiritual, cultural, educational, employment, and recreational opportunities that promote active, healthy lifestyles.
2. That every community member has the physical, mental, emotional, social and spiritual strength to support the health and wellness of the Individual, Family, Community and Nation.
3. That every family unit within the community is empowered with the knowledge and resources to make healthy choices in their journey through the continuum of health and wellness; and
4. To build a safe community where everyone has food to eat, work they love, healthy families, and connection to their community.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Relocated into New Office Space	Moved into the office spaces formally the old education building across from the band office – provided a stable office space to support the development of the program
New Positions Added and Vacant Positions Filled from Organizational Chart	The social development team was formally a team of 4 members serving the PIB community – now we are a team of 11 able to offer increased services to children, youth, families and elders in the community
New Engagement Projects engaged	Assisted with the promotion of community togetherness and connectivity – introduced supports for children, youth and families
Income Assistance Success	Members that were previously on income assistance have been supported through active engagement and Pre-Employment Service program supports to become employed and trained to no longer need the financial supports of income assistance
Family Support Services	Over 65, youth and families have been supported through direct support this past fiscal year. Family and youth preservation have engaged direct service to community members

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITES

Through the strength gained from the timixw and captikwl, we will increase the community services of Snpinktn through the development of diverse programs and services that are balanced, barrier free and inclusive to all.

The priority of Social Development with be the establishment of children and family planning and jurisdictional conversations. We will strive to strengthen capacity and expertise within the department to respond to needs of the most vulnerable people in our community. The goal for the next fiscal year is to increase the supports for community youth services and family preservation. Social development will work to establish family violence awareness and intervention programs as well as children with special needs support services. In collaboration with health and education, social development will work to ensure our children, youth and families are supported.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Social Development staff will deepen their commitment and understanding of community needs and will develop and strengthen capacity and expertise within the department to respond to needs of the most vulnerable people in our community in a way that meets their basic needs (food, shelter, health and well-being).
GOAL 2	Penticton Indian Band children placed in care are not removed from community and Penticton Indian Band can provide safe homes for children within community or within neighboring communities.
GOAL 3	Penticton Indian Band children, families and elders are free from severe physical danger and harm.

EDUCATION

WHAT WE DO - PROGRAMS AND SERVICES

The Penticton Indian Band Education Department Administration team strive to provide education services for community members at all levels. The PIB Education Department is organized into five district areas that include Little Paws Daycare, Band Schools (OSCS and PIB Ed Centre), Public/Private schools (K-12), Post-Secondary Education and General Education Administration. The Education Departments vision and mission are to prepare students today for a brighter, prosperous tomorrow by ensuring, developing, and advocating for quality education programs and services.

Guiding Principles:

1. Working together to assist students, parents, and community members with education planning and programming at all levels from daycare and beyond.
2. Encouraging adaptability by developing strategies to increase school graduation rates so community members are better prepared for the work force, vocational training, or post-secondary education.
3. Prioritizing cultural identity by developing strategies and opportunities for the students, community members and staff to learn Syilx history, culture, protocols, and language at all levels.
4. Encouraging lifelong learning by supporting students and community members to pursue higher education, careers, and interests to be self-reliant with positive self-identity and esteem
5. Communicating effectively by engaging, consulting, and collaborating with the PIB community; PIB administration team; Chief and Council; public and private schools (k-12); post-secondary institutes; and community, regional, provincial, and federal government agencies to support the effective delivery of education services, programs and funding supports for the Penticton Indian Band membership.
6. Encouraging resourcefulness by seeking and providing education funding to support the PIB membership based on funding availability, eligibility, and established criteria.
7. Celebrating student success by honoring student at community events.



WHO WE ARE - DEPARTMENT STAFF LIST

Kathy Pierre	Director of Education
Kendra Eneas	Post Secondary Education Coordinator
Elizabeth Bent	Little Paws Centre Manager
Rhea Dupuis	PIB Education Centre Principal
Toni George	Outma Sqilx'w Cultural School Principal

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

PIB Education Committee Terms of Reference	A committee comprised of representatives from the PIB Education management team, community membership, elders, Social Development, PIB Health, OTDC, Footprints, and a post-secondary student. The purpose of the committee is to provide direction for the advancement and implementation of education programs, policies, annual budgeting priorities and the PIB Education Strategic planning.
PIB Post-Secondary Education Policy	The Post-Secondary Education Policy guides the administration and expenditure of funding provided by Indigenous Services Canada to support PIB Post-Secondary student sponsorship.
Education Capital Projects Plan Committee	Currently, a draft policy. A planning committee composed of representatives from the Education Administration Team, PIB leadership and managers was struck to oversee education capital projects. The committee provides input, advice and defines the direction the Band will take to plan and develop all aspects in the capital planning process to achieve results.
Band School Policy and Procedures Manual	Currently, this is a draft nearing completion. It outlines school policies and procedures for OSCS and PIB Education Centre. It includes a vision, mission, beliefs, goals, and school policies and procedures to guide the work.
School Supply Cheque Policy	Outlines the criteria for eligibility and fees covered by PIB Education for students K-12 at Public, Private and Band Schools.
FAL (Financial Administration Law)	The FAL requires some involvement although it is a governance document. Educations required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

PIB Education administration focused on strengthening relationships and increasing engagement with School District 67 and Holy Cross School.This included attending meetings and hosting cultural workshops and events to support public and private schools' efforts towards "Truth and Reconciliation". In addition, the Education administration team reviewed existing Band School policies to create a Band School Policy and Procedure Manuel to guide to support the effective delivery of services, programs, and administration processes. The pandemic was challenging for the education department at all levels; however, we developed and implemented a flexible and thorough COVID 19 plan to ensure the safety of our students, staff, and community membership. This included wearing masks, limited parent, and community access to school building, meeting virtually, and implementing remote learning opportunities during school closures. Also, PIB Director of Education and the Director of Infrastructure worked collaboratively to move the education capital projects forward. This involved weekly meetings with Indigenous Services Canada to advocate for the OSCS Expansion Project and requests to the Ministry of Education and Childcare for an extension on the New Spaces Grant for the daycare. Current education capital projects include the OSCS expansion project, New Spaces-Daycare Construction Project, and the Winter House Project.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Cultural Pro D Workshop	Developed and hosted 4 Indigenous Ways of Knowing workshops with School District 67 and 3 cultural workshops with Holy Cross School to support Truth and Reconciliation efforts in public and private schools in Penticton.
Educational Practices	Worked collectively with SD67 Indigenous Education on the Equity Scan Project to develop strategies to transform and decolonize education practices and establish strategies to support equity for indigenous students in public schools. PIB Education arranged a panel consisting of representatives from PIB Health, Education, Elder, school counselor and a rep from C&C to respond to questions posed by approximately fifty SD67 teachers and administrators who attended the event. Indigenous Services Canada provided funding to support Loss of Learning due to COVID. Several teachers from SD67 provided ongoing tutoring in Math and Science for PIB Students at the middle and secondary level.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Language and Culture Revitalization	Several PIB Staff are enrolled in a n'syilxcen Language Fluency Certificate program delivered by the En'owkin Centre to increase the acquisition of language in the workplace and community. The goal is to complete the certificate program a course at a time. Also, several PIB staff participated in a virtual language program with Cree Whesula in Fall 2021.
Relationships and engagement	Attended several Indigenous Education Council meetings, Equity Scan Project Meetings, Indigenous Parent Group meetings, Indigenous Ways of Knowing Learning Series to improve relationships and increase engagement opportunities with SD67.
Capital Projects Process	Establish a process to advance capital projects to include OSCS Expansion Project, Little Paws New Spaces Daycare Project, Winter House Project. Little Paws Daycare Manager, Liz Bent, was successful in obtaining a $3 million grant from BC Ministry of Education and Childcare to construct a new daycare. Worked collectively with PIB Director of Infrastructure to establish a timeline for planning, designing, and establishing a tender process to prepare for construction of new daycare to commence Fall 2022. Hired CML Project Services Ltd as the project management team for the OSCS expansion project and support the construction of the new daycare. Successfully advocated and negotiated with Indigenous Services Canada for the recalculation of the OSCS expansion project to increase the Gross Floor Allowance from 384m2 to 954.87m2. Collaboratively worked with CML and PIB Director of Infrastructure to complete and submitted the Design Approval Request to Indigenous Services Canada (ISC) for the OSCS Expansion Project.
Band School Policies Renewal	Worked collaboratively with Band School principals to review, revise and create policies to complete the PIB Band School Pollicy and Procedure Manual. Policy renewal was a goal in the 5-year School Growth Plan for both PIB Education Centre and OSCS. The School Procedure Manuel will be presented and ratified by C&C in Fall 2022.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Education Administrator Mentorship	Established a monthly meeting with Education Administration team to review budgets, plan education events, identify goals, objectives, activities, and processes to meet the PIB Strategic Plan and the Band School 5-year Growth Plans. Provide ongoing support to education administration team to build capacity with the budgeting process, utilizing xyntax modules and reports, hiring procedures, reporting requirements for Ministry of Education and Indigenous Services Canada.
Grants obtained	• $22,815 Summer Work Experience Grant to increase youth employment. 3 students were hired for the Summer Work Experience Program in summer 2021. This included two Sun Fun Assistants and one Public Works Worker. • $17,636 Youth Mentorship Program Grant. One student was hired to support PIB Public Works Other grants • $7,000 to support Science and Technology Presentations for secondary level students. • $15,000 to host a Career Presentation with a youth motivational guest speakers. • $122,500 Bus Replacement Grant to replace an aging school bus utilized for the Band Schools.
Grads 2021-2022	Princess Margaret Secondary:Dawson Dekock-Kruger, Trenton Dekock-Kruger, Megan Desjarlais, Sapphire Gabriel, Dyllan Marchand Penticton Secondary: Aiden Dennis PIB Education Centre: Ivan Richet, Secoya Gabriel Post-Secondary Education: listed in Post-Secondary Education section.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

PIB Education is a large department with diverse programs, priorities, and goals. This includes general education administration, public and private schools (K-12), Band Schools (Jr K-4 to adult graduation), post-secondary education, and daycare. Also, the PIB Education administration team strives to ensure opportunities for language and cultural revitalization at all levels. The following are areas of focus for the Director of Education.

- Continue with the n'syilxcen Language Certificate Program with the En'owkin Center for the PIB staff.
- Establish and promote opportunities for staff, student, and community Language Program.
- Support cultural revitalization by hosting cultural workshops for PIB Staff and the community.
- Create continuing learning opportunities at the PIB Education Centre for PIB membership
- Continue to build administrative capacity and mentorship with PIB Education Admin team.
- Present PIB Band School Policy and Procedure Manual to C&C for ratification.
- Review and update existing policies to include Education Committee Terms of Reference, and Post-Secondary Education.
- Complete draft policies to include the School Supplies Policy, and Terms of Reference for Education Capital Projects Committee.
- PIB Education is a large department with diverse programs, priorities, and goals. This includes general education administration, public and private schools (K-12), Band Schools (Jr K-4 to adult graduation), post-secondary education, and daycare. Also, the PIB Education administration team strives to ensure opportunities for language and cultural revitalization at all levels. The following are areas of focus for the Director of Education.
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- Establish and promote opportunities for staff, student, and community Language Program.
- Support cultural revitalization by hosting cultural workshops for PIB Staff and the community.
- Create continuing learning opportunities at the PIB Education Centre for PIB membership
- Continue to build administrative capacity and mentorship with PIB Education Admin team.
- Present PIB Band School Policy and Procedure Manual to C&C for ratification.
- Review and update existing policies to include Education Committee Terms of Reference, and Post-Secondary Education.
- Complete draft policies to include the School Supplies Policy, and Terms of Reference for Education Capital Projects Committee.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Establish opportunities for staff, students, and community to learn n'syilxcen
GOAL 2	Create opportunities to increase cultural knowledge through community workshops and classes at all levels.
GOAL 3	Offer diverse short courses, workshops, and training opportunities to support lifelong learning and increase employability.
GOAL 4	Establish strategies to build administrative managerial competency, knowledge, and capacity for Education Admin team.
GOAL 5	Review, update and develop policies at all levels and develop a succession planning strategy
GOAL 6	Utilize technology, social media, newsletter, and other platforms to improve communication at all levels.
GOAL 7	Focus efforts to complete capital projects to improve education services.
GOAL 8	Implement Local Education Agreement with public and private schools (K-12)d

EDUCATION CENTRE

WHAT WE DO - PROGRAMS AND SERVICES

The Penticton Indian Band Education Center is a fully accredited secondary school recognized by the First Nation School Association, Indigenous Services Canada (ISC) and the BC Ministry of Education and Child Care. Penticton Indian Band Education Centre offers a secondary and adult education program leading to High School and Adult Graduation Certification (Dogwood Certification). The PIB Education Centre offers grade 10-12 courses to include upper-level math, science, Language Arts (English) and n'syilxcen language and culture. The mission and vision of the PIB Ed Centre is provide quality education program and services to prepare students for a brighter, healthier, and prosperous tomorrow. The Ed Centre's 5-year School Growth Plan aligns with the PIB Education Strategic Plan. The focus of the Education Center as outlined in the 5-year School Growth Plan (2020-2025) includes the following:

1. Strengthen community connections and engagement to promote education programs at the PIB Education Centre.
2. Develop partnerships with local post-secondary institutes and seek funding to offer diverse education program and career options to increase school completion and employability.
3. Promote and increase n'syilxcen language acquisition and cultural revitalization through courses offerings and school events.
4. Review, update and develop a School Policy and Procedure Manuel to guide the work.

WHO WE ARE - DEPARTMENT STAFF LIST

Rhea Dupuis	**Principal**
Lachlan Smith	Gr 11-12 Teacher
Malia Smith	Gr 10 Teacher
Joseph Pierre	Connected Classroom and Electives Teacher
Kendra Eneas	Receptionist
Arnold Baptiste	Language and Culture Teacher

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Penticton Indian Band Education Policy and Procedure Manual (**Draft**)	Policy and Procedures specific to school emergencies, student safety and learning, teacher process and evaluation, student reporting and record keeping
PIB Education Centre 5-year School Growth Plan	PIB Education Centre Guide Outlining the areas of growth from 2020 to 2025 to ensure the school accreditation as required by the First Nation School Association, Ministry of Education and Child Care and Indigenous Services Canada

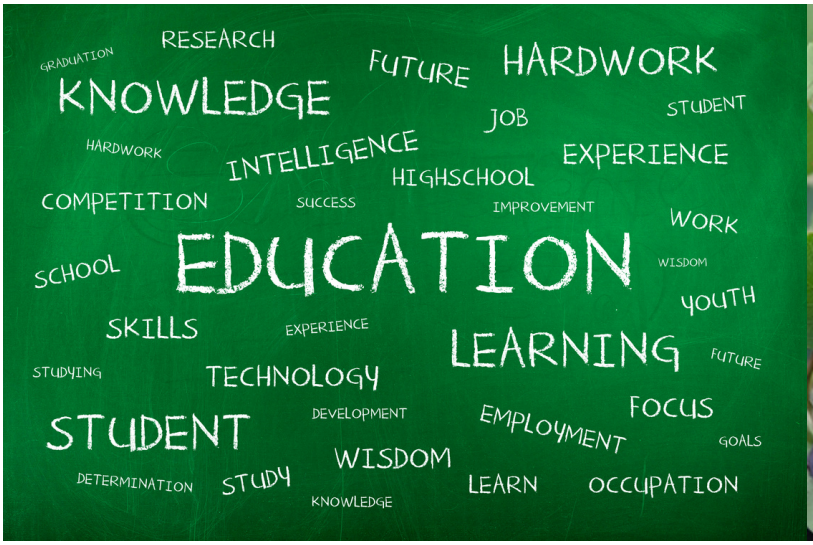
WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

In 2021-2022, the Education Administrative team focused on achieving the following priorities to support our 5-year School Growth Plan and the PIB Strategic Plan:

Policy and Procedures: We reviewed, revised, and developed policies for the PIB Band Schools to create a Band School Policy and Procedures Manual that is specific to our school while adhering to PIB Policies and Procedures. Also, the Band School Administrative team update the safety protocols outlined in our School's COVID 19 Safety Plan as advised by the PIB Health Department. PIB Education Centre transitioned between remote and in-class learning depending on COVID outbreaks experienced in the community.

Culture and Language: Another area of focus is to increase language learning and cultural revitalization. Arnold Baptiste delivered a language and culture program at the Grade 10-12 level.Students and teachers participated in language and land-based learning to increase our syilx ways of knowing and being.

Capacity Building: Another area of focus involved the OSCS School Expansion Project. The Band School Administrative team attended weekly meetings to offer input and suggestions for the OSCS School Expansion Project. The OSCS Expansion Project is planning for a second story to include the PIB Education Centre Secondary program.





2021/2022 CHANGES AND ACCOMPLISHMENTS

Language and Culture	• Hired Arnold Baptiste to deliver the language and culture program. • Students and teachers participated in monthly land-based learning opportunities to learn cultural protocols, significant land sites and to harvest traditional foods, etc. • All students enrolled at the Education Centre successfully completed n'syilxcen language course at their respective grade level.
School Operations	• transitioned from remote learning to in-class learning • developed a school policy and procedures manual. • implemented "Connected Classrooms" to deliver upper leveled math and science courses at the Grade 10-12 level.
Instruction	Teachers participated in Pro-D to focus instructional planning to support lesson, monthly and yearly course planning based on BC new curriculum.
Graduates	Secoya Gabriel and Ivan Richot were the successful graduates of 2022

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

To support the 5-year Growth Plan and the PB Strategic Plan, PIB Education Centre will focus on the following priorities and goals:

- Seek grant funds to expand adult training programs to increase employability.
- Develop and initiate a community survey to determine short training programs the PIB membership are interested in.
- Create monthly newsletter submissions to promote upcoming programs and to showcase student events, activities, and success stories.
- Hire a n'syilxcen language and culture teacher to increase language acquisition and cultural revitalization.
- Review, revise, and adopt PIB Education Policies and Procedures
- Continue Instructional Planning to include data analysis, collaboration meetings, student centered impact for learning
- Continue Instructional Mentoring/Coaching, Staff and School Based Team Meeting to increase staff capacity
- Participate in administration mentorship opportunities to learn xyntax and improve budgeting and administrative procedures required to support school administration.
- Develop and implement cultural sensitivity training for all new staff hired.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Develop and implement strategies to improve communication with parents, staff, PIB interdepartmental administrator, outside organizations, and PIB community regarding the Penticton Indian Band Education Centre commencing April 1, 2022, to March 31, 2023.
GOAL 2	Develop strategies to promote and increase education services and programs at all levels at Penticton Indian Band Education Centre commencing April 1, 2022, to March 31, 2027, to support lifelong learning for students and the broader Penticton community.
GOAL 3	Develop and implement a recruitment, retention, succession planning, and professional development plans to improve staffing and student enrolment at the Penticton Indian Band Education Centre commencing April 1, 2022, to March 31, 2023, to build capacity at all levels.
GOAL 4	Review, revise and develop policies to update and complete the Penticton Indian Band Policy and Procedures Manual to improve the administration of education programs, staffing, operational and financial management and accountability commencing April 1, 2022, to March 31, 2027.
GOAL 5	Develop and implement strategies to improve communication with parents, staff, PIB interdepartmental administrator, outside organizations, and PIB community regarding the Penticton Indian Band Education Centre commencing April 1, 2022, to March 31, 2023.

POST SECONDARY

WHAT WE DO - PROGRAMS AND SERVICES

Post-Secondary Education helps students access post-secondary education and provides sponsorship and supports so students can graduate from their respective program of study with the skills, qualifications and credentials required to pursue their chosen career path.

WHO WE ARE - DEPARTMENT STAFF LIST

Kendra Eneas	**Post Secondary Coordinator**

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Post Secondary Policy

This policy guides the Penticton Indian Band Education Department in assessing the eligibility of students to receive financial assistance to attend accredited post-secondary institutions in an eligible program of study.

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The focus is to provide current information to post-secondary students to support career exploration and education options. The goal is to increase skill development, job readiness skills and employability.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Funded 33 students	• Education Level Sought • Upgrading – 4 students • Certificate – 3 students • Diploma – 8 students • Bachelors – 15 students • Masters – 2 students • PhD – 1 student
Funded Grads of 2022	• Karolyn Bonneau – Bachelor of Early Childhood Education • Brynnecca Defauw – 2D Animation and Digital Art • Zoe Jack – Nsyilxcn Language Certificate • Serenity Baptiste – Nsyilxcn Language Diploma • Sophie Wilson – Business Administration Diploma • Celia Louie – Environmental Natural Resource Technician • Dawson Sudfeld – Ministry Certificate
Guest speakers for PIB students	• James Jones aka Notorious Cree – Traditional hoop dancer • John Harrington – Astronaut from the Chickasaw Nation

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Review changes with the ISC policy and revise as needed.
- Develop a PSE policy review group to help revise to reflect the needs of the community.
- Present annually to PIB C&C and community on post-secondary education.
- Host events that coincide with our community's needs.
- Provide PSE information through the PIB website, email, newsletter, phone, and social media.
- Research mental health resources available at various institutes and make available to students.
- Compile a list of funding opportunities for students and PIB members and post to website.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Support and sponsor PIB members interested in language courses.
GOAL 2	Review and update PSE policy and ensure alignment with ISC.
GOAL 3	Advocate to ISC/FNESC for more leniency with PSE guidelines and restrictions.
GOAL 4	Utilize technology, social media, newsletters, and other platforms to improve communication.
GOAL 5	Identify and promote mental health resources to support PSE students.
GOAL 6	Provide counseling support and encouragement to PSE students.



WHAT WE DO - PROGRAMS AND SERVICES

JUNIOR KINDERGARTEN TO GRADE 9 EDUCATION

Mission: To provide quality education programs and services

Vision: Preparing students today for a brighter, healthier and prosperous tomorrow.

Philosophy: *No significant learning occurs without a significant relationship - Dr. James Comer*

A climate and culture of naqsmist supports students, staff and family members to come together as a community to embrace learning, diversity and Syilx cultural identity.

We believe:

1. Our school is our children's house and everyone that enters their house is a guest.
2. In providing our students with a safe, happy, healthy and nurturing learning environment.
3. Parental involvement is essential to the success of the student's education.
4. Intergenerational teaching is important to the students' holistic education.
5. All students, staff and Education Committee must role model the three R's: Respect, Responsibility, and Reliability.
6. Teachers must be committed to providing the highest standards of education and instill the love of learning in all our students.
7. All of our students are capable of reaching their fullest potential.
8. Our school curriculum must include both provincial academic outcomes and that language, history and culture must be integrated into the curriculum.
9. We are preparing our children to be successful in their community and the global community.
10. Our children are our most precious natural resource.
11. We have the responsibility to shape the future leaders of our community.
12. All stakeholders must work in harmony with one another; parents, extended family, elders, traditional teachers, school staff, the Parent Advisory Committee, Education Committee, Chief and Council, Band Administration, external agencies and resources.
13. Syilx language, history and culture defines who we are.

Goals:

Agency: We are self-determining agents of positive change. Learning interactions are co-constructed where learners play an active role in the design and assessment of learning and through establishing and reaching short and long-term goals.

Identity: Learners see themselves and their experiences reflected throughout their learning and the learning community.

***Care*:** All members of the learning community feel seen, heard and cared for.
Learning: Learners engage in a dynamic process where they build knowledge, make meaning and apply understanding. Learning involves an appropriate level of challenge that results in ongoing growth and achievement.

WHO WE ARE - DEPARTMENT STAFF LIST

Toni Gallicano-George	Principal
Brent Szucs	Learning Assistance Teacher
Tana Sawchuk	Speech and Language Assistant/Education Assistant
Donna Goodwater	Counselor
Jackie Jules	Receptionist
Destiny Kruger	Junior Kindergarten Teacher
Marge Johnson	Kindergarten Teacher
Holly Tronson	Kindergarten & Grade 1 Teacher
Suzette Cohen	JK/Kindergarten Language and Culture Teacher
Carey Phillip	Grade 2 Teacher
Shayla Allison	Grade 1 & 2 Language and Culture Teacher
Kelly Bell	Grade 3 – 4 Teacher
Alyssa Mynott	Grade 4 – 5 Teacher
Shane Kruger	Grade 3,4,5 Language & Culture Teacher
Riana Magee	Grade 6 – 7 Teacher

Kip Noble	Grade 8-9 Teacher
Arnold Baptiste	Grade 6,7,8,9 Language and Culture Teacher
Sandra Whiting	Education Assistant
Kelaya Allison-Squakin	Education Assistant
Erin Gabriel	Education Assistant
Claudia Cahoose	Education Assistant
Marnie Kruger	Education Assistant
Kenn Collin	Bus Driver
Bruce D'Hondt	Bus Driver
Corina Doneyhue	Head Cook
Connor Baptiste	Assistant Cook
Kristy Hunter	Custodian
Percy Pierre	Custodian
Cypress George	Custodian

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Penticton Indian Band Policy and Procedure Manual (**Draft**)	Policy and Procedures specific to school emergencies, student safety and learning, teacher process and evaluation, student reporting and record keeping
OSCS Supporting Learning Practices	Education Staff Guide on Classroom Profiles & Instructional Plans; Data, Assessments, Referral; Primary and Intermediate Collaborative Teams; School Based Team; Counseling and Social/Emotional Support; Special Education; Okanagan Language and Culture

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

Policy and Procedures Manual that is specific to our school while adhering to PIB Policy and Procedure. Transitioning from COVID-19 Pandemic instruction protocols to regular protocols Increasing staff capacity School expansion project

2021/2022 CHANGES AND ACCOMPLISHMENTS

Language and Culture	Completed the JK to Grade 4 Okanagan Language Curriculum. Worked on Grade 5+ Curriculum
School Operations	Moved from remote learning to in-class learning
Instruction	Teachers partook in Pro-D to focus instructional planning
Materials and Resources	Cataloguing all the books from the library

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Implementing the JK to Grade 5 Okanagan Language Curriculum
- Recording video and audio of JK to Grade 2 Okanagan Language Curriculum
- Review, revise, and adopt PIB Education Policies and Procedures
- Instructional Planning continues to include data, collaboration meetings, student centered impact for learning
- Mentoring/Coaching and School Based Team Meeting to increase staff capacity
- Cataloguing the cultural resources and materials

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAIL1	Advocate for Language Mentorship to be allowed during working hours with FPCC - Language Mentorship Program will be allowed to occur during school/working hours for staff by March 2027.
GOAL 2	Catalogue all resources for OSCS - OSCS will operate a fully functioning library and resources cataloguing system by September 21, 2027
GOAL 3	Specialized training for support staff - By March 31, 2027, Education Assistant will have specialized training in language and special needs
GOAL 4	Review, update and develop policies as required - By March 31, 2023, OSCS will review update and revise policy, parent handbook, and communicable disease policy for ratification and implementation by April 2023.
GOAL 5	Utilize technology, social media, newsletters, and other platforms to improve communication. - By March 31, 2023, OSCS will increase modes of communication to families, community, administration, and leadership, establish parents club



LITTLE PAWS

WHAT WE DO - PROGRAMS AND SERVICES

Little Paws is a provincially licensed Daycare operating under the Community Care and Assisted Living Act.

Little Paws Children's Centre is dedicated to ensuring each child's needs are met in a stimulating and developmentally appropriate environment. Our goal is to work with parents and families to support these needs and to provide the best experience possible throughout their time at the centre.

MISSION

Empowering children and families through culture, language, and play.

VALUES

Safety

We provide a secure and nurturing environment that promotes heathy development of the whole child.

Professionalism

We are committed to providing a positive work environment that involves healthy communication amongst Educators and families.

Passion

We understand our important roles in each child's life and take pride in forming those special attachments with each individual child.

Culture

We believe it is important to respect every family's belief and how they may differ from others.

PHILOSOPHY

At Little Paws Children's Centre, our goal is to work together to nurture and guide early years children by providing an environment that fosters trust security and comfort with a balance of activities that help children to progress in social, emotional, physical, and cognitive development. We also believe that parents are the most important people to children and are an important part of a child's education.

HOURS OF OPERATION

The centre is open from 8:30 am – 5:00 pm Monday to Friday and closed on statutory holidays, 2 weeks at Christmas and once a month for professional development days, which are determined each month.

CURRENT CHILD CARE PROGRAMS

Currently Little Paws is operating the following three programs:

- Group Child Care (under 36 months) – Infant Toddler with 8 spaces (licensed for 12)
- Group Child Care (30 months to school age) – 3 to 5 with 14 spaces (licensed for 16)
- Group Child Care (school age) – Kindergarten to age 12 with 24 spaces (licensed for 24)

WHO WE ARE - DEPARTMENT STAFF LIST

Elizabeth Bent	Child Care Programs Manager
Kaylyn Price	Early Childhood Educator (ECE) Coordinator
Shawna Gabriel	ECE Infant/Toddler Supervisor
Seungah Rho (**Lucy**)	ECE Infant/Toddler/Special Needs (ECEIT/SN)
Vanessa Kruger	ECE
Kodi Gabriel	ECE
Miranda Taylor	ECE Assistant
Keyaira Wilson	Responsible Adult (RA)
Cynthia Kruger	Responsible Adult (RA)
Levi Bent	Language Nest Teacher
Kaila Burke	Daycare Cook

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Registration Policy	To ensure compliance with Child Care Licensing Regulations, each child's file must include the following: • Registration Forms • Parent Handbook Agreement • Background information and health questionnaire • Completed Emergency cards and clear photo of child • Immunization record/signed contagious objector form
Enrollment Policy	To ensure equal opportunity and giving priority of Penticton Indian Band children, the following enrollment priority list will be followed: • Penticton Indian Band Status Child/ren/Little Paws Employee Child/ren • Penticton Indian Band Non-Status Child/ren with Penticton Indian Band Status Parent/s • Penticton Indian Band Employee Child/ren • Penticton Indian Band Community Members living on reserve • Penticton Indian Band Community Members living off reserve • Okanagan Nation Members • General Public
Fee Payment Policy	To ensure receipt of childcare fees, parents will receive an invoice stating the childcare service cost for the month and a breakdown of fees including Parent Portion and, if applicable, Affordable Child Care Benefit (ACCB). Payments may be made via credit/debit, cash, or cheque. In the event of absent days, vacations and/or statutory holidays, fees apply for every day your child is registered to secure your space. If full payment is not received by the end of the billing month, Little Paws reserves the right to stop providing childcare until the outstanding arrears have been paid. If Affordable Child Care Benefit (ACCB) is not in place, payment for the full amount will be requested and will be reimbursed to the parent once the ACCB benefit plan and case ID has been received. It is the parent's responsibility to ensure that their ACCB authorizations are renewed on time. ***Little Paws Children's Centre reserves the right to discontinue service until the authorization is in place. The space will be held for one month. If after one month the authorization is still not in place, the centre will give the daycare space to the next family on the wait list.*
Attendance Policy	To ensure each child is accounted for each day, families must call the centre before 10 am if a child will be away or arriving late. Drop offs are no later than 11 am and no drop offs permitted between 11:30-1:30, as it's disruptive to other children's nap time. On field trip and neighborhood walk days no drop offs permitted after 9:30 am unless prior arrangements are made with ECE staff.

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Active Play Policy	Physical activity supports the health and development of children, as well as establishing positive lifestyle habits for the future. It is our expectation that children will go outside every day! If children are too sick to go outside, then they are too sick to be at daycare. The purpose of this policy is to ensure that children in daycare are supported and encouraged to engage in active play and develop fundamental movement skills.
Screen Time Policy	To ensure compliance with Child Care Licensing Regulations, no screen time will be given to children under the age of 2 years old. Screen time will only be used as an educational tool for language and cultural resources and on special occasions, which are typically Halloween, Christmas, Easter, and pajama days. Children will have a choice to participate in screen time on these occasions with the option to engage in other available activities. The total amount of screen time shall not exceed 30 minutes per session.
Guiding and Caring Policy	The goal of guidance is to help children become self-directed and independent: to feel empathy from others which will allow development of the whole child. We encourage combined approaches or use a variety of strategies as we respond to the child's behavior and developmental level to ensure success in meeting the challenge of working with young children.
Communicable Disease Policy	To ensure compliance with Child Care Licensing Regulations, Little Paws follows the most recent recommendations from the BC Centre for Disease Control for Childcare Centres. Communicable diseases, including COVID-19, can spread rapidly in a daycare setting. Instituting good hygiene practices will minimize the spread of illness. The children and the staff will wash their hands before and after eating, after using the washroom and changing diapers. The centre will also be cleaned regularly. Toys and surfaces will be sanitized with a hydrogen peroxide solution regularly.
Sudden Illness or Injury Policy	To ensure the safety of all staff and children, the following steps will be taken in the event of a sudden illness or injury while at the centre: • Attempt to contact the parent through any of the persons listed on the emergency contact list • Depending on the seriousness of the illness or injury the staff will either call an ambulance (if written consent was given) or take the child to the hospital emergency department and stay with the child until the parent can be reached • If your child has suspected illness, they will be kept comfortable at the centre away from the other children until someone on the contact list is able to pick them up • If a communicable illness is suspected, parents are asked to see their family physician. • All parents are notified if an illness or outbreak occurs in the centre. Also, it is the parent's responsibility to inform the centre if their child contacts a communicable illness.

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Medication Policy	To ensure compliance with Child Care Licensing Regulations, only prescribed medication with a signed consent form may be administered at the centre. No over the counter medications may be given. The medication must be in the original pharmacy container, clearly labeled with: • Name of child • Name of medication • Dosage amount • Date of purchase • Information of storage and administration • List of possible side effects It is the parent's responsibility to inform the staff if medication has been administered prior to coming to the centre. **Storage:** All medications will be stored in a locked medication box; medication requiring refrigeration will be kept in a locked box in the refrigerator.
Neighborhood Walks/Field Trip Policy	To ensure all children are accounted for, a notice will be posted on the door informing families of the route, time of return and contact number for community walks. For field trips, families will be notified prior to field trip day as well as post a notice on the door informing families of the route, time of departure and return, mode of transportation, and contact number. These excursions are considered a regular part of the program. At the time of enrollment Guardians initial consent and permission for a child to leave the premises.
Termination of Services Policy	To ensure a safe, caring, and nurturing environment for all children and families, Little Paws will make every attempt to work with the family to resolve any issue or conflicts that arise to the mutual satisfaction of all parties. All situations are dealt with on an individual basis considering the specific needs of the family. After working with the family and making every attempt to resolve the situation, Little Paws reserves the right to discontinue service.
Releasing a Child From Care Policy	To ensure the safety of all children, the centre will only release a child to the following people: • The child's parent, guardian, or custodial caregiver • The emergency contact person • Person on the child's pick-up list It is the parent's responsibility to inform the staff of a new person picking up, as they will need to be added to the pickup list. We will not release a child to someone who is not on the pick-up list. Staff also have the authority to request photo identification from any adult picking up a child if they are not familiar with who they are. We reserve the right to keep the child at the centre if the person is not on the pick-up list or if the staff suspects that person of being under the influence of drugs or alcohol. In this case the staff will: • Phone an alternative adult on the emergency contact list • If an alternative adult is not available, the Penticton Indian Band Director of Social Development will be contacted.

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Custody Agreement Policy	If the parents have agreed to live separately the centre will assume that the information from the enrolling parent will be followed. However, without a written custody or court order on file, the centre cannot deny access to the non-enrolling parent. If this arises the policy on unauthorized persons will be implemented. If custody has not been legally determined and conflict between parent/guardians and other family members is evident, the centre may not be able to provide care for the child unless both parents and or family members sign a written agreement. This agreement must confirm details regarding authorization for pick up and access of information about the child. If a family has a custody or a court order, a copy must be placed in the child's file with details regarding all arrangements. All legal documents will be followed by the staff. Verbal and written information about the child will be shared with the enrolling parents/guardians unless otherwise agreed upon.
Reporting Child Abuse and Neglect Policy	Any person who has grounds to believe that a child needs protection is required by law to report the matter to the authorities. Failure to report these circumstances is an offence. If the staff have reason to believe that a child in the daycare is being abused or neglected, it is our duty to report it immediately to the Ministry of Children and Families.
Smoking Policy	Smoking is not permitted in and around the building or property at any time; this includes all fenced areas and the parking lot area.
Emergency Evacuation Procedures Policy	When the decision is made to evacuate the centre, the manager will make the announcement in the most expeditious way possible that all the persons are to evacuate to their assigned assembly area and wait further instruction. The building is to be evacuated completely. The manager will notify appropriate personnel and communicate what type of emergency is present. In the event of a fire or emergency, the manager will be responsible to notify 911 of the emergency from a cell phone outside the building once the evacuation is complete. Emergency procedures relating to fire drills are practiced by the staff and children once per month and the emergency response plan will be practiced once a year and posted in the front entrance of the centre. These drills are posted by the first pull station in the main entrance. In the event of an emergency, staff will take the attendance sheet and the emergency contact numbers to the meeting place. **Emergency meeting place is located at:** Outma Sqilx'w Cultural School 291 Outma Sqilx'w Place Penticton, BC V2A 0E3 PH: 250-493-2421 **In the event of an emergency, if there is need to evacuate the upper part of the reserve, the children will be transported to:** South Okanagan Event Centre 853 Eckhardt Ave W, Penticton, BC V2A 9C4 PH: 250-490-2460

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

Since the first COVID-19 closure in 2020, Little Paws has been recovering from the devastation that the pandemic inflicted on the organization including staff turnover, burnout, ECE industry shortages, fluctuating provincial health recommendations, and unpredictable closures.

The focus for the daycare over the 2021-2022 fiscal year has been in recruitment, building internal capacity, sourcing funding opportunities, and keeping the doors open to provide childcare services through any means necessary. Little Paws was forced to transition to Multi-Age programs, due to staff limitations, and it has been a long road to transition back to regular programing.

We are very happy to report that as of March 2022 we were able to open the Infant Toddler program, starting with four children. As of June 2022, we have expanded the Infant Toddler program to eight children, opened the Three to Five program with 16 spaces, and expanded the school-Age program to 24 spaces.

2021/2022 CHANGES AND ACCOMPLISHMENTS

FNHA AHSOR Land-Based Capital Outdoor Early Learning Funding - $107,308	• 3 Steel Fire Pits – Daycare, Outma, Health • 3 Steel Boxes for storage • 3 covered Sandboxes • 3 Toddler Activity Sets • 3 metal picnic tables • 3 gazebos • 3 four-seater cube strollers
FNHA Land-Based Quality Improvement Grant - $28,000	• 2 mud kitchens • 2 water tables • 3 four-seater cube stroller covers • Rain boots • Toddler rain suits • Sun hats • Play equipment
FNHA AHSOF COVID-19 Infrastructure Adaptation Funding - $19,389	• 4 fogging machines for sanitization • Contracted short-term janitorial services • Hiring of 2 Janitors for daily cleaning
MCFD New Spaces Capital Project Funding $3,000,000	New Daycare building projected completion extended to April 2024.
BCACCS Service and Enhancement Funding $132,662	Contributions to staff salaries: Manager, ECEs, Responsible Adult, Language and Culture Teacher, Daycare Cook, Language and Culture Honorariums, Professional Development, Language and Culture resources, Smart TVs, and iPads to support incorporation of Language and Culture digital resources, food and transportation.

2021/2022 CHANGES AND ACCOMPLISHMENTS

2021-2022

FPCC Language Nest Funding - $100,000	• Due to limitations of COVID-19 pandemic, funding was approved to be carried forward. • Immersion language nest started in May 2022. • Language classes for ECE and daycare staff started in May 2022. • Catering for language classes provided • Child-minding provided for staff with children so they can attend language classes. • Elder honorariums given for attending language nest • Still recruiting for Language Nest Assistant • Limited fluent speakers make it challenging to maintain immersion setting.
Universal Child Care Prototype $10 Day Child Care	Approved to become a $10 day daycare starting April 1, 2022.
Daycare Bus	Purchased a brand new 24-passenger School-Bus for the daycare

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Little Paws plans to continue to provide quality childcare to the Penticton Indian Band community with the following activities:
- Maintain the Language Nest
- Continue to Implement Centre-Wide Language Use
- Expand Early Years Programs
- Maintain capacity in School-Age Program
- Develop Special Supports Program and Resources
- Develop Recruitment and Retention Strategies
- Review, Update and Develop Polices and Procedures to Improve Administration
- Utilize Technology, Social Media, Newsletters and Other Platforms to Improve Communication





FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Develop strategies to revitalize and increase n'syilxcn language acquisition and knowledge of syilx culture, history and protocols for students, parents and staff at Little Paws Children's Centre commencing April 1, 2022, to March 31, 2027.
GOAL 2	Develop strategies to promote and increase childcare services and programs at all levels at Little Paws Children's Centre commencing April 1, 2022, to March 31, 2027, to support childcare needs for Penticton Indian Band and the broader Penticton community.
GOAL 3	Work with PIB Human Resources and OTDC to develop and implement a recruitment and retention plan to improve staffing and student enrolment at Little Paws Children's Centre commencing April 1, 2022, to March 31, 2023, to build capacity at all levels.
GOAL 4	Review, revise and develop policies to update and complete the Little Paws Policy and Procedures Manual to improve the administration of childcare programs, staffing, succession planning, operational and financial management and accountability commencing April 1, 2022, to March 31, 2027.
GOAL 5	Develop and implement strategies to improve communication with parents, staff, and the PIB community regarding Little Paws Children's Centre commencing April 1, 2022, to March 31, 2023.











FOOTPRINTS

WHAT WE DO - PROGRAMS AND SERVICES

·In partnership with Neil Squire Society, Since 2006 the Centre provides services to people with disabilities with a focus on employment, bridging the gap in services, promoting health and social inclusion.

WHO WE ARE - DEPARTMENT STAFF LIST

Mindy Rollins	**Program Coordinator**
Terry Terbasket	**Program Coordinator**

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

FAL (**Financial Administration Law**) **-** The FAL requires some involvement although it is a governance document. Footprints required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

- Health Check personal calls from January to July were 225 and averaged 37.5 per month; 80% of the calls were to PIB members, the rest were to other band members/community members.
- Staff secured funds for the Community Garden, 35,000.00 and United Way food infrastructure grant of 20,000.00. Staff are still on loan to the garden; supporting admin functions. Reallocation pending with Social Development, budget and plan completed.
- Staff also applied and received 45,000.00 funds from Vancouver Foundation to support Footprints services. We launched a 2022 a New You/Up Skills small onsite program and are currently recruiting participants. There are completion bonuses and attendance bonuses for participating.
- Funding for two part time positions is maintained within the Neil Squire contract for Footprints along with 20,000.00 per year.The current contract is in progress and announcement is pending for the next three-year period (2023-2026). Memorandum of Agreement is completed to 2023. The Working Together program was extended by the Federal government to March 31. 2023.
- We have created a safety plans for the building, updating as needed. We created work from home ergonomic safety plans for staff. Staff attended two-day Emergency planning sessions. Neil Squire has provided all PPE, including a Jade filter for the office. We submitted a return to office safety plan to PIB Health and had an on-site office assessment from FNHA staff.
- Staff participated in Team Leaders biweekly and or PIB EOM meetings. Staff attend quarterly meetings with Work BC in Penticton, Vernon and attend monthly National Job Developr meetings learning about programs available and meet monthly with BC job developers to learn best practices and coordinate services.

- Promote Awareness; Staff attended Valley wide Chamber event in May, networking with many businesses. Staff are active in placing ads to promote services, regularly we contribute to the newsletter. We launched a video contest during Access Awareness week in June for past participants and employers with great prizes, winners will be announced during IDAM (Indigenous Disability Awareness Month) in November. Working with Outma to create an event for Indigenous Disabilities Awareness Month in November.
- Respond to requests for services, connect people to disability services, help with forms/faxing, computer lab, computer online access classes.
- Staff maintained professional designations as Certified Career Development Practitioners, by submitting a minimum 25 hours of professional development. Staff attended many free webinars for professional development. Neil Squire paid for staff to attend the BC Career Developers Association Conference virtually in June.

CPP 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 provided access to online learning. Services by appointment; resume writing, job search, help with forms and government applications. Thrive and survive Cancer program provided virtually.
- 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 disability / 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 to people with disabilities increases identity as part of the community. We partner with Band department initiatives and cultural training. Staff participated in the RDOS Indigenous Training by Bob Joseph.
- We ran a virtual thrive and survive Cancer program and completed recertification training in Chronic Pain.

Departmental Statistics:

- Following Band Health and PHO orders the office was physically closed for in person meetings. We are now open for service by appointment a few days per week, also services are continued virtually.
- Working Together statistics; April 2021 to March 2022 numbers served 14 for working together. Number of wage subsidies 7 and 3 of these are still employed in same or different job and 3 were summer students. Budget provided for wage subsidy to April 2021 - December 2022 was 67,000.00. Wage subsidy budget to date this year is 68% committed or in progress.
- Distance learning tutoring; 36 is the number of clients served since 2012. (Provided via Burnaby office). During the report period follow up tutoring was provided by this program to three people who won tablets in our contest last year.

2021/2022 CHANGES AND ACCOMPLISHMENTS

As part of EOC staff were volunteered availability to assist during the pandemic with alternate duties. Terry was seconded to assist the health department by assisting with the community garden administration from April 2020 to present.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

2022/2023 Work Plan Objectives:

- Where possible services were offered online and in a one to one format by appointment as the safety plans allowed.
- We are currently recruiting for a small safe group program, Upskills, focused on self esteem and life skills.
- Continue communicable disease safety plan in accordance with PIB Health Department.
- Offer virtual employability programs and individual programs in computer literacy, may be referred to distance computer comfort or essential skills program. Offer onsite services by appointment.
- To support isolated community members and persons with disabilities with personal health check in calls.
- Meet contract objectives; we are offering employment services and wage subsidies for people with disabilities and employers throughout Okanagan. We need to meet extensive reporting needs for this contract.
- Objective to promote awareness of service. Provide an event for Indigenous Awareness Month with Outma, video contest is open until November and attend Employment month for persons with disability speaking engagement.
- Offer online computer comfort program and to provide referral and access to Assistive Technology Services program which is now a subcontracted service of Work BC and based out of Burnaby Neil Squire office. Connect people to Makers Making Change 3D program.
- As part of EOC staff were volunteered availability to assist during the pandemic with alternate duties. Terry was seconded to assist the health department by assisting with the community garden administration from April 2020 to present.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	**Maintain program** Activities: • Follow Band Health Department/Public Health Officer directives for return to the office, submit and update safety plans as required. • Maintain funding by meeting contract requirements for employment services and administration of contract. Monthly and annual reports. • Manage allocated funds on wage subsidy and provide employment services to • approximately 25-35 people with disabilities. • Respond to any relevant grant and funding proposals. • Assess and respond to pandemic impacts on services. • Maintain certification for both staff BC Career Development Association annually (25 hours professional activity) • Attend career or employer events approximately 3 per year; career fair or • business networking events, promote program • Update, secure the Memorandum of Understanding with Neil Squire.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 2	**Engage/Support Members with Disabilities:** Activities: • Offer new gift of self esteem program (Wellness Wednesdays) • Run Chronic Conditions programs – Thriving and Surviving Cancer (annually) or Chronic Pain program • Hold one open house event (as per Covid safety plan) • Work with Outma/other band department to create an event for • Indigenous Disabilities Awareness Month in November • Respond to requests for services, ie connect to disability services, help with forms/faxing, computer lab, computer online access, drop ins • Provide check in calls; approximately 20 per month until time when we ·can provide drop in services • Art/ Poster event to celebrate people with disabilities, annually • Support hiring of youth with disabilities via the Neil Squire WTEE program or other programs • Assess how to incorporate "on the land "programs and events and tie to employment, meet with Natural Resources
GOAL 3	**Work with Social Development department at Nation Level to create opportunities for People with Disabilities to Gather** Activities: • Research needs and types of gathering, hold community meeting to discuss needs for people with disabilities and their families • Research funding sources to support these activities • Meet and coordinate with BCANDS (ie at the next provincial gathering in Victoria and /or ONA to discuss possibilities, incorporate into Diabetes or Four Food Chief or Health conferences) • Possible if extra staff, hire summer student to assist with the project budget for top up wages to allow hire of college student

OTDC (Okanagan Training & Development Council)

WHAT WE DO - PROGRAMS AND SERVICES

OTDC's mandate includes employment and training opportunities for all aboriginals as well as to provide aboriginal service to both on and off reserve communities and aboriginal newcomers to the Okanagan area. Employment services fall under the ASETS agreement with Service Canada. OTDC documentation must be in a client file and client must have all supporting documentation. **Each program is on a First Come-First Serve and Funding Availability Basis**

Course I Seat Purchase Program:
***Objective*:** To purchase institutional training from a public or registered private institution on behalf of clients. This could involve the purchase of a single seat or the purchase of an entire course.

Youth Development Programs
Objective: To assist youth in preparing for their future entry into the labour market. This could involve providing work experience, career specific training (certificate or diploma), college/university prerequisites, life skills, job readiness, or entrepreneurial skills for youth 15 - 29 years through the provision of a wage subsidy to employers or training costs.

Student Development Programs
Objective: To assist students in preparing for their future entry into the labour market. This could involve providing work experience through the provision of a wage subsidy to employers

Workplace Training Program
Objective: To assist employers to upgrade the skills of current full-time or part-time employees who are in danger of layoff.

Job Development Wage Subsidy (Individual & Projects)
Objective: To assist long-term unemployed or those at risk of becoming long-term unemployed by providing training and/or work experience opportunities that should lead to continuing or future employment for individuals requiring assistance to overcome labour market barriers. This could involve employing one or more individuals in new or vacant positions or projects designed to meet community needs or work experience for students over 30.

Employment Services Program
Objective: To deliver employment services to clients and communities. This could include counseling, placement and referral activities through organizations in the community.

Delivery Assistance
Objective: To provide assistance to employers & community organizations to assist them in being able to provide specialized training opportunities, major impact proposals & program delivery activities.

Human Resource Investment Fund (Employment Insurance Benefits & Support Measures)
Objective: To assist individuals to prepare for, obtain & maintain employment or self-employment. This could involve work experience projects, the purchase of training, wage subsidies for employers and/or assistance in launching a business.
Measures: To assist organizations in the provision of employment services to individuals, and/or to encourage partnerships to support employers, employees and/or employer associations & communities to deal with local human resource requirements.

Disability Program
Objective: To provide assistance a person with a disability utilizing any of the programs noted above.
Additional Services- *Programs also include but are not limited to:*

- Assistance with your resume
- Job Search & Job Boards
- Resource Libraries/Computer Access
- Employment & Occupational Counselling
- Workshops

WHO WE ARE - DEPARTMENT STAFF LIST

Cheryl Dekock	**Employment & Training Coordinator**

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

FAL (**Financial Administration Law**) - The FAL requires some involvement although it is a governance document. Employment & Training are required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

Penticton Indian Band and Employment Assistance Services (EAS) Department has had another very busy and successful year in 2022-2023. Service Canada is the source funder and then it flows through OTDC and then then to the Penticton Indian Band Employment and Training Department. This is a milestone for me as I have now been 10 years with OTDC as the EAS Employment Coordinator- Now with my full designation as BC CCDP. As we all know the last 2 years have been a challenge, with all the COVID 19 rules changing on a daily and with all the restrictions and causing havoc every time any type of training in a safe place with enough room

With all the Band Buildings being closed to the public This did not stop the Road Builders Course. It was held in partnership which included OTDC, SICA and Westhills Aggregates Ltd. held at the curling rink with lots of restrictions for everyone's safety as priority. We had to change a few things on how it was handled and delivered to clients by doing some online learning from home or in their hotels and some in person class learning, but all clients that took this course made it a huge success. OTDC always strives to work with clients one on one or in partnerships with many different credited facilities throughout the Okanagan. OTDC is always looking for different ways to help enhance your skills and develop ways to better work with clients to help get them the best results. Throughout this busy year of programs and training which has been very successful for the members of PIB and community. This year was a partnership with Westhills Aggregates and SICA Okanagan College and (IHE) Interior Heavy Equipment Operators Combo Training on 5 different machines more time on machines with additional Certifications to make people more employable. One of the things that I noticed is most people sure have adapted to the changes of COVID !9 and many were open to taking online courses to ensure they were still meeting and learning on Zoom or Teams.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Successful Funding Graduates	• Denelle Bonneau – Breast Feeding Certificate, Douglas College • Crystal Kruger (Richter) – Nursing Foot Care, University of Fraser Valley • William Casimir-Eneas – Combination Heavy Equipment • Naomi Gabriel – Indigenous Financial Certificate, AFOA • Karen Gabriel – Indigenous Financial Certificate, AFOA • Norma Pierre – Indigenous Financial Certificate, AFOA • Crystal Kruger- Nursing Foot Care • Denelle Bonneau - Breast Feeding for Health Care Providers Course

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Our focus will be to build capacity within the community and get people trained in Trades in many different areas. This year we've had many successful people getting their tickets and there has been a lot of online learning being done this past year.
- Support band members/clients to achieve basic skills for job readiness, provide a positive and safe environment for them to make inquiries and get assistance to meet their training goals.
- Increase and encourage members or clients to explore post secondary education or get into Trades programs at accredited colleges.
- Support clients to increase skill development, job readiness skills and employability.
- Establish partnerships with businesses and colleges to support clients in pursuing training and mentorship opportunities.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Improve client communication and partnerships offering employment readiness by offering support to membership with every training or job opportunities available to them.
GOAL 2	Support and build partnerships with other internal PIB departments as well as external businesses and then encourage client membership to participate in any training programs that come available for them.
GOAL 3	Work more closely with HR Human Resources to be able to provide better job opportunities available to clientele on and off reserve as well as keep an accurate count of all the training clients have taken to give them the best opportunity for job success.
GOAL 4	Improve youth outreach and youth capacity within the community to be able to help them get the best training and job supports available to them as they are the future.

INFRASTRUCTURE

WHAT WE DO - PROGRAMS AND SERVICES

The infrastructure department is a New Department as of January 2022 and is responsible for Community Housing, Emergency Management, Utilities, Public Works, and Engineering throughout the community.

WHO WE ARE - DEPARTMENT STAFF LIST

Loretta Ghostkeeper	Director of Infrastructure
Erin Pomeroy	Civil Engineering Technologist
Tabitha Eneas	Housing Manager & Emergency Management
Barry Phillip	Water Operator Level 1
Blaine Pierre	Water Operator
Eric Pierre	Public Works Manager

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Bylaw 1972-02
Raising Funds to Maintain Band-owned Domestic Water Systems

FAL (**Financial Administration Law**) **-** The FAL requires some involvement although it is a governance document. Infrastructure is required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The infrastructure department's focus is to improve existing and build new infrastructure to allow growth and development within the community while maintaining and operating economically.

- ISC FNIIP Plan
- 5 Year Multiyear Capital Plan
- Integrated Masterplan for Sewer, Water, Storm, and Transportation
- Asset Management Plan
- Build a cohesive water O & M plan for Skaha and PIB Water Systems










BURLEY MEN
LONG HAUL MOVES


BURLEY MEN
MOVING Ltd.
LONG HAUL MOVES

2021/2022 CHANGES AND ACCOMPLISHMENTS

10 Year Capital Plan	The infrastructure department has submitted PIB's 10 Year Capital Plan to ISC. With the possibility of additional funding coming, there are over 50 projects listed that will benefit the community.
Asset Management Program	The infrastructure group is working on an asset management program to keep the reserves assets in good condition with maintenance and replacement schedules being completed. This will ensure we are tracking and recording our assets properly to create budgets and receive funding to assist with repairs and maintenance.
Water Master Plan – Phase 1	The Water Master Plan – Phase 1 will allow PIB to accurately determine what impacts future water connections will have on all three water systems including how much water volume and flow is required, where will the water come from, what additional infrastructure is required to provide the water and how much will it cost, both in the short term and in the long term.
Infrastructure Department Capacity Increase	The infrastructure department has recommended for changes to improve the departments capacity to better serve PIB and infrastructure systems going forward. Positions have been added to ensure we can continue to grow PIB's infrastructure at a consistent rate while having the positions available and filled to maintain and service that growth.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

The infrastructure department's main goals this year is to implement the 10-year capital plan, increase member housing, implement the asset management program, and have a completed water master plan to ensure an adequate, safe, and potable drinking water supply to meet the Band's long-term needs for the community and for development.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Establish O & M plan for Skaha and PIB Water Systems
GOAL 2	Infrastructure capacity Increase complete, all positions filled
GOAL 3	Complete integrated Master Plans for Water, Sewer, Storm & Transportation
GOAL 4	Member housing and infrastructure increased in IR1

PUBLIC WORKS

WHAT WE DO - PROGRAMS AND SERVICES

Penticton Indian Band Public Works Department is responsible for the maintenance and management Penticton owned assets to include community infrastructure such as buildings, parks, roads and the Okanagan River channel. The Public Works Department continues to grow with three new employees hired to improve the services provided to the Penticton Indian Band community.

Guiding Principles:

1. Developing a community maintenance plan that adheres to safety, health and environmental considerations.
2. Maintaining community infrastructure by ensuring maintenance practices extend the life of existing facilities, roads, and parks and increase community safety and use.
3. Providing excellence in the delivery of public works services to meet the Penticton Indian Band community needs.
4. Building capacity to increase and improve PIB public works services, equipment, and staffing to effectively deliver services to the community.

WHO WE ARE - DEPARTMENT STAFF LIST

Eric Pierre	Public Works Supervisor
Joe Kruger	Public Works Maintenance Worker
Corinne Gabriel	Public Works Maintenance Worker
Sam Mitchell	Public Works Maintenance Worker
Rod Rosette	Public Works Maintenance Worker
Weston Roberds	Youth Mentorship Worker
Geraldine Kruger	Public Works Janitor
Anita Lanoue	Public Works Janitor
Reynold Phillip	Ok River Channel Maintenance Worker

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Firewood Policy - Currently this is a draft policy nearing completion. It outlines the criteria for the delivery of firewood for elders and community events such as funerals and cultural/ceremonial events.

FAL (**Financial Administration Law**) **-** The FAL requires some involvement although it is a governance document. Public Works is required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The focus, priorities and goals of the Public Works Department is to ensure the ongoing maintenance of existing infrastructure to include building, roads, parks, playgrounds, and cemeteries. Also, Public works is focused on building capacity to improve the services provided to the Band and community. The following is a list of the goals and priorities of the Public Works Department in the 2021-2022 fiscal year:

1. Repaired and set up irrigation system at ballpark, lower village playground, OSCS fields, Health Centre lawns.
2. Repaired fences and cleaned up band cemeteries.
3. Mowed roads and roadsides in residential areas
4. Implement elders' firewood program delivering 55 trailer loads of firewood.
5. Focused on renovation of Band facilities to include reroofed the PIB Hall, changed hall doors and installed a custodian closet.
6. Participated in Short training workshops to build employee knowledge and safety
7. Planned and implemented the annual community clean up
8. Support the implementation of community road signs.
9. Assisted with annual deep cleaning at OSCS.
10. Create a maintenance schedule to include daily, weekly and seasonal work planning.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Annual Spring Clean Up Campaign	OSCS Principal received an Earth Day Grant that was used to cover costs for the Community Cleanup initiative. OSCS, PIB Education Centre, and PIB Public Works partnered with Recycle BC to remove waste items from the reserve. The following is a list of items recycled or removed: • 75 mattress and box springs were hauled to the RDOS landfill • 6 large bins of garbage • 1 large bin of dirty wood • 1 large bin of cardboard • 1 medium bin of glass products • 6 trailer loads of metal • 1 medium bin of plastic containers • 33 large appliancesà19 refrigerator units, 5 freezers, 6 air conditioners, 3 water coolers) • 5 small sacs of assorted electronics • 300+ tires

2021/2022 CHANGES AND ACCOMPLISHMENTS

Purchased equipment to support community maintenance	Public Works continues to build capacity. To improve community maintenance the following equipment was purchased: 1. 4 Chainsaws for elder's firewood program 2. 2 weed whackers 3. 2 leaf blowers 4. 1 riding mower with utility trailer 5. 1 quad with snow blade 6. 1 flail mower to mow roadsides 7. Sea Can for storage of small equipment
Park and playground maintenance	Public works focused on improving parks and playgrounds within the community to include the following: • Implementation of Spring lawn maintenance procedures to include dethatching, aerating, fertilizing, weed eradication, replacing, and adjusting sprinkler heads, and repairing irrigation lines at parks and playgrounds. • Development of a maintenance schedule for mowing, watering. and maintaining playground irrigation • Development of a winter maintenance procedures to include blowing out water lines, wintering outdoor faucets, etc.
Cemetery maintenance and funeral support	Public works provides ongoing maintenance at the community cemeteries to include the following: • Regular cleanup at Community Cemeteries. • Ongoing repair of fences and weed whacking. • Ongoing support and assistance with community funerals
Elder Firewood Program	The Public Works Department receives firewood donations to support the following services to the Penticton Indian Band community: • Cut and deliver firewood to community elders 60+ • Provide wood for funerals
Repair and maintain community buildings	In 2021-2022, the Public Works Department implemented the following building maintenance initiatives: • Purchased and implemented Ductless HVAC systems for the PIB Natural Resources and Utilities Departments. • Installed janitor closet and cleaning tub at the Band Hall. • Purchased and installed a commercial generator at PIB Hall with community COVID Funds. • Purchased auto scrub machines for PIB Hall and daycare. • Purchased spray misters for minimizing and eradicating virus and bacteria in community buildings. • Purchased HVAC system for installation at PIB Hall.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Training Courses to build capacity, safety, and knowledge base	Public Works staff participated in the following workshops to build capacity, safety, and their staff knowledge base: • Chainsaw Operates Certification • Flagging Course Certification • First Aid • Fire Suppression S-100 and S 180
Road and roadside maintenance	Public works provided ongoing maintenance to community roads as follows: • Snow removal and sanding • Snow removal on sidewalks at PIB buildings and schools. • Mowed weeds along roadside. • Weed whacked around fire hydrants • Ongoing pothole repairs to community roads • Ordered speed bumps signs and road signs
Deep Cleaning Procedures at schools	Public works supervisor trained school janitors on the Annual deep cleaning and floor waxing process. In addition, PW supervisor provided on the job training for new janitors on the safe use of cleaning products, cleaning equipment maintenance, cleaning procedures for bathrooms, classrooms, hallways and the gym, etc.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- The following is a list of priorities and goals the Public Works Department will focus on in the 2022-2023 fiscal year:
- Renovate the Sage Road Playground by resurfacing playground with topsoil, installing automatic irrigation systems, planting grass, repairing existing fence.
- Seek funding to upgrade playground equipment at Sage Road Playground and install new playground equipment if budget allows.
- Install automatic irrigation system at PIB Administration building, clean up and redesign landscape beds.
- Identify a contractor to renovate and replace the exterior building envelope at the Band Hall and schedule to work for completion.
- Design and plan for a Public Works compound to expand existing compound or explore a new site. Compound to include asphalt parking, fencing and shelters for equipment.
- Complete Firewood Policy and present to C&C for ratification.
- Install security cameras around Band facilities and public works compound.
- Create a fenced garbage and recycle collection area for Band Administration.
- Initiate annual deep cleaning and floor waxing at PIB Community Hall.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITES

- Paint and renovate interior walls at PIB Community Hall.
- Identify and develop an annual capital purchase plan supported by the annual budget to include equipment, vehicles, and structures.
- Create opportunities for ongoing training, workshops, and Professional development to increase the knowledge base of public works staff.
- Recruit and hire new staff to include seasonal workers to support the workload and implement annual employee performance evaluations
- Hire a Public Works supervisor.
- Provide ongoing community services for elders, funerals and community events that fall within the scope of work provided the Public Works Department.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Public Works will annually assess, revise and develop a annual maintenance plan for PIB infrastructure to include buildings, roads, parks, playgrounds, and community cemeteries to improve and beautify the PIB Community.
GOAL 2	Public works will build capacity by providing training opportunities for staff; hiring staff to support the workload; annually identifying and purchasing equipment; and maintaining existing equipment to improve and grow the public works department.
GOAL 3	Public works will develop policies, procedures, work order processes and maintenance schedules to plan, identify, prioritize, and implement the annual workplan requirements to maintain, beautify and increase services to the community.
GOAL 4	Public works will develop polices to provide specific services such as firewood delivery to elders, snow removal, fire suppression supports, Spring/Fall cleanup, and supports for community events and funerals.

HOUSING, EMERGENCY MANAGEMENT & INSURANCE ADMINISTRATION

WHAT WE DO - PROGRAMS AND SERVICES

Housing Department
Focused on providing safe and healthy homes through multiple housing options; Individual Mortgage Program, Band and Social Housing and Elder emergency repairs. The housing department is focused on building Band member independence through education, policy, building practices, maintenance and repairs and an understanding of Home Ownership.

Emergency Management
Co-ordinate emergency management activities, including policy, planning, training, and Emergency Operations Center to help strengthen PIB's emergency response for the overall protection of the PIB member's and community.

Insurance Administration
Mange PIB's insurance; liability and asset policy for capital and housing, which includes risk management
and facilitating insurance claims with appropriate departments.

WHO WE ARE - DEPARTMENT STAFF LIST

Tabitha Eneas	Housing & Emergency Manager & Insurance Administrator
Bobbi-Lee George	Tenant Relations Officer
Reeve Paul	Housing Intern
Vacant	Housing Maintenance

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Social Housing Program Policy	The purpose of the social housing program for the Penticton Indian Band is to provide band members with shelter that meets health, safety and structural standards. The Penticton Indian Band social housing program policy ensures that social housing assistance is made available to band members in a fair and equitable manner and will benefit the community as a whole.

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

RRAP Policy Draft	The purpose of the Residential Rehabilitation Assistance Program (RRAP) for the Penticton Indian Band is to provide band members with housing assistance to repair eligible substandard homes to a minimum level of health and safety. The Penticton Indian Band RRAP policy ensures that housing repair assistance is made available to band members in a fair and equitable manner and will benefit the community as a whole.
Individual Mortgage Program	The purpose of the Individual Mortgage Program for the Penticton Indian Band is to provide band members with shelter that meets health, safety and structural standards. The program policy ensures that homeownership and renovation loan assistance is made available to band members in a fair and equitable manner and will benefit the community as a whole.
Emergency Management Policy (Draft)	The purpose of the policy is to provide clear direction for staff to follow when dealing with different emergencies. This sets out the purpose, roles and responsibilities and the procedures to follow for the different functions.
Insurance Policy (FAL)	The purpose of this policy is to provide guidance on the establishment and maintenance of an insurance program to ensure material risks are addressed for the Penticton Indian Band and its Chief and Counselors, officers, and staff.
FAL (Financial Administration Law)	The FAL requires some involvement although it is a governance document. Housing is required to follow FAL policies for any procurement over certain amounts

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The Penticton Indian Band Housing Department has struggled to respond to the housing needs of the Penticton Indian Band Community in this past years; COVID, extreme work load, staffing shortages, availability of trades, increased costs in materials and supplies, insufficient funding opportunities, and lack of infrastructure to build homes.

The Emergency Management has been working hard in engaging with staff, external agencies to build the PIB Emergency Management Plan

The focus for the upcoming year will be on engaging the community to plan for the short and long term Housing needs and Emergency Management Plans for Penticton Indian Band Members through various platforms.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Individual Mortgage Program	Three Band members accessed the Individual Mortgage; 1 member built a new home, 2 members did major renovation.
Grant	Applied for and received funding to develop a Housing Committee.
Home Repairs	Received funding to provide mobility modifications.
Staff & Training	1. Housing Intern position transitioned to a permanent position. 2. First Nation Housing Professional Association – 1 staff received Professional Housing Manager Designation; 2 staff are taking courses working towards designation. 3. Land Management – 1 staff received Level I Land Management certification and is completing Level II (February 2023) 4. Certified Indigenous Leadership – 1 staff completing designation through AFOA (October 2022) 5. Nsyilxcən – 1 Staff taking language fluency
Emergency Management	1. Evacuation Planning and procedures completed – 4 training sessions completed with various staff members/departments. 2. Emergency Operations Center training with PIB managers and staff. 3. Partnered with Red Cross on policy and training. 4. Received a funding grant for EOC improvement. 5. Successfully activated and managed a Cooling Center and Wildfire. 6. Voyent App Implementation

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- Housing Committee – Develop with input from the PIB Community; implement and activate.
- Review and update Housing policies with support from Housing Committee and engagement with PIB members.
- Renovations for mobility needs, energy efficiency and health and safety.
- Long Term capital Housing Plan that will include all demographics of the Penticton Indian Band Members.
- Information sessions with PIB community on Emergency Management Plan.
- Reorganize PIB Housing Department Structure.
- Apply for funding grants.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Phase 1 of Operational Strategy – Development of a Housing Committee that will assist with making independent decisions at an individual, community and governance level, involving direction and input from the membership.
GOAL 2	Improve Tenant Relations – PIB members, staff and Chief and Council are informed on Housing on Reserve.
GOAL 3	Increase Housing Units – Work with internal departments and external funding agencies to develop housing that meets the needs of all PIB demographics.
GOAL 4	Emergency Management Plan is completed and Community involved in information sessions.
GOAL 5	FireSmart Annual Program – Community is involved in FireSmart activities.
GOAL 6	Culture and Language training – Staff are committed to culture and language training as offered.

TAXATION

WHAT WE DO - PROGRAMS AND SERVICES

- Administer, collect, enforce, and maintain the tax expenditure and rates through the Penticton Indian Band tax and assessment laws.
- Maintain effective communication with taxpayers and band members.
- Maintain consistency with the annual tax cycle

WHO WE ARE - DEPARTMENT STAFF LIST

Carlene George	Tax Administrator
Carmen George	Taxation Clerk

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Penticton Indian Band Property Taxation Law, 2021	• Appoints a tax administrator • Establishes how taxes are levied • Timelines on tax notice mail outs and due dates • Penalties and interest on unpaid taxes • Outlines the enforcement collection mechanisms available to the band • Annual Expenditure laws (tax budgets)
Penticton Indian Band Assessment Law, 2021	• Appoints a qualified assessor • Specifies duties of the assessor • Creates the timelines for conducting assessments • Determines the assessed values or land and improvements • Establishes the assessment review board for the appeal process • The annual assessment roll is developed • Annual Rates Law
FAL (**Financial Administration Law**)	The FAL requires some involvement although it is a governance document. Taxation is also required to follow FAL policies.

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

PIB Property Tax is based on the annual tax cycle that is consistent year round.

- The Assessment Process – Assessment inspections, assessment roll, assessment notices go out in January, reconsideration, or assessment then the appeal process
- Budget and Rate Setting – Budget setting, revenue needs, total assessed values are finalized, setting of tax rates, annual tax rate and expenditure laws prepared, ratified by PIB Chief and Council and final approval by the First Nation Tax Commission
- Property Tax Collection – Tax notices mailed out, tax payments, tax collection and enforcement process

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

Goals

- Ensure taxpayers are paying on time
- The collection and enforcement outstanding taxes
- Continue to educate taxpayers and band members about property tax

Websites to Visit

- First Nations Tax Commission – www.fntc.ca
- First Nations Gazette – To view all of PIB's laws, bylaws, budgets and rates – www.fng.ca
- Tulo Centre of Indigenous Economics – www.tulo.ca
- PIB's property tax webpage!





2021/2022 CHANGES AND ACCOMPLISHMENTS

Tax Administrators Tax Certificate (Tulo Centre of Indigenous Economics in partnership with Thompson Rivers University)	Carmen has completed the Tax Administrators certificate program and graduated from the program in June 2022. Carmen is looking forward to taking the First Nations Applied Economics certificate program.
First Nations Lands Management (Tulo Centre of Indigenous Economics in partnership with Thompson Rivers University)	Our Tax administrators software has been improved and updated to be more parallel to our tax budget and xyntax GL's, therefore making it easier to compare and maintain consistency.The tax software is where we maintain our taxpayers folio accounts and apply payments to.
TAX Rates change yearly	

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

Tax Rates - District 1 already mirror the referencing jurisdiction's tax rates. District 2 – is currently in the 4th year of the 5 year tax rates increase transition plan. Next year our tax rates should all match the city's. This helps increase PIB tax budget so that we can improve services and infrastructure, meeting the needs of our community.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Communicate the sales and land transfers on taxable properties to maximize tax revenue.
GOAL 2	Improve relationship between lands, economic development, and taxation departments.
GOAL 3	Implement the taxpayer representation law, taxpayers will have a voice on the budgets and services provided. The TRTC law is intended to build and maintain strong taxpayer relationships. It establishes process and procedure for taxpayer communication through the budget process.



LANDS/POLICY & PLANNING

WHAT WE DO - PROGRAMS AND SERVICES

Under the direction of the Director of Policy and Planning, the Penticton Indian Band's (PIB) Lands Program 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 PIB 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 Programs key areas of operations and service include: leasing, community planning, bylaw development, wills and estates, land transfers and negotiations, specific claims, and records management.

- PIB is Level Two Operational under the Indigenous Services Canada (ISC) Reserve Land and Environment Management Program (RLEMP).
- There are currently only two (2) full time staff and one (1) contractor in the Lands Program with an a RLEMP budget of about $220,000 each year from ISC and about $200,000 in additional funding from other sources (reported on by Finance).
- Under the revised Community Comprehensive Plan 2017, Community Members have directed the program 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.

WHO WE ARE - DEPARTMENT STAFF LIST

Lisa Wilson	Director of Policy and Planning (Contractor)
Joan Phillip	Lands Manager
Christine Saddleman	Lands Assistant

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Band-Owned Domestic Water Systems Bylaw, 1972-01	The Bylaw authorizes PIB to charge fees for water, sets rates, and allows for conservation.
Bylaw for Charging Building Rental Rates, 1972-02	The Bylaw authorizes PIB to raise money, through rentals, to improve, repair, and maintain all buildings owned by the Band.
PIB Animal Control Bylaw, 2007-03	The Bylaw provides for the health of residents on the reserve, the prevention of nuisances, the protection against and the prevention of trespass by domestic animals.
Penticton Indian Band Fire Protection Bylaw, 2015-01	The Bylaw regulates activities that may cause fires on reserve and that establishes a collaborative relationship between the Penticton Fire Department and Penticton Indian Band with a goal of ensuring the safety of the public and the protection of identified PIB lands.

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

THE 2021-2022 KEY PRIORITIES FOR THE LANDS INCLUDED:

- Implement Lands program review recommendations to streamline processes and build capacity within the Department (including a new organization chart and HR plan);
- Finalize the Land Use Plan (LUP) and Environmental Management Plans (EMP) and present to Council for consideration to engage with the Community;
- 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 accepted by Canada – Indian Reserve No. 3, South Okanagan Commonage, and Channel Lands (five-to-seven-year processes);
- Support Additions to Reserve processes for Kettle Valley Railway (KVR) (Northern KVR lands are expected to be returned by early 2022), Okanagan River Channel Oxbows, and Airport Lands (three-to-five-year processes);
- Manage PIB's relationship with the Ministry of Transportation and Infrastructure;
- Draft a Climate change adaptation strategy and seek funding to implement actions identified in the strategy;
- Draft bylaws and policies to ensure the effective management of reserve lands, including: cannabis, illegal waste, tobacco, animal control, traffic/parking, noise, burning/fire, zoning, matrimonial real property, trespass/community protection, water, and building;
- Member engagement on the Subdivision, Development and Servicing (SDS), and other draft bylaws such as, cannabis, tobacco, illegal waste, and trespass/community protection;
- Form a Lands Committee to provide support and advice on lands issues, specifically the parcel fabric renewal project;
- Form a Major Projects Committee to provide support and advice to Council on issues such as the Fortis Okanagan Connector Upgrade, Garnet Mines, Sickle point, etc.;
- Negotiate and draft government to government agreements, such as the BC Capacity Funding Initiative project; and
- Continue to deliver effective and efficient lands services to PIB membership.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Environmental Management	Drafted and presented a draft Environmental Management Plan (EMP) and Climate Change Adaptation Strategy to Council for member engagement.
Land Use Plan	Secured Council approval and funding to hire staff to complete member engagement to finalize the Land Use Plan (LUP).
Specific Claims	Supported Chief and Council in the negotiation and resolution of and three (3) Specific Claims accepted by Canada (Indian Reserve No. 3, South Okanagan Commonage, and Okanagan River Channel Lands), including securing loan funding and authorized Union of BC Indian Chiefs (UBCIC) to update the Penticton Airport Specific Claim.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Additions to Reserve (ATR)	Met with Indigenous Services Canada (ISC) and presented to Council on nine (9) potential ATR's (Kettle Valley Railway (KVR), Roddy Flats (DL 1149-1151), Penticton Channel Oxbows Parcels A-E, Forestry Lands, Ministry of Forests, Lands, Natural Resource Operations and Rural Development (FLNRORD) Penticton Channel Oxbow, Old Highway 97 (Lot 543), Old Airport Road (Lot 585), Penticton Airport Road (Lot 456), Penticton Airport, and FortisBC Huth Substation) representing a total of 631.91 acres.
Community Engagement Surveys	Communications Surveys were sent out to all staff and PIB Community. These survey allows Staff and community to provide feedback and share knowledge. This type or transparency will hopefully, build trust. Is a great way to get an in-depth look at how the PIB organization is doing with communications. It also provided Band Members a safe space to anonymously share their concerns. All of this input will be used to help finalize the Draft Communications Strategy.
Government Relationships	Secured funding from BC to discuss MoTI issues, such as Skaha Hills/Hwy 97 signalized intersection
Bylaw Development	Drafted bylaws for cannabis, tobacco, animal control, and trespass/community protection. Reviewed and completed membership engagement on the SDS bylaw through Band meetings
Land Management Functions	Implemented Lands program review recommendations. Monitored terms and conditions and ensured environmental compliance of leases/permits. Prepared and delivered 62 sub-lease packages to ISC for final registration. Implemented and monitored three (3) agreements with third parties for services.Negotiating of ~32 Indian Act, Section 28(2) Permits (e.g., FortisBC, Bell, etc.). Issued 52 PIB Access Permits (people/companies entering PIB reserves).Drafting two (2) Section 58(3) Leases/Sub-Leases (e.g., Stagewest). Witness support for five (5) Affidavits by Commissioner for Affidavits. Information storage for about 211 Estates files.Processed three (3) transfer of lands.Assisted executors to finalize three (3) estate files. Conducted thirteen (13) land encumbrance checks in Indian Lands Registry System (ILRS). Completed five (5) land allotments. Evaluated and correctly interpreted evidence relating to interests in, title to and status of reserve land and individual lots.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

- We will continue to focus on implementing RLEMP program requirements, increasing funding, revising the organize chart, hiring staff, and developing policies, tools, plans (Land Use Plan, PIB Climate Change Adaptation Strategy, compliance, and development controls to the program to improve efficiency and effectiveness of how lands' responds to requests for support. As part of our RLEMP function, we will continue the Parcel Fabric Renewal (PFR) project to address 3-5 of 35 encroachments identified per year, starting with boundary issues where occupation conflicts with the surveyed boundaries or where no survey exists; then access issues, where access to a parcel is over another member's parcel; and finally access issues where access to a parcel is over band land.

- We will implement the following decision-making and governance structures next year:
- Create a Land's Committee;
- Continue to coordinate the Major Projects Committee, Specific Claims Negotiation Teams, and Intergovernmental Affairs Committee; and
- Develop bylaws for community protection, reserve use and access, animal control, and development.
- We will draft and negotiate government to government agreements that support PIB's jurisdiction and authority with Ministry of Transportation, City of Penticton, and the District of Summerland.
- Through all our efforts, we will seek to improve communication with external parties, Council, and other PIB programs, including hosting community information sessions (e.g., tenants in common, joint tenancy, will, estates, etc.).

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	The PIB will develop its own decision-making and governance structures, with representatives of its choosing and in accordance with their own procedures.
GOAL 2	In exercising our right to self-determination and self-government, develop distinct laws, regulations, and standards to build PIB's governing framework and ensure transparency and responsible leadership.
GOAL 3	Develop new nation-to-nation, government-to-government agreements, processes, and consent-based decision-making processes for the use of and economic benefits from our land and its resources in the spirit of mutual respect.
GOAL 4	Negotiate the return of PIB's unceded, ancestral lands as necessary for sustainable economic development and self-determination.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 5	Improve communication and outreach by ensuring that accurate information is delivered in an open, forthright, effective, and timely manner.
GOAL 6	Increase the operational and human resource capacity and financial sustainability of the lands office so that it operates efficiently, and land transactions are processed in a timely and accurate manner.
GOAL 7	Deliver key functions of the Reserve Land and Environmental Management Program (RLEMP), Operational level, pursuant to the Indian Act.
GOAL 8	Transform the lands office into a Policy, Planning and Development Department (Lands Program, Policy and Planning, Development Control/Inspection, Business Licensing, and Bylaw Enforcement) that protects PIB lands and oversees orderly development through implementing PIB's land use plan, bylaws, and policies.
GOAL 9	Develop key plans and frameworks to support PIB to balance environmental, cultural and heritage values of the PIB membership and maximize the economic benefits to the Band for now and future generations.



NATURAL RESOURCES

WHAT WE DO - PROGRAMS AND SERVICES

The Penticton Indian Band Natural Resource Department supports provincial crown consultation and engagement, Title and Rights, preserving, restoring and enhancing snpink'tn lands, plants, animals and waters, Okanagan Nation inter-community engagement and National engagement, proponent engagement, inter-government engagement, the snpink'tn guardian program, community and Knowledge Keeper programing and Territorial community benefit negotiations.

The PIB Natural Resource Department Vision is as follows:
The syilx people of snpink'tn have a collective right and responsibility to protect and take care of our lands, our people, our culture and our spirituality. We take care of our lands, waters, plants and animals in a respectful and proactive way that ensures that tmix^{w} and tmx^{w}ulax^{w} continue to thrive in perpetuity.

WHO WE ARE - DEPARTMENT STAFF LIST

James Pepper	Director of Natural Resources (Contractor)
Maryssa Bonneau	Referrals Coordinator
Heather McDougal	Referrals Data Clerk
Brody Armstrong	Project Manager
Wendy Hawkes	Tmixw Biologist
Robert George	Project Manager
Bleau Phillip	Project Manager
Will Waters	WRR Supervisor
Nelson Phillip	Level IV Technician
Derrick Phillip	Level III Technician
Samuel Gabriel	Level III Technician
Jeremiah Kruger	Level III Technician
Joel Eneas	Level III Technician

WHO WE ARE - DEPARTMENT STAFF LIST

Timothy Shuter	Level III Technician
Ryan Fowler	Level III Technician
Lucas Flundra	Level III Technician
Shannon Terbasket	Level III Technician
Timmothy Lezard	On Reserve Guardian
Clint Gabriel	On Reserve Guardian
Kaeloni Jack	Territorial Guardian
Dean Schreiber	Territorial Guardian
Floyd Baptiste	Level II Technician
Phil Joe	Level II Technician
Vicente Pulido	Level II Technician
Taulbee Jack	Level II Technician
Devin Armstrong	Level II Technician
Maximus Waters	Level II Technician
Logan Carpenter	Level II Technician
Tyler Marchand	Level I Technician
Jaylan Phillip	Level I Technician
Sage Kruger	Level I Technician

WHO WE ARE - DEPARTMENT STAFF LIST

Jaeden Sampson	Level I Technician
Archer Waters	Piler
Robert Allan Jack	Certified Chainsaw Operator
Henry Gabriel	Certified Chainsaw Operator

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

Penticton Indian Band Referrals Policy	The purpose of this Policy is to provide a framework for meaningful consultation and accommodation of PIB interests by the Crown and Third Parties in relation to the use of land and/or resources or and Activities impacting PIB's Area of Responsibility. PIB developed this Policy to ensure for the protection of Syilx Nation Rights and Title in PIB's Area of Responsibility so that we are sustained as a People for generations to come
Penticton Indian Band Decision Making Policy *__DRAFT__*	The purpose of this Policy is to outline the mechanisms and structures through which PIB makes decisions regarding Territorial lands and resources. It is a companion policy to the Penticton Indian Band Referrals Policy ("Referrals Policy") which identifies expectations and processes for consultation and accommodation with PIB on matters that may impact Title and Rights in PIB's particular Area of Responsibility and throughout syilx Ancestral Lands. The Referrals Policy and this Policy are intended to be consistent and in harmony and should be read in conjunction with each other in order to fully understand the required information, necessary engagement, and process for decision-making by PIB.
FAL (**Financial Administration Law**)	The FAL requires some involvement although it is a governance document. Natural Resources is also required to follow FAL policies.

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

Our main focus is on the protection of Snpink'tn Title and Rights. We respond to and engage upon all crown consultation referrals which requires deep and lasting engagement with hundreds of proponents, the Syilx Nation, other Syilx communities and federal, provincial, regional and municipal governments. PIBNR field teams assess potential impacts which could result from a proposed activity and then PIBNR either rejects the proposed activity, develops mechanisms to reduce or eliminate impacts or brings the activity to community, PIBs Major Project Committee and/or Chief and Council. PIBNR also prioritizes the restoration and enhancement of PIB lands, animals, plants and waters (tmix^{w}).Our teams actively works to protect all sources of water and all species of plant and animals as best as possible. We fund and implement programs that restore habitat which has been damaged and enhance ecosystems that are in need to support. PIBNR also supports various Guardian programs both on and off reserve. These programs identify impacts to PIB interests and work to address them right away. PIBNR was composed of 34 staff and is entirely self-funded, we do not receive any funding from PIB.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Crown Consultation Referrals	PIBNR responded to all crown consultations within the PIB AOR in 2021/22. This involved a tremendous effort which involved the participation of all staff. Our referral team produced over 6,800 consultation and engagement documents and undertook over 29,000 consultation actions! Our team worked tirelessly to advance PIB Title and Rights across the Territory. PIB is one of the most forceful advocates for Indigenous Title and Rights in the Province.
Wildfire Risk Reduction (WRR)	PIBNR completed several WRR projects within the PIB Area of Responsibility. Two large projects along the Naramata Bench and at White Lake were undertaken. A previous project that PIB completed in 2020 actually prevented the further spread of a major wildfire in 2021.
Wildfire Support	During times of emergency PIBNR staff have been ready and available to provide support to the PIB community. In 2021/22 staff engaged directly to support PIB. Staff assisted with fire watch, rapid response, community supports, Elder engagement, EOC directives and the development of fire lines and fire breaks, particularly during the Skaha Creek fire which threatened community.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Restoration and Enhancement Programming	This year staff removed over 10 tonnes of invasive plants both on and off reserve. We restored many areas along Shingle creek, we removed beaver dams to support salmon, we enhanced habitats at Sickle point (which was recently protected from development thanks to a collaborative effort between PIB and a benefactor). All staff were trained in bioengineering techniques to stabilized riverbanks after erosion. We collected information on areas that are in need of future rehabilitation efforts, we took PIB school programs fishing to remove invasive fish, we reintroduced burrowing owls and fed them multiple times a week to ensure for their survival. Our restoration team did an amazing job this year, we hold our hands up to them.
Guardian Program	This year we had three guardian programs, one on-reserve, one Territorial and one lakes program. Our on reserve program removed over 10 tonnes of garbage, controlled trespassing, supported fire watch activities and worked hard every day to do what they could to protect the PIB community, its values and the environment. Our on reserve guardian program is being used as a template for other Indigenous guardian programs throughout Canada. Our off reserve program identified, reported and addressed many non-compliance issues ranging from industrial land use to recreation and hunting. Our in-lake guardian program prevented access to sensitive ecosystems (e.g. Sickle Point in Skaha Lake) and keep lake runways free of boats so fire fighting water skimmers and other planes could access lake water to extinguish fires.
Inter-governmental relationship development	It is important for external governments to acknowledge, recognize and abide by syilx/snpink'tn Title and Rights. Part of this process involved education but it also involved the development of relationships and processes which commit external governments to working in a meaningful way with PIB which advances PIBs Title and Rights. Your PIB Chief and Council is working hard to protect PIB rights and interests and PIBNR is fortunate to play a supportive role in this regard.

2021/2022 CHANGES AND ACCOMPLISHMENTS

Community Territory Field Trips	As part of our Snpink'tn footprints on the land goals PIBNR supports community Territorial field trips. This program has been challenged in recent years due to the pandemic but we were able to support bringing community members, including youth and Elders, out on the land. We hosted a number of smaller tours that were associated with projects and a larger tour within the Kettle River basin where 20 PIB members were able to safely attend and learn from Knowledge Keepers about that portion of Syilx Territory.
Community and Knowledge Keeper Engagement	PIBNR is proud of its community engagement process but since the pandemic started we know that we haven't been doing a well as we should be. Our reliance on social media and other forms of non-face-to-face engagement has reduced our ability to properly engage with the PIB community. As the pandemic allowed we were able to engage with community at various events and via community focus groups. We also held regular meetings (weekly or bi-weekly) with Elders and Knowledge Keepers (via Go to meeting to be safe) to ensure that direction was received with respect to the process and protocols needed to protect the land and Syilx culture. This year we also engaged with PIB Elders and Knowledge Keepers to collect and preserve Syilx cultural data in a manner that respects each individuals preferences, this cultural preservation is a critical component of our community engagement process.
Territorial Protection	PIBNR doesn't just respond to crown consultation referrals, we engage upon all of them. Through this engagement we identify PIB interests (environmental, cultural, economic, social, governance etc) and work to prevent impacts to them. For example, PIBNR does not support clearcut forest harvest in most instances and substantially modifies harvest plans to protect PIB waters, plants, animals and lands. Developments on unceded lands are also rejected if they occur in areas of cultural or environmental sensitivity. This year, for example, a proposed development at Spiller Road in Penticton was rejected due to the abundance of Elk that are located there and PIB Food, Social and Ceremonial interests.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITIES

2021-2022

- Protection and advancement of PIB Title and Rights
- Environmental Restoration and Enhancement
- Fortis BC OCU Mitigation Measures Implementation (pending approval)
- On Reserve Guardian Program
- PIB KVR and Channel monitoring and Maintenance
- Wildfire Risk Reduction
- Development of PIB community-based interim-forest salvage harvest standards.
- Cultural Heritage Resource Mapping
- Major Projects Committee Support

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Sustained, effective and regular engagement with syilx Elders, Knowledge Keepers, youth and community members.
GOAL 2	Protect, advance and implement PIB/syilx Title and Rights. PIB will be adequately and meaningfully consulted and if appropriate, accommodated, with respect to any Activity that may adversely impact Aboriginal Rights and Title in PIB's Area of Responsibility
GOAL 3	Identify and protect PIB cultural interests within syilx Territory and the PIB Area of Responsibility. Through the strength gained from tmixʷ and captikwł, we will protect our knowledge and cultural foundations
GOAL 4	Reduce or eliminate capacity bottlenecks and improve long-term financial sustainability.
GOAL 5	Undertake cultural and environmental restoration and enhancement work.
GOAL 6	Increase PIB land and resource security

FINANCE

WHAT WE DO - PROGRAMS AND SERVICES

The Penticton Indian Band, Finance Department, performs controllership functions to ensure finances and management decisions are managed according to legislation, policies, procedures, and generally accepted accounting principles. Provides leadership and support, ensures Chief & Council have the necessary financial information to use in their decision making by providing timely and accurate recording of the Band's financial activities. Conducts financial analysis, monitors budgets, and prepares detailed monthly, quarterly, and annual financial reports to PIB's stakeholders.

WHO WE ARE - DEPARTMENT STAFF LIST

Brian Conner	Chief Financial Officer, CPA
Naomi Gabriel	Senior Finance Officer
Sabrina Eneas	Senior Finance Officer (Student)
Shannon Eneas	Intermediate Finance Officer
Julie Duchesneau	Payroll & Benefits Administrator
Norma Pierre	Payroll Administrator
Deb Ellis	Account Receivable Clerk
Karen Gabriel	Accounts Payable Clerk
Amadeus Mozart	IT Manager
Tara Jack	IT Assistant

POLICIES, PLANS AND/OR BYLAWS RELEVANT TO THE DEPARTMENT

2016 Financial Administration Law (FAL) and related policies
A set of governance and finance practices through laws and procedures that helps Councils and staff make informed decisions and operate Band Governance and Finances well. A Band that lives by its FAL commits to good governance and finance practices over the long-term.

2009 Personnel Policy
Personnel policies are the rules that govern how to deal with a human resources or personnel related situation. They are guidelines to decision making that help keep the system as fair and unbiased as possible. They outline worker conduct within a broad framework that reflects the intentions and goals of top management.

WHERE HAVE WE BEEN - MAIN FOCUS, GOALS & PRIORITIES

The Finance department's overall goals are to support the strategic priorities of the Community. During the 2021-22 year, the Council, Administration and Managers attended a strategic planning session and created the first draft of a five-year strategic plan. Finance committed to three goals to contribute towards achieving PIB's vision: "Snpink'tn is a healthy and prosperous self-determining community". The Finance staff will work towards achieving the goals during the next year and supporting the Band operations and community.

2021/2022 CHANGES AND ACCOMPLISHMENTS

2021-22 Audit	Completed on time and before the July 29/22 deadline.
KUL	PIB's CFO was tasked with closing KUL and wrapping up its business operations. Majority of this has been completed, debts and assets transferred to the PIB and reported to the community. Skaha Hills phase 3 transferred to a new partnership.
CAFM Program	Three Finance staff who are also Band Members (Naomi, Karen & Norma) enrolled in an 18month Certified Aboriginal Financial Management Program (CAFM) that is being offered, supported, and paid, in partnership, by Indigenous Services Canada (ISC), Langara College, Aboriginal Finance Officers' Association (AFOA) and Certified Professional Accountants (CPA). They will complete this program in the summer of 2023.
Annual Budget	Delivered on schedule and presented to Finance & Audit Committee, Community, and then was approved by Council.
Multi-year financial plan	Updated to year 2026.
Asset Module	65% complete and provided training for staff.

WHERE ARE WE GOING - 2022/2023 MAIN FOCUS, GOALS & PRIORITES

The three Finance goals are

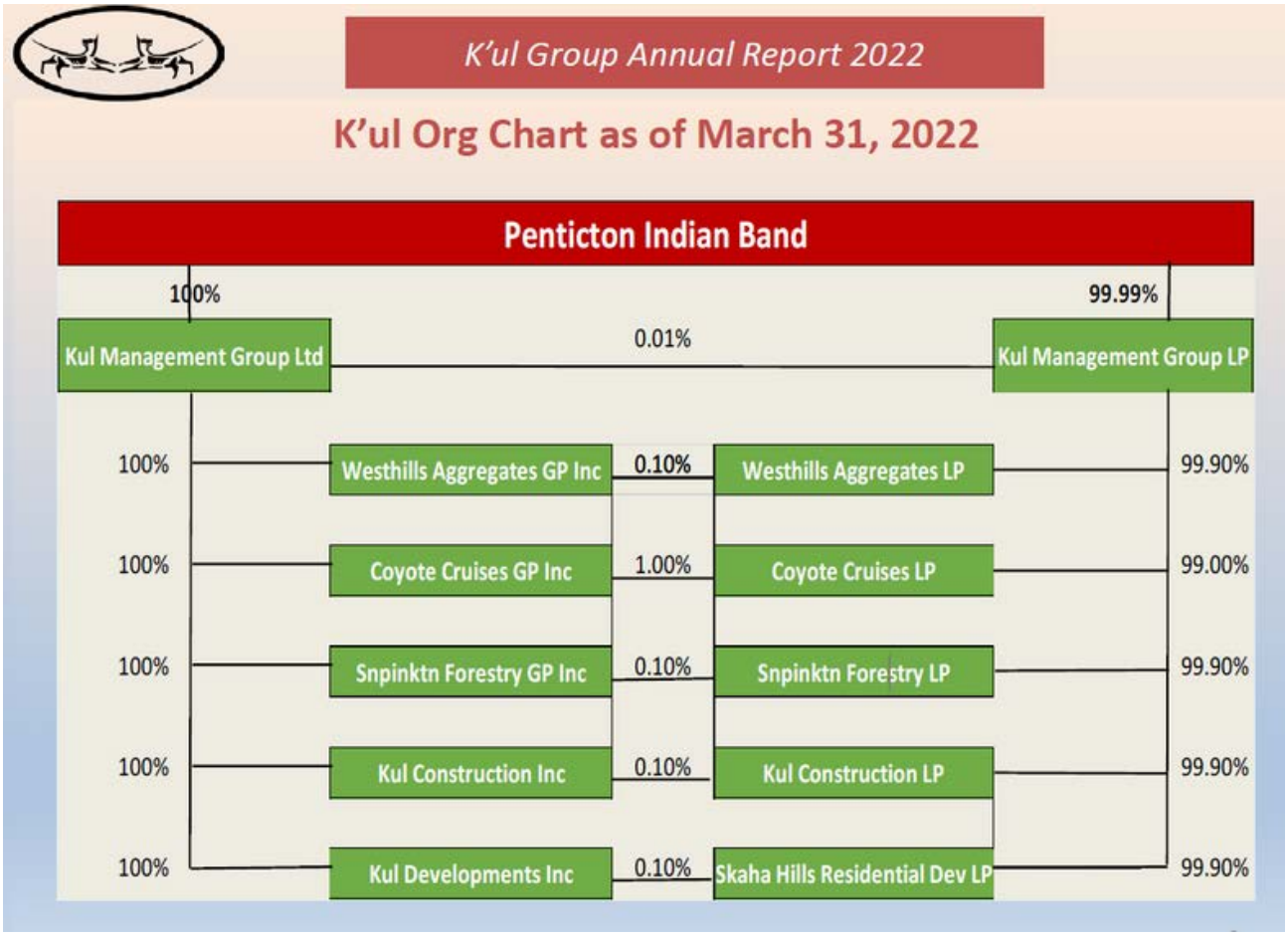
1. IB continues to meet its financial obligations, saving money for the future, and ensures financial sustainability.
2. PIB is charting the path forward, making independent decisions, is prepared, takes proactive initiatives, and has the capacity to continue business operations amidst all challenges that may come. Risks are monitored annually and mitigated.
3. PIB's Finance department is a leader within the organization and provides support to managers and staff in all areas of financial management of the Band and will increase its reliability and capacity to continue delivering on this.

FUTURE GOALS - BASED ON NEXT 5 YEARS

GOAL 1	Complete integration between TAS system and PIB Utilities in Xyntax (PIB's accounting software) and launch Xyntax App.
GOAL 2	Increase Finance staff capacity.
GOAL 3	Improve Finance performance, accuracy and effectiveness within the organization and impact positive change.
GOAL 4	Provide ongoing support to Chief & Council, Administration, Managers, Staff and Community with financial management literacy.
GOAL	Complete Housing and IT portion of Asset Module and provide training for staff.



KUL MANAGEMENT



KEY EVENTS 2021 - 2022

- April 2021: Shareholders terminate of Board of Directors, replaced by Jonathan Kruger and Brian Conner (unpaid)
- May 2021: Third party consultant review presented to shareholders: Questioned management actions, knowledge and decisions.
- June 2021: CEO Dismissed
- August 2021: CFO Dismissed
- August 2021: K'ul stopped charging management fees to its related companies, and stopped intercompany borrowing.
- July to November 2021: PIB lends $1.05 million to pay outstanding payroll liabilities, accounts payable required to complete 3 more homes, and pay other urgent liabilities.
- September 2021: Initiated negotiations with Greyback to transfer Skaha Hills, Phase 3 to new partnership: SDLP (Snpinktn Development LP)
- October, November,2021: SDLP negotiations.
- November 2021: All remaining K'ul employees laid off.
  - Most Member employees have been rehired at PIB or WHA.

KEY EVENTS 2021 - 2022 CONT'D

- December 2021: Final home sold by SHRDLP.
- December 2021: K'ul office closed.
- December 2021: SDLP partnership with Greyback finalized:
  -Includes $5.8 million paid, over time, to SHRDLP for the lands and project. Dependent upon certain milestones: Land Transfer, Highway 97 intersection plan, Intersection completion, Water supply plan
- January 2022 : Phase 3 lands are registered with SDLP (PIB / Greyback 25% / 75% Partnership).
- January 2022: First $1.4 million installment of $5.8 million partnership agreement paid to K'ul group. Used to pay outstanding payables, some intercompany balances and $100,000 of the bank loan
- January 2022: SDLP takes over financial responsibility including renegotiating sales agreements. ("Pending Sales").
- March 2022: Pending sales renegotiated and transferred to SDLP. One lot left in SHRDLP at March 31.
- March 2022:PIB takes over remaining $4.7 million K'ul bank debt from BMO.
- March 2022: Winding down of Kul companies substantially completed. SFLP and WHALP have been re-established as self sufficient entities. Legally still part of K'ul.
- June 2022: SDLP initiates repairs of infrastructure deficiencies.
- July 2022: Audited statements presented and approved.

MAJOR FINANCIAL TRANSACTIONS 2022

YEAR END:

- Phase 3 infrastructure (water, sewer, roads) transferred to PIB as capital asset: $5.7 million.
- Investment in K'ul written off: Gain in K'ul; Loss in PIB = $5.7 million. Offset on consolidation.
- Gains on transfer of debt and transfer of fixed assets to PIB created a "net income" in K'ul Group of $5,921,978.
- K'ul Balance sheets have been simplified: Only debt is in WHALP, no overdrafts, minimal accounts payable.
- Major items remaining are intercompany loans payable to SHLP, $1.7 million, and WHALP, $3.0 million.
- SHRDLP has booked the remaining receivable form SDLP as a Due from Related Parties: $4,393,380.
- One lot and partially constructed home remain in the inventory of KCLP and SHRDLP at March 31, but will be transferred to SDLP this summer.
- All but one customer deposit has been returned since year end. Negotiations in process.

K'ul Group Annual Report 2022

FINANCIAL RESULTS:
COMPARATIVE INCOME STATEMENT BY COMPANY
March 31, 2022, vs March 31, 2021
Based on audited statements

	K'UL CONSTRUCTION LP	SKAHA HILLS RD LP	SNPINKTN FORESTRY LP	K'UL MGMT GROUP LTD	COYOTE CRUISES LP	WESTHILLS AGGREGATES LP	TOTAL 2022	TOTAL 2021
Revenue	2,288,318	3,433,606	590,291	94,112	80,016	6,792,091	13,278,434	16,323,597
Cost of Sales	2,335,442	2,674,857	142,473	-	-	5,229,785	10,382,557	12,959,755
Gross Profit	- 47,124	758,749	447,818	94,112	80,016	1,562,306	2,895,877	3,363,842
Operating and Administration Expenses,	68,149	70,316	259,731	950,159	9,283	1,408,919	2,766,557	5,469,909
Net Income B4 Other items	- 115,273	688,433	188,087	- 856,047	70,733	153,387	129,320	- 2,106,067
Other Item: Debt Forgivenes	2,452,509	- 645,509		3,953,893		-	5,760,893	-
Other Item: Gain (Loss) on asset disp	- 16,145	- 440,037		3,004	1,885	119,887	- 331,406	-
Other Item: CWS				10,000		330,307	340,307	-
Other Item: Misc	6,375	675		15,814		-	22,864	-
Sub: Total Other Items	2,442,739	-1,084,871	-	3,982,711	1,885	450,194	5,792,658	118,480
Net Income 2022	2,327,466	- 396,438	188,087	3,126,664	72,618	603,581	5,921,978	- 1,987,587
Net Income 2021	- 1,842,200	439,475	44,380	- 148,378	55,742	- 536,606	- 1,987,587	

K'ul Group Annual Report 2022

COMPARATIVE STATEMENT OF FINANCIAL POSITION
MARCH 31 2022, AND 2021
Based on audited statements

	K'UL CONSTRUCTION LP	SKAHA HILLS RD LP	SNPINKTN FORESTRY LP	K'UL MGMT GROUP LTD	COYOTE CRUISES LP	WESTHILLS AGGREGATES LP	TOTAL 2022	LAST YEAR, 2021
Assets								
Cash	$ 21,644	$ 184,102	$ 148,599	$ 19,501	$ 57,851	$ 131,204	$ 562,901	$ (691,623)
Accounts Receivable	$ 1,615	$ 31,167	$ 30,415	$ 257	$ 46,068	$ 721,689	$ 831,211	$ 589,177
Customers Deposits		$ 655,101					$ 655,101	$ 774,845
Due From related parties		$ 4,393,380	$ 2,197,046	$ 213		$ 3,015,676	$ 9,606,315	$ 12,171,982
Inventory and prepaid	$ 169,902	$ 68,256	$ 2,509	$ -	$ -	$ 2,224,506	$ 2,465,173	$ 14,433,621
Total Current Assets	$ 193,161	$ 5,332,006	$ 2,378,569	$ 19,971	$ 103,919	$ 6,093,075	$ 14,120,701	$ 27,278,002
Fixed assets	$ -	$ -	$ -	$ -	$ 35,000	$ 3,997,707	$ 4,032,707	$ 3,739,021
Total Assets	$ 193,161	$ 5,332,006	$ 2,378,569	$ 19,971	$ 138,919	$ 10,090,782	$ 18,153,408	$ 31,017,023
Liabilities and Equity								
Accounts Payable	$ 71,506	$ 165,878	$ 54,219	$ 47,652	$ -	$ 1,074,193	$ 1,413,448	$ 1,997,684
Other Current Liabilities	$ -	$ 655,101	$ 540,978	$ -	$ -	$ 1,181,181	$ 2,377,260	$ 2,796,822
Due to related parties		$ 4,700,000		$ 716		$ 400,000	$ 5,100,716	$ 17,327,256
Total Current Liabilities	$ 71,506	$ 5,520,979	$ 595,197	$ 48,368	$ -	$ 2,655,374	$ 8,891,424	$ 22,121,762
Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ 1,224,065	$ 1,224,065	$ 6,779,321
Total Liabilities	$ 71,506	$ 5,520,979	$ 595,197	$ 48,368	$ -	$ 3,879,439	$ 10,115,489	$ 28,901,083
Equity (deficit)	$ 121,655	$ (188,973)	$ 1,783,372	$ (28,397)	$ 138,919	$ 6,211,343	$ 8,037,919	$ 2,115,940
Total Liabilities + Equity	$ 193,161	$ 5,332,006	$ 2,378,569	$ 19,971	$ 138,919	$ 10,090,782	$ 18,153,408	$ 31,017,023

NEXT STEPS: 2022-2023

- Transfer deposit and last lot to SDLP for resale.
- Remedy infrastructure deficiencies to get engineering sign off.
- Complete Intersection to qualify for receipt of additional transfer payment of $3.05 million
- Complete water supply plan to ensure sufficient water supply for all Phase 3 to qualify for final transfer from SDLP of $1.05 million.
- Use proceeds of partnership funds to repay WHALP and SFLP, to the extent possible.
- WHALP in turn to repay PIB outstanding royalties.
- Wind up the K'ul Companies and SHRDLP, asap, (Will have to retain SHRDLP to receive proceeds of partnership).
- Partnership Units (Shares) in WHALP and SFLP will be transferred back to PIB: WHALP and SFLP businesses to operate independently, and will be guided by PIB policies.
- (Tentatively) Bring Economic Development back under PIB Council as a Dept.

Way Limləmt

DIRECTORS:
BRIAN CONNER
JONATHAN KRUGER

PIB FINANCIAL REVIEW AND AUDITED FINANCIAL STATMENTS

Financial Review: Year ended March 31, 2022

The 2022 PIB audited consolidated financial statements have been prepared by BDO Canada LLP, and are published in the Annual report, as well as being posted online.

An audit consists 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 current accounting standards

The 2022 PIB audit report comes with an "unqualified" audit opinion. This is the auditor assurance that the audited 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 the PIB businesses, are combined into this summary statement that provides an overall picture of the PIB financial situation. This report is then used by government and other grant funders, lenders (RBC and FNFA), insurers and of course by the PIB Members to assure themselves that money is controlled, spent and reported properly and accurately.

The financial statements cannot of course tell the whole story: It is up to the PIB Senior Managers to deliver the best services available for the money and to show Membership how they met their service goals. It is also up to Chief and Council in consultation with Membership to make sure that PIB pursues the best strategies to make PIB better for everyone now and in the future.

PIB Finances in 2022 had many complexities and challenges with the winding down of the K'ul Group.. PIB revenues increased $5.5 M from $22.2 M to $27.7 M. Expenses in PIB increased $2.6 M from $19.3 M to $21.9M. PIB therefore (not counting the loss from the assumption of debt) operated at a surplus of $5.9 M.

However, the winding down of the K'ul companies (KMGLP, KCLP, SHRDLP) created several substantial entries that either impacted PIB directly or flowed through to the consolidated statements.,

1. PIB took over the $4.7 M BMO debt that K'ul had borrowed to finance their businesses. This created a loss in PIB and a corresponding gain in K'ul.
2. PIB forgave the loan receivable for funds advanced in 2021 ($1.05M) with the same loss/gain impact
3. PIB forgave loans advanced to K'ul for the buyout in 2018 of $5.48 M in return for 5.7 million of Infrastructure assets that K'ul owned in Skaha Hills Phase 3, the difference ($245K) reducing the PIB loss.
4. The net impact of all these entries for PIB was a $5.5M loss on the assumption of debt, while the K'ul group posted the same amount as a "gain on the forgiveness of debt"
5. Net income of the entities was $5.9 million including the gain on debt forgiveness, and net income for WHALP of $603K, and SFLP $188K.
6. See Table 3, on page 6 for the K'ul group summary income statements.
7. SHLP (Phase 1 and 2) contributed $303K to the consolidated net income.
8. Bottom line on consolidation, PIB posted $6.6 million net income in 2022. See Table 1, first column

Table 1 summarizes the consolidated statement of operations of the PIB band and its business entities for fiscal 2022 and 4 prior years. See also Chart 1 on Page 2

Table 1

Summary Statement of operations	2022	2021	2020	2019	2018
PIB Total Revenues	$27.7M	$22.2 M	$17.8 M	$22.4 M	$16.8 M
PIB Total Expenses less debt assumption	$21.8M	$19.3 M	$16.9 M	$15.2 M	$14.0 M
Loss on debt assumption	$5.5M				
PIB Surplus from Operations inc loss on debt	$0.4M	$2.9 M	$0.9 M	$7.2 M	$2.8 M
Net Income (deficit) from PIB businesses	$6.2M	($1.7M)	($2.5 M)	$2.4 M	$2.0 M
Consolidated Annual Surplus (Deficit)	**$6.6M**	**$1.2 M**	**($1.6 M)**	**$9.6 M**	**$4.8 M**

Table 2 summarizes the "Statement of financial Position" from 2018 to 2022. In 2022, Members equity (Net asset value) increased by $6.6 million from $53.9 Min 2021 to $60.9M. Chart 2 on page 2 shows this information as a graph.

Table 2

Summary Financial position	2022	2021	2020	2019	2018
Net Financial Assets	$9.9 M	$9.4 M	$8.5 M	$9.2 M	$3.9 M
Net Tangible Capital Assets	$51.0 M	$44.8 M	$44.5 M	$45.1 M	$41.6 M
Accumulated Surplus	**$60.9 M**	**$53.9 M**	**$53.0 M**	**$54.3 M**	**$45.5 M**

Chart 1

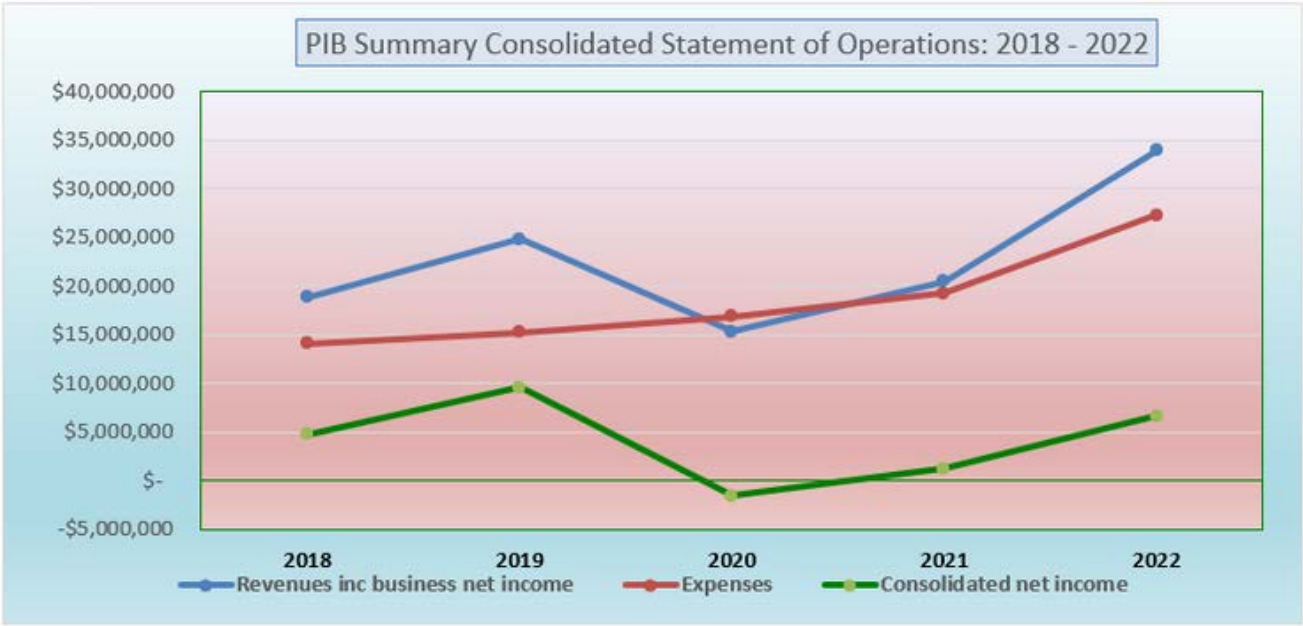
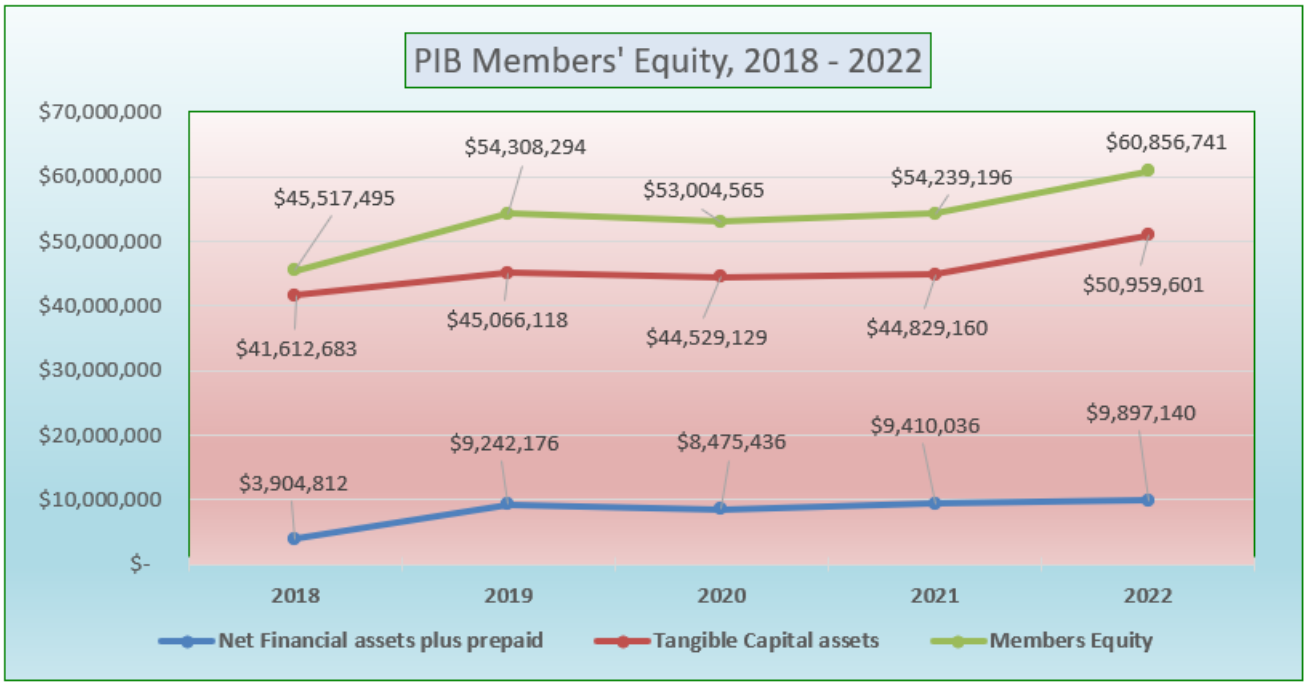
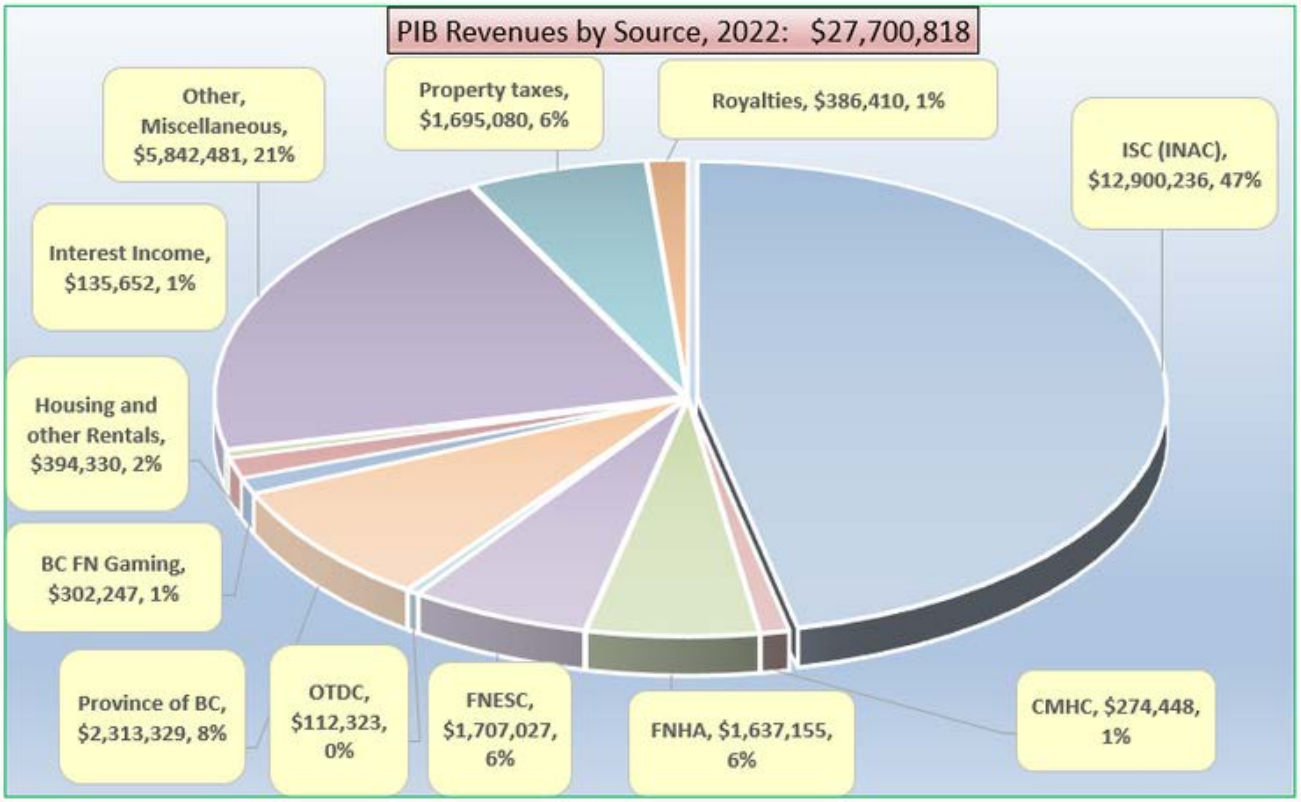


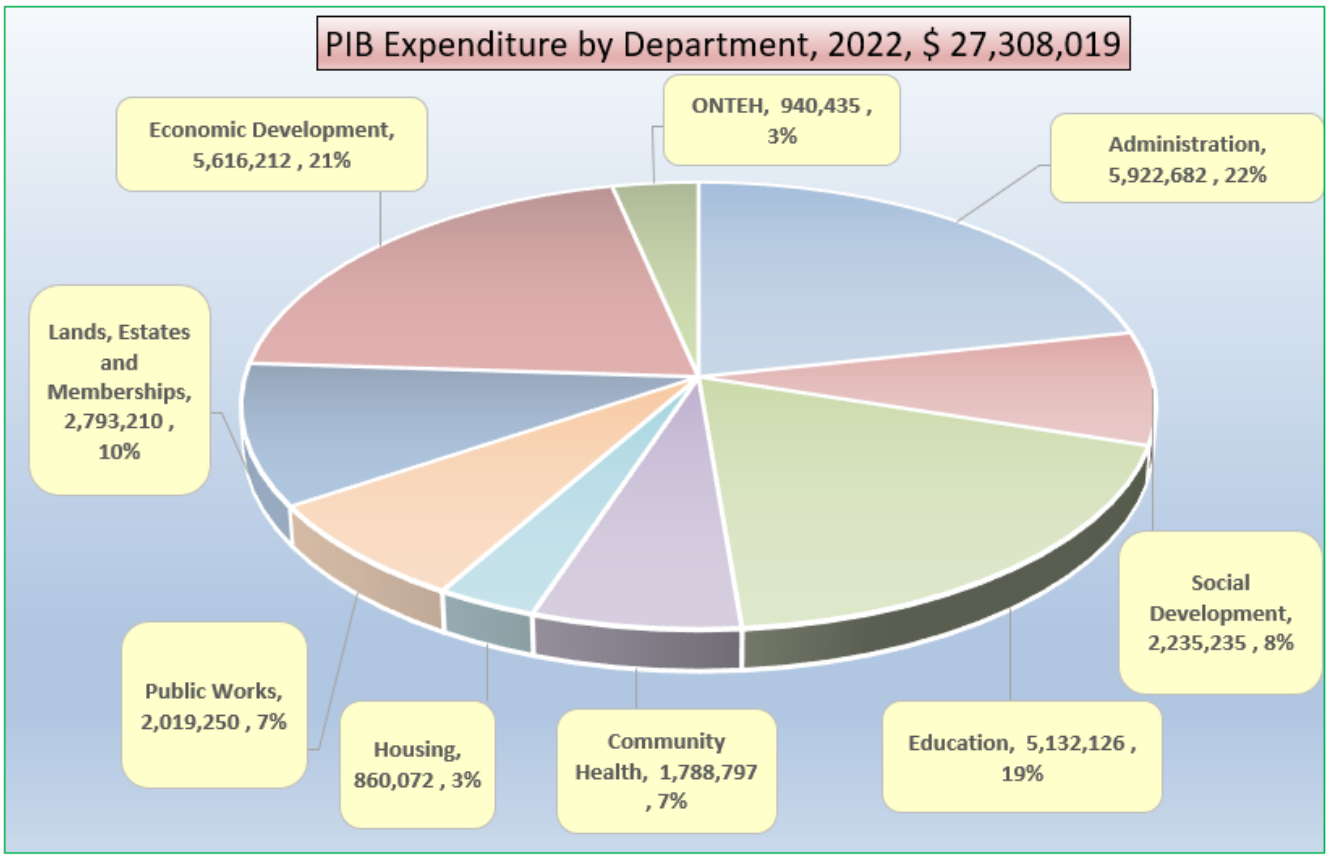
Chart 2

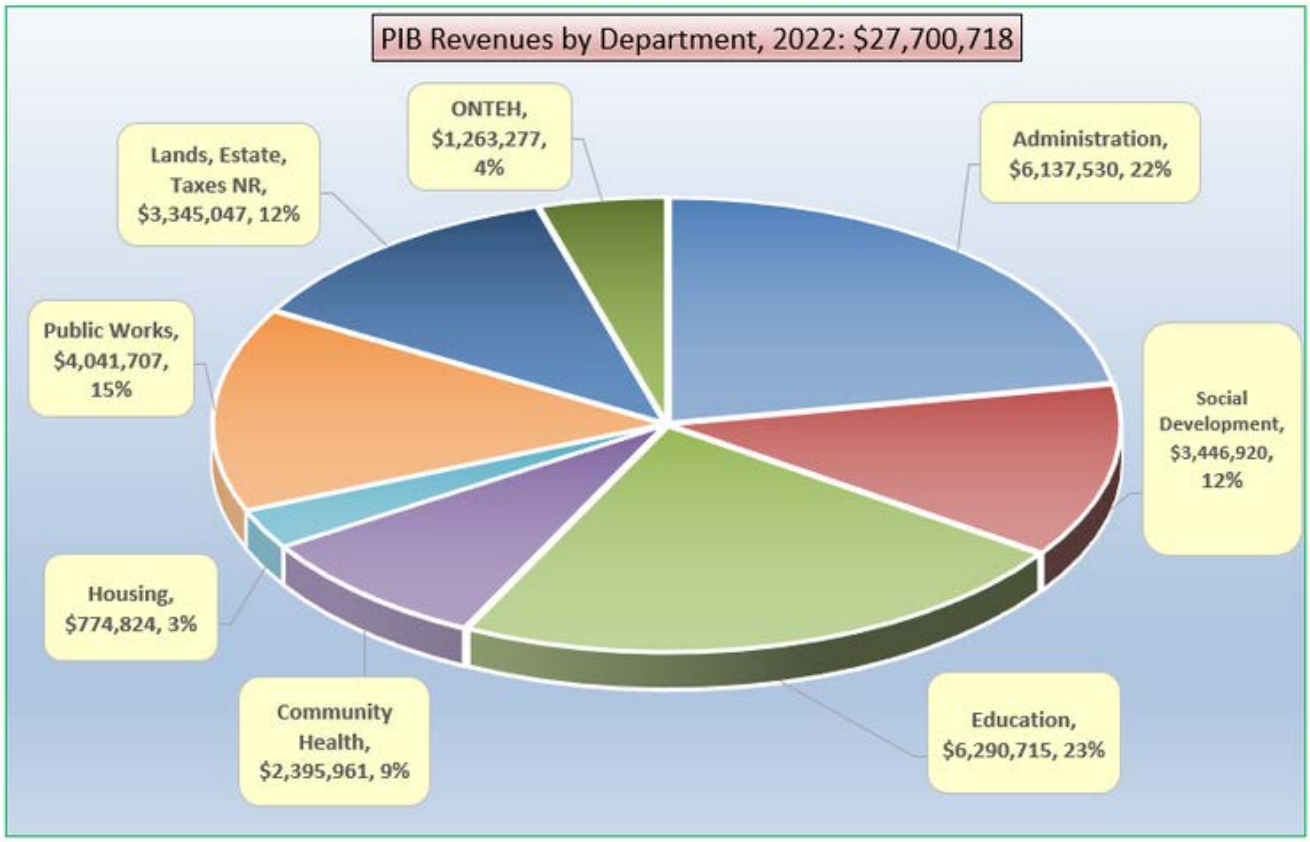


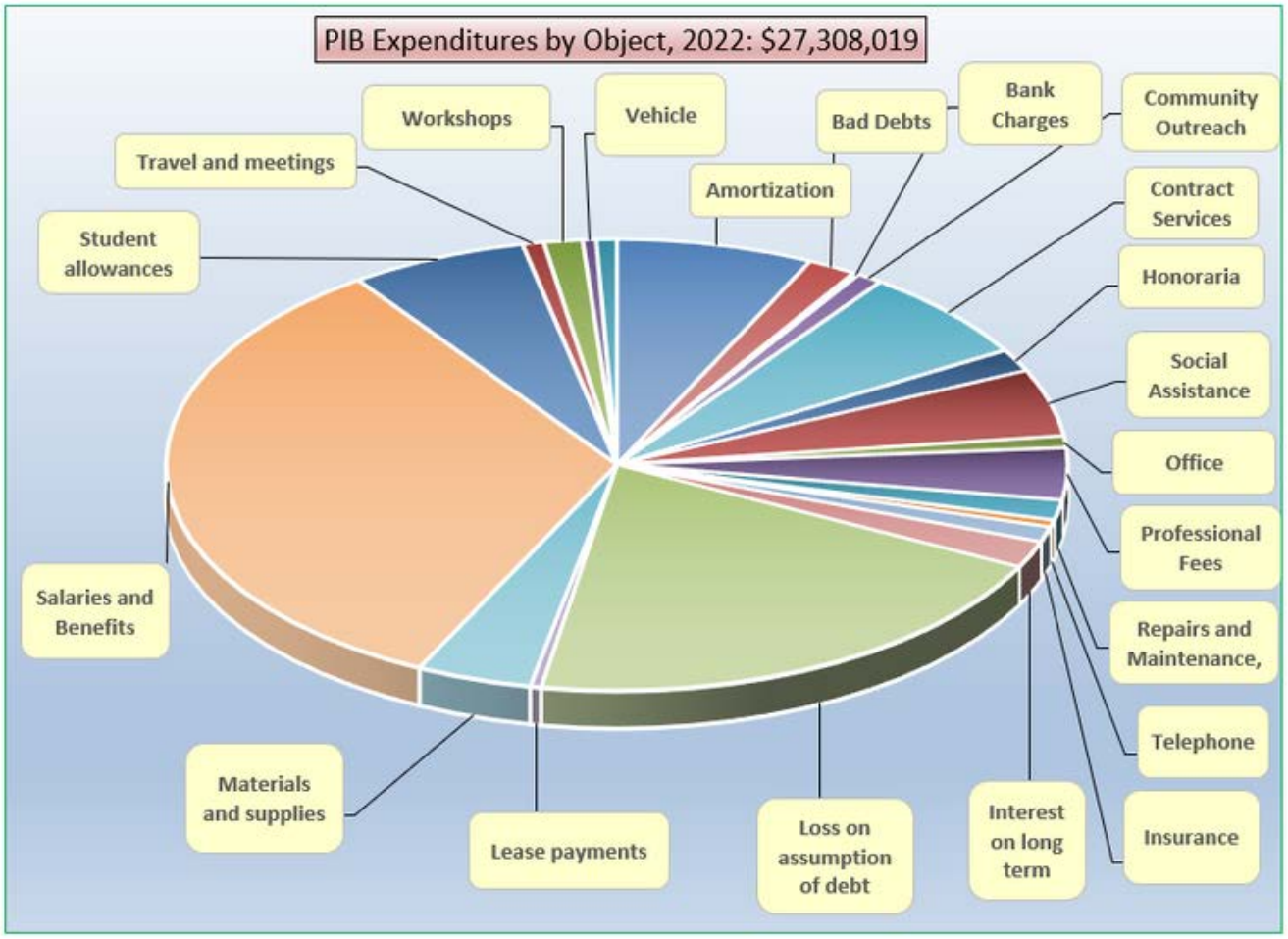
To summarize the bottom line: PIB generated a surplus of $6.6 million in 2022. PIB has stopped the losses in the K'ul Group by winding down the K'ul companies and assuming the K'ul bank debt. Even after absorbing the Kul group debt, PIB is in a strong financial position with $9.9 million of net financial assets and $60.9M accumulated surplus. There are of course many uncertainties and problems in front of PIB. But Members should be reassured that despite the large business losses in 2020 and 2021, PIB has been able to salvage the businesses while staying financially strong. This gives PIB the capacity to take on current problems and deal with future challenges and opportunities.

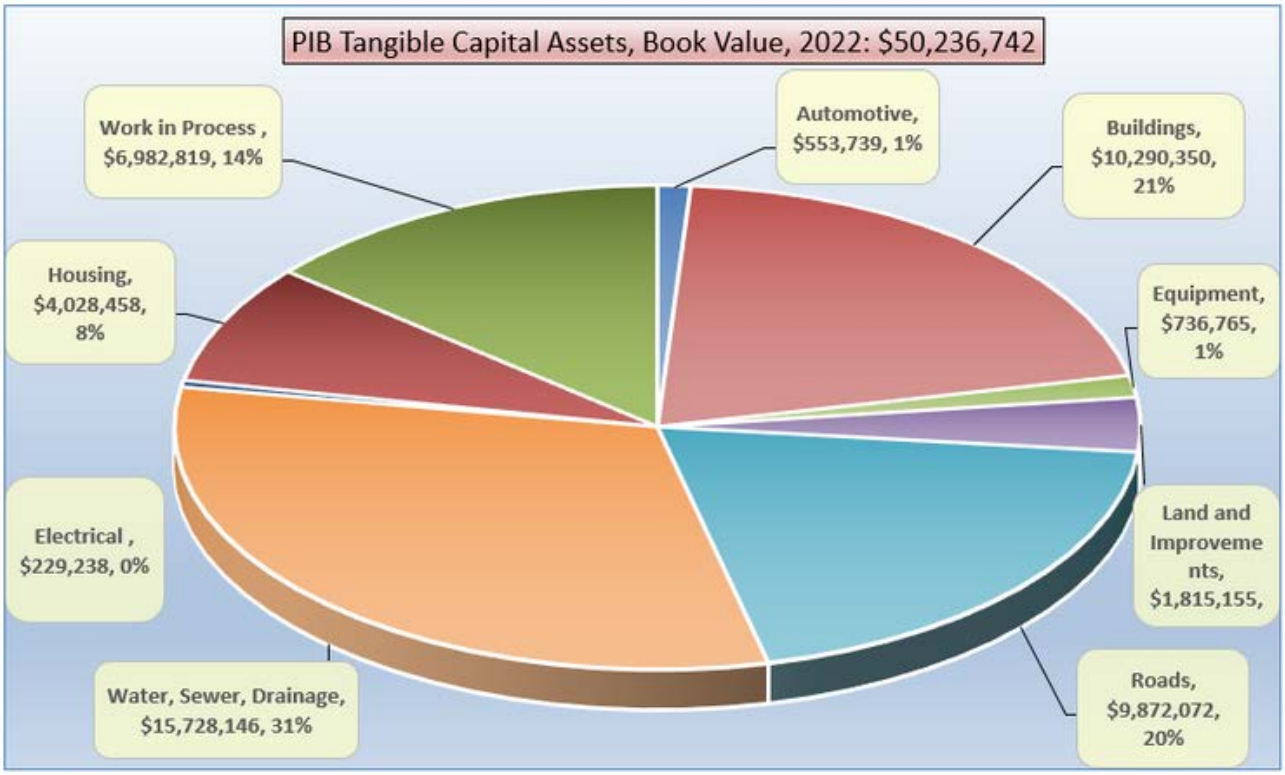
The following pages graphically represent schedules from the 2022 audited statements. Current audited statements along with four previous years are available anytime on the PIB website, pib.ca. Please contact PIB CFO, Brian Conner, bconnor@pib.ca if you require any further information or have any questions




PIB Expenditure by Department, 2022, $ 27,308,019
Economic Development, 5,616,212 , 21%
ONTEH, 940,435 , 3%
Administration, 5,922,682 , 22%
Lands, Estates and Memberships, 2,793,210 , 10%
Social Development, 2,235,235 , 8%
Public Works, 2,019,250 , 7%
Housing, 860,072 , 3%
Community Health, 1,788,797 , 7%
Education, 5,132,126 , 19%


PIB Revenues by Department, 2022: $27,700,718
ONTEH, $1,263,277, 4%
Lands, Estate, Taxes NR, $3,345,047, 12%
Administration, $6,137,530, 22%
Public Works, $4,041,707, 15%
Social Development, $3,446,920, 12%
Housing, $774,824, 3%
Community Health, $2,395,961, 9%
Education, $6,290,715, 23%


PIB Expenditures by Object, 2022: $27,308,019
Workshops
Vehicle
Bad Debts
Bank Charges
Community Outreach
Travel and meetings
Amortization
Contract Services
Student allowances
Honoraria
Social Assistance
Office
Professional Fees
Salaries and Benefits
Repairs and Maintenance,
Telephone
Materials and supplies
Lease payments
Loss on assumption of debt
Interest on long term
Insurance


PIB Tangible Capital Assets, Book Value, 2022: $50,236,742
Work in Process , $6,982,819, 14%
Automotive, $553,739, 1%
Buildings, $10,290,350, 21%
Housing, $4,028,458, 8%
Equipment, $736,765, 1%
Electrical , $229,238, 0%
Land and Improvements, $1,815,155,
Water, Sewer, Drainage, $15,728,146, 31%
Roads, $9,872,072, 20%

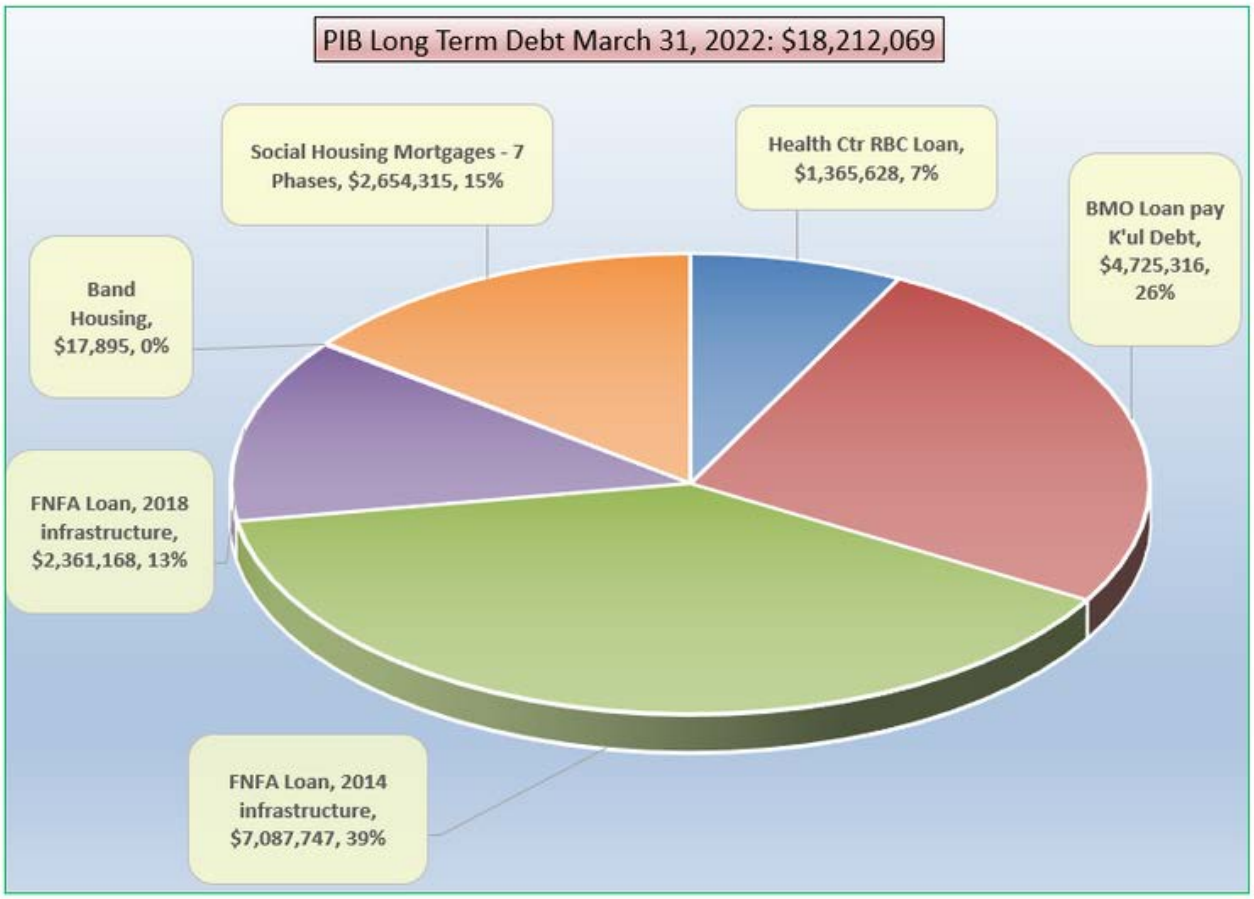


Table 3

PIB Entities (Kul Group)

Summary Statement of Operations

April 1, 2021 to March 31, 2022

Based on Audited financial statements

	K'UL CONSTRUCTION LP	SKAHA HILLS RD LP	SNPINKTN FORESTRY LP	K'UL MGMT GROUP LTD	COYOTE CRUISES LP	WESTHILLS AGGREGATES LP	TOTAL 2022
Revenue	2,288,318	3,433,606	590,291	94,112	80,016	6,792,091	13,278,434
Cost of Sales	2,335,442	2,674,857	142,473	-	-	5,229,785	10,382,557
Gross Profit	- 47,124	758,749	447,818	94,112	80,016	1,562,306	2,895,877
Operating and Administration Expenses,	68,149	70,316	259,731	950,159	9,283	1,408,919	2,766,557
Net Income B4 Other items	- 115,273	688,433	188,087	- 856,047	70,733	153,387	129,320
Other Item: Debt Forgivenes	2,452,509	- 645,509		3,953,893		-	5,760,893
Other Item: Gain (Loss) on asset disp	- 16,145	- 440,037		3,004	1,885	119,887	- 331,406
Other Item: CWS				10,000		330,307	340,307
Other Item: Misc	6,375	675		15,814		-	22,864
Sub: Total Other Items	2,442,739	- 1,084,871	-	3,982,711	1,885	450,194	5,792,658
Net Income 2022	2,327,466	- 396,438	188,087	3,126,664	72,618	603,581	5,921,978

2021-2022

Penticton Indian Band

Consolidated Financial Statements

For the year ended March 31, 2022

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Penticton Indian Band

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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.

DocuSigned by:
Greg Gabriel
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Chief

DocuSigned by:
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Band Councilor

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Tel: 250 763 6700
Fax: 250 763 4457
Toll-free: 800 928 3307
www.bdo.ca

BDO Canada LLP
1631 Dickson Avenue, Suite 400
Kelowna, BC V1Y 0B5 Canada

Independent Auditor's Report

To the Members of Penticton Indian Band

We have audited the consolidated financial statements of Penticton Indian Band and its controlled entities ("the Band"), which comprise the consolidated statement of financial position as at March 31, 2022, 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, 2022, 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 - Supplementary Information

The Band has also prepared another set of consolidated financial statements for the year ended March 31, 2022 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 25, 2022.

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.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK District limited by guarantee, and forms part of the international BDO network of independent member firms.

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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. 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

Penticton, British Columbia
July 25, 2022

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Penticton Indian Band
Consolidated Statement of Financial Position

March 31	2022	Restated 2021
Financial assets		
Cash and cash equivalents (Note 4)	**$11,008,192**	$ 4,496,523
Short-term investments (Note 4)	**11,954,320**	10,814,704
Funds held in trust (Note 5)	**298,649**	298,053
Accounts receivable (Note 6)	**2,244,748**	3,841,040
Loans receivable from band members (Note 7)	**54,235**	63,504
Debt reserve fund (Note 8)	**625,271**	625,271
Due from related parties (Note 19)	**151,687**	5,540,345
Investment in business enterprise (Note 9)	**8,025,801**	2,103,823
Investment in business partnerships (Note 10)	**1,307,765**	1,804,652
	35,670,668	29,587,915
Liabilities		
Accounts payable and accrued liabilities (Note 11)	**1,482,973**	3,130,649
Deferred revenue (Note 12)	**6,078,486**	2,802,566
Long-term debt (Note 16)	**18,212,069**	14,244,664
	25,773,528	20,177,879
Net financial assets	**9,897,140**	9,410,036
Non-financial assets		
Prepaid expenses	**723,059**	556,775
Tangible capital assets (Note 15)	**50,236,742**	44,272,385
	50,959,801	44,829,160
Accumulated surplus	**$60,856,941**	$ 54,239,196

Approved on behalf of Council

DocuSigned by:
Greg Gabriel
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Chief

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Band Councilor

DocuSigned by:
Brian Conner
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Chief Financial Officer

DocuSigned by:
Sukhwinder Chouhan
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Finance and Audit Committee Chair

The accompanying notes are an integral part of these consolidated financial statements.

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Penticton Indian Band
Consolidated Statement of Operations

For the year ended March 31	(Note 20) Budget	2022	Restated 2021
Revenues			
Federal Government			
Indigenous Services Canada	$ 9,026,023	$12,900,236	$ 10,003,048
Canada Mortgage & Housing Corporation	177,943	274,448	205,847
First Nations Health Authority	1,226,726	1,637,155	1,347,939
Provincial Government			
First Nations Education Steering Committee	760,360	1,707,027	910,694
Okanagan Training & Development Council	80,982	112,323	123,638
Province of British Columbia	1,123,545	2,313,329	3,489,521
BC First Nations Gaming	500,000	302,247	533,489
Other			
Housing charges and rental	1,741,793	394,330	404,146
Interest and investment income	119,000	135,652	156,538
Other contracts and miscellaneous	3,275,557	5,842,481	3,371,208
Property taxes (Note 14)	1,280,206	1,695,080	1,393,635
Royalties	240,000	386,410	274,644
Total revenues for the year	19,552,135	27,700,718	22,214,347
Expenditures (Note 24)			
Administration	3,849,707	5,922,682	5,570,300
Community health	1,807,583	1,788,797	1,665,400
Economic development	617,640	5,616,212	94,097
Education	5,439,523	5,132,126	4,803,150
Housing	834,703	860,072	866,006
Land, estates and memberships	2,017,575	2,793,210	1,926,335
ONTEH	679,101	940,435	760,458
Public works	1,747,590	2,019,250	1,460,916
Social development	2,149,994	2,235,235	2,115,493
Total expenditures for the year	19,143,416	27,308,019	19,262,155
Excess of revenue for the year	408,719	392,699	2,952,192
Net income (loss) from business enterprise (Note 9)		5,921,978	(1,975,134)
Net income from business partnerships (Note 10)		303,068	257,573
Annual surplus		6,617,745	1,234,631
Accumulated surplus, beginning of year, as previously stated		53,887,518	53,004,565
Comparative figures adjustment (Note 3)		351,678	-
Accumulated surplus, beginning of year, as restated		54,239,196	53,004,565
Accumulated surplus, end of year		$60,856,941	$ 54,239,196

The accompanying notes are an integral part of these consolidated financial statements.

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Penticton Indian Band
Consolidated Statement of Change in Net Financial Assets

For the year ended March 31	(Note 20) Budget	2022	Restated 2021
Annual surplus	$ 408,719	$ 6,617,745	$ 1,234,631
Acquisition of tangible capital assets (Note 15)	(124,140)	(8,009,113)	(1,683,506)
Amortization of tangible capital assets (Note 15)	-	1,925,493	1,940,250
Disposal of tangible capital assets (Note 15)	119,262	119,262	-
	(4,878)	(5,964,358)	256,744
Acquisition of prepaid expenses	-	(166,283)	(285,023)
Net change in net financial assets	403,841	487,104	1,206,352
Net financial assets, beginning of year, as previously stated		9,058,358	8,203,684
Comparative figures adjustment (Note 3)		351,678	-
Net financial assets, beginning of year, as restated		9,410,036	8,203,684
Net financial assets, end of year		$ 9,897,140	$ 9,410,036

The accompanying notes are an integral part of these consolidated financial statements.

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Penticton Indian Band
Consolidated Statement of Cash Flows

For the year ended March 31	2022	2021
Cash flows from operating activities		
Cash received from customers, funders and other revenue sources during the year	**$32,437,278**	$ 22,521,387
Cash paid to suppliers and employees	**(22,207,932)**	(16,234,153)
Interest paid	**(524,014)**	(545,259)
Interest received	**135,652**	156,538
	9,840,984	5,898,513
Cash flows from capital activities		
Purchase of tangible capital assets	**(2,277,204)**	(1,683,506)
Disposal of tangible capital assets	**119,263**	-
	(2,157,941)	(1,683,506)
Cash flows from financing activities		
Issuance of long-term debt	**14,855**	-
Repayment of long-term debt	**(757,911)**	(577,781)
Increase in debt reserve fund	**-**	(5,396)
Increase in trust funds	**(596)**	(785)
	(743,652)	(583,962)
Cash flows from investing activities		
Decrease in member loans receivable	**9,269**	8,733
Increase in related party balance	**(97,355)**	(93,962)
Distribution from business enterprise	**799,980**	-
	711,894	(85,229)
Increase in cash for the year	**7,651,285**	3,545,816
Cash and cash equivalents, beginning of year	**15,311,227**	11,765,411
Cash and cash equivalents, end of year	**$22,962,512**	$ 15,311,227
Represented by:		
Unrestricted (Note 4)	**$14,113,861**	$ 7,545,666
Restricted (Note 4)	**8,848,651**	7,765,561
	$22,962,512	$ 15,311,227

The accompanying notes are an integral part of these consolidated financial statements.

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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 business partnerships (BP'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, interorganizational 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)
- SnPink'Tn Developments Limited Partnership (SDLP)

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.

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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 and 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 Consolidated 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.

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1. Summary of Significant Accounting Policies (continued)

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. Assessing the valuation of accounts receivable and calculating the amortization of the tangible capital assets are the primary estimates evaluated by management on an ongoing basis.

Tangible Capital Assets

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	15 - 60 years
Land improvements	15 - 20 years

Included in the infrastructure asset class are water, sewer, drainage, roads and electrical assets.

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 conditions 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.

Contributed tangible capital assets are recorded at their fair value on the date of contribution, except in unusual circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value.

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1. Summary of Significant Accounting Policies (continued)

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 post-secondary 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).

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.

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2. Economic Dependence

Penticton Indian Band received approximately 47% (2021 - 45%) of its revenues pursuant to funding arrangements from Indigenous Services Canada (ISC).

3. Comparative Figures Adjustment

During the year, management identified $112,763 of revenues that were incorrectly included in the prior year instead of being deferred. This resulted in overstated surplus for the year on the Consolidated Statement of Operations and understated deferred revenue, net financial assets and accumulated surplus on the Consolidated Statement of Financial Position at March 31, 2021. The comparative information has been updated to reflect this correction.

During the year, management identified $464,441 of revenues that were incorrectly excluded in the prior year due to improper cut-off. This resulted in understated surplus for the year on the Consolidated Statement of Operations and understated accounts receivable, net financial assets and accumulated surplus on the Consolidated Statement of Financial Position at March 31, 2021. The comparative information has been updated to reflect this correction.

Certain other comparative information has been reclassified to conform to the current year's presentation.

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March 31, 2022

4. Cash and Short-term Investments

	2022	2021
Consist of:		
Cash	$ 11,008,192	$ 4,496,523
Short-term investments		
Term deposits	3,108,684	3,107,875
Mutual funds	8,845,636	7,706,829
	11,954,320	10,814,704
	$ 22,962,512	$ 15,311,227
Externally Restricted		
Ottawa trust funds	$ 3,015	$ 58,731
Social housing replacement reserve (Note 18)	497,408	438,156
Social housing operating reserve (Note 18)	938,001	933,364
	1,438,424	1,430,251
Internally Restricted		
Band capital trust OSR funds	3,490,579	3,478,306
Band revenue trust OSR funds	2,518,877	1,277,235
Capital fund	1,114,434	1,295,036
Contingency fund	286,337	284,733
	7,410,227	6,335,310
	8,848,651	7,765,561
Unrestricted	14,113,861	7,545,666
	$ 22,962,512	$ 15,311,227

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4. Cash and Short-term Investments (continued)

Term deposits consist of five one-year cashable GIC's at rates varying from 0.85-3.0% per annum, maturing between March 2023 and March 2024.

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.

The Band holds Revenue and Capital Trusts which are funds retained from Band Own Source Revenues (OSR) for investment.

OSR funds received from recurring sources such as government business profits, rents, and local casino agreement are allocated to the Revenue Trust investment account. These funds may be authorized by Council, to provide services or benefits to members which would not otherwise be provided by government transfers.

OSR funds received from items such as long-term land leases, specific claims and resource extraction royalties are allocated to the Capital Trust investment account, and may be used, once authorized by Council, for capital and infrastructure projects.

The capital 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. The capital fund is currently underfunded by $290,691.

The contingency 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. The contingency fund is currently fully funded.

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5. Funds Held in Trust

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

	2022	2021
Cedar Law Corporation, Barristers and Solicitors	$ 298,649	$ 298,053

Peace Hills Trust (Minors Trust) holds $77,433 (2021 - $77,433) on deposit in a Minors Trust fund for minor band members. The Minors Trust amount is not included in these consolidated financial statements.

6. Accounts Receivable

	2022	Restated 2021
First Nation Education and Steering Committee	$ 114,713	$ 102,013
Indigenous Services Canada	129,286	172,761
Trade	1,934,016	1,976,962
Property taxes	760,247	642,183
Rent receivable	557,889	648,458
Canada Mortgage and Housing Corporation	14,829	11,226
Skaha Hills Limited Partnership	10,119	1,374,231
Allowance for doubtful accounts	(1,276,351)	(1,086,794)
	$ 2,244,748	$ 3,841,040

7. Loans Receivable from Band Members

	2022	2021
Members' loans receivable	$ 54,235	$ 63,504

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, 5% 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:

	2022	2021
Debt Reserve Fund - Cash Deposits	$ 625,271	$ 625,271

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9. Investment in Business Enterprise

	2022	2021
K'ul Management Group Ltd. (KMGLTD)	**$ 8,025,801**	$ 2,103,823

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:

	2022	2021
Assets		
Current	**$ 3,858,286**	$ 15,029,023
Non-current	**8,717,544**	4,031,263
	$ 12,575,830	$ 19,060,286
Liabilities		
Current	**$ 2,195,685**	$ 9,185,650
Non-current	**2,354,344**	7,770,813
	4,550,029	16,956,463
Equity	**8,025,801**	2,103,823
	$ 12,575,830	$ 19,060,286
Revenue	**$ 19,520,888**	$ 17,150,200
Expenditures	**(13,598,910)**	(19,125,334)
Net income (loss) for the year	**$ 5,921,978**	$ (1,975,134)

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10. Investment in Business Partnerships

	2022	2021
Skaha Hills Limited Partnership (SHLP)	$ 1,307,764	$ 1,804,672
S'Pink'Tn Developments Limited Partnership (SDLP)	1	-
	$ 1,307,765	$ 1,804,672

Penticton Indian Band holds 20% interest in SHLP and as such, the investment in SHLP is 20% of the equity in SHLP. Penticton Indian Band also holds 25% interest in SDLP and as such, the investment in SDLP is 25% of the equity in SDLP.

The following summary discloses the condensed financial information of the SHLP and SDLP:

	SHLP	SDLP	2022	2021
Assets				
Current	$ 7,444,434	$ 5,897,457	$ 13,341,891	$ 4,787,481
Non-current	219,344	1	219,345	4,820,263
	$ 7,663,778	$ 5,897,458	$ 13,561,236	$ 9,607,744
Liabilities				
Current	$ 1,124,573	$ 8,559	$ 1,133,132	$ 584,001
Non-current	-	5,903,105	5,903,105	-
	1,124,573	5,911,664	7,036,237	584,001
Equity	6,539,205	(14,206)	6,524,999	9,023,743
	$ 7,663,778	$ 5,897,458	$ 13,561,236	$ 9,607,744
Revenue	$ 6,052,844	$ 2,889	$ 6,055,733	$ 4,735,589
Expenditures	(4,537,382)	(17,196)	(4,554,578)	(3,447,625)
Total income	1,515,462	(14,307)	$ 1,501,155	$ 1,287,964
Allocation	$ 303,092	$ (24)	$ 303,068	$ 257,573

Included in the results for the year are net losses of $3,576 (2021 - nil) relating to investments in business partnerships which are already recorded at a nominal value of $1. These losses are not included in income from business partnerships reported on the Consolidated Statement of Operations.

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11. Accounts Payable and Accrued Liabilities

	2022	2021
Trade payables	**$ 619,663**	$ 2,447,191
Accrued liabilities	**180,100**	229,910
Accrued salaries and employee benefits payable	**683,210**	453,548
	$ 1,482,973	$ 3,130,649

12. Deferred Revenue

Deferred revenue consists of contributions other than government transfers and transfers from the federal, provincial and local governments that include repayment stipulations that are for specific projects or programs for which the expenditures have not yet been incurred.

	Balance, beginning of year	Contributions	Revenue Recognized	Balance, end of year
FNESC	$ 547,982	$ -	$ (480,034)	**$ 67,948**
FNHA	226,349	1,173,732	(280,009)	**1,120,072**
ISC	1,627,949	4,040,230	(903,783)	**4,764,396**
Province of BC	79,713	-	-	**79,713**
Other	320,573	203,801	(478,017)	**46,357**
2022 Totals	**$ 2,802,566**	**$ 5,417,763**	**$ (2,141,843)**	**$ 6,078,486**
2021 Totals	$ 1,441,889	$ 1,979,566	$ (618,889)	$ 2,802,566

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13. Property Tax Collected for Other Governments

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

	2022	2021
BC Assessment Authority	$ 24,238	$ 20,676
Regional District Okanagan-Similkameen	102,566	93,546
Hospital	120,618	115,193
Sewer	30,986	-
Library	31,350	34,073
Fire protection	310,354	300,886
	$ 620,112	$ 564,374

14. Property Taxes

	2022	2021
Gross property taxation revenue	$ 2,791,687	$ 2,418,974
Less: Home owner grants	(476,495)	(460,965)
Less: Collections on behalf of other governments (Note 13)	(620,112)	(564,374)
Net property taxation revenue	$ 1,695,080	$ 1,393,635

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15. Tangible Capital Assets

	2022									
	Automotive Equipment	Buildings	Equipment	Land & Land Improvements	Roads	Water, Sewer, & Drainage	Electrical	Work in Progress	Social Housing	Total
Cost, beginning of year	$ 1,275,908	$ 19,605,083	$ 2,313,647	$ 2,248,290	$ 14,487,814	$ 20,156,501	$ 285,917	$ 832,021	$ 6,234,601	**$ 67,439,782**
Additions	354,550	53,497	481,196	699,862	18,551	250,659	-	6,150,798	-	**8,009,113**
Disposals	(24,000)	(524,326)	(55,177)	-	-	-	-	-	-	**(603,503)**
Transfers	-	-	15,331	-	-	-	-	-	(15,331)	**-**
Cost, end of year	1,606,458	19,134,254	2,754,997	2,948,152	14,506,365	20,407,160	285,917	6,982,819	6,219,270	**74,845,392**
Accumulated amortization, beginning of year	949,722	8,698,785	1,800,161	1,156,854	4,281,276	4,245,773	49,531	-	1,985,295	**23,167,397**
Amortization	126,997	554,699	218,071	26,803	353,017	433,241	7,148	-	205,517	**1,925,493**
Disposals	(24,000)	(409,580)	-	(50,660)	-	-	-	-	-	**(484,240)**
Transfers	-	-	-	-	-	-	-	-	-	**-**
Accumulated amortization, end of year	1,052,719	8,843,904	2,018,232	1,132,997	4,634,293	4,679,014	56,679	-	2,190,812	**24,608,650**
Net carrying amount, end of year	$ 553,739	$ 10,290,350	$ 736,765	$ 1,815,155	$ 9,872,072	$ 15,728,146	$ 229,238	$ 6,982,819	$ 4,028,458	**$ 50,236,742**

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15. Tangible Capital Assets (continued)

2021

	Automotive Equipment	Buildings	Equipment	Land & Land Improvements	Roads	Water, Sewer, & Drainage	Electrical	Work in Progress	Social Housing	Total
Cost, beginning of year	$ 1,175,684	$ 18,887,323	$ 2,113,049	$ 1,812,098	$ 14,487,814	$ 19,577,886	$ 285,917	$ 545,403	$ 6,871,102	$ 65,756,276
Additions	100,224	37,825	187,265	436,192	-	635,382	-	286,618	-	1,683,506
Transfers	-	679,935	13,333	-	-	(56,767)	-	-	(636,501)	-
Cost, end of year	1,275,908	19,605,083	2,313,647	2,248,290	14,487,814	20,156,501	285,917	832,021	6,234,601	67,439,782
Accumulated amortization, beginning of year	861,160	7,650,733	1,624,979	1,129,826	3,929,496	3,819,493	42,383	-	2,169,077	21,227,147
Amortization	88,562	569,227	175,182	27,028	351,780	426,280	7,148	-	295,043	1,940,250
Transfers	-	478,825	-	-	-	-	-	-	(478,825)	-
Accumulated amortization, end of year	949,722	8,698,785	1,800,161	1,156,854	4,281,276	4,245,773	49,531	-	1,985,295	23,167,397
Net carrying amount, end of year	$ 326,186	$ 10,906,298	$ 513,486	$ 1,091,436	$ 10,206,538	$ 15,910,728	$ 236,386	$ 832,021	$ 4,249,306	$ 44,272,385

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16. Long-term Debt

	2022	2021
Operating		
Term loan - repaid during the year	$ -	$ 228,338
Capital		
Demand loan - repayable at $372 monthly, including interest at prime plus 1% per annum, maturing December 2022, secured by specific asset.	**17,895**	21,665
Term loan - repayable at $12,357 monthly, including interest at 3.65% per annum, maturing June 2028, secured by debt reserve fund.	**2,361,168**	2,420,093
Demand loan - repayable at $22,755 monthly, including interest at prime plus 0.50% per annum, maturing February 2047, secured by Band Council Resolution	**4,725,316**	-
Term loan - repayable at $8,836 monthly, including interest at 1.48% per annum, maturing October 2022, secured by ministerial guarantee from ISC.	**1,217,907**	1,296,166
Term loan - repayable at $39,113 monthly, including interest at 3.79% per annum, maturing June 2024, secured by debt reserve fund.	**7,087,747**	7,283,453
Social Housing		
Mortgage - repayable at $1,409 monthly, including interest at 1.82% per annum, maturing June 2026.	**68,986**	84,514
Mortgage - repayable at $2,390 monthly, including interest at 1.04% per annum, maturing October 2025.	**100,569**	128,201
Mortgage - repayable at $1,214 monthly, including interest at 1.31% per annum, maturing December 2031.	**133,387**	146,089
Mortgage - repayable at $2,504 monthly, including interest at 1.30% per annum, maturing May 2028.	**178,033**	205,586
Mortgage - repayable at $2,246 monthly, including interest at 0.94% per annum, maturing September 2035.	**341,094**	365,104
Balance carried forward	**$16,232,102**	$ 12,179,209

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16. Long-term Debt (continued)

Balance brought forward	**$16,232,102**	$ 12,179,209
Social Housing (continued)		
Mortgage - repayable at $8,099 monthly, including interest at 2.68% per annum, maturing October 2038.	**1,301,379**	1,362,979
Mortgage - repayable at $3,219 monthly, including interest at 2.14% per annum, maturing March 2024.	**678,588**	702,476
	$18,212,069	$ 14,244,664

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 are estimated as follows:

2023	**$ 6,561,564**
2024	**2,250,378**
2025	**6,842,943**
2026	**381,974**
2027	**2,175,210**
	$18,212,069

17. 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, 2022 was $235,005 (2021 - $193,847), and this amount is included in CMHC revenue on the Consolidated Statement of Operations.

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18. Housing Reserves

	2022	2021
Replacement reserve	$ 531,895	$ 440,115
Operating reserve	910,123	771,203
	$ 1,442,018	$ 1,211,318

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. During the year the Band received $57,000 in supplemental funding that was also transferred directly to the replacement reserve.

	2022	2021
Replacement reserve	$ 531,895	$ 440,115
Restricted cash (Note 4)	497,408	438,156
Under funded	$ 34,487	$ 1,959

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 9 to 15, based on the minimum rent calculation.

	2022	2021
Operating reserve	$ 910,123	$ 771,203
Restricted cash (Note 4)	938,001	933,364
Over funded	$ (27,878)	$ (162,161)

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19. Related Party Transactions and Balances

At the year end, the related party balance of $151,687 (2020 - $5,540,345) is due from K'ul Management Group Ltd.

During the year, transactions with K'ul Management Group Ltd. which the Band owns and controls, that are not disclosed separately in these consolidated financial statements are as follows:

(a) Royalties revenue received of $386,410 (2021 - $274,644);
(b) Fees paid for services of $- (2021 - $517,823);
(c) Assumption of debt of $4,710,461 (2021 - $-);
(d) Forgiveness of debt of $1,050,423 (2021 - $-);
(e) Gain on transfer of work in progress assets for settlement of debt of $245,896 (2021 - $-).

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.

Assumption of debt, forgiveness of debt and gain on transfer of work in progress assets are all recorded as loss on assumption of debt in the amount of $5,514,989 (2021 - $-) in the total expenses for the Band for the year (Note 24 and Note 25).

20. 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. 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 Consolidated Statements of Operations and Change in Net Financial Assets represent the Budget adopted by Council with adjustments as follows:

	2022
Budget Bylaw deficit for the year	$ -
Add:	
Capital expenditures	**124,140**
Budgeted internal transfers	**284,579**
Budget surplus per Consolidated Statement of Operations	**$ 408,719**

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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	2022	2021
Westhills Aggregates LP (i)	$ 1,475,000	**$ 438,640**	$ 566,566
Skaha Hills LP (ii)	$ 1,750,000	$ -	$ -
Snpinktn Forestry LP (iii)	$ 1,050,000	$ -	$ -

(i) 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.

(ii) 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.

(iii) In addition to the corporate guarantees, the facilities are secured by a general security agreement with first ranking over all personal property of Snpinktn Forestry Limited Partnership. There are no financial covenants.

(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. Contingencies

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.

23. 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 $351,087 (2021 - $282,563) to the Plan on behalf of its employees.

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24. Expenditures by Object

	2022	2021
Advertising and promotion	**2,869**	7,415
Amortization	**1,925,453**	1,940,250
Bad debts	**478,632**	385,447
Bank charges	**54,643**	41,580
Contract services	**1,795,657**	1,338,136
Community outreach	**255,949**	64,259
Direct social assistance	**1,319,489**	1,529,481
Honoraria	**434,210**	353,690
Insurance	**300,970**	239,349
Interest on long-term debt	**524,014**	545,259
Lease payments	**106,736**	63,855
Loss on assumption of debt	**5,514,989**	-
Materials, supplies and services	**1,127,627**	1,289,579
Office	**228,156**	86,018
Professional fees	**1,012,142**	1,134,389
Rental of facilities and equipment	**8,839**	8,360
Repairs and maintenance	**394,886**	360,649
Salaries and benefits	**9,027,718**	7,206,053
Student allowances and tuition	**1,738,763**	1,816,769
Telephone	**136,498**	123,493
Travel and meetings	**208,304**	154,874
Utilities	**200,636**	207,943
Vehicle	**133,082**	65,541
Workshops, seminars and training	**377,757**	299,766
Total expenditures for the year	**$27,308,019**	$ 19,262,155

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25. Schedule of Segmented Operations

For the year ended March 31 **2022**

	Administration Services	Social Development	Education	Community Health	Housing	Public Works	Lands, Estates and Memberships	Economic Development	ONTEH	Total
Revenue										
ISC	$ 2,139,678	$ 3,318,597	$ 3,840,843	$ -	$ 149,489	$ 2,051,451	$ 297,437	$ -	$ 1,102,741	$ 12,900,236
CMHC	-	-	-	-	274,448	-	-	-		274,448
FNESC	-	-	1,707,027	-	-	-	-	-		1,707,027
FNHA	10,000	-	-	1,428,806	-	198,349	-	-	-	1,637,155
Taxation	1,695,080	-	-	-	-	-	-	-	-	1,695,080
Province of B.C.	532,174	119,050	371,776	188,780	-	137,888	963,661	-	-	2,313,329
BC First Nations Gaming	302,247	-	-	-	-	-	-	-	-	302,247
Other contracts	1,458,351	9,273	371,069	778,375	350,887	1,654,019	2,083,949	4,737	160,536	6,871,196
	6,137,530	3,446,920	6,290,715	2,395,961	774,824	4,041,707	3,345,047	4,737	1,263,277	27,700,718
Expenditure										
Administrative	1,098,478	8,062	16,997	53,511	217,356	508,925	325,951	101,223	42,767	2,373,270
Amortization	1,651,893	-	-	22,513	205,517	-	-	-	45,530	1,925,453
Direct Assistance	-	1,319,489	-	-	-	-	-	-	-	1,319,489
Lease payments	15,305	2,358	21,035	11,976	1,265	43,226	9,075	-	3,168	107,408
Materials, supplies & utilities	666,723	121,268	317,566	194,590	123,410	141,673	79,171	-	304,465	1,948,866
Operations & maintenance	337,423	66,192	259,320	107,069	147,898	747,441	513,923	-	19,443	2,198,709
Student costs	-	-	1,738,763	-	-	-	-	-	-	1,738,763
Transportation costs	156,209	105,011	55,292	140,650	1,664	49,340	194,238	-	16,740	719,144
Wages and benefits	1,996,651	612,855	2,723,153	1,258,488	162,962	528,645	1,670,852	-	508,322	9,461,928
Loss on assumption of debt	-	-	-	-	-	-	-	5,514,989	-	5,514,989
	5,922,682	2,235,235	5,132,126	1,788,797	860,072	2,019,250	2,793,210	5,616,212	940,435	27,308,019
Excess (deficiency) of revenue for the year	$ 214,848	$ 1,211,685	$ 1,158,589	$ 607,164	$ (85,248)	$ 2,022,457	$ 551,837	$ (5,611,475)	$ 322,842	$ 392,699

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25. Schedule of Segmented Operations

For the year ended March 31

	Administration Services	Social Development	Education	Community Health	Housing	Public Works	Lands, Estates and Memberships	Economic Development	ONTEH	Restated 2021 Total
Revenue										
ISC	$ 2,701,897	$ 2,056,688	$ 3,088,129	$ -	$ -	$ 858,743	$ 360,770	$ -	$ 936,821	$ 10,003,048
CMHC	-	-	-	-	205,847	-	-	-	-	205,847
FNESC	-	-	910,694	-	-	-	-	-	-	910,694
FNHA	-	2,840	-	1,321,448	-	23,651	-	-	-	1,347,939
Taxation	1,393,635	-	-	-	-	-	-	-	-	1,393,635
Province of B.C.	1,959,317	121,052	408,485	197,503	-	-	803,164	-	-	3,489,521
BC First Nations Gaming	533,489	-	-	-	-	-	-	-	-	533,489
Other	976,970	19,865	552,295	216,334	382,064	980,461	1,024,064	80,333	97,788	4,330,174
	7,565,308	2,200,445	4,959,603	1,735,285	587,911	1,862,855	2,187,998	80,333	1,034,609	22,214,347
Expenditure										
Administrative	1,082,200	3,070	71,740	89,492	209,229	562,918	202,289	94,097	37,951	2,352,986
Amortization	1,595,998	-	-	-	301,738	-	-	-	42,514	1,940,250
Direct Assistance	-	1,529,481	-	-	-	-	-	-	-	1,529,481
Lease payments	14,101	1,307	13,849	10,796	827	960	19,796	-	2,219	63,855
Materials, supplies & utilities	733,851	66,657	324,605	214,832	9,993	180,141	69,986	-	171,226	1,771,291
Operations & maintenance	259,458	29,738	149,821	132,265	185,559	508,572	411,712	-	30,474	1,707,599
Student costs	-	-	1,816,379	-	-	-	390	-	-	1,816,769
Transportation costs	103,624	75,570	25,604	141,684	76	17,034	139,328	-	17,261	520,181
Wages and benefits	1,781,068	409,670	2,401,152	1,076,331	158,584	191,291	1,082,834	-	458,813	7,559,743
	5,570,300	2,115,493	4,803,150	1,665,400	866,006	1,460,916	1,926,335	94,097	760,458	19,262,155
Excess (deficiency) of revenue for the year	$ 1,995,008	$ 84,952	$ 156,453	$ 69,885	$ (278,095)	$ 401,939	$ 261,663	$ (13,764)	$ 274,151	$ 2,952,192


Remington John
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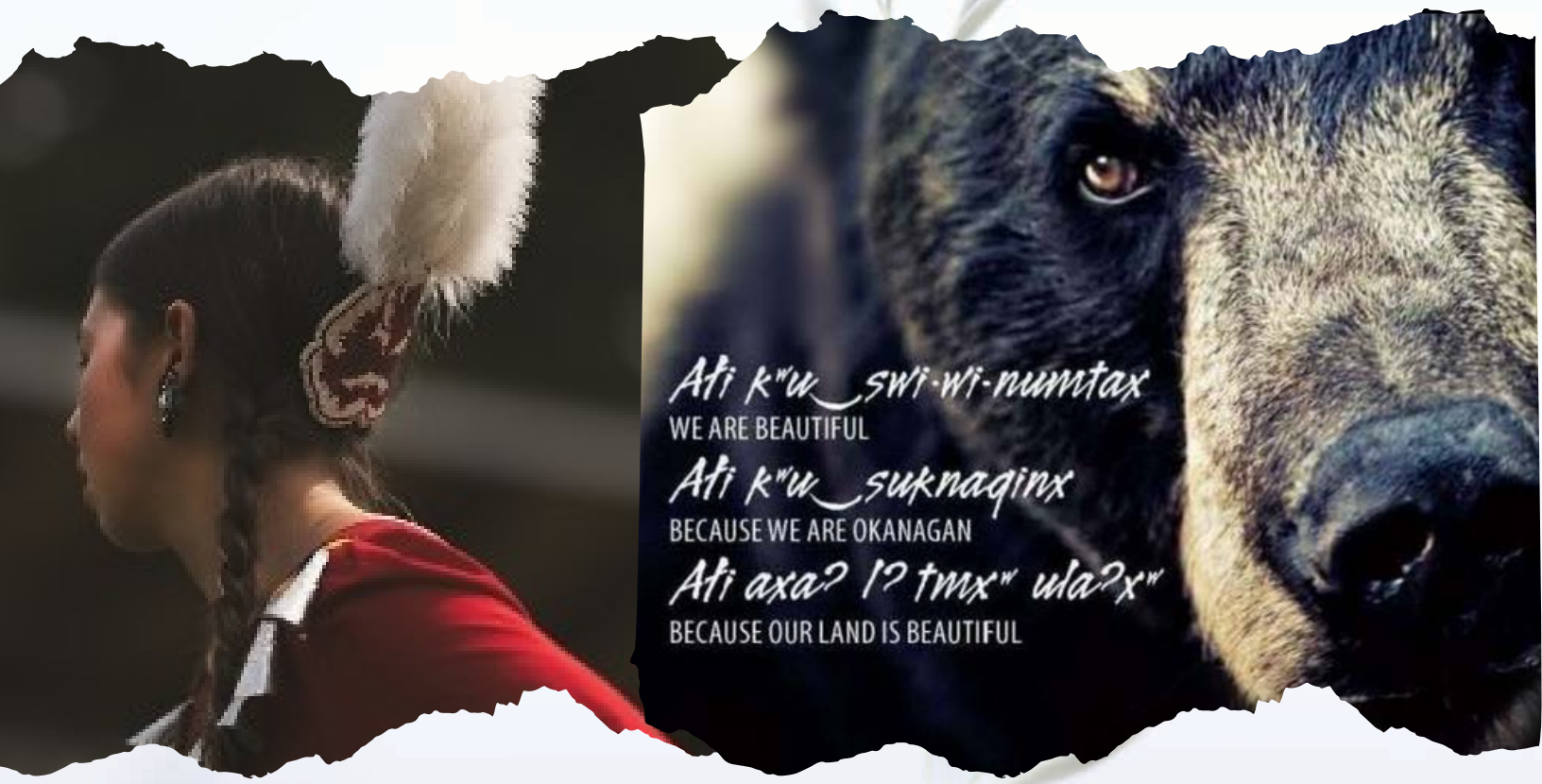












841 Westhills Drive, Penticton BC V2A 0E8

(250) 493-0048

www.pib.ca