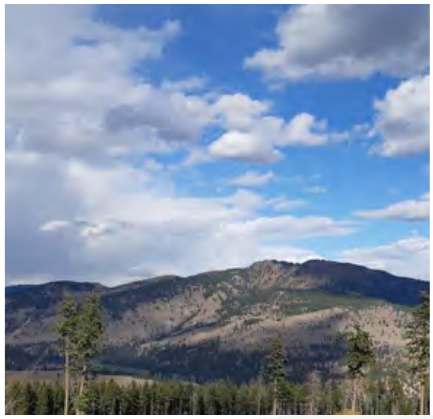




2022-2023 PIB ANNUAL REPORT





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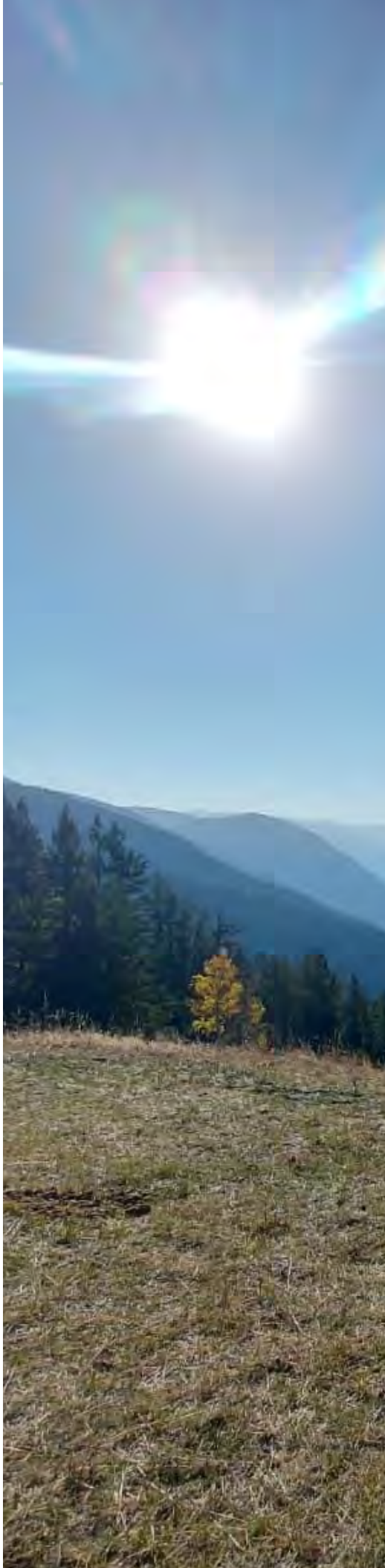
CHIEF & COUNCIL

“way’ ẋast sx̌əlx̌ʔalt i? pisənqsilxʷ”, on behalf of the PIB Council, we are pleased to provide our Band Council report as part of the Penticton Indian Band 2022 – 2023 Fiscal Year Annual Report. We wish to remind everyone that this report covers the highlights of the past fiscal year which ended March 31st 2023. As we reflect on the previous 2022-2023 year, our Council continues to work in bringing PIB forward in a positive direction and continue to look towards our future. We continue to be challenged to find ways to adapt to the many economic, social, and climate changes that we are faced with while meeting the demands that come with our growing community.

To begin, our Council once again wish to report that we continue to carry on with our commitment to keep our community engaged and well informed of the work we are involved in and plans we work towards for the upcoming years. The enormous amount of work and strategic planning requires the support and collaboration between our Council, our amazing PIB managers and staff and of course our community. We are extremely proud and wish to recognize all of our amazing dedicated and hardworking employees and staff for many of their accomplishments and future plans which you will read and learn about in their individual reports throughout this annual report. Our Council remains very busy with our regular Council Meetings, monthly Band meetings while we continue to follow our commitment to communicate and engage with you all on a regular basis.

Moving into our brief Administration report for this past year, you will find in the individual program reports a number of additions and changes in certain areas. These new additions and changes had the support of the Band Council as we all work together towards meeting the needs of our community and members.

We would like to acknowledge and thank our amazing EOC Team, PIB Managers/Staff, the PIB Fire Department, Natural Resources & Guardians and Westhills Aggregates for their outstanding dedicated work and the many long weekend hours they put in keeping our community and members safe. We once again were witness to how we and the PIB community can come together in terms of working together and supporting each other and other communities through our challenging times.



CHIEF & COUNCIL CONT'D

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

- Our Council have held a number of engagement sessions to gain feedback with our community on a number of initiatives and to provide information updates on items that are continuing works in progress.
- The Skaha Hills Intersection negotiations are complete and the tender bid which will include PIB and Westhills Aggregates participation is complete. The start of construction and installation on the full intersection should begin in the very near future. There should be further details in the Infrastructure Department Report.
- Much progress and community engagement has been carried out with the proposed Fortis Gasline Project. Community engagement and information sessions have been ongoing and will continue to an eventual community vote date to determine if the community members will give their consent to the project.
- The PIB naqsmist Community Centre facility and Core Master Plan has been brought to the community and has received your input and feedback. We continue to emphasize that this is a much needed community administration and Social Development, community gathering facility. The first phase of the project. is to submitting applications for funding for the Naqsmist Community Centre Facility
- Agreements and final designs are in place with the Ministry of Transportation and Highways (MOTI) to start the first phase of a sidewalk / pathway along Green Mountain Road in the Lower Village area. The first phase of these projects are to begin in 2024
- We continue to engage and meet with Transport Canada on the Penticton Airport and PIB's position with the Penticton Airport lands. We will be providing further updates as these ongoing discussions continue.
- The PIB are now part of the Clean Water Class Action Settlement which was accepted and approved by Canada. We would like to acknowledge and thank our PIB staff (Lesley, Andrea, Cheryl, and Lisa) who worked tirelessly in assisting band members fill out their individual claim settlement forms. We continue to push for information and wait on when these settlement payments will be received.
- Chief and Council welcomed our new Band Administrator, Elizabeth Wray to the PIB Administration team on July 26, 2023. Elizabeth has already been working very hard in her new senior manager role to familiarize herself with all programs, managers, staff, and most importantly the services we deliver to our community and members. We will look forward to Elizabeth providing an Administrator's report for the 2023/2024 fiscal in next years annual report.

Again, 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 engaging with administration staff and council through all means including actively participating in our regular band meetings. We will continue to engage with you and we ask for your support as we work together in making ours a prosperous and healthy community now and for the future.***

"lim limpt"

PIB Chief and Council



PIB MEMBERSHIP STATISTICS

ETHEL KRUGER - MEMBERSHIP ADMINISTRATOR

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 previous years of remote working because COVID-19 has delayed applications to be registered.

Indian Registry Report Sept. 1, 2022 to Sept. 30, 2023
Total registered members at August 31, 2022: 1157 members

Male	575
Female	582
On reserve	587
Other reserve	47
Off reserve	525
Births	10
Deaths	7
Marriages	0
Divorce	0
Transfers to PIB	1
Transfers to Other Bands	0
Certificate of Indian Status	160

Instructions to Register and/or to Apply for Certificates of Indian Status (and other events)

Registration:

- Long Form Birth Certificate (B.C)
- Government Issued I.D. (Driver's License, Passport, Health Service Card Etc...) –
- For applying parent
- Registration is a very slow process; Possible 6 months to a Year.

Certificate Indian Status (CIS) :

- 2Pieces of I.D. (Driver's License, Passport, Health Service Card etc...)
- Photo – 25 mm x 30 mm
- Return Expired CIS

Secure Certificate of Indian Status(SCIS):

- 2 Pieces of I.D. (Driver License, Passport, Health Service Card etc....)
- 2 Passport Photos
- ·Approximate time 4-6 months, could be longer to receive the SCIS Card.

Forms are located at Band Office, or online at www.canada.ca/indian-status or
You can call 1-800-567-9604

Other Events

- Marriages, Divorces, Transfers, Death, Amendments also take substantial amount of time as well to finalize.

INDIGENOUS SERVICE CANADA
Important Contact and Information and friendly reminders.

Indian Registration and Band Lists Units
Indigenous Services Canada
1138 Melville Street
Suite 600
Vancouver, BC V6E 4S3

Please make note that ISC does not issue a blood quantum letters. Indigenous Services Canada does issue a Letter of Ancestry- it is an official document confirming Indian Ancestry for the purpose of living and working in the USA under the provision of the Jay Treaty. No identifying information is provided regarding ancestors. To apply for a Letter of Ancestry, please contact Genealogical and Archival Research Unit at 1-44-365-9720 or at genea@sac-isc.gc.ca.

*ISC's front counter is open for walk-ins for registration and SCIS applications intake services from Monday to Friday – 9:00am to 4:30 pm at 1138 Melville Street, Vancouver office if client wishes to come at specific time, the phone number to call to make an appointment is 236-330-9961.

Mailing Address
For Solo SCIS Application, please send them directly toto our HQ office at the following mailing address:

National SCIS Processing Unit
10 Wellington Street
Gatineau, Quebec K1A 0H4

COMMUNICATIONS

2021/2023 DEPARTMENT BUDGET - $134,720.00

WHAT WE DO

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. To build awareness of PIB's initiatives within the community, externally among surrounding municipalities, and the media.

WHO WE ARE



LESLEY GABRIEL

LESLEY GABRIEL
COMMUNICATIONS MANAGER

VACANT
COMMUNICATIONS ASSISTANT

DEPARTMENT POLICIES AND OR BYLAWS

Photo Consent Forms – (draft form)	Photo and media consent forms for testimonial and promotional uses
Social Media Policy – (draft form)	This policy provides guidance for PIB/PIB Entity Staff use of social media, which includes 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 concurrent manner.
PIB Logo Terms of Reference (draft form)	Grant of Permission for a non-exclusive, royalty free, Permission to use The Logo in advertising, marketing, literature and websites solely in connection with the marketing and advertisings of Penticton Indian Band partnerships, agreements, services and programs.
Catering Policy (draft form)	The Penticton Indian Band will always ensure that affordable, high quality; safe foods are prepared by Food Safe Certified cooks. This policy is intended to ensure a fair and equitable process to all Caterers submitting quotes for varied meal requests.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Grant Proposals	Applied for 2 grants for 2023/2024 fiscal year
PIB Website	Completed PIB Website and is now "Live" with members only portal http://pib.ca
PIB First Nation Water Settlement Applications	Assisted members to complete forms before the March 7, 2024 Deadline. Successfully sent out 664 Applications.
Compilation for Reports	Compiled and distributed the 2021/2022 PIB Annual Report Compiled and distributed the 2022 PIB Strategic Plan
New PIB Facebook Groups	Created New FB Groups for Health, Public Works and PIB Fire Dept.
Internal Staff Newsletter	Created and Distributed a PIB Internal Staff Newsletter.

2023/2024 GOALS & PRIORITIES

- Ratify draft Forms and Draft Policies
- Communications App
- Communications Policy
- Event Planning Policy and Application
- New Catering Policy
- PIB Internet Radio – "Live"
- Hire an Event Coordinator
- Apply for Grants to improve department and increase capacity
- Purchase new roadside sign.
- New communication survey to identify gaps and areas of improvement



Contact us!

Phone: (250) 493-0048 ext:238

Lesley Gabriel
Communications Manager
lgabriel@pib.ca

Charlene Roberds
Event Coordinator
chroberds@pib.ca

Melissa Kruger
Communications Assistant
comm.mkruguer@pib .ca

HUMAN RESOURCES

2022/2023 DEPARTMENT BUDGET - $134,720.00

WHAT WE DO

The Human Resources department deals with Recruitment, onboarding, offboarding, wage placement, termination, progressive discipline, mediation, grievances, training and development, gives clear direction on PIB policy and ensures compliance with provincial and federal legislation.

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.

WHO WE ARE



RORY GABRIEL
SENIOR HUMAN RESOURCES MANAGER



NIKITA KUMAR
HUMAN RESOURCES GENERALIST



JULIA BARBER
HR COORDINATOR/ EXECUTIVE ASSISTANT



REG BARBER (CONTRACTOR)
SAFETY OFFICER

DEPARTMENT POLICIES AND OR BYLAWS

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. HR's involvement is in

HIGHLIGHTS, CHANGES AND/OR 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.

2023/2024 GOALS & PRIORITIES

- Hire a Language and Culture Manager
- Development of HR committee
- Development of Training programs standardized across the departments
- Implementation of Corporate Calendar
- Refinement of PIB wage grid ensure above legislated minimum wage.

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.



Phone: (250) 493-0048 ext: 1621

Rory Gabriel
Senior HR Manager
rgabriel@pib.ca

Yolanda George
HR Generalist
ygeorge@pib.ca

Julia Barber
HR Coordinator/Executive Assistant
jbarber@pib .ca

FOOTPRINTS

2022/2023 DEPARTMENT BUDGET - $118,905.00

WHAT WE DO

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



TERRY TERBASKET
PROGRAM COORDINATOR



MINDY ROLLINS
PROGRAM COORDINATOR



HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Staff secured funds for the Community Garden, First Nations Well Being - $35,000.00 and United Way food infrastructure grant - $20,000.00, reports and budget are completed. Staff are still on loan to the garden; supporting administration functions until October, 2023.

Staff also applied and received $45,000.00 funds from Vancouver Foundation to support Footprints services. Funding is expensed; We ran Up Skills program this spring. There were completion bonuses and attendance bonuses for participating. Some funds were used in support of Elders transportation and for youth conference fees. In March we presented Alive after 5; a youth and work safety program for youth membership.

We had a booth at three Work BC job fairs, Oliver (2) and Penticton and attended a hiring fair in Penticton Work BC.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Funding for two part time positions is maintained within the Neil Squire contract for Footprints along with $20,000.00 per year.The contract is renewed for 2023-2026. Also supported by Neil Squire are; technology support and updates for the computer lab, four lab stations were updated in May, curriculum, ergonomic trial equipment and equipment for staff at office and at home offices. Neil Squire also provides staff training; we attended BCANDS conference, virtual CANEXUS conference, two virtual Labour Market Information workshops. We received in house training in TEAMS this spring. Staff attended a virtual Non-Binary / Gender workshop; completed virtual training in workshops in FIOPAA, Gender Based Analysis Plus and Skilling UP.
Penticton, Vernon and attend monthly National Job Developer meetings learning about programs available and meet monthly with BC job developers to learn best practices and coordinate services. A luncheon was held with Neil squire staff in Kelowna. We attended FAL workshops, strategic planning meetings.Staff participated in Team Leaders meetings. Staff attend quarterly meetings with Work BC i
Promote Awareness; Staff attended Valley wide Chamber event in May, networking with many businesses. Staff are active in placing ads, social media information to promote services, regularly we contribute to the newsletter. We attended a two day Chamber member promotion at Cherry Lane Mall, had a booth at the Okanagan College student orientation day and participated in Chris Adaptive Sport Amazing Race (using adaptive sport gear) last September. For Employment month for Persons with Disabilities Mindy presented to the Penticton Chamber/Penticton Women in Business as part of a disability services panel and presented to Work BC staff in Penticton. We attended a partner workshop with Community Foundation of the South Okanagan. Mindy presented virtually to CLBC self-advocates. We organized an Open House in January. We presented to Elders group in January.
We had a video contest last November (Indigenous Disability Awareness Month) With Outma we created an event for Indigenous Disabilities Awareness Month. Children participated in awareness of wheelchair use by playing games and basketball while in wheelchairs.
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. Mindy applied and was accepted to Neil Squire Equity, Diversity and Inclusion staff committee and monthly meetings and she sits on a Labor Immigration Partner committee with South Okanagan Immigrant and Community Services.
We had the office surveyed by FNHA staff in April for COVID/Communicable disease planning and a fire inspection was done.
With housing department, we coordinated a plan for request for proposals funding with DA BC, this was not granted.
With Garden manager we attended FIG/Community Harvest webinars as part of the United Way funding program for the garden.
Terry attended water claim workshop
We researched and met with In Motion and Momentum as a potential new program.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

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/drop in; 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.
Terry attended water claim workshop
We researched and met with In Motion and Momentum as a potential new program.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

DEPARTMENTAL STATISTICS Health Check personal calls are now completed as we move more fully into the office with onsite services. From April 2022 to March 2023 the average calls per month were 42 from; 80% of the calls were to PIB members, the rest were to other band members/community members.
Average number of drop ins was 36 per month for 2022/23. We respond to requests for services, connect people to disability services, help with forms/faxing, computer lab, computer online access classes. Drop ins have doubled in numbers in April and May.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Working Together statistics; April 2022 to March 2023 numbers served were 24 clients for working together/creative employment options. Number of wage subsidies were10 and 6 obtained work without subsidy. Budget provided for wage subsidy to April 2021 - December 2022 was 41,000.00. Wage subsidy budget for January to March was delayed as contract was completed in March 2023, renewed in the spring

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.

2023/2024 GOALS & PRIORITIES

- Continue services in person, online and in group format by drop in and appointment as the safety plans allowed.
- Group programs, 1x Upskills, focused on self-esteem and life skills and or Money Matters, 1x Chronic Pain and/or Thrive and Survive Cancer.
- 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.
- 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/attend an event for Indigenous Awareness Month, Art contest annually for Employment month for people with disabilities.
- 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. This will end in October 2023.



Phone: (250) 492-5289
190 Footprints Court

Terry Terbasket
{rogram Coordinator
tterbasket@pib.ca

Mindy Rollins
Program Coordinator
mrollins@pib.ca

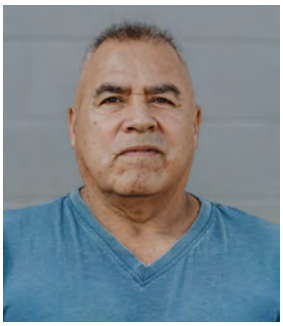
COMMUNITY GARDEN

2022/2023 DEPARTMENT BUDGET - $104,000.00

WHAT WE DO

Grow organic vegetables for the community.

WHO WE ARE



CHARLIE KRUGER
GARDEN MANAGER



JENNIFER SQUAKIN
Employee



MORGAN MAKADAHAY
Employee



ANITA KRUGER
Employee



MEADOW SQUAKIN
Assistant Manager



DESMOND HOWARD
Employee



ANNIE KRUGER
Employee



BRANDON PIERRE
Employee



CORY SQUAKIN
Employee

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Garden Improvements	• We extended irrigation system and updated existing irrigation system • We have extended the Garden Area • The new ground we rototilled has produced a very good crop this year • One YESP student was hired this summer • Green house will be up by November • Tool shed will be up by mid November • Funding grants were spent and reported on
Plant types	Plant varieties totaled 2475: Tomatoes, Peppers, Zucchini, Kale, Squash, Cucumbers, Strawberries, Watermelon, Corn, Potato's,
Plants in linear feet	Total linear feet; 1678 All vegetable seeds sowed by Community Garden Staff. Carrots, Beets, Onions, Salad onions 90 % of individual plants were started from seed purchased by the Community Garden Manager and sowed by the Community Garden Staff.
Potatoes	+/- 368 plants Red Norlands, Russets, Red Chieftains, Yukon Gold, Jennifer
Corn	+/- 1400 cobs

2023/2024 GOALS & PRIORITIES

- ·Our intentions are to move our growing areas from year to year so that the ground can rebuild the nutrients it needs to keep produce at a high productive level.
- To keep an organic garden successful, we will practice this method every year as along as we have the green light to continue.
- We still have a lot of work to carry out, we will update our accomplishments as we proceed through October to November within our budget



Contact us!

Phone: (250) 276-4725

Charlie Kruger
{Garden Manager

POLICY & PLANNING

2022/2023 DEPARTMENT BUDGET - $2,226,927

WHAT WE DO

Policy and Planning was focused on supporting Chief and Council government to government negotiations and implementing activities from the Community Comprehensive Plan 2017, including developing bylaws, laws, and Land Code, creating a Land Use Plan, building capacity in the Lands Department, supporting economic development, protecting cultural sites/resources, beautifying Reserve lands, and protecting wildlife. Near the end of 2022-2023, Chief and Council approved a new Organization Chart that separated the Lands and Estates Program and Policy and Planning activities.

WHO WE ARE

LISA WILSON
DIRECTOR OF POLICY & PLANNING

DEPARTMENT POLICIES AND OR BYLAWS

Bylaw for Charging Building Rental Rates, 1972-02	The Bylaw authorizes sn'pinktn to raise money, through rentals, to improve, repair, and maintain all buildings owned by the Band.
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.

DEPARTMENT POLICIES AND OR BYLAWS CONT'D

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.
Domestic Animal Control Bylaw, 2023-01	On January 17, 2023, Chief and Council enacted the bylaw for 90 days while a Band vote could be held. The bylaw provides for the health and safety of Members, Owners, and Residents on Reserve Lands from animals in the event of nuisances and risks. The bylaw also protects against and prevents trespass by animals, imposes penalties and prevents animals from running uncontrolled on Reserve. The bylaw repealed the PIB Animal Control Bylaw, 2007-03.
Trespass Bylaw, 2023-02	On January 17, 2023, Chief and Council enacted the bylaw for 90 days while a Band vote could be held. The bylaw provides for the health and safety of Members, Owners, and Residents on Reserve Lands by observing law and order, preventing disorderly conduct and nuisances, regulating the conduct and activities of hawkers, peddlers or others who enter the Reserve Lands to buy, sell, or otherwise deal in wares or merchandise, removing and punishing persons trespassing on the Reserve Lands, and preventing threats being made to the safety and well-being of Members, Owners, or Residents.
Community Safety Bylaw, 2023-03	On January 17, 2023, Chief and Council enacted the bylaw for 90 days while a Band vote could be held. The bylaw provides for the health and safety of Members, Owners, and Residents on the Reserve Lands by preventing and protecting them from being harassed or threatened.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Negotiations with FortisBC to ensure that they seek sn'pinktn consent for their Okanagan Capacity Upgrade project.
Draft Memorandum of Understanding with Canada on Reconciliation and City of Penticton on development, and draft Letter of Understanding with Transport Canada on Penticton Airport Lands.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Terms of Reference for valuation studies for settlement of the IR3/3A specific claim.
Held regular Major Projects Committee, Specific Claims Negotiation Teams, and Intergovernmental Affairs Committee meetings with representatives from Council.
Supported sn'pinktn participation in the Clean Water Class Action lawsuit.
Reviewed and responded to Canada's Action Plan for the implementation of United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).
• Passed three (3) bylaws: Domestic Animal Control, Trespass, and Community Safety for 90 days. • Reviewed the sn'pinktn Custom Election Code. • Drafted a Membership Code and a Ratification policy. • Initiated a naqsmist: Community Multipurpose Center and Community Core planning processes.

2023/2024 GOALS & PRIORITIES

- Maintain government to government relationships with Indigenous Services Canada and its officials, Ministries, City/Town Councils, and Industry.
- Improve communication with external parties, Council, and other sn'pinktn programs, including hosting community information sessions.
- Develop bylaws and policies to ensure the effective management of reserve lands, including cannabis, illegal waste, tobacco, traffic/parking, noise, zoning, matrimonial real property, and water.
- Support development of nation-to-nation, government-to-government agreements, processes, and consent-based decision-making processes.
- Support the negotiation and resolution of and three (3) Specific Claims accepted by Canada – Indian Reserve No. 3 (settlement vote in 2024), South Okanagan Commonage (settlement vote in 2025), and Penticton Canal Lands.
- Negotiate government-to-government consent-based decision-making processes that recognizes sn'pinktn jurisdiction and confirm governance mechanisms for shared decision-making.
- Law and bylaw development and membership engagement, including updating the sn'pinktn Custom Election Code and finalize drafting a sn'pinktn Membership Code, Governance Code, and Ratification Policy.
- Negotiate a benefits agreement with FortisBC for the maintenance of and consent for existing and future infrastructure/facilities on reserve and in sn'pinktn Area of Responsibility.
- Prepare for (work plan, budget, environmental work, identifying and addressing third party interests, survey work, working with the province, etc.) and negotiate up to nine (9) Additions to Reserve (ATRs).

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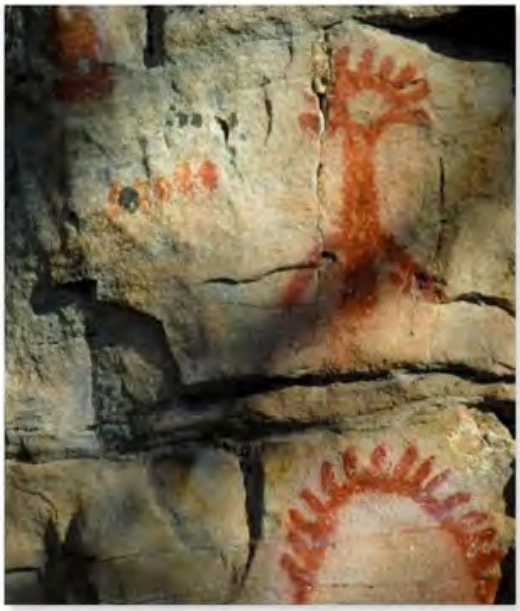
2023/2024 GOALS & PRIORITIES CONT'D

- Negotiate Memorandums of Understanding with Ministry of Transportation and Infrastructure, the Department of Transportation, City of Penticton, District of Summerland, and Regional District of Okanagan-Similkameen.
- Continue to support the Major Projects and Inter-governmental Affairs Committees.
- Seek funding to implement the sn'pinktn Climate Change Adaptation Strategy.
- Draft a zero-waste management strategic plan to address waste on Reserve.









Contact us!

Phone: (604) 202-0070

Lisa Wilson
Director of Policy & Planning
lwilson@pib.ca

PIB EDUCATION CENTRE

2022/2023 DEPARTMENT BUDGET - $672,234.00 (ISC-$485,041/FNESC-$187,193)

WHAT WE DO

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 Grade 9-12 leading to High School and Adult Graduation Certification (Dogwood Certification) with a strong focus on syilx ways of knowing and being. Our mission and vision are to provide quality education programs 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 external institutes and seek funding to offer diverse education programs 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.

WHO WE ARE



JOSEPH PIERRE
PRINCIPAL



PATRICK BELL
HIGH SCHOOL TEACHER (GR.10)



KRISTINE JACK
LANGUAGE AND CULTURE TEACHER



LACHLAN SMITH
HIGH SCHOOL TEACHER (GR.11/12)

DEPARTMENT POLICIES AND OR BYLAWS

Penticton Indian Band Education Policy and Procedure Manual	Ratified by Chief and Council in Fall 2022. 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"	The 5-year School Growth Plan outlines 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
PIB Teacher/Principal Pay Grid	• The PIB Education Teacher/Principal pay grid aligns with the BC public schools pay grid (SD67) to ensure equity and teacher retention in Band Schools. • The 2022-2025 teacher pay grid was approved for implementation by Chief and Council in Fall 2022.
PIB Education Centre School Handbook	• The PIB Education Centre School Handbook was completed and ratified by Chief and Council in Fall 2022. • The School Handbook includes Annual School Calendar, Daily Schedules, Behavior expectations, Course offerings, etc

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Winter House Project	Completed the Winter House Project and celebrated with Grand Opening in June 2023.
2022-2023 Graduates	The 2022-2023 school graduates: Maliki Williams, Liberty Jack, Orion Jack, Kwecta'mn Pierre, Rihanna Richter, Tayshon Richter, Dianne Stewart, Sechee Wilson
Language and Culture	Hired Kristine Jack to deliver Grade 10-12 n'syilxcn and cultural program. • offered n'syilxcen 10-12 with 20 participants. • increased on land cultural learning to include spicn, tea speetlum, broodstock, salmon feast, root feast, tipi pole harvesting, etc
Connected Classroom	Delivered upper leveled Secondary Courses offered through "Connected Classroom (an on-line platform) included Math 10, PreCal 11, Pre Cal 12, Math 11 Foundations, English First Peoples 11/12, Physics 12

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Outdoor Learning Space	• Outdoor Learning space was completed. Space was utilized to offer Woodwork 10-12 student/family barbecues, etc. • students participated in weekly circle around the fire pit to promote health/wellbeing and cultural enrichment.
Professional Development	• Staff attended First Nation School Association Annual School Conference. • teaching staff developed the "naqsmist Course" aimed at increasing and Implementing culture, language, fitness, science, English and social studies from a First Nation/Syilx perspective
Student Work Experience Program	• Students completed a minimum 30 hour "work experience placements" to earn graduation credits. • teaching staff sought out potential work experience placements based on student career interests.

2023/2024 GOALS & PRIORITIES

- Create monthly newsletter to promote upcoming programs and to showcase student events, activities, and success stories.
- Continue to implement opportunities for instructional planning to include data analysis, collaboration meetings, student centered impact for learning with staff monthly.
- Continue to implement instructional mentoring/coaching, staff, and school-based team meetings to increase staff capacity on an ongoing basis.
- Seek out and participate in administration mentorship opportunities to learn Xyntax, budgeting and administrative procedures required to support school administration.
- Seek funding to construct a woodwork shop and fitness room.



Phone: (250) 770-3210

Joseph Pierre
Principal
edu.jpierre@pib.ca

POST SECONDARY

2022/2023 DEPARTMENT BUDGET - $579,788.00

WHAT WE DO

Post-Secondary Education helps students access post-secondary education and graduate from their respective program of study with the skills, qualifications and credentials required to pursue their chosen career path. We provide current information to post-secondary students to support exploration and education options. The goal is to increase skill development, job readiness skills, and employability.

WHO WE ARE

KENDRA ENEAS
Post Secondary Coordinator

DEPARTMENT POLICIES AND OR BYLAWS

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.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Funded 36 students	Education Level Sought • Upgrading – 3 students • Certificate – 5 students • Diploma – 7 students	• Bachelors – 16 students • Masters – 4 students • PhD – 1 student
Post-Secondary 2023 Graduates	• Aimee Lezard – Bachelor of Arts in Indigenous Studies • Candice Gabriel – Bachelor of Nsyilxcen Fluency • Zoe Jack – Nsyilxcen Fluency Diploma • Halle Lezard – Paralegal Diploma • Akemy Earl – Professional Cook Level 1	• Shawna Gabriel – ECE Special Needs Certificate • Melissa Ehlert – ECE Certificate • Shelbi Kruger – Bachelor of Education • Sadie Lawrence – Bachelor of Natural Resources
Guest Speaker for PIB students	Fahd Alhattab – At risk immigrant child turned entrepreneur.	

2023/2024 GOALS & PRIORITIES

- Review changes with the ISC policy and revise as needed.
- Prioritize PIB members interested in learning the Nsyilxcen language.
- Host events that coincide with our community's needs.
- Provide PSE information through the PIB website, email, newsletter, phone, and social media.
- Provide mental health resources to post-secondary students.
- Compile a list of funding opportunities for students and PIB members and post to website.

Contact us!

Phone: (250) 770-3210 **Fax:** (250) 493-0889
TF: 1-877-495-3210
Education Centre - 172 Outma Sqilx'w Place, Penticton BC V2A 0E3

Kendra Eneas
Post Secondary Coordinator
edu.keneas@pib.ca



OUTMA SQILXW CULTURAL SCHOOL

2022/2023 DEPARTMENT BUDGET - $2,252,305.00, ADDITIONAL GRANTS - $902,160.00

WHAT WE DO

JUNIOR KINDERGARTEN TO GRADE 8 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.

WHO WE ARE



Toni Gallicano-George
Principal



Kelly Bell
Kindergarten & Grade 1 Teacher

TBD
Grade 5 Teacher



Marnie Kruger
Education Assistant



Brent Szucs
Learning Assistance Teacher

Suzette Kruger
Grade 2 & 3 Language and Culture Teacher



Paul Colisimo
Grade 6 – 7 Teacher

Terrie Tooms
Education Assistant



Tana Sawchuk
Speech and Language Assistant/Education Assistant



Carey Phillip
Grade 2 Teacher



Riana Magee
Grade 7 - 8 Teacher

Kenn Collin
Bus Driver



Sophie Wilson
Executive Assistant to Principal/Learning Assistance

Shayla Allison
Education leave



Arnold Baptiste
Grades - JK, 6,7,8,9 Language/Culture Teacher



Rachel Ritchot
Counselor/K&1 Language Teacher

WHO WE ARE



Shelbi Kruger
Grade 3 Teacher

Sandra Whiting
Education Assistant

Connor Baptiste
Head Cook

Chance Lezard
Assistant Cook

Jackie Jules
Receptionist



Natalie Lukiw
Grade 3 & 4 Teacher



Erin Gabriel
Education Assistant



Destiny Kruger
Junior Kindergarten Teacher



Shane Kruger
Grade 3,4,5 Language & Culture Teacher



Claudia Cahoose
Education Assistant



Kristy Hunter
Custodian



Cypress George
Custodian

DEPARTMENT POLICIES AND OR BYLAWS

Teacher Pay Grid 2022-2024	Updated Teacher Pay Grid to reflect SD 67 teacher pay grid
Penticton Indian Band Policy and Procedure Manual	Policy and Procedures specific to school emergencies, student safety and learning, teacher process and evaluation, student reporting and record keeping

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

PIB Education Policies and Procedures	OSCS will review update and revise policy, parent handbook, and teacher pay grid – ratified by Council
Staffing	Secured Executive Assistant position to assist Administration practices
Communications	Increased modes of communication with families, communities, administration, and leadership
School Based Teams	Principal, LAT, Counselor met with teachers regularly to discuss impact on learning for students
Staffing	Secured Executive Assistant position to assist Administration practices

2023/2024 GOALS & PRIORITIES

- School Expansion Planning and Principal meets bi-weekly with the expansion partners.
- Implementing and adjusting the JK to Grade 5 Okanagan Language Curriculum
- Recording video and audio of Grade 3 & 4 of Okanagan Language Curriculum
- Review, revise, and adopt PIB Education Support Workers pay grid to reflect SD 67
- Instructional Planning continues to include data, collaboration meetings, student centred impact for learning
- Mentoring/Coaching and School Based Team Meeting to increase staff capacity
- Increased security and safety for building and grounds

Contact us!

Phone: (250) 493-2421

Toni Gallicano-George
Principal
edu.tgeorge@pib.ca

LITTLE PAWS CHILDREN'S CENTRE

2022/2023 DEPARTMENT BUDGET - $1,609,137.00

WHAT WE DO

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 18 spaces (licensed for 16)
- Group Child Care (school age) – Kindergarten to age 12 with 29 spaces (licensed for 24)

WHO WE ARE



Little Paws Staff dressed in orange (not in any order) - September 29, 2023

Elizabeth Kruger Child Care Programs Manager	**Kaylyn Price** Early Childhood Educator (ECE) Coordinator	**Shawna Gabriel** ECE Infant/Toddler Supervisor	**Kodi Gabriel** ECE Supervisor
Seungah Rho (Lucy) Infant/Toddler/Special Needs (ECEIT/SN)	**Darcy Phillip** ECE Infant/Toddler/Special Needs (ECEIT/SN)	**Vanessa Kruger** ECE	**Sarah Fahey** ECE
Jayme Redmond ECE Assistant	**Trinity Jones** Developmental Support Worker/ECE Assistant	**Jayme Poon** Developmental Support Worker/ECE Assistant	**Kaila Burke** Daycare Cook/ ECE Assistant
Stephanie Martel ECEIT/SN (On Call)	**Chantae Kruger** ECE Assistant/Summer Student (On Call)	**Kellie Wolverine-Jensen** ECE Assistant (On Call)	**Suzette Kruger** Language Nest Teacher/ECE Assistant (Drop in Elder)
Liam Terbasket-Benson Summer Student (Term Position)	**Leroi Bent** Summer Student (Term Position)	**Cheska Pierre** Summer Student (Term Position)	**Erin Gabriel** ECE Assistant (Term {Position)
Destiny Kruger ECE Supervisor (Term Position)	**Kelaya Allison** ECE Assistant (Term Position)	**Levi Bent** Language Nest Teacher (no longer Employed)	**Keyaira Wilson** Developmental Support Worker/ECE Assistant (no longer Employed)
Cynthia Kruger Responsible Adult (no longer Employed)	**Huyen Bui** ECEIT/SN (no longer Employed)	**Miranda Taylor** **ECE Assistant** (no longer Employed)	

DEPARTMENT POLICIES AND OR BYLAWS

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.*

DEPARTMENT POLICIES AND OR BYLAWS CONT'D

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.
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.

DEPARTMENT POLICIES AND OR BYLAWS CONT'D

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.
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. <u>Storage:</u> 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.

DEPARTMENT POLICIES AND OR BYLAWS CONT'D

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.
Termination of Services Policy 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.
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.

DEPARTMENT POLICIES AND OR BYLAWS CONT'D

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. <u>Emergency meeting place is located at:</u> Outma Sqilx'w Cultural School 291 Outma Sqilx'w Place Penticton, BC V2A 0E3 PH: 250-493-2421 <u>In the event of an emergency, if there is need to evacuate the upper part of the reserve, the children will be transported to:</u> South Okanagan Event Centre 853 Eckhardt Ave W, Penticton, BC V2A 9C4 PH: 250-490-2460

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

British Columbia Aboriginal Child Care Society (BCACCS) Indigenous Early Learning and Child Care (ELCC) COVID-19 Funding $15,000	Pandemic pay for daycare staff working during timeframe outlined by BCACCS.
BCACCS Minor Capital Funding $38,607.80	2 Outlast Shed sets – large wooden (68 piece) block sets to build and create outside. Also includes a small wooden wheelbarrow, and crates.
BCACCS Service and Enhancement Funding $111,686	Contributions to staff salaries including, Daycare Cook, Summer Students, Bus Driver, Summer ECEAs, Professional Development (ECEA Course), Contracted Janitorial, Sensory toys, materials and equipment for children with exceptionalities, outdoor equipment for outdoor classroom.
BCACCS First Nations ECE Wage Enhancement $5,280	ECE wage enhancement/top-up/incentive
Jordan's Principle Group Funding $147,000	3 Developmental Support Worker staff salaries and professional development.
MCFD New Spaces Capital Project Funding $5,000,000	New Daycare building projected completion extended to September 2024.
FPCC Language Nest Funding $175,000	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
First Nations ELCC Grant $213,593.67 (funding received at end of fiscal will be carried forward and reported on by March 31, 2025)	One-time grant to support FN ELCC priorities included but not limited to project management, repair and renovations, cultural components, resource and curriculum development etc.

2022/2023 MAIN FOCUS AND PRIORITIES

Little Paws continues to recover from the devastation that the pandemic inflicted on the organization including staff turnover, burnout, ECE industry shortages, fluctuating provincial health recommendations, and unpredictable closures.

As we returned to regular operations post-COVID, we continue to recognize an uptick in challenging behaviors including children being introduced to a group child care setting for the first time and sometimes lacking social, emotional, and experiencing developmental delays which could contribute to the isolation that the pandemic caused.

The focus for the daycare over the 2022-2023 fiscal year has been continued recruitment, building internal capacity, sourcing funding opportunities, and increasing child care capacity in all programs.

We are very happy to report that our Infant Toddler program was able to expand from four children to eight and continues to be one of the most demanded programs.

Due to staff limitations, the Three to Five program continues to fluctuate due to rotated children that require one-on-one support, and those that attend Junior Kindergarten at OSCS.

The School-Age program has been successfully retaining enrollment throughout the year with the summer being over capacity and rotating drop-in children.

The main goal moving forward is a strong push on recruiting ECE staff to prepare for the move next year into the new daycare centre, where programs are intended to double.

2023/2024 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 all Programs
- 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



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162 Westhills Crescent

Elizabeth Kruger
Child Care Programs Manager
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SOCIAL DEVELOPMENT

2022/2023 DEPARTMENT BUDGET - $3,322,321.00

WHAT WE DO

Social Development is composed of two primary areas of service Income Assistance, and Family Preservation with Family, Children and Youth crisis support. We are working towards adding a three person children and youth recreation team to start in the 2023 fiscal year.

Income Assistance though the band social development worker and assistant provides direct income assistance financial and employment supports to eligible individual, as well as the administration of the persons with persistent multiple barriers and persons with disability financial supports.

The Family Preservation team works with families, youth and children involved with the Ministry of Children and Family Development or at risk of involvement. As well as providing wellness and recreational opportunities for families, youth and children.

2023 will see a three person children and youth recreational team established to offer cultural, language and recreational opportunities for our children and youth.

WHO WE ARE



CRICKET TESTAWICH
SOCIAL DEVELOPMENT MANAGER



AUDREY BAPTISTE
SOCIAL DEVELOPMENT ASSISTANT



ANDREA WATTS
BAND SOCIAL DEVELOPMENT WORKER ASSISTANT



SUSAN KRUGER
OFFICE ADMINISTRATION



INEZ PIERRE
CHILD AND FAMILY COMMUNITY PLANNER



MEGAN DORRINGTON
FAMILY PRESERVATION LEAD



SERENA JACK
FAMILY INTERVENTION AND PREVENTION WORKER



TAMMY KRUGER
YOUTH FAMILY PRESERVATION WORKER



XASTIKW MICHEL
YOUTH RECREATION TEAM LEAD



KEVIN CLAIRE
YOUTH RECREATION WORKER



LYRIC KRUGER
YOUTH RECREATION WORKER

DEPARTMENT POLICIES AND OR BYLAWS

Vision	A safe community based in sqilxʷ, syilx, sʔukʷnaqínx culture and values, which supports individuals and brings family and community together
Mission	"Social Development will contribute to the safety and overall wellbeing of the community and families, by providing services and programs that promote members to be healthy and live a fulfilling life"

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Staffing compilation	Social Development has seen an increase in staffing over this past fiscal year. A family preservation team leader, as well as a Youth Family Preservation Worker has been added to the team to offer services directly to community both on and off reserve
Digital integration of files	The income assistance program works with community members on reserve who are eligible for financial support, as well as administering the persons with persistent multiple barriers and persons with disabilities program. This program has been able to offer direct employability programs, both in house at in collaboration with Okanagan Training, and Development and the pre-employment service worker. Such programs such as food safe level 1 and 2 as well as heavy duty operators and several individual and collaborative trainings. The income assistance team has worked with partnerships to bring in Community information sessions on Service Canada, pension, and EI eligibility requirements. Working to support our community to have employability skills and support on there work force journey,









Social Development









HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Infrastructure	Collaboration with lands, infrastructure and policy and planning to develop the multipurpose building and social development office space conversations, and programming needs Continued development of the current Social Development offices located in the old Education building across from the band office.
Family Preservation	The family preservation program saw significant increase andstaffing, direct community support.Services are offered both on and off reserve to families, children and youth. The continued work on the child And Family planner has increased the conversation and development of policy and procedures around child welfare and jurisdiction. The new position in collaboration with the established positions, a family preservation team leader, along with intervention prevention worker, child and youth supported needs, family preservation and youth family preservation worker allowed for an increase in programming and direct service the families.

2023/2024 GOALS & PRIORITIES

- Development and implementation of a three person, Youth, recreation, team
- Poverty reduction strategies to include community pantries, continued women's support groups, parenting programs, culture and language, recreational programming
- Increased direct service to individuals for employability skills and navigation income assistance, policies, and procedures
- Wraparound approach regarding family violence, child protection and family, preservation programming



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HEALTH

2022/2023 DEPARTMENT BUDGET - $1,586,623.00

WHAT WE DO

Our Health Department is unique as it provides supports and resources to best meet the needs and care for individual, family, and community membership using an Okanagan cultural approach to community care and responsibility in the following areas: Mental Health Substance Use, Community Nursing, Nursing Clinic (1FTE NP) and Health Services Administration that are specific to Elders Children and Family, Medical/Patient Travel.

PROGRAMS THAT WE OFFER:

Mental Health/Substance Use

- Clinical Counselling services for Mental Health and Substance Use
- Substance Use Detox/Treatment assistance
- Men's group
- Culture of Well-being Peer Support Group
- Healthy Lifestyle sessions (gym, zoom sessions)
- Harm Reduction for Substance Use
- Nurse Prescriber & Opioid Addiction Treatment program
- Living Life to the Fullest Youth Program
- Family Recovery Circle
- Substance Use Educational Series
- Integrated Community Outreach Team (ICOT)
- Sobriety Dinner and Health and Wellness Booths

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 (Chronic Disease Management)
- Nobody's Perfect Parenting
- Maternal Child Health programs
- Tot Time (0-3yrs and their families) (new!)
- PIB Homecare
- Chronic Health Support
- Communicable Disease Support
- Infection Control
- Ages and Stages Questionnaires
- First Annual Baby Welcoming Celebration
- Mother's Day Tea

Health Services Administration

- Medical Transportation
- FNHB Medical and Benefits management (includes medical supplies and equipment)
- Grant and proposal development
- Staff management
- Health Needs Survey and data analysis (coming soon!)
- Nutritional and Traditional food security
- Crisis support for emergency incidences
- Development and maintaining partnerships with IH, FNHA, and allied services
- Monthly Healthy Harvest Boxes (Chronic Disease, Mental Health, Pre/postnatal and Infant Development- Parenting participate)
- Once weekly community dinner (drive thru basis)

Elders

- Bi-Weekly Elders meetings
- Physical Activity programs
- Weekly Bingo Night
- Wood Supply
- Quarterly Nation Gatherings
- Yearly Language Gathering (Spokane, WA)
- Medical and Medical Transportation assistance as needed
- Nurse Practitioner
- Clinic runs Monday – Friday, (in person and over the phone visits)
- Wednesday's Scheduled Appointments for In-Community Home Visits

WHO WE ARE



Jacki McPherson
Health Services Manager



Evening Star Casimir
Associate Health Manager



Wynona Paul
(School Leave for 1/2 year)
Health Reception/Patient Travel Clerk



Mike Pierre
Elders Coordinator

Brenda Baptiste
Mental Health Substance Use Team Lead

Shelley Horner
(no longer employed)
Mental Health Substance Use Worker



Obi Oniah
Mental Health Substance Use Worker



Denelle Bonneau
Community Health Nurse
Nursing Lead

Suzanne Schellenberg
Aboriginal Infant Development Program Coordinator

Robin George
Home Care Nurse

Helen George
Care Aid



Savannah Armstrong
Care Aid

 **Cynthia McEwan** Home Support	 **Gail Hope** Home Support	 **Natalie Van Dale** Medical Office Assistant/Receptionist	 **Harmony Crockett** Nurse Practitioner
 **Dale Marchand** Custodian/ Building Maintenance	**Sonya George** (no longer employed) Food Service Worker (Temp Assistant)	**Kenny Wilander** (no longer employed) Food Service Worker Temp Lead	**Elaine Kruger** (Retired) A&D Counsellor

DEPARTMENT POLICIES AND OR BYLAWS

Continue following FNHA, PIB and MCFD polices and other agencies that we receive funding from	For best standards of practice for the betterment of our membership



HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS	
Reconstruction of Mental Health Substance Use Tier	• Mental Health Substance Use worker hired April 2022 • A&D Counsellor retired May 2022
Revisited the Health Dept 5-year work plan, updated and revisions made	• Includes weekly Monday meetings alternating Health Team Leads to the whole health team • Revitalization of health programming to be done in-person (following health standards of practice) • Includes the CDE Plan (Communicable Disease Emergency) Plan revisions made
Flooding of the Snxastwilxtn Centre December/January of 2022/2023	• Impact on staff placements (shared spaces) at first, then benefits of shared spaces • 4months of misplacement • Programs still continued during the transitions • Opportunity to upgrade lower health building for future planning • Huge thank you to Total Restoration for a speedy and amazing work!!
First Year participating in the raising of Salmon Eggs	• During the renovations we still fostered the growth of salmon eggs to support our timixw • Participated in the release of the little fishes (not until May of 2023)
Collaboration with Social Development strategic planning	• December was the first collaboration event together • Shared 2 activities to mix and mingle each team • Calendar sharing with invited guest from Chief and council as well as ONA staff participated by sharing what they offer communities • Future plans for quarterly planning sessions together
Staff furthering their education	• Evening Star Casimir, was apart of the first cohort hosted and funded by FNHDA/FNHA thru the Centre for Indigenous Health Leadership post secondary institute, graded February 2023 • Wynona Paul attended Sprott Shaw to be certified as a Medical Office Administrator program (on-going)
Baby Welcoming Celebration	• Hosted first annual Baby Welcoming celebration • 6 new babies and their families gathered with Chief and Council to witness in the honoring and the celebration • 34 community members attended

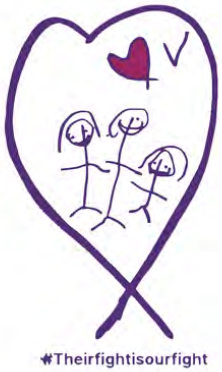
HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS	
Heatwave Outreach Van	• First year our community had to prepare and activate safety checks during the environmental warnings for extreme heat for our area • We reached over 331 people aged 4yrs – 66yrs+ within 6/days, that includes handing out water, Gatorade, ice face cloths, hand fans and calls out to community members
Honoring Our Children Annual Event	• First one hosted in person since the pandemic • 124 community members came out to celebrate their children and grandchildren • Those that honored their children received a free family swim pass • Great door prizes for all ages for those that participated in the many booths that were up (paramedics, fish bowl, height/weight etc) • Special performance by Tyrone Kruger and Nicole Schellenburg
The annual Give Back Breakfast event is hosted each December	• Community members, stakeholders, and other agencies are welcome to donate Christmas gifts or monetary donations to help those that are in need during Christmas. • Donation gets them a hot meal prepared by health staff, Chief and Council members. • 72 people come out and support
Annual Elders Luncheon Bingo and Gift Exchange	• We had approximate 75-80 elders that came out • Each elder received a Christmas bag of goodies as well as Sweaters
Annual National Addictions Awareness – Sobriety Celebration	• Many events are hosted during the month of November to bring awareness and promotion of national addictions awareness on prevention and honoring those that are working towards a better lifestyle • This event we had 80 community members attend the celebration

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Indigenous RunWalk program	Program designed to help participants get out onto the land while gradually building their fitness levels and increase their stamina in preparation for a 5km and 10km event. One of the events that piggybacks off of the RunWalk program is Unity Run which is hosted by the Okanagan Nation Alliance. The Unity Run raises awareness about suicide and violence within indigenous communities.









2023/2024 GOALS & PRIORITIES

- Approval and seeking Funding envelopes for a PIB member Recovery House (Day Treatment Centre)
- Purchasing large scale equipment for the geothermal system that will sustain climate changes and longevity of our centre
- Submitting all documents as needed for Accreditation first steps
- Continue to incorporate our syilx culture, language and traditions through land-based programming and services
- Creating programs that are community action driven with supports to make them successful
- To increase more in-person elder participation program
- Continue building departmental collaboration for future programming, supports and resource sharing
- Continue building engagement sessions with agencies within Penticton and surrounding areas and communities throughout the Okanagan Nation that support our community needs and services

Contact us!

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Lower Village Health Building
310 Green Mountain Road

Jacki McPherson
Health Services Manage
jmcpherson@pib .ca

INFRASTRUCTURE

2022/2023 DEPARTMENT BUDGET - $316,178.00

WHAT WE DO

The infrastructure Group is an integral part of the community, ensuring that it has safe, reliable, and sustainable infrastructure. The department is composed of several sub-departments, including engineering, public works, housing, and utilities.

The department plays a critical role in ensuring that the community has the necessary infrastructure to support its growing population and to maintain existing infrastructure to keep it in good working condition. The department works tirelessly to ensure that the community has access to safe and affordable housing, well-maintained public spaces, and reliable utilities. While ensuring that all infrastructure projects are planned and executed in a manner that meets the needs of the PIB comprehensive community plan. This involves designing and overseeing construction and maintenance projects that ensure safe and reliable infrastructure for the members and residents living on the Penticton Indian Band.



WHO WE ARE

Loretta Ghostkeeper ASct
Director of Infrastructure

Erin Pomerory ASct
Civil Engineering Technologist

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS	
Capacity Building	Over the course of 2022 and 2023 the department has filled 11 key positions in the Engineering, Housing, Public Works, and Utilities departments. This added support allows for more focus on the long-term planning initiatives which will build a strong foundation for PIB's Infrastructure. All but two of these positions have been filled by community members.
Water Infrastructure	With the WMP Phase 1 project nearing completion which will be presented to the Chief and Council with recommendations on improving the short term and long-term water supply to IR1. There are other improvements and projects in the future for community water which include an emergency connection to the CoP water system and creating one water system connecting the Skaha, Lower Village and Upper Village water systems.



HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Housing	The department is in the 95% design stage of a 24-Lot Subdivision at the end of Sage Road which will support the growing community by providing much-needed housing, as the housing crisis is exceeding a 150-member waitlist, both on and off reserve.
Daycare	The Little Paws new daycare is under construction with a July 2024 completion. The new building has provided much needed space for our children to flourish. Once the daycare is complete Natural Resources with take over the old daycare location and Forestry will occupy Natural Resources' current building.
Community Core Infrastructure Servicing	Project 100% complete and approved by Council. Ready for Phase 1 funding submission to Jordan's Principle (ISC).
Naqsmist Multi-Purpose building, Administration building and Cultural Gathering Space	Feasibility studies for the Multi-Purpose building and Admin buildings are near completion for Council approval. Multi-Purpose building funding application to be prepared for Jordan's Principle (ISC).
Farleigh Lake Dam and Shingle Creek Diversion	
Outma School Expansion Design	Design currently underway and set for fall 2023 with submission to ISC for construction in 2024.

2023/2024 GOALS & PRIORITIES

- Water Master Plan Phase Feasibility
- Further capacity building for Infrastructure Org Chart
- 5-year multiyear capital plan
- Improvements to the community by new capital projects which include a 24 Lot subdivision, Green Mountain Road muti-use pathway, Brent Lake Dam upgrades, Comfort Cubes youth housing, CoP water connection, Little Paws daycare, Outma School expansion, Community Core Phase 1 and feasibility studies for the multi-Purpose and Admin buildings.



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HOUSING

2022/2023 DEPARTMENT BUDGET - $668,270.00

WHAT WE DO

The Housing Department oversees the management of the Band's housing program assets and facilitates day-to-day tasks related to operations, and management. The department is responsible for determining the short- and long-term housing needs of the community and prioritizing community lands suitable for housing development. The department offers extensive services through its various programs including Social Housing, Band Housing, Renovations, New Construction, Property Management, and Tenant Relations. The Social Housing program offers affordable individual housing options to eligible community members based on their income and other criteria. The Band Housing program includes three main options which include Section 95 CMHC, band rentals and individual mortgage program for CP holders. The Department also provides services to ensure that all band properties under its management are properly maintained and managed. Tenant Relations services are also offered to assist tenants with their tenancy-related needs and to ensure that their housing needs are being met. All these programs and services are provided for the betterment of the Penticton Indian Band and its community members through the development of safe, healthy homes and the value of home ownership. The Housing Department runs these programs in conjunction with many outside agencies such as ISC, CMHC, and Health Canada to ensure that the community's housing needs are being met according to the PIB Community Comprehensive Plan.

WHO WE ARE



Patricia Schwetje
Housing Tenant Relations



Reeve Paul
Housing Assistant



Tabitha Eneas
(No Longer Employed)
Housing Manager



Housing Maintenance
Vacant

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS	
Band Owned Rental Housing Policy	The purpose of the band-owned rental housing program for the Penticton Indian Band is to provide band members with rental accommodation that meets health, safety and structural standards. The Penticton Indian Band, band-owned rental housing policy ensures that rental housing assistance is made available to band members in a fair and equitable manner and will benefit the community as a whole.
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.
Renovation Policy Draft	The purpose of the Renovation Policy Draft 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.
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.
Elders Housing Policy	The purpose of the Elders Policy is to provide elders with household repairs and maintenance. The Penticton Indian Band Elders Policy Ensures that Elders assistance is made available to band Elders in a fair and equitable manner
Individual Mortgage Program	Three Band members accessed the Individual Mortgage; 1 member built a new home; 2 members did major renovation.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Grant	Applied for and received funding to develop a Housing Committee. Did community survey on what they would like to see make up the Housing Committee
Home Repairs	Received funding to provide mobility modifications.
Staff & Training	1. First Nation Housing Professional Association – 1 Staff received Professional Housing Manager Designation; 2 staff are taking courses working towards designation. 2. Land Management – 1 staff to receive Level I Land Management certification.

2023/2024 GOALS & PRIORITIES

The Penticton Indian Band Housing Department has struggled to respond to the housing needs of the Penticton Indian Band Community in these past years; COVID, extreme workload, staffing shortages, availability of trades, increased costs in materials and supplies, insufficient funding opportunities, and lack of infrastructure to build homes. The focus for the upcoming year will be on engaging the community to plan for the short- and long-term Housing needs for Penticton Indian Band Members through various platforms.

- 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.



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PUBLIC WORKS

2022/2023 DEPARTMENT BUDGET - $907,484.00

WHAT WE DO

Penticton Indian Band Public Works Department is responsible for the maintenance and management of community infrastructure such as buildings, parks, roads, and the Okanagan River channel.The Public Works Department continues to grow and improve the services provided to the Penticton Indian Band community.

Guiding Principles:

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

WHO WE ARE



Eric Pierre
Public Works Manager



Sam Mitchell
Public Works Supervisor



Corine Gabriel
Maintenance Worker



Rod Rosette
Maintenance Worker

WHO WE ARE CONT'D



Tyrell Kruger
Maintenance Worker



Aiden Dennis
Youth Maintenance Worker



Malaki Williams
Youth Maintenance Worker



Geraldine Kruger
Janitor



Anita Lanoue
Janitor



Jenna Kruger
Temp Janitor



Reynold Phillip
River Channel Maintenance

DEPARTMENT POLICIES/BYLAWS

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.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D	
PIB Capital Projects Support	1. Organized, hired band member contractor, and oversaw the completion of a chain link Fence around the following community Compounds: Daycare bus, Band School bus and Public Works Compound expansion. 2. Organized and supported education with contractors for Winter House Project. Project is complete
Community Infrastructure Maintenance	1. Established and implemented water schedules, sprinkler and waterline repair and maintenance for community parks. 2. Implemented Spring lawn maintenance procedures to include dethatching, aerating, fertilizing, weed eradication of community parks and playgrounds. 3. Repaired PIB Ballpark to include painting, tree removal and pest control. 4. Repaired fences and cleaned up band cemeteries. 5. Developed a maintenance schedule to include daily, weekly, and seasonal maintenance. 6. Organized HVAC replacement and maintenance for Band Office, Social Development and Band Hall. 7. Organized and implemented community building maintenance contracts and contractors for plumbing, electrical, HVAC repairs, etc. as required. 8. Provided weed whacking around community building and infrastructure to include pumphouses. 9. Implemented ongoing snow removal for community roads, streets, parking lots and sidewalks. 10. Replaced doors and initiated building repairs at PIB Band Hall to include deep floor cleaning and waxing. 11. Replaced ramp and stairs at Social Development building. 12. Provided ongoing pothole repairs on Band roads and streets.
Building Staff Capacity	1. Filled 2 maintenance worker positions. 2. Filled Public Works Supervisor Position

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

Community Service Support	1. Cut and delivered firewood for elders, funerals, and community events. 2. Distributed garbage and recycling containers to PIB community homes to support and improve community garbage disposal and recycling program. 3. Initiated annual Spring community clean-up campaign. Organized removal of tires, appliance, metal, electronic recycle pick up. 4. Implemented Fire Smart campaign for elders and community building/facilities.Mowed roadsides in residential areas to reduce fire risk. 5. Provided traffic control, Porta-Potty setup and other supports required for funerals and special events. 6. Delivered community notices for emergency situations such as fire evacuation alerts and community meetings. 7. Delivered, and installed portable air conditioners to Elders during heatwave.



2023/2024 GOALS & PRIORITIES

- Sage Road Playground renovation includes resurfacing the playground with topsoil, installation of automatic sprinklers, plant grass, repair or replace fence.
- Seek funding to upgrade playground equipment installation.
- PIB Band Office landscaping to include Installing irrigation system at PIB Band Office. Remove trees and overgrown shrubs. Establish flower beds and borders to improve and beautify the landscape.
- PIB Band Hall renovation includes residing and repairing/painting stucco on exterior building envelope, and painting interior walls, replacing cupboards and cabinets, appliance replacement.
- Complete Firewood Policy and present it to C&C for ratification.
- Install security cameras around Band facilities and public works compound.
- Identify and develop an annual capital purchase plan supported by the annual budget to include equipment, new truck, trailer, skid steer, public works portable administration office.
- Create opportunities for new training, workshops, and professional development to increase and refresh the knowledge of public works staff.
- Install new bleacher seats on existing bleacher framework.
- Staff training-flagging, chainsaw, first aid, in house equipment maintenance training, in house tractor driving training, in house fencing instruction.





Contact us!

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Sam Mitchell
Public Works Supervisor
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UTILITIES

2022/2023 DEPARTMENT BUDGET - $706,000.00

WHAT WE DO

Utilities is a critical part of the community's infrastructure that provides clean drinking water which is fundamental for public health. The utilities department works in conjunction with FNHA to provide safe drinking water for the community.

Penticton Indian Band is currently served by 3 separate water supply areas the Lower Village, Upper village, and the Skaha System. Water is supplied from groundwater wells that are from two different shallow valley bottom aquifers. The water is treated with sodium hypochlorite to provide disinfection for the distribution system.

The department is responsible for the management, maintenance, and upkeep of the system to ensure efficient operations as well as the monitoring the treatment and distribution of potable water to the residents and business on PIB lands.

Through the strength gained from the timixw and the captikwl, we will be committed to the protection of our lands and resources.

WHO WE ARE



Loretta Ghostkeeper ASct
Director of Infrastructure



Erin Pomerory ASct
Civil Engineering Technologist



Alyssa Wilson
Utility Coordinator



Barry Phillip
Utilities Supervisor



Blaine Pierre
Water Operator



Bob Garcia
Water Operator 1

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Emergency Response Plan	Emergency Response Plan for Utility Department
O&M Program/Asset Management Program	Developing an O&M/ 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 for both community and Skaha water systems.
Best Practices & SOP's	Developing a Best Practice Program with Standard Operating Procedures to create quality assurance via consistency, operator training program, and safety while conducting work in the Drinking Water System.
Hydrant Program	Hydrant Program that includes permit, annual inspection log, flushing log and valve exercising log along with a parts inventory list and O&M manual

2023/2024 GOALS & PRIORITIES

- Water Bylaw - A bylaw to provide the control, regulation and restriction of the water supply and water supply systems on PIB to be reviewed annually. Regulate method of payment for Fees, Rates and Charges to be at the discretion of the Penticton Indian Band to be reviewed annually.
- Water Metering Program
- Water Conservation & Education Program
- Water Restriction Guideline for the 4 Stages.



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Barry Phillip
Utilities Supervisor
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Blaine Pierre
Water Operator
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NATURAL RESOURCES

2022/2023 DEPARTMENT BUDGET - $2,185,496.00

WHAT WE DO

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. 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, PIB Major Project Committee and/or Chief and Council. PIBNR also prioritizes the restoration and enhancement of PIB lands, animals, plants and waters (tmixw). Our teams actively works to protect all sources of water and all species of plants 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 31 staff and is entirely self-funded, we do not receive any funding from PIB.

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 tmixw and tmxwulax continue to thrive in perpetuity.

WHO WE ARE



JAMES PEPPER
Director of
Natural Resources



BRODY ARMSTRONG
Project
Manager



MORGAN JONES
Project Manager



BLEAU PHILLIP
Project Manager

MARYSSA BONNEAU *(maternity Leave)* Referrals Coordinator	**MADISON TERBASKET** Office Administrator	**WENDY HAWKES** Tmixw Biologist	**Nelson Phillip** Level IV Technician
Derrick Phillip Level III Technician	**Sammy Gabriel** Level III Technician	**Matthew Macpherson** Timixw Biologist	**Ryan Fowler** Level III Technician
Lucas Flundra Level III Technician	**Dean Schreiber** On Reserve/Territorial Guardian	**Clint Gabriel** On Reserve 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	**Chloe Alex** Level I Technician
Lanae Arcand Level I Technician	**Jaeden Sampson** Level I Technician	**Robert Allen Jack** Certified Chainsaw Operator	**Henry Gabriel** Certified Operator

HIGHLIGHTS, CHANGES AND/OR 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 7,310 consultation and engagement documents and undertook over 36,777 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. We also completed WRR activities within two treatment units on reserve land both extended treatments across the entirety of the western side of the upper village.We have established a funding regime which will ensure that more treatment areas are actioned in the coming years.
Firesmart	This year PIBNR staff completed Firesmart activities along the western side of Westhills crescent.All homes within this area, as applicable, had debris removed, grasses cut, gutters cleaned, hedges trimmed and other fire smarting activities completed. We have established a funding regime which will ensure that all living areas will receive this treatment into the future.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D	
Restoration and Enhancement Programming	This year staff implemented a number of important restoration programs along shingle creek. Invasive plants were removed, salmon passage was restored, riverbanks were stabilized, beaver dams were removed and native plants were planted. We also established several restoration areas along Skaha lake and the newly acquired PIB KVR. We took PIB childrens 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 two guardian programs, one on-reserve, one Territorial. 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.
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.
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.

2023/2024 GOALS & PRIORITIES

- Protection and advancement of PIB Title and Rights
- Environmental Restoration and Enhancement
- Fortis BC OCU Mitigation Measures Implementation (pending approval)
- On Reserve Guardian Program
- New Okanagan Guardian Program
- Territorial Guardian Program
- Wildlife Management Area protection
- PIB KVR and Channel monitoring and Maintenance
- Development of PIB community-based interim-forest salvage harvest standards.
- Cultural Heritage Resource Mapping
- Major Projects Committee Support
- It is important to note that the WRR work that PIBNR has been completing over the last 5 years will be moving to snpink'tn forestry. We will miss implementing this important work but are confident that snpink'tn forestry can take over the program to support the land, and develop work for PIB members in the years to come.





Contact us!

Phone: (250) 492-0411 - Office
(250) 469-3183 - Cell Phone

James Pepper
Director of Natural Resources
jpepper@pib.ca

LANDS

2022/2023 DEPARTMENT BUDGET - $262,875.00

WHAT WE DO

For 2022-2023, sn'pinktn (also known as Penticton Indian Band or PIB) Strategic Plan identified a need to increase its governance and negotiation capacity by developing laws, policies, and plans that protected its environmental, cultural and heritage values while also maximizing the economic benefits. Under the direction of the of the Director of Policy and Planning, the Lands Program fulfilled its fiduciary obligation to ensure the responsible management of 18,637 Ha of PIB reserve lands for future generations, by delivering key functions of the Reserve Land and Environmental Management Program at Operational Level Two, pursuant to the Indian Act. Key Reserve Land and Environmental Management Program areas include leasing, land transfers, and records management. Lands also provides membership with support for wills and estates. There are currently two (2) full-time staff in the Lands Program with a budget of about $220,000 each year from Canada.

WHO WE ARE



LISA WILSON
DIRECTOR OF POLICY & PLANNING



JOAN PHILLIP
LANDS MANAGER



CHRISTINE SADDLEMAN
LANDS ASSISTANT

DEPARTMENT POLICIES AND OR BYLAWS

Band-Owned Domestic Water Systems Bylaw, 1972-01	The Bylaw authorizes sn'pinktn to charge fees for water, sets rates, and allows for conservation.
Bylaw for Charging Building Rental Rates, 1972-02	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.

DEPARTMENT POLICIES AND OR BYLAWS CONT'D

Penticton Indian Band Fire Protection Bylaw, 2015-01	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
PIB Animal Control Bylaw, 2007-03	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).
Domestic Animal Control Bylaw, 2023-01	Monthly meetings with program managers to ensure programs.
Trespass Bylaw, 2023-02	Will continue to ensure that coordination with Health to navigate through future pandemic planning and requirements.
Community Safety Bylaw, 2023-03	On January 17, 2023, Chief and Council enacted the bylaw for 90 days while a Band vote could be held. The bylaw provides for the health and safety of Members, Owners, and Residents on the Reserve Lands by preventing and protecting them from being harassed or threatened.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

- Supported Chief and Council to develop 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.
- Supported Chief and Council in exercising sn'pinktn right to self-determination, develop distinct laws, regulations, and standards to build sn'pinktn governing framework and ensure transparency and responsible leadership.
- Delivered key lands programs functions to protect sn'pinktn reserve lands and ensure orderly development.
- Held regular Lands membership meetings.
- Completed membership engagement on the Draft Land Use Plan.
- Ensured environmental compliance of leases/permits
- Supported the clean-up of the former Appleton Waste site.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS CONT'D

The Lands Department has also completed the following:

- Sub-lease packages
- Third party agreements for services
- Section 28(2) Permits
- PIB Access Permits
- Section 58(3) Leases/Sub-Leases
- Affidavits by Commissioner for Affidavits -Commissioner for Affidavits, Christine Saddleman.
- Store XX Estates files / assisted executors with XX estates
- Transfer of lands
- Land encumbrance checks
- Land allotments
- Member requests for support

2023/2024 GOALS & PRIORITIES

- Implement Lands program review recommendations to streamline processes and build capacity within the Department.
- Update, renew or amend existing Indian Act Section 28(2) Permits for 3rd party use of Reserve Lands.
- Monitor terms and conditions and ensure environmental compliance of leases/permits.
- Issue sn'pinktn Access Permits to people/companies entering sn'pinktn reserves.
- Processing Lands Transfers, Land Allotments, preparing submissions for registering Easements, R.O.W.'s and/or any other encumbrances as required. Also includes Land Encumbrance reviews.
- Continue the Parcel Fabric Renewal (PFR) project to address 3 to 5 of 35 encroachments identified
- Continue to deliver effective and efficient lands services to sn'pinktn membership.
- Improve communication with external parties, Council, and other sn'pinktn programs, including hosting community information sessions.
- Develop a financial revenue plan by documenting all revenue sources, developing a plan to increase those and explore new areas of potential revenue.
- Develop lands transactions policies, tools, and procedures to improve efficiency and effectiveness of how lands' responds to requests for support.
- Amend and Ratify the Land Use Plan to identify goals and objectives for the community, policies to describe how the objectives will be achieved, and maps to identify potential future land uses as well as other activities.
- Develop a Community Environmental Sustainability Plan (CESP) and compliance framework to facilitate for sound regulatory environmental management, minimize and mitigate adverse environmental impacts, maximize beneficial environmental effects, and ensure sustainable development.



Phone: (250) 493-0048

Yvonne Weinert
Lands Manager
yweinert@pib.ca

Christine Saddleman
Lands Assistant
csaddleman@pib.ca

TAXATION

2022/2023 DEPARTMENT BUDGET - $4,013,446.05

WHAT WE DO

- Administer, collect, enforce, and maintain the annual tax expenditure and rates laws
- Maintain effective communication with taxpayers and band members
- Maintain consistency with the annual tax cycle
- Manage the assessment and appeal process
- Plan and finance long term economic infrastructure projects using the taxation budget process
- Collaborate with referencing jurisdictions in the delivery of service through service agreements

WHO WE ARE



CARLENE GEORGE
TAXATION
ADMINISTRATOR



CARMEN GEORGE
TAXATION
CLERK

DEPARTMENT POLICIES AND OR BYLAWS

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
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

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

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.
Collection and Enforcement	We have increased our quarterly notice delivery to include monthly statements as "reminders" of taxes owing. That has been successful in collecting more property tax and even more taxpayer communication.
First Nations Lands Management (Tulo Centre of Indigenous Economics in partnership with Thompson Rivers University) TULO CENTRE OF INDIGENOUS ECONOMICS	Carlene has completed the First Nations Lands Management certificate program in June 2023. There is one more certificate she's halfway through, the Indigenous Economics certificate, to complete all three certificate courses that TULO / TRU are currenting offering.
5 Year Tax Rate Increase Plan	2023 PIB is now mirroring the referencing jurisdiction's tax rates annually.This means every year we will set our tax rates to match the city of Penticton's tax rates. This will help increase our tax budget, which will increase our ability to provide more services and most importantly, improve our infrastructure needs.
Enforcement Proceedings	We are currently exercising PART XII (Part 12) the Penticton Indian Band Property Taxation Law, 2021.Recovery of Unpaid Taxes 26.(1)(b) In a proceedings before the civil resolution tribunal PART XII COLLECTION AND ENFORCEMENT Recovery of Unpaid Taxes 26.(1) The liability referred to in subsection 5(2) is a debt recoverable by the Penticton Indian Band (a) in any court of competent jurisdiction, (b) in a proceeding before the civil resolution tribunal, and (c) by any other method authorized in this Law,
Purchased a new truck for the utilities department	Utility has an awesome new white truck fit with the PIB Utilities logo on the doors.This purchase is a step forward to increasing our services and infrastructure needs.

2023/2024 GOALS & PRIORITIES

- Continue enforcing the tax and assessment laws
- Maintain consistency with the annual tax cycle
- Maintain consistency communication with taxpayers and members
- Through the annual expenditure law, always plan for improved services and infrastructure needs.

Contact us!

Phone: (250) 493-0048

Carlene George ext: 232
Taxation Administrator
taxadministrator@pib.ca

Carmen George ext: 233
Tax Clerk
taxclerk@pib.ca



FINANCE

2022/2023 DEPARTMENT BUDGET - $600,000.00

WHAT WE DO

PIB Finance department controls, protects and reports on all financial matters at PIB. Positions include Payroll, Accounts Payable, Accounts Receivable, Senior Financial Officer, and CFO. PIB Finance processes all financial transactions, receipts and payments, oversees bank accounts, investments, loans and tracks all the infrastructure assets. PIB Finance prepares budgets for approval by Council, presents monthly quarterly and annual audited statements to the FAC, Council and Members. PIB Finance works to make sure PIB is accountable and transparent to all stakeholders, especially Membership and Council. Property tax and IT also report to the CFO.

WHO WE ARE



BRIAN CONNOR
CHIEF FINANCIAL OFFICER



SABRINA ENEAS
SENIOR FINANCIAL OFFIER



SHANNON ENEAS
INTERMEDIATE ACCOUNTANT



JULIIE DUCHESNEAU
SENIOR PAYROLL ADMINISTRATOR



NORMA PIERRE
INTERMEDIATE PAYROLL



KAREN GABRIEL
ACCOUNTS PAYABLE



JUDY HANSEN
ACCOUNTS RECEIVABLE

DEPARTMENT POLICIES AND OR BYLAWS

Financial Administration Law (FAL)	PIB Law that directs and oversees all financial processes at PIB
FMB FMS Certification	Audit by the FMB to ensure PIB is maintaining all standards of reporting and disclosure under the FAL. PIB was received certification in 2020, and the standards have been maintained.
PIB Financial Policies	Various policies that implement the FAL including: Investment Policy OSR Policy Fixed Asset Policy Spending authorization limits Policy Purchasing Policy
Canadian Public Sector Accounting Standards	Comprehensive set of professional standards that are mandated to be used in financial management and accounting and enforced by the annual audit.

HIGHLIGHTS, CHANGES AND/OR ACCOMPLISHMENTS

Financial Reporting	All financial reports delivered on schedule according to the FAL
Financial management	PIB remained on budget in 2023 with positive year end results.-
Asset management	PIB funds were invested for optimum return, with zero risk. Interest revenue 6 times budget
Debt Reduction	Long term debt was paid down by $2.4 million
Supported PIB	Advised and supported managers and projects including funding, reporting and supporting all PIB services capital projects, housing, utilities and property taxation.

2023/2024 GOALS & PRIORITIES

- Continue to ensure that PIB finance sets the standard in financial reporting, and that PIB Council and Members can trust PIB finance to steward their wealth and provide the best outcomes.for all.
- Build capacity in the department through training and professional development including completing succession planning.



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Sabrina Eneas
Senior Finance Officer
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Shannon Eneas
Intermediate Accountant
sheneas@pib .ca

September 2023

Dear PIB Members:

The 2023 PIB audited consolidated financial statements are prepared by BDO Canada LLP from information provided by PIB Finance, Council and Managers. The audited statements were reviewed by the PIB Finance and Audit Committee on July 26th before being referred to Chief and Council for final approval on July 27th. They were then submitted to ISC on July 28th, in full compliance with the ISC/PIB funding agreements.

An audit consists of tests, sampling, and analyses to ensure that transactions are processed accurately, that there are proper internal controls, and that the dollar values are recorded and presented according to current accounting standards. The 2023 PIB audit report comes with a "qualified" audit opinion: All the numbers in the reports are confirmed materially correct and presented according to Canadian Public Sector Accounting Standards. This year there is one minor exception as a new accounting standard was put in place that PIB has not had time to implement. This very minor exception will be corrected in 2024.

PIB audited financial statements are public documents. They are published on the Indigenous Services Canada web site and are available on the PIB web site, in the PIB Annual report and at the Annual General Meeting (AGM).

This audited statement combines (consolidates) all of PIB 's functions, services, capital expenditure and the PIB business entities. This 33-page statement is used by government, grant funders, lenders (RBC and FNFA), to assure all stakeholder that PIB finances are controlled, spent and reported properly and accurately, in accordance with Canadian Public Sector accounting standards, and the PIB Financial Administration Law (FAL). This year's report shows PIB to be in as strong a financial as it ever has been which is further reassurance to Members and lenders.

Good financial processes and strong results are the foundation of good governance and a strong and vibrant community. But, It is up to Council, Administration and Management to make sure that that PIB delivers the best services possible and the best value for dollar to the community and to Members.

Compared to a very complicated 2022 (when the K'ul companies were wound up and PIB took over $4.7 million of debt). the 2023 financial statements are straightforward and very positive. PIB revenues increased to $32 million from $27.7 while expenses increased $900,000 to $22.8 million PIB operated at a surplus of $9.2 million. Net income from the businesses added $50,000 leading to a total surplus (Bottom Line) of $9.3 million. See Table 1 and Chart 1. Below.

Table 1 Summary statement of operations 2018- 2023

Statement of operations	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
PIB Total Revenues	$16.8 M	$22.4 M	$17.8 M	$22.2 M	$27.7M	$32.0M
PIB Total Expenses	$14.0 M	$15.2 M	$16.9 M	$19.3 M	$21.9M	$22.8M
Loss on K'ul debt assumption					$5.4M	0
PIB Surplus from Operations	$2.8 M	$7.2 M	$0.9 M	$2.9 M	$0.4M	$9.2M
Net Income (deficit) from PIB Business	$2.0 M	$2.4 M	($2.5 M)	($1.7M)	$6.2M	$.05K
Consolidated Annual Surplus (Deficit)	**$4.8 M**	**$9.6 M**	**($1.6 M)**	**$1.2 M**	**$6.6M**	**$9.3M**

To summarize, the bottom line: PIB posted a surplus of $9.3 million in 2023 and is at its strongest financial position in years. The business entities have been restructured and partially refinanced while the real estate partnership should deliver good profits over the next 5 years, with minimal risk to PIB. On the balance sheet, PIB is in its strongest financial position ever with $14.7 million of net financial assets and $70.1M accumulated surplus.

PIB still faces many challenges, uncertainties and critical decisions going forward, but the strong financial position enables Council to proactively deal with challenges and take advantage of strategic opportunities.

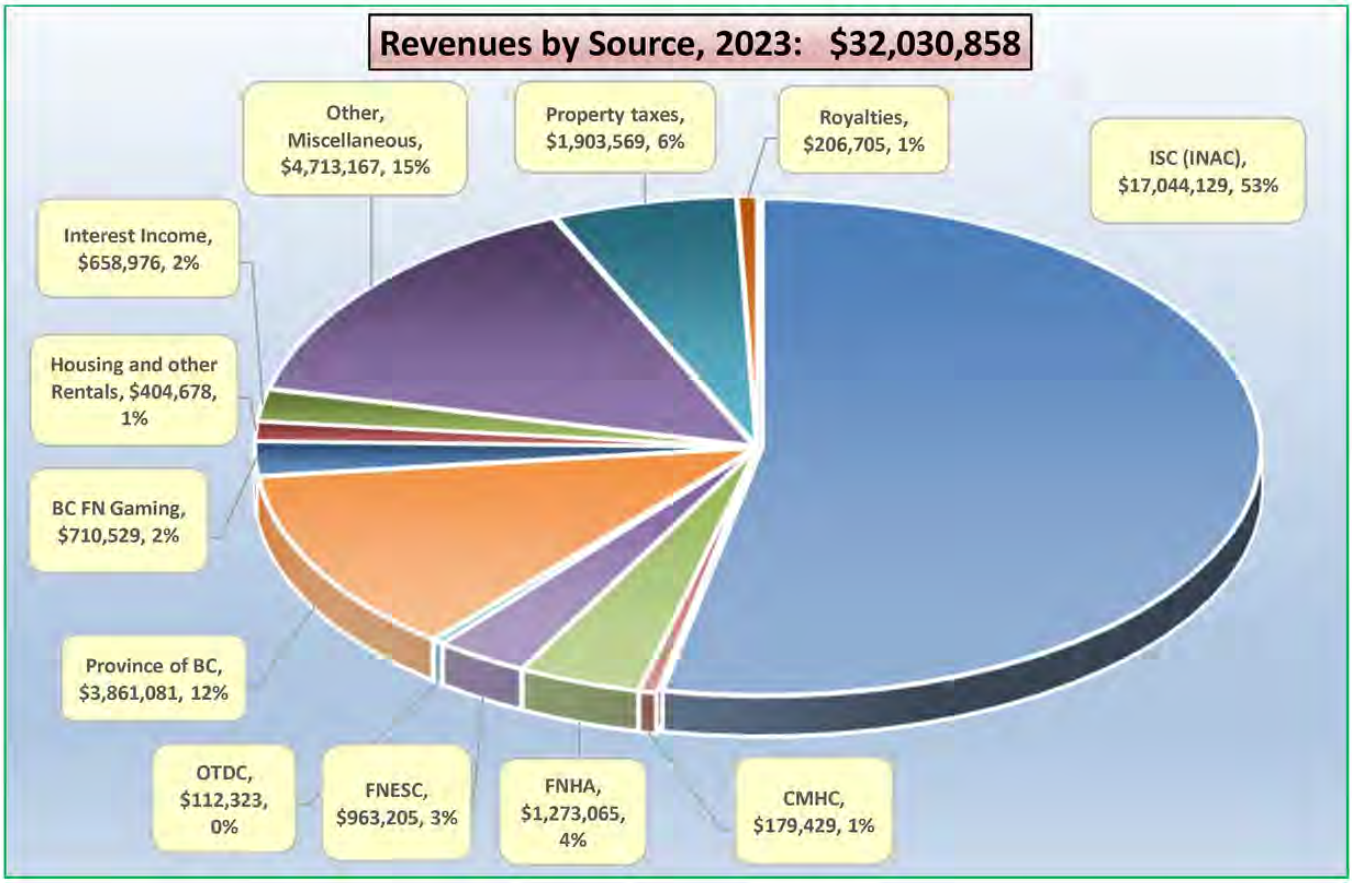
I would like to acknowledge the work of the amazing Finance, IT (Information Technology) and Property Taxation team who work tirelessly under constant pressure to make PIB the success that it is .

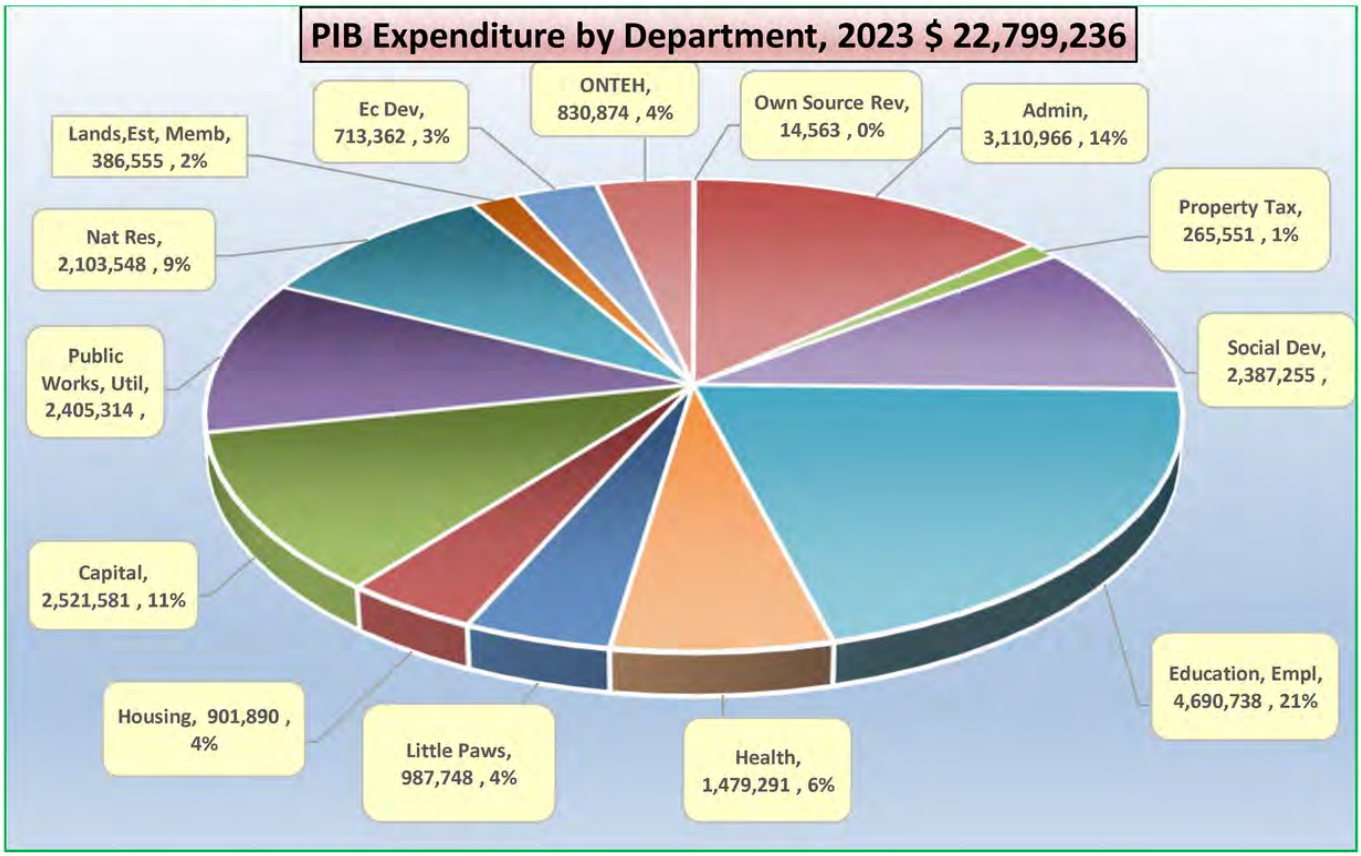
Respectfully submitted

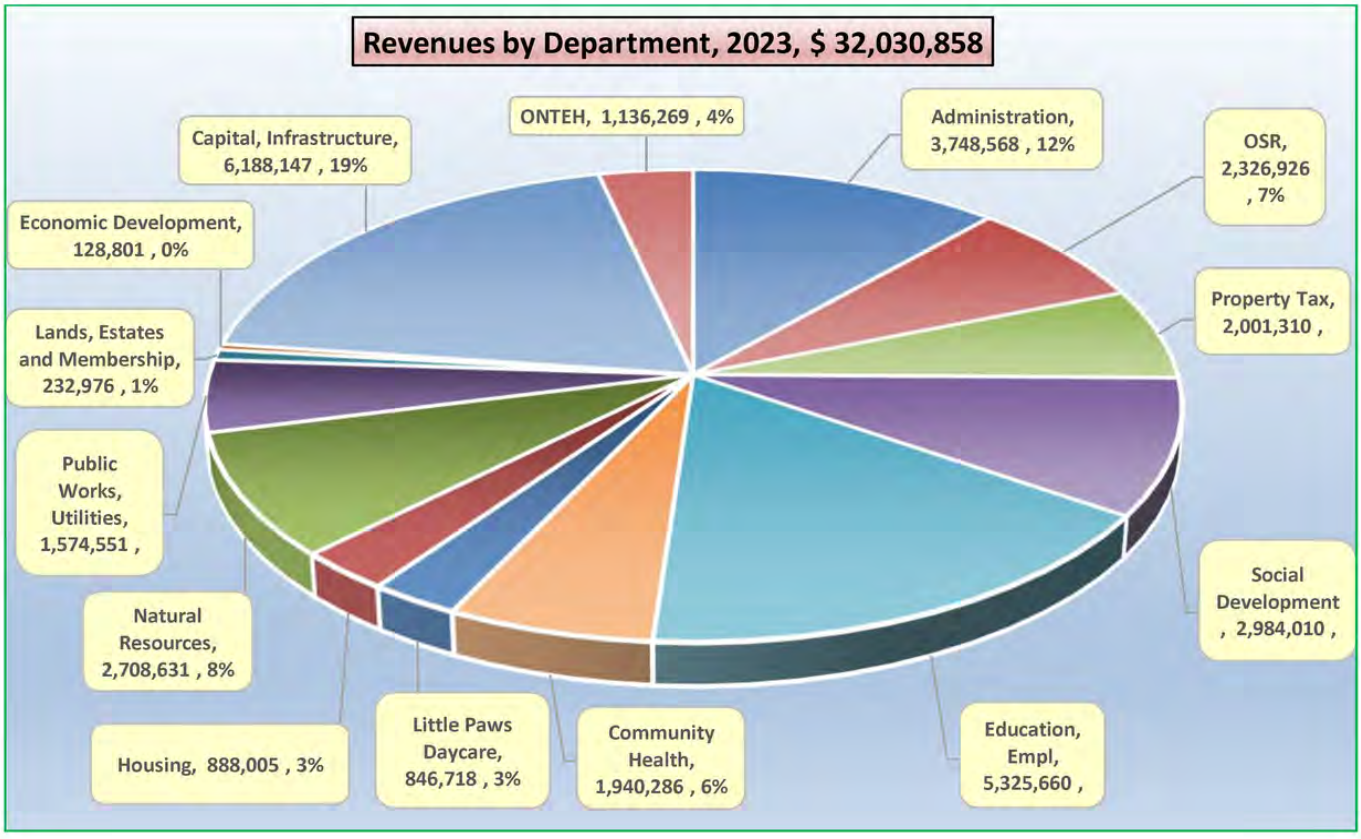
Brian Conner,

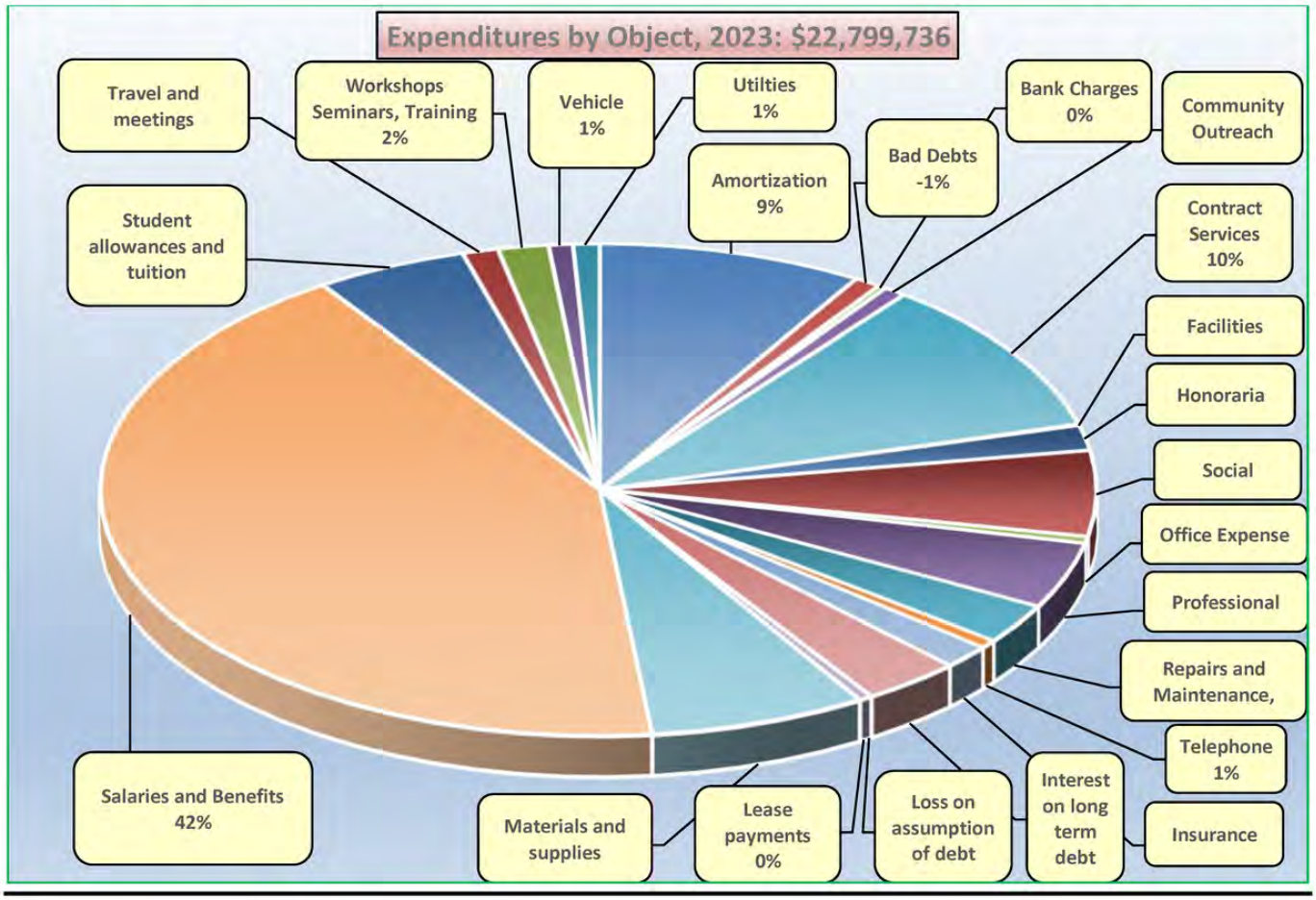
CFO, Penticton Indian Band

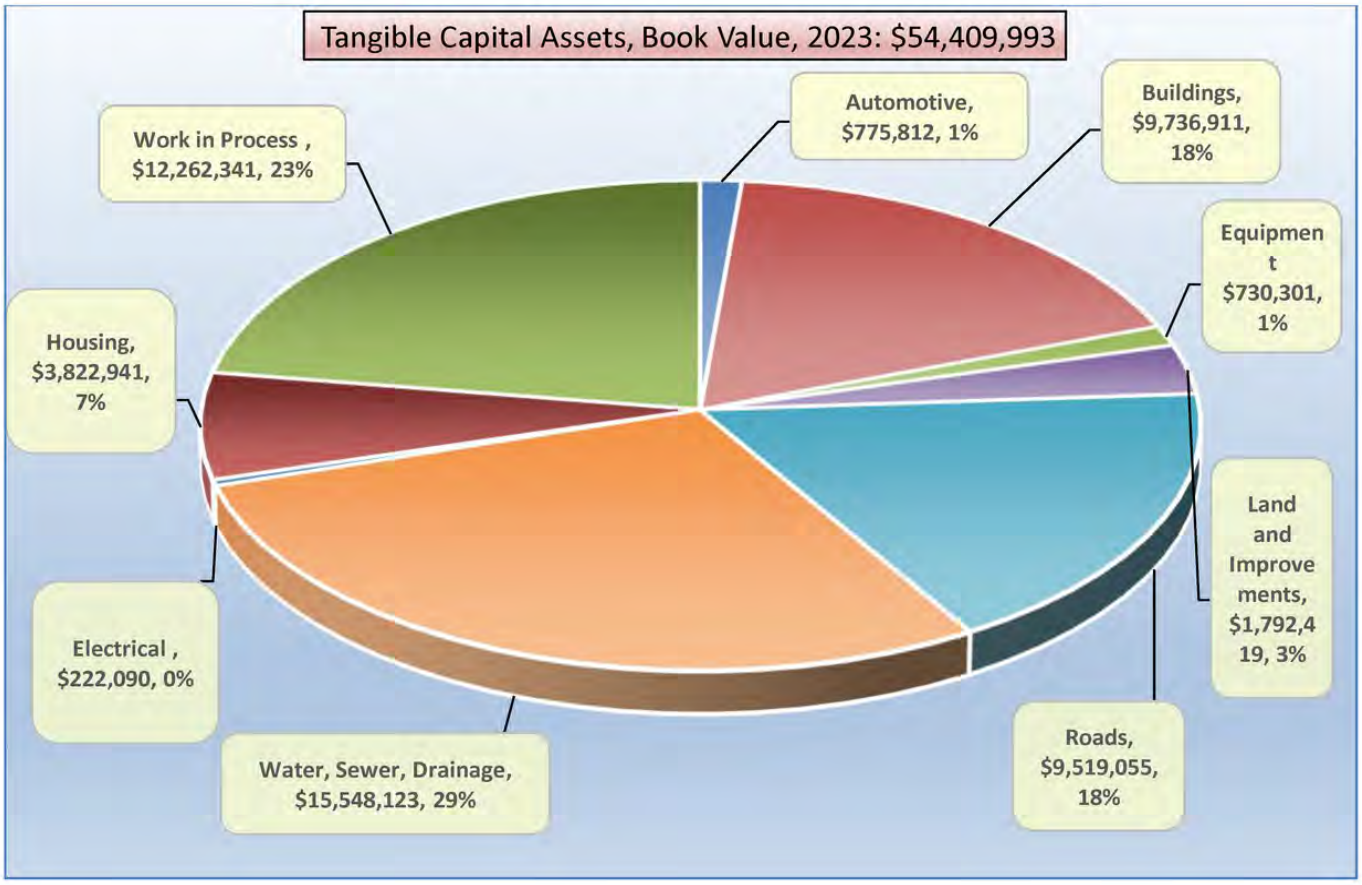
The following pages graphically represent tables and statement the 2023 audited statements. Current audited statements along with previous years are available anytime on the PIB website, pib.ca. Please contact PIB CFO, Brian Conner, bconnor@pib.ca if you require any further information or have any questions.

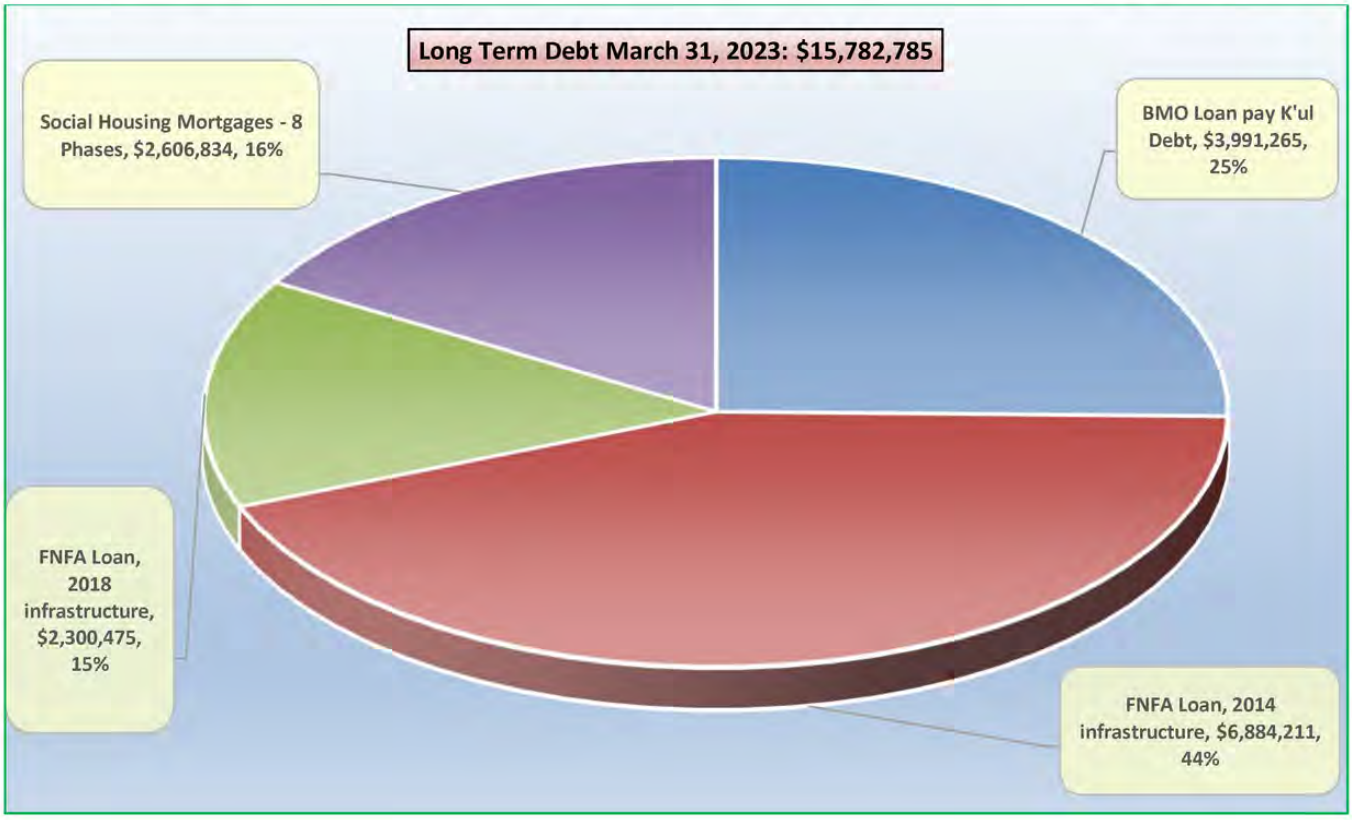


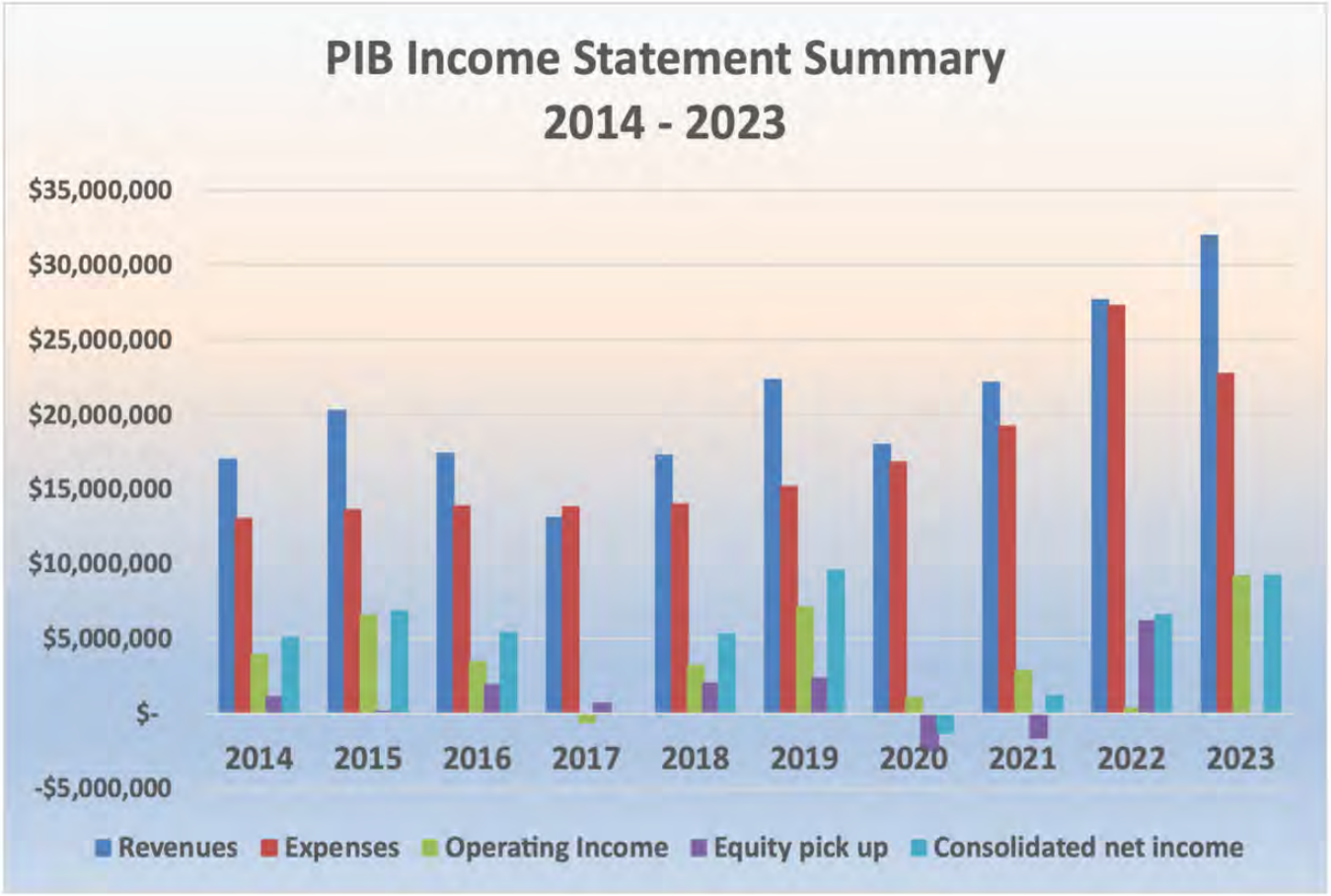

PIB Expenditure by Department, 2023 $ 22,799,236
ONTEH, 830,874 , 4%
Own Source Rev, 14,563 , 0%
Admin, 3,110,966 , 14%
Ec Dev, 713,362 , 3%
Lands,Est, Memb, 386,555 , 2%
Property Tax, 265,551 , 1%
Nat Res, 2,103,548 , 9%
Social Dev, 2,387,255 ,
Public Works, Util, 2,405,314 ,
Capital, 2,521,581 , 11%
Education, Empl, 4,690,738 , 21%
Housing, 901,890 , 4%
Little Paws, 987,748 , 4%
Health, 1,479,291 , 6%


Revenues by Department, 2023, $ 32,030,858
ONTEH, 1,136,269 , 4%
Administration, 3,748,568 , 12%
Capital, Infrastructure, 6,188,147 , 19%
OSR, 2,326,926 , 7%
Economic Development, 128,801 , 0%
Property Tax, 2,001,310 ,
Lands, Estates and Membership, 232,976 , 1%
Public Works, Utilities, 1,574,551 ,
Social Development , 2,984,010 ,
Natural Resources, 2,708,631 , 8%
Education, Empl, 5,325,660 ,
Housing, 888,005 , 3%
Little Paws Daycare, 846,718 , 3%
Community Health, 1,940,286 , 6%


Expenditures by Object, 2023: $22,799,736
Travel and meetings
Workshops Seminars, Training 2%
Vehicle 1%
Utilties 1%
Bank Charges 0%
Community Outreach
Amortization 9%
Bad Debts -1%
Student allowances and tuition
Contract Services 10%
Facilities
Honoraria
Social
Office Expense
Professional
Repairs and Maintenance,
Telephone 1%
Insurance
Interest on long term debt
Loss on assumption of debt
Lease payments 0%
Materials and supplies
Salaries and Benefits 42%


Tangible Capital Assets, Book Value, 2023: $54,409,993
Automotive, $775,812, 1%
Buildings, $9,736,911, 18%
Work in Process , $12,262,341, 23%
Equipment $730,301, 1%
Housing, $3,822,941, 7%
Land and Improvements, $1,792,419, 3%
Electrical , $222,090, 0%
Roads, $9,519,055, 18%
Water, Sewer, Drainage, $15,548,123, 29%


Long Term Debt March 31, 2023: $15,782,785
Social Housing Mortgages - 8 Phases, $2,606,834, 16%
BMO Loan pay K'ul Debt, $3,991,265, 25%
FNFA Loan, 2018 infrastructure, $2,300,475, 15%
FNFA Loan, 2014 infrastructure, $6,884,211, 44%


PIB Income Statement Summary
2014 - 2023
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
-$5,000,000
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
Revenues
Expenses
Operating Income
Equity pick up
Consolidated net income

BUSINESS ENTITIES

SNPINK'TN DEVELOPMENT LIMITED PARTNERSHP



WHAT WE DO

SnPink'Tn Development LP is a partnership between Penticton Indian Band and Greyback Development Ltd. The Limited Partnership is responsible for building and selling homes on the third headlease at Skaha Hills.



WHO WE ARE

Matt Kenyon – Director
Jaqueline Wilkins – Director
Jonathan Kruger - Director

HIGHLIGHTS AND ACCOMPLISHMENTS

House Sales	There was one house completed and sold in the year ending March 21, 2023, and several more are under construction. The net profit for the fiscal year is $259,883. This net profit will remain in the partnership to help fund ongoing construction
Marketing	One of the completed homes that has not yet sold has been established as a show home/ sales center, and a full marketing program is underway.

2023/2024 GOAL and PRIORITIES

- Three houses have sold so far during the 2023-2024 fiscal year end, and we anticipate four more houses to close before March 31, 2024. In addition to that, we have 7 more homes under contract, leaving a total of 14 more homes to sell.
- Multi-family buildings are almost fully designed and marketing will commence in the fall of 2023.









Contact Information

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Fax: 250-493-7255

Email:

Matt Kenyon

mkenyon@greyback.com

SKAHA HILLS
PENTICTON, BC

WHAT WE DO

Skaha Hills Limited Partnership is a partnership between Penticton Indian Band and Greyback Development Ltd. The Limited Partnership is responsible for building and selling homes on the first and second headleases at Skaha Hills.



WHO WE ARE

Matt Kenyon – Director
Larry Kenyon – Director
Jonathan Kruger - Director

HIGHLIGHTS AND ACCOMPLISHMENTS

House Sales

All of the homes in the first and second headlease are sold and occupied. Skaha Hills LP held 8 lots on Headlease Three. One of the homes on those lots was sold during the 2021-2022 fiscal year, and two more were sold during the 2022-2023 fiscal year. Construction was also completed on another home, which is being used as a show home, and has been assigned to SnPink'Tn Development LP in exchange for a promissory note that will be paid to Skaha Hills LP when the home sells. There are two more completed homes remaining in Skaha Hills, one of which is under contract for sale in October 2023, and there is a tentative contract on the last one. The remaining 3 vacant lots have been assigned to SnPink'Tn Development LP to develop and sell. The net income for the 2023 fiscal year end was $358,460. PIB's initial capital investment in the Limited Partnership was $400,000, and the return of funds to PIB at March 31, 2023 is $1,299,960, for a net gain of $899,960.00.

2023/2024 GOAL and PRIORITIES

- Additional funds of $179,182 have been distributed to PIB to date during the 2023-2024 fiscal year
- We anticipate that the 2 remaining homes will sell in the 2023-2024 fiscal year, and we will be able to distribute additional funds back to PIB.





Contact Information

Phone: 250-493-7972

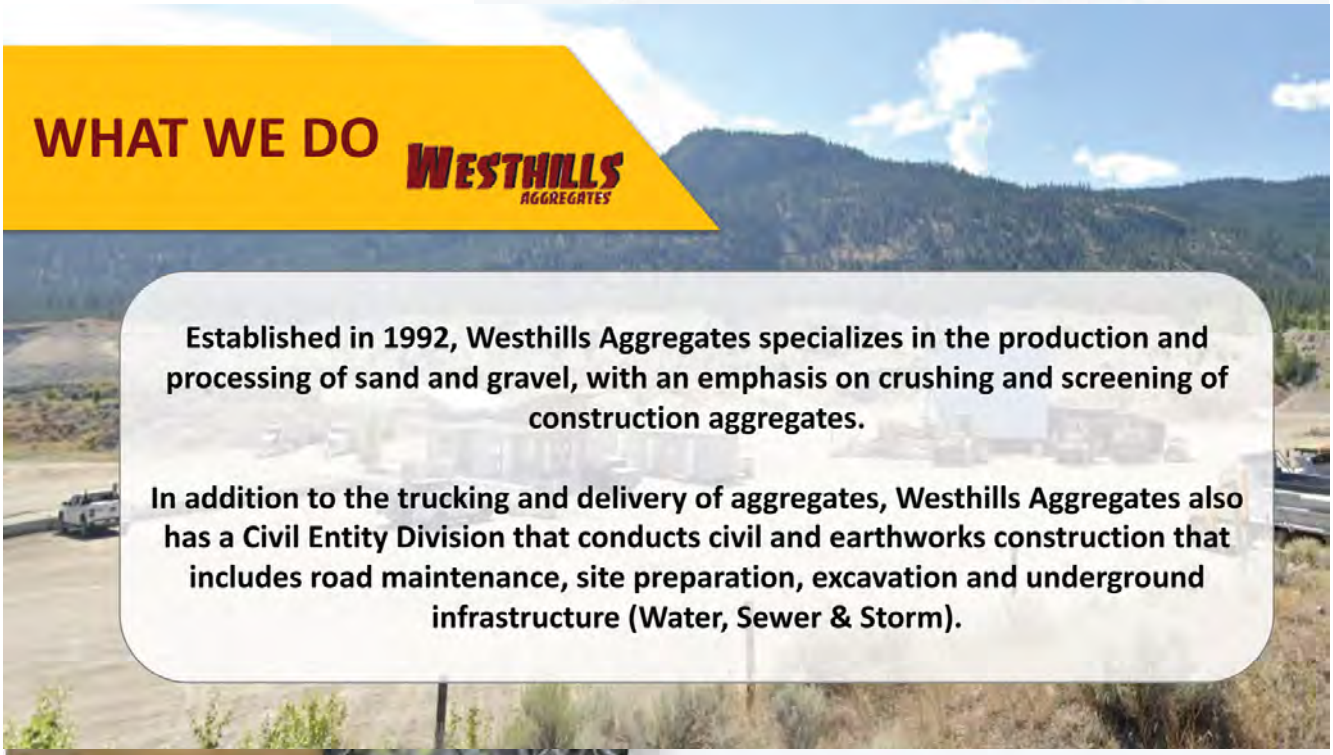
Fax: 250-493-7255

Email:

Matt Kenyon

mkenyon@greyback.com

WESTHILLS AGGREGATES LIMITED PARTNERSHIP



WHAT WE DO

WESTHILLS AGGREGATES

Established in 1992, Westhills Aggregates specializes in the production and processing of sand and gravel, with an emphasis on crushing and screening of construction aggregates.

In addition to the trucking and delivery of aggregates, Westhills Aggregates also has a Civil Entity Division that conducts civil and earthworks construction that includes road maintenance, site preparation, excavation and underground infrastructure (Water, Sewer & Storm).





WHO WE ARE

18 – Band Members
3 – Status
3 – Community Members (Non-Status)
3 – Non-Status

WESTHILLS AGGREGATES

Craig Gabriel – (Band Member) - Co-Manager
Chris Ingle – (PIB Community Member) - Co-Manager
Joanie Gabriel – (Band Member) - Scale House Operator
Chris Roberds – (Band Member) - Trucking Foreman
Lisa Stephenson – (Status) - Office Administrator
Reginald Barber – (Band Member) - Occupational Health & Safety
Jonah Cramer – (Band Member) - HR & Administration Support
Vera Gabriel – (Band Member) - Administrative Assistant
Leonard Baptiste – (Band Member) - Quality Control/Labor Division
Aaron Gabriel – (Band Member) - Equipment Operator
Corinne Gabriel – (Band Member) - Custodian
Gerald Gabriel – (Band Member) - Skilled Labourer
Kevin Gabriel – (Band Member) - Truck Driver
Cody George – (Band Member) - Equipment Operator
Robert George – (Band Member) - Equipment Operator
Bobby Kahl – (Non-Status) - Pit Development
Joseph Kovacs - (OIB Community Member) - Truck Driver
Jeremiah Kruger – (Band Member) - Truck Driver
Ryan Kruger – (Band Member) - Equipment Operator
Yves Maltais – (Non-Status) - Truck Driver
Chris Wienert - (OIB Community Member) - Truck Driver
Richard Cameron – (Non-Status) - Equipment Operator (Civil)
Blue J Kruger – (Band Member) - Equipment Operator
Billie Kruger – (Band Member) - Lead Hand (Civil)
Marlon Lezard – (Band Member) - Civil Foreman
Raymond (Todd) Nicholas – (Status) - Civil Foreman
Michael Squakin – (Status) - Equipment Operator (Civil)

WESTHILLS AGGREGATES POLICIES

WESTHILLS AGGREGATES LP POLICIES

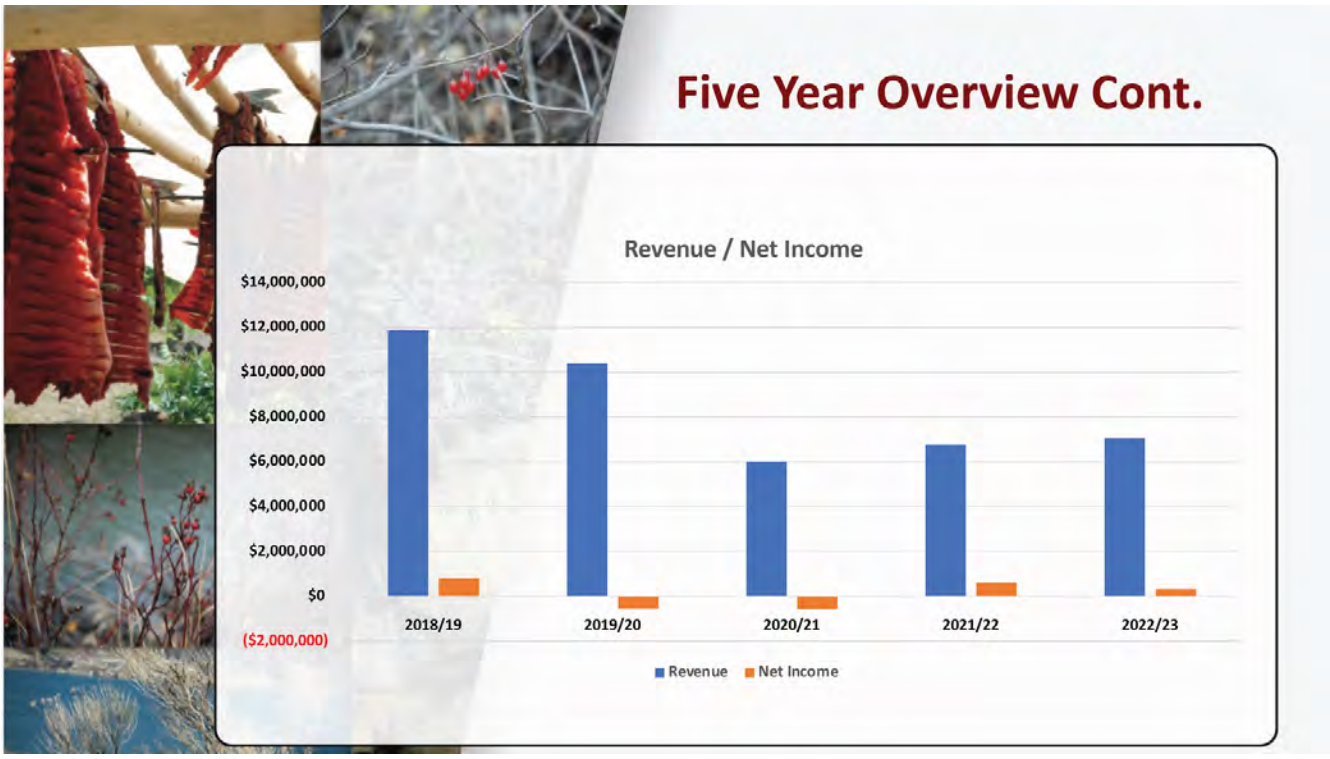
Westhills Aggregates has reclaimed our policies from K'uL Management Group, reaffirming our commitment to our core principles. This includes giving prominence to essential policies like our rigorous drug and alcohol policy. Moreover, we have initiated positive changes, such as restoring the option for our valued employees to accrue vacation time, a benefit that was previously rescinded. These steps reflect our dedication to creating an environment that values both responsibility and the well-being of our workforce. ok



Five Year Overview Revenue/Income

	2018/19	2019/20	2020/21	2021/22	2022/23
Revenue	11,876,369	10,399,589	6,028,464	6,792,091	7,052,465
COGS	10,141,579	9,644,366	5,483,405	5,229,785	5,764,375
Gross Profit	1,734,791	755,223	545,059	1,562,306	1,288,090
Expenses	851,757	1,282,700	1,081,664	958,725	949,428
Net Income	833,034	(527,477)	(536,605)	603,581	338,662


Five Year Overview Cont.
Cash / Loan – Lease Commitments
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
-500,000
-1,000,000
2018/19
2019/20
2020/21
2021/22
2022/23
Cash
Loan/Lease Commitments


Five Year Overview Cont.
Revenue / Net Income
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
($2,000,000)
2018/19
2019/20
2020/21
2021/22
2022/23
Revenue
Net Income

WESTHILLS AGGREGATES

HIGHLIGHTS AND ACCOMPLISHMENTS

Moving in the right direction	Westhills Aggregates has been moving in the right direction in all business aspects and plans to continue moving forward.
Building Relationships	Building relationships with local/non-local companies and looking to expand the working relationship
Okanagan Nation Alliance	Completed projects regarding natural habitats with ONA and are looking forward to working with ONA in the future.

WESTHILLS AGGREGATES

2023/2024 GOAL and PRIORITIES

- Ensuring the long-term financial stability of the company remains a top priority.
- Strategically pursuing bonding opportunities to secure contracts beyond PIB boundaries.
- Leveraging financial resources to convert leased trucks and equipment into valuable capital assets.
- Significantly reducing owed Royalties to PIB through cautious financial management.
- Enriching our team by onboarding a skilled Red Seal Mechanic, while also establishing a dedicated workshop for enhanced services.
- Streamlining operations through the implementation of a cutting-edge scale program (ScaleIt), enhancing efficiency and eliminating weigh system discrepancies.
- Empowering the Civil Division for future growth by boosting its operational capacities, and by becoming a top competitor in the market.
- Deploying an inventory management program to optimize shop equipment, supplies, shipping, and receiving processes.
- Forging strategic partnerships with neighboring Bands, fostering collaboration on in-house projects and mutual success.
- Proactively surpassing the WHA 2022 AGM goals, demonstrating our commitment to progress and excellence.







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Chris Ingle
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SNPINKTN FORESTRY

WHAT WE DO

- Mange PIB's Replaceable Forest License (RFL) – A92339 (59,175m3 of timber)
- Manage PIB Non-Replaceable Forest License (NRFL) – A98868 (pending 50,000m3 of timber)
- Manage Interfor MOU timber volume portion (25,000m3 of timber)
- Undertake Wildfire Risk Reduction (WRR) projects throughout the territory
- Provide opportunities for PIB member consultant for layout and development – KFS
- Assist PIB in forestry related issues within the traditional territory
- Assist PIB with on-reserve forestry related projects
- Utilizing skilled PIB members to assist with project through employment or contract opportunities



WHO WE ARE

Warren Houde -	General Manager
Charlene Roberds -	Office Manager
Doug Campbell -	Consulting Forester
Kruger Forestry Services -	Forestry Consulting Company
Cabin Forestry Services -	Forestry Consulting Company

HIGHLIGHTS AND ACCOMPLISHMENTS

Replaceable Forest License	Continue to seek to maximize the financial return of the forest license
Interfor Agreement	Managing and negotiations of 25,000m3 of volume. Additional 25,000m3 being developed for 2023/2024 harvest year
Non-Replaceable Forest License	Assisted in the application of the 50,000m3 license, once the license document is received will seek to develop the volume for sale
Wildfire Risk Reduction (WRR)	Assisted in the application for funding for continued on-reserve WRR with PIB department. Seeking further off reserve WRR projects that would provide employment within the company and/or PIB member owned companies

2023/2024 GOAL and PRIORITIES

- Continue to seek expansion of the business to undertake partnerships with forestry consulting companies within the Nation utilizing the sales of timber volumes. We continue to develop working relationships with local major forest companies to seek further opportunities for the band
- Ensure a successful and profitable WRR program
- Engagement with the ONA's Forestry Working Group (FWG) as a technical representative to advise and be involved in forest/land management issues on the Nation level
- Continue to ensure the company is economically viable and provides opportunities for Band members and Band member companies through networking with PIB departments, Nation companies and working groups







Warren Houde:

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warren@snpinktnforestry.ca

COYOTE CRUISES





HIGHLIGHTS AND ACCOMPLISHMENTS

Jacob George, General Manager	Jacob was promoted to General Manager this year and did an excellent job, we are so proud of his growth. He won the Penticton Chamber YOUNG PROFESSIONAL OF THE YEAR award. The youngest ever to be nominated, youngest winner! What an accomplishment
Customer Service Rating Increase	Our customer service rating increased again this year – majority of reviews were "super friendly staff", "safe, fun & well organized", wonderful time from start to finish", "efficient"
Revenue increase	2022: We were busier this year - with year over year growth since 2019. The online booking and quad islands linking together for large groups have been very popular. We hosted multiple large groups of 30-60 people this year. We ran 4 buses every day with 5 on long weekends. *2023 Season note: Decreased 30% due to travel ban and road closure.*
Safe season	2022 Season: The water was very fast (1 hour to end point) until after the August long weekend. We were able to get each guest safely out of the water and it was our safest season yet.

2023/2024 GOAL and PRIORITIES

Next year our primary goal is to build on and solidify the systems we put in place to allow for business continuity under any water flow & weather (strong south wind) circumstances. Different flow & wind conditions require widely varying people processes as well as inventory of tubes to accommodate large numbers of people in the water at once or high turnovers. When a strong south wind comes up we need to relocate our exit points on slow flow years as guests get 'stuck' in the channel.







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PIB FINANCE

PIB Entities Corporate Summary

April 1, 2022 – March 31, 2023






2022-2023

- K'ul Companies operating in wind down mode.
  - Pay old invoices.
  - Transfer remaining unassigned lots to SDLP (Snpinktn Development Limited Partnership)
  - Release deposits for renegotiated home sales
  - Receive dividend and distribute to repay Westhills Aggregates and Snpinktn Forestry
  - Settle engineering fees and documents issue with Ecora
- Westhills Aggregates and Snpinktn Forestry are operating as standalone businesses, (but are not yet legally separated from the K'ul Management Group)
- Legal work to separate WHALP and SFLP from K'ul and to close down the K'ul companies should be completed this year.






YEAR ENDED MARCH 2023

Total (combined) income for all companies, $107,553

Net losses

- K'ul group:-$257,924
- Residual payables, legal and accounting and repair of housing and infrastructure deficiencies.
- Snpinktn Forestry: -$95,582

Profits:

- Coyote Cruises: $122,397
- Westhills Aggregates $338,662

- All Companies are stable and solvent.
- K'ul companies are no longer operating.
- Further assignment fees from SDLP due to progress on the intersection and the water supply will repay the balances owed to Forestry, and Aggregates companies.

FINANCIAL RESULTS: COMPARATIVE INCOME STATEMENT BY COMPANY
March 31, 2023, vs March 31, 2022
Based on audited statements

ITEM	K'ul Construction	Skaha Hills RD LP	Snpinktn Forestry LP	K'ul Mgmt Group Ltd	Coyote Cruises LP	Westhills Aggregates LP	TOTAL 2023	TOTAL 2022
Revenue	224,555	314,659	329,896	-	131,680	7,052,465	8,053,255	13,278,434
Cost of Sales	167,561	555,872	135,347	-	-	5,764,375	6,623,155	10,382,557
Gross Profit	56,994	-241,213	194,549	-	131.680	1,288,090	1,430,100	2,895,877
Operating & Admin Expenses	188,602	85,704	295,921	91,672	9,2583	1,424,209	2,095,391	2,766,557
Net Income Before Other Items	-131,605	-326,197	-101,372	-91,672	122,397	-136,119	-665,291	129,320
Other Item: Debt Forgiveness	-	135,554	-	-	-	-	135,554	5,760,893
Other Item: Partnership Income	-	-	-	155,000	-	-	155,000	-331,406
Other item			5,790	-	-	474,781	480,541	340,307
Other Item: Misc	-	1,719		-	-	-	1,719	22,864
Sub: Total Other Items	-	137,273	5,790	155,000	-	474,781	772,844	5,792,658
NET INCOME 2023	-131,608	-189,644	-95,582	63,328	122,397	338,662	107,553	5,921,978
NET INCOME 2022	2,327,466	-396,438	188,087	3,126,664	72,618	603,581	5,921,978	

FINANCIAL RESULTS: COMPARATIVE STATEMENT of FINANCIAL POSITION
March 31, 2023 and 2022
Based on audited statements

ASSETS

	K'ul Construction	Skaha Hills RD LP	Snpinktn Forestry LP	K'ul Mgmt Group Ltd	Coyote Cruises LP	Westhills Aggregates LP	TOTAL 2023	TOTAL 2022
Cash	$ 1,889	$ 69,423	$ 40,208	$ 2,743	$ 35,905	$ 547,322	$ 697,490	$ 562,901
Accounts Receivable	$ 642	$ 660	$ 182,702	$ 835	$ 35,410	$ 512,481	$ 732,730	$ 831,211
Customers Deposits		$ 50,000					$ 50,000	$ 655,101
Due From related parties	$ 999	$ 4,175,936	$ 2,248,724	$ 98,275		$ 2,782,673	$ 9,306,607	$ 9,606,315
Inventory and prepaid	$ -	$ -	$ 4,050	$ 215	$ -	$ 2,116,030	$ 2,120,295	$ 2,465,173
Total Current Assets	$ 3,530	$ 4,296,019	$ 2,475,684	$ 102,068	$ 71,315	$ 5,958,506	$ 12,907,122	$ 14,120,701
Fixed assets	$ -	$ -	$ -	$ -	$ 35,000	$ 4,251,163	$ 4,286,163	$ 4,032,707
Total Assets	$ 3,530	$ 4,296,019	$ 2,475,684	$ 102,068	$ 106,315	$ 10,209,669	$ 17,193,285	$ 18,153,408

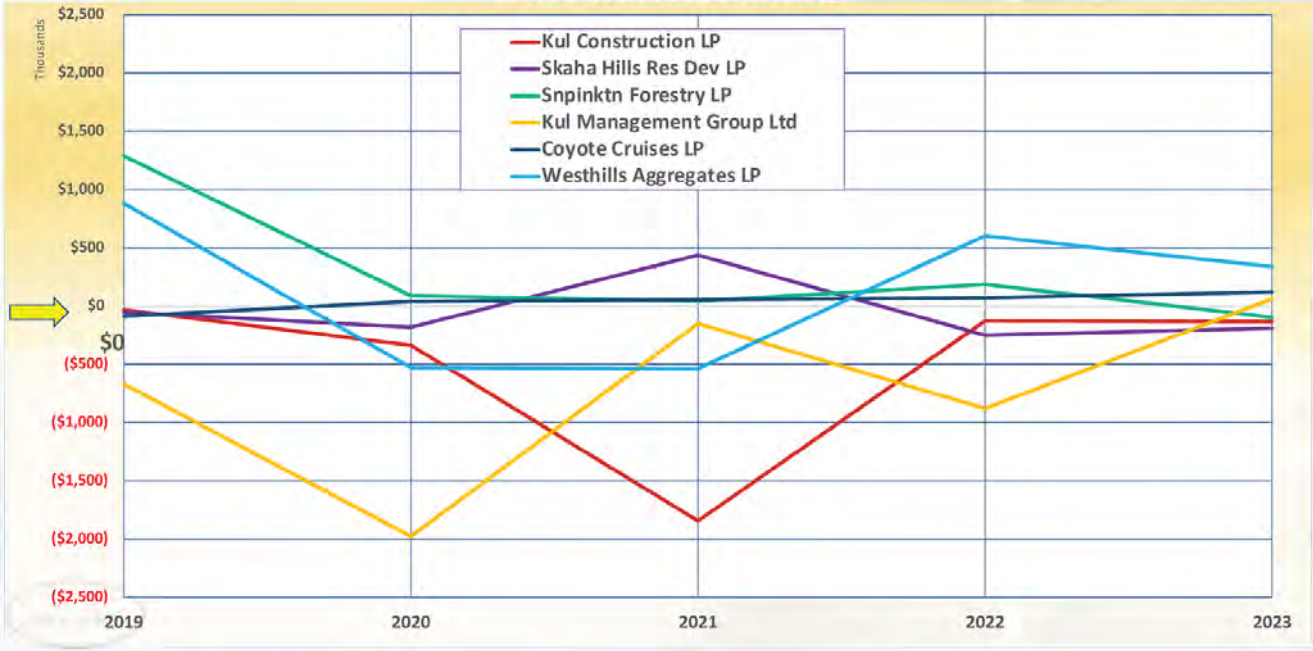
LIABILITIES and EQUITY

Accounts Payable	$ 13,483	$ 191,361	$ 245,451	$ 62,862	$ -	$ 906,122	$ 1,419,279	$ 1,413,448
Other Current Liabilities	$ -	$ 50,000	$ 578,770	$ -	$ -	$ 1,227,265	$ 1,856,035	$ 2,377,260
Due to related parties		$ 4,433,275		$ 4,273		$ 400,000	$ 4,837,548	$ 5,100,716
Total Current Liabilities	$ 13,483	$ 4,674,636	$ 824,221	$ 67,135	$ -	$ 2,533,387	$ 8,112,862	$ 8,891,424
Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ 1,126,277	$ 1,126,277	$ 1,224,065
Total Liabilities	$ 13,483	$ 4,674,636	$ 824,221	$ 67,135	$ -	$ 3,659,664	$ 9,239,139	$ 10,115,489
Equity	$ (9,953)	$ (378,617)	$ 1,651,463	$ 34,931	$ 106,315	$ 6,550,005	$ 7,954,144	$ 8,037,919
Total Liabilities + Equity	$ 3,530	$ 4,296,019	$ 2,475,684	$ 102,066	$ 106,315	$ 10,209,669	$ 17,193,283	$ 18,153,408

Net Income by Company and Year
2019-2023
Based on Audited Statements

COMPANY	2019	2020	2021	2022	2023
K'UL Construction	-30,432	-334,179	-1,842,200	-125,043	-131,608
Skaha Hills Res Dev LP	-51,558	-181,452	439,475	–249,071	-189,644
Snpinktn Forestry LP	1,290,558	90,717	44,380	188,087	-95,582
K'UL Management Group Ltd	-669,627	-1,975,473	-149,378	-877,729	63,328
Coyote Cruises LP	-85,813	40,972	55,742	72,618	122,397
Westhills Aggregates LP	883,034	-527,727	-536,605	603,581	338,662
TOTAL NET INCOME	**1,336,162**	**-2,886,822**	**-1,987,586**	**-387,557**	**107,553**

Net Income by Company and Year
2019-2023
Based on Audited Statements



Next Steps 2023 - 2024

- Completed: Transfer deposits and last lots to SDLP for resale.
- In Process: Remedy infrastructure deficiencies to get engineering and ISC sign off.
- In Process: Complete Skaha Hills Intersection to qualify for receipt of additional transfer payment
- In process: Complete water supply plan to ensure sufficient water supply for all Phase 3 to qualify for final transfer from SDLP of $1.05 million.
- In Process: Use proceeds of partnership funds to repay WHALP and SFLP.
- In Process: WHALP in turn to repay PIB outstanding royalties.
- In Process: Wind up the K'ul Companies (but retain SHRDLP to receive remainder of assignment fee).
- Transfer Partnership Units (Shares) in WHALP and SFLP back to PIB.

Skaha Partnerships and Outlook

- SHLP: (Original 20% Skaha Partnership) with Greyback:
  - Phases 1 and 2 are now completed.
  - SHLP has remitted $1.3M to PIB as profit share; $879K still pending.

- SDLP: (New 25% Partnership) with Greyback. Still ramping up.
  - 1 house sold; Profit of $260K.
  - Looking for profitability over the next 2 years with building of first multiple unit building

- Overall:
  - Companies are now stabilized.
  - Capital is being restored to WHALP and SFLP.
  - Normal profitable business operations are now possible, and probable.







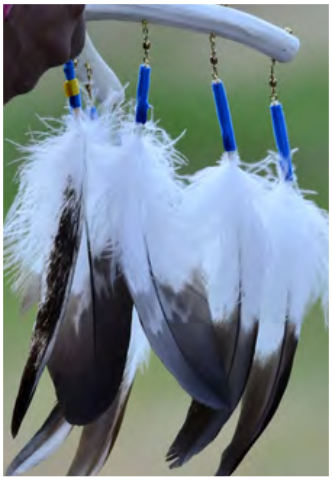
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MEMBERS OF

SNPINK'TN INDIAN BAND

NEVER MISS AN UPDATE

GET THE APP

The app uses state-of-the-art technology to notify SIB members of breaking news, documents, videos, and events, instantly delivered via push notifications.

GET IT ON Google Play

Download on the App Store

HOW TO GET THE APP

1. *Scan the QR code above or visit the App Store or Google Play Store and Search 'SnPink'tn Indian Band'*
2. *Tap 'Register' under 'Member Login'*
3. *Fill out your information and press 'Register'*
4. *Click the verification link in your email address*

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Phone: (250) 493-0048
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https://pib.ca

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Penticton Indian Band

Consolidated Financial Statements

For the year ended March 31, 2023

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Penticton Indian Band

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For the year ended March 31, 2023

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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:
Vivian Lezard
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Band Councilor

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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, 2023, 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.

Qualified Opinion

In our opinion, except for the effects on the comparative information of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Band as at March 31, 2023, 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.

Basis for Qualified Opinion

Effective April 1, 2022, the Band was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of the legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation is to be recorded using the assumptions as of April 1, 2022. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended March 31, 2023 and 2022, tangible capitals and the asset retirement obligation as at March 31, 2023 and 2022 and accumulated surplus as at April 1 and March 31 for both the 2023 and 2022 years.

Other Matter - Supplementary Information

The Band has also prepared another set of consolidated financial statements for the year ended March 31, 2023 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, 2023.

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.

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

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

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

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

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

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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, 2023

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Penticton Indian Band
Consolidated Statement of Financial Position

March 31	2023	2022
Financial assets		
Cash and cash equivalents (Note 3)	**$ 8,038,366**	$ 11,008,192
Short-term investments (Note 3)	**16,068,813**	11,954,320
Funds held in trust (Note 4)	**301,735**	298,649
Accounts receivable (Note 5)	**4,463,785**	2,244,748
Loans receivable from band members (Note 6)	**51,810**	54,235
Debt reserve fund (Note 7)	**669,918**	625,271
Due from related parties (Note 20)	**193,101**	151,687
Investment in business enterprise (Note 8)	**7,942,828**	8,025,801
Investment in business partnerships (Note 9)	**940,883**	1,307,765
	38,671,239	35,670,668
Liabilities		
Accounts payable and accrued liabilities (Note 10)	**1,786,736**	1,482,973
Deferred revenue (Note 11)	**6,358,156**	6,078,486
Long-term debt (Note 16)	**15,782,785**	18,212,069
	23,927,677	25,773,528
Net financial assets	**14,743,562**	9,897,140
Non-financial assets		
Prepaid expenses	**985,132**	723,059
Tangible capital assets (Note 15)	**54,409,993**	50,236,742
	55,395,125	50,959,801
Accumulated surplus	**$70,138,687**	$ 60,856,941

Approved on behalf of Council

DocuSigned by:
Greg Gabriel — Chief
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DocuSigned by:
Vivian Lezard — Band Councilor
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DocuSigned by:
Brian Conner — Chief Financial Officer
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DocuSigned by:
Sukhwinder Chouhan — Finance and Audit Committee Chair
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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 21) Budget	2023	2022
Revenues			
Federal Government			
Indigenous Services Canada	**$ 10,017,578**	**$ 17,044,129**	12,900,236
Canada Mortgage & Housing Corporation	**238,792**	**179,429**	274,448
First Nations Health Authority	**1,199,558**	**1,273,065**	1,637,155
Provincial Government			
First Nations Education Steering Committee	**760,360**	**963,205**	1,707,027
Okanagan Training & Development Council	**92,334**	**112,323**	112,323
Province of British Columbia	**3,592,075**	**3,861,083**	2,313,330
Property taxes (Note 13)	**2,023,641**	**1,903,569**	1,695,080
BC First Nations Gaming	**335,677**	**710,529**	302,247
Other			
Housing charges and rental	**1,731,793**	**404,678**	394,330
Interest and investment income	**86,421**	**658,976**	154,474
Other contracts and miscellaneous	**3,670,783**	**4,713,167**	5,823,658
Royalties	**240,000**	**206,705**	386,410
Total revenues for the year	**23,989,012**	**32,030,858**	27,700,718
Expenditures (Note 25)			
Capital infrastructure	**-**	**2,521,581**	1,716,433
Community health	**2,432,073**	**1,479,291**	1,370,328
Economic development	**-**	**713,362**	5,935,406
Education and employment	**5,288,487**	**4,690,738**	5,132,126
Housing	**878,200**	**901,890**	860,072
General government	**2,843,751**	**3,110,966**	3,503,464
Land, estates and memberships	**756,675**	**386,555**	361,209
Little Paws daycare	**113,800**	**987,748**	418,468
Natural resources	**2,151,981**	**2,103,548**	2,762,817
Okanagan Nation Family Intervention and Services	**925,726**	**830,874**	940,435
Own source revenue	**-**	**14,563**	140,236
Property taxation	**901,560**	**265,551**	305,103
Public works	**2,070,958**	**2,405,314**	1,626,687
Social development	**2,851,593**	**2,387,255**	2,235,235
Total expenditures for the year	**21,214,804**	**22,799,236**	27,308,019
Excess of revenue for the year	**2,774,208**	**9,231,622**	392,699
Net income (loss) from business enterprise (Note 8)		**(82,973)**	5,921,978
Net income from business partnerships (Note 9)		**133,097**	303,068
Annual surplus		**9,281,746**	6,617,745
Accumulated surplus, beginning of year		**60,856,941**	54,239,196
Accumulated surplus, end of year		**$ 70,138,687**	$ 60,856,941

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 21) Budget	2023	2022
Annual surplus	**$ 408,719**	**$ 9,281,746**	$ 6,617,745
Acquisition of tangible capital assets (Note 15)	**(580,813)**	**(6,166,171)**	(8,009,113)
Amortization of tangible capital assets (Note 15)	**-**	**1,992,043**	1,925,493
Disposal of tangible capital assets (Note 15)	**-**	**877**	119,262
	(580,813)	**(4,173,251)**	(5,964,358)
Acquisition of prepaid expenses	**-**	**(262,073)**	(166,283)
Net change in net financial assets	**(172,094)**	**4,846,422**	487,104
Net financial assets, beginning of year		**9,897,140**	9,410,036
Net financial assets, end of year		**$ 14,743,562**	$ 9,897,140

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	2023	2022
Cash flows from operating activities		
Cash received from customers, funders and other revenue sources during the year	**$ 29,415,545**	$ 32,437,278
Cash paid to suppliers and employees	**(20,111,405)**	(22,207,932)
Interest paid	**(741,651)**	(524,014)
Interest received	**763,498**	135,652
	9,325,987	9,840,984
Cash flows from capital activities		
Purchase of tangible capital assets	**(6,166,171)**	(2,277,204)
Disposal of tangible capital assets	**877**	119,263
	(6,165,294)	(2,157,941)
Cash flows from financing activities		
Issuance of long-term debt	**-**	14,855
Repayment of long-term debt	**(2,429,284)**	(757,911)
Decrease in debt reserve fund	**(44,647)**	-
Decrease in trust funds	**(3,086)**	(596)
	(2,477,017)	(743,652)
Cash flows from investing activities		
Decrease in member loans receivable	**2,425**	9,269
Increase in related party balance	**(41,414)**	(97,355)
Distribution from business enterprise	**499,980**	799,980
	460,991	711,894
Increase in cash for the year	**1,144,667**	7,651,285
Cash and cash equivalents, beginning of year	**22,962,512**	15,311,227
Cash and cash equivalents, end of year	**$ 24,107,179**	$ 22,962,512
Represented by:		
Unrestricted (Note 3)	**$ 15,347,010**	$ 14,113,861
Restricted (Note 3)	**8,760,169**	8,848,651
	$ 24,107,179	$ 22,962,512

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 uncollectible 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.

All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, the amounts can be reasonably estimated and collection is reasonably assured.

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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 consolidated 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**)**

Financial Instruments

Mutual funds are mandatorily measured at fair value. Cash, guaranteed investment certificates, accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the consolidated statement of financial position.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the consolidated statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

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.

Own Source Revenue
The Own Source Revenue funds are the reserve from the General Government Services program to fund other programs in the future.

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

Property Taxation
The Property Taxation program collects and reports the taxes owed for on-reserve housing owned by non-First Nations individuals and business.

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

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1. Summary of Significant Accounting Policies (continued)

Segmented Information (continued)

Education and Employment
The Education program provides services to eligible First Nations students enrolled in elementary/secondary education programs and eligible post-secondary education programs, as well providing services to eligible First Nations seeking employment.

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

Little Paws Daycare
The Little Paws Daycare program provides on-reserve daycare services and is a provincially subsidized daycare site.

Housing

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

Capital Infrastructure
The Capital Infrastructure program is responsible for infrastructure development and improvement within the community. It involves planning, funding, and executing projects aimed at enhancing essential services and facilities for band members.

Public Works and Utilities
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).

Natural Resources
The Natural Resources program is responsible for the management and stewardship of the natural resources within the band's traditional territory. This program is aimed at ensuring the sustainable use of resources, protecting the environment, and promoting economic opportunities for the community.

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 53% (2022 - 47%) of its revenues pursuant to funding arrangements from Indigenous Services Canada (ISC).

3. Cash and Short-term Investments

	2023	2022
Consist of:		
Cash	**$ 8,038,366**	$ 11,008,192
Short-term investments		
Guaranteed Investment Certificates	**7,314,174**	3,108,684
Mutual funds	**8,754,639**	8,845,636
	16,068,813	11,954,320
	$ 24,107,179	$ 22,962,512
Externally Restricted		
Ottawa trust funds	**$ 5,529**	$ 3,015
Social housing replacement reserve (Note 19)	**508,642**	497,408
Social housing operating reserve (Note 19)	**958,275**	938,001
	1,472,446	1,438,424
Internally Restricted		
Band capital trust OSR funds	**2,374,194**	3,490,579
Band revenue trust OSR funds	**3,382,419**	2,518,877
Capital fund	**1,238,467**	1,114,434
Contingency fund	**292,643**	286,337
	7,287,723	7,410,227
	8,760,169	8,848,651
Unrestricted	**15,347,010**	14,113,861
	$ 24,107,179	$ 22,962,512

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3. Cash and Short-term Investments (continued)

Guaranteed Investment Certificates consist of one-year cashable GIC's at rates varying from 2.25% - 5.35% per annum, maturing between April 2023 and December 2023.

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 $97,827.

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.

The Band's mutual funds are all considered to be Level 1 financial instruments for which the fair value is determined based on quoted prices in active markets. Changes in fair valuation methods or in the availability of market observable inputs may result in a transfer between levels. During the year there were no transfers of securities between different levels.

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4. Funds Held in Trust

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

	2023	2022
Cedar Law Corporation, Barristers and Solicitors	$ 301,735	$ 298,649

Peace Hills Trust (Minors Trust) holds $77,433 (2022 - $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.

5. Accounts Receivable

	2023	2022
First Nation Education and Steering Committee	$ 114,713	$ 114,713
Indigenous Services Canada	-	129,286
Trade	3,945,117	1,934,016
Property taxes	851,274	760,247
Rent receivable	554,629	557,889
Canada Mortgage and Housing Corporation	14,829	14,829
Skaha Hills Limited Partnership	10,119	10,119
Allowance for doubtful accounts	(1,026,896)	(1,276,351)
	$ 4,463,785	$ 2,244,748

6. Loans Receivable from Band Members

	2023	2022
Members' loans receivable	$ 51,810	$ 54,235

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

7. 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:

	2023	2022
Debt Reserve Fund - Cash Deposits	$ 669,918	$ 625,271

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8. Investment in Business Enterprise

	2023	2022
K'ul Management Group Ltd. (KMGLTD)	**$ 7,942,828**	$ 8,025,801

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:

	2023	2022
Assets		
Current	**$ 3,550,302**	$ 3,858,286
Non-current	**8,753,557**	8,717,544
	$ 12,303,859	$ 12,575,830
Liabilities		
Current	**$ 2,712,728**	$ 2,195,685
Non-current	**1,647,299**	2,354,344
	4,360,027	4,550,029
Equity	**7,942,828**	8,025,801
	$ 12,302,855	$ 12,575,830
Revenue	**$ 8,535,572**	$ 19,520,888
Expenditures	**(8,618,545)**	(13,598,910)
Net income (loss) for the year	**$ (82,973)**	$ 5,921,978

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9. Investment in Business Partnerships

	2023	2022
Skaha Hills Limited Partnership (SHLP)	$ 879,470	$ 1,307,764
Sn'Pink'Tn Developments Limited Partnership (SDLP)	61,413	1
	$ 940,883	$ 1,307,765

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	2023	2022
Assets				
Current	$ 3,376,618	$ 11,103,066	$ 14,479,684	$ 13,341,891
Non-current	1,654,627	1,001	1,655,628	219,345
	$ 5,031,245	$ 11,104,067	$ 16,135,312	$ 13,561,236
Liabilities				
Current	$ 633,580	$ 1,408,909	$ 2,042,489	$ 1,133,132
Non-current	-	9,449,481	9,449,481	5,903,105
	633,580	10,858,390	11,491,970	7,036,237
Equity	4,397,665	245,677	4,643,342	6,524,999
	$ 5,031,245	$ 11,104,067	$ 16,135,312	$ 13,561,236
Revenue	$ 3,431,768	$ 1,105,526	$ 4,537,294	$ 6,055,733
Expenditures	(3,073,308)	(845,643)	(3,918,951)	(4,554,578)
Total income	358,460	259,883	$ 618,343	$ 1,501,155
Allocation	$ 71,685	$ 61,412	$ 133,097	$ 303,068

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10. Accounts Payable and Accrued Liabilities

	2023	2022
Trade payables	**$ 1,269,513**	$ 619,663
Accrued liabilities	**185,582**	180,100
Accrued salaries and employee benefits payable	**331,641**	683,210
	$ 1,786,736	$ 1,482,973

11. 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	$ 67,948	$ 77,729	$ (67,948)	**$ 77,729**
FNHA	1,120,072	1,067,182	(1,204,003)	**983,251**
ISC	4,764,396	5,055,691	(5,262,630)	**4,557,457**
Province of BC	79,713	702,925	(79,713)	**702,925**
Other	46,357	36,794	(46,357)	**36,794**
2023 Totals	**$ 6,078,486**	**$ 6,940,321**	**$ (6,660,651)**	**$ 6,358,156**
2022 Totals	$ 2,802,566	$ 5,417,763	$ (2,141,843)	$ 6,078,486

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12. Property Tax Collected for Other Governments

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

	2023	2022
BC Assessment Authority	**$ 23,190**	$ 24,238
Regional District Okanagan-Similkameen	**40,432**	102,566
Hospital	**110,737**	120,618
Sewer	**30,986**	30,986
Library	**28,875**	31,350
Fire protection	**316,087**	310,354
	$ 550,307	$ 620,112

13. Property Taxes

	2023	2022
Gross property taxation revenue	**$ 2,962,322**	$ 2,791,687
Less: Home owner grants	**(508,446)**	(476,495)
Less: Collections on behalf of other governments (Note 12)	**(550,307)**	(620,112)
Net property taxation revenue	**$ 1,903,569**	$ 1,695,080

14. Comparative Figures

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

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15. Tangible Capital Assets

	2023									
	Automotive Equipment	Buildings	Equipment	Land & Land Improvements	Roads	Water, Sewer, & Drainage	Electrical	Work in Progress	Social Housing	Total
Cost, beginning 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**
Additions	428,883	-	199,828	-	-	130,580	-	5,406,880	-	**6,166,171**
Disposals	-	-	(3,818)	-	-	-	-	-	-	**(3,818)**
Transfers	-	-	-	-	-	127,358	-	(127,358)	-	**-**
Cost, end of year	2,035,341	19,134,254	2,951,007	2,948,152	14,506,365	20,665,098	285,917	12,262,341	6,219,270	**81,007,745**
Accumulated amortization, beginning 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**
Amortization	206,810	553,439	205,415	22,736	353,017	437,961	7,148	-	205,517	**1,992,043**
Disposals	-	-	(2,941)	-	-	-	-	-	-	**(2,941)**
Accumulated amortization, end of year	1,259,529	9,397,343	2,220,706	1,155,733	4,987,310	5,116,975	63,827	-	2,396,329	**26,597,752**
Net carrying amount, end of year	$ 775,812	$ 9,736,911	$ 730,301	$ 1,792,419	$ 9,519,055	$ 15,548,123	$ 222,090	$ 12,262,341	$ 3,822,941	**$ 54,409,993**

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15. Tangible Capital Assets (continued)

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)
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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16. Long-term Debt

	2023	2022
Capital		
Loans repaid during the year	**$ -**	$ 1,235,802
Term loan - repayable at $12,357 monthly, including interest at 3.65% per annum, maturing June 2028, secured by debt reserve fund.	**2,300,475**	2,361,168
Demand loan - repayable at $22,755 monthly, including interest at prime plus 0.50% per annum, maturing February 2047, secured by Band Council Resolution.	**3,991,265**	4,725,316
Term loan - repayable at $39,113 monthly, including interest at 3.79% per annum, maturing June 2024, secured by debt reserve fund.	**6,884,211**	7,087,747
Social Housing		
Mortgage - repayable at $1,409 monthly, including interest at 1.82% per annum, maturing June 2026.	**53,194**	68,986
Mortgage - repayable at $2,390 monthly, including interest at 1.04% per annum, maturing October 2025.	**72,748**	100,569
Mortgage - repayable at $1,214 monthly, including interest at 1.31% per annum, maturing December 2031.	**120,623**	133,387
Mortgage - repayable at $2,504 monthly, including interest at 1.30% per annum, maturing May 2028.	**151,049**	178,033
Mortgage - repayable at $2,246 monthly, including interest at 0.94% per annum, maturing September 2035.	**316,916**	341,094
Balance carried forward	**$13,890,481**	$ 16,232,102

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16. Long-term Debt (continued)

Balance brought forward	**$ 13,890,481**	$ 16,232,102
Social Housing (continued)		
Mortgage - repayable at $8,099 monthly, including interest at 2.68% per annum, maturing October 2038.	**1,238,118**	1,301,379
Mortgage - repayable at $3,219 monthly, including interest at 2.14% per annum, maturing March 2024.	**654,186**	678,588
	$ 15,782,785	$ 18,212,069

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:

2024	**$ 4,990,151**
2025	**8,125,595**
2026	**381,268**
2027	**165,321**
2028	**2,120,450**
	$ 15,782,785

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, 2023 was $179,429 (2022 - $235,005), and this amount is included in CMHC revenue on the Consolidated Statement of Operations.

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18. Financial Instruments

The Band is exposed to risks of varying degrees of significance from its use of financial instruments which could affect its ability to achieve its strategic objectives. The Chief and Council ensures that the Band has identified its major risks and ensures that management monitors and mitigates these risks.

Market and interest rate risk
Market risk is the risk that changes in market prices, such as interest rates, will affect the Band's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on investments. The investment balance comprises of a GIC's and funds held in trust. The GIC and funds held in trust are deemed to be low risk and are not subject to significant changes in market prices or interest rates.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. It is management's opinion that the Band is not exposed to significant interest rate risk arising from its financial instruments.

There have not been any changes from the prior year in the Band's exposure to market or interest rate risks or the policies, procedures and methods it uses to manage and measure these risks.

Credit risk
Credit risk is the risk that one party to a financial instrument will cause a financial loss to the other party by failing to discharge an obligation. The Band is exposed to credit risk from its operating activities, which are primarily accounts receivables, and its investing activities, which includes deposits with financial institutions. Accounts receivables includes grant receivables from the Federal and Provincial Government, trade receivables, and local area receivables.

The credit risk on accounts receivables is mitigated by the agreement approval and monitoring processes. A majority of the accounts receivable balances are compliant with signed funding agreements and signed general agreements for recovery work. The Band undergoes continuous monitoring of amounts that are not collectible or realizable and accounts for a specific bad debt provision when management considers that the expected recovery is less than the amount receivable. The Band considers all accounts receivable that are past due to be impaired, with the exception of funding from federal or provincial agreements. See Note 5 for further detail.

The Band has deposited cash and investments held with reputable financial institutions. Management believes the risk of loss is unlikely, however the balances to exceed insured amounts. See Note 3 for further detail.

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18. Financial Instruments (continued)

Liquidity risk
Liquidity risk is the risk that the Band will not be able to meet its financial obligations as they become due.

The Band manages this risk by monitoring cash activities and expected outflows through budgeting and forecasting cash flows from operations and anticipated investing and capital activities. It is management's opinion that the Band is not exposed to significant liquidity risk arising from its financial instruments.

There have not been any changes from the prior year in the Band's exposure to liquidity risk or the policies, procedures and methods it uses to manage and measure the risk.

Financial Instrument Classification
The carrying value of each class of the Band's financial instruments is provided in the following table.

	Fair Value	**Cost**	**2023**
Cash and cash equivalents	**$ -**	**$ 8,038,366**	**$ 8,038,366**
Accounts and member loans receivable	**-**	**4,515,595**	**4,515,595**
Guaranteed Investment Certificates	**-**	**7,314,174**	**7,314,174**
Mutual Funds	**8,754,639**	**-**	**8,754,639**
Accounts payable and accrued liabilities	**-**	**1,786,736**	**1,786,736**
Long-term debt	**-**	**15,782,785**	**15,782,785**

	Fair Value	Cost	2022
Cash and cash equivalents	$ -	$ 11,008,192	$ 11,008,192
Accounts and member loans receivable	-	2,298,983	2,298,983
Guaranteed Investment Certificates	-	3,108,684	3,108,684
Mutual Funds	8,845,636	-	8,845,636
Accounts payable and accrued liabilities	-	1,482,973	1,482,973
Long-term debt	-	18,212,069	18,212,069

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19. Housing Reserves

	2023	2022
Replacement reserve	$ 457,746	$ 531,895
Operating reserve	928,834	910,123
	$ 1,386,580	$ 1,442,018

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.

	2023	2022
Replacement reserve	$ 457,746	$ 531,895
Restricted cash (Note 3)	508,642	497,408
Under (over) funded	$ (50,896)	$ 34,487

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.

	2023	2022
Operating reserve	$ 928,834	$ 910,123
Restricted cash (Note 3)	958,275	938,001
Over funded	$ (29,441)	$ (27,878)

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20. Related Party Transactions and Balances

At the year end, the related party balance of $193,101 (2022 - $151,687) 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 $206,705 (2022 - $386,410);
(b) Fees paid for services of $1,146,589 (2022 - $517,823);
(c) Assumption of debt of $Nil (2022 - $4,710,461);
(d) Forgiveness of debt of $Nil (2022 - $1,050,423);
(e) Gain on transfer of work in progress assets for settlement of debt of $Nil (2022 - $245,896).

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.

In 2022, 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 in the total expenses for the Band for the year (Note 25 and Note 26).

21. 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:

	2023
Budget Bylaw deficit for the year	**$ -**
Add:	
Capital expenditures	**580,813**
Budgeted internal transfers	**2,008,937**
Budgeted transfers from accumulated surplus	**184,458**
Budget surplus per Consolidated Statement of Operations	**$ 2,774,208**

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22. 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	2023	2022
Westhills Aggregates LP (i)	$ 1,475,000	**$ 560,184**	$ 438,640
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.

23. 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.

24. 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 $481,356 (2022 - $351,087) to the Plan on behalf of its employees.

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25. Expenditures by Object

	2023	2022
Advertising and promotion	$ 30,895	$ 2,869
Amortization	1,992,043	1,925,453
Bad debts (recovery)	(199,095)	478,632
Bank charges	60,823	54,643
Contract services	2,383,128	1,795,657
Community outreach	169,450	255,949
Direct social assistance	1,303,444	1,319,489
Honoraria	385,464	434,210
Insurance	366,485	300,970
Interest on long-term debt	741,651	524,014
Lease payments	100,365	106,735
Loss on assumption of debt (Note 20)	-	5,514,989
Materials, supplies and services	1,632,599	1,127,627
Office	73,703	228,158
Professional fees	1,010,765	1,012,142
Rental of facilities and equipment	16,852	8,839
Repairs and maintenance	616,246	394,886
Salaries and benefits	9,813,494	9,027,717
Student allowances and tuition	1,143,881	1,738,763
Telephone	128,230	136,498
Travel and meetings	267,926	208,304
Utilities	199,227	200,636
Vehicle	182,151	133,082
Workshops, seminars and training	379,509	377,757
Total expenditures for the year	**$ 22,799,236**	$ 27,308,019

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26. Schedule of Segmented Operations

For the year ended March 31 **2023**

	Own Source Revenue	General Government Services	Property Taxation	Social Development	Education and Employment	Community Health	Little Paws Daycare	Housing	Capital Infrastructure	Public Works and Utilities	Natural Resources	Lands, Estates and Memberships	Economic Development	ONTEH	Total
Revenue															
ISC	$ -	$ 2,630,870	$ -	$ 2,851,876	$ 3,613,057	$ -	$ 147,000	$ 318,234	$ 5,543,326	$ 759,078	$ -	$ 211,103	$ -	$ 969,585	$17,044,129
CMHC	-	-	-	-	-	-	-	179,429	-	-	-	-	-	-	179,429
FNESC	-	-	-	-	963,205	-	-	-	-	-	-	-	-	-	963,205
FNHA	-	-	-	-	-	1,261,665	-	-	-	11,400	-	-	-	-	1,273,065
Taxation	-	-	1,903,569	-	-	-	-	-	-	-	-	-	-	-	1,903,569
Province of BC	1,486,867	5,969	-	129,342	416,220	114,669	626,438	-	108,821	35,934	936,823	-	-	-	3,861,083
BC First Nations Gaming	-	710,529	-	-	-	-	-	-	-	-	-	-	-	-	710,529
Other contracts	840,059	401,200	97,741	2,792	333,178	563,952	73,280	390,342	536,000	768,139	1,771,808	21,873	128,801	166,684	6,095,849
	$ 2,326,926	$ 3,748,568	$ 2,001,310	$ 2,984,010	$ 5,325,660	$ 1,940,286	$ 846,718	$ 888,005	$ 6,188,147	$ 1,574,551	$ 2,708,631	$ 232,976	$ 128,801	$ 1,136,269	$32,030,858
Expenditure															
Administrative	$ 14,563	$ 134,052	$ 74,814	$ 3,345	$ 11,507	$ 7,027	$ 5,059	$ 274,225	$ 86,763	$ 209,506	$ 274,334	$ 160,162	$ 710,492	$ 45,672	$ 2,011,521
Amortization	-	-	8,830	-	-	-	39,547	205,517	1,711,147	-	-	-	-	27,002	1,992,043
Direct assistance	-	-	-	1,303,444	-	-	-	-	-	-	-	-	-	-	1,303,444
Lease payments	-	22,526	3,750	1,465	22,620	10,159	11,033	1,465	-	4,819	9,238	7,812	-	2,272	97,159
Materials, supplies & utilities	-	673,517	18,028	143,149	310,946	241,111	100,113	6,883	27,071	209,120	215,637	29,749	20	227,869	2,203,213
Operations & maintenance	-	299,907	5,876	151,140	241,534	83,431	69,418	261,042	682,850	845,583	245,702	76,369	2,850	53,732	3,019,434
Student costs	-	75	-	-	1,146,185	505	-	-	-	6,549	14,399	233	-	-	1,167,946
Transportation costs	-	85,662	(816)	124,864	96,225	212,432	48,453	8,376	281	69,029	170,684	250	-	27,508	842,948
Wages and benefits	-	1,895,227	155,069	659,848	2,861,721	924,626	714,125	144,382	13,469	1,060,708	1,173,554	111,980	-	446,819	10,161,528
	$ 14,563	$ 3,110,966	$ 265,551	$ 2,387,255	$ 4,690,738	$ 1,479,291	$ 987,748	$ 901,890	$ 2,521,581	$ 2,405,314	$ 2,103,548	$ 386,555	$ 713,362	$ 830,874	$22,799,236
Excess (deficiency) of revenue for the year	$ 2,312,363	$ 637,602	$ 1,735,759	$ 596,755	$ 634,922	$ 460,995	$ (141,030)	$ (13,885)	$ 3,666,566	$ (830,763)	$ 605,083	$ (153,579)	$ (584,561)	$ 305,395	$ 9,231,622

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26. Schedule of Segmented Operations (continued)

For the year ended March 31 2022

	Own Source Revenue	General Government Services	Property Taxation	Social Development	Education	Community Health	Little Paws Daycare	Housing	Capital Infrastructure	Public Works and Utilities	Natural Resources	Lands, Estates and Memberships	Economic Development	ONTEH	Total
Revenue															
ISC	$ -	$ 2,139,678	$ -	$ 3,318,597	$ 3,840,843	$ -	$ -	$ 149,489	$ 1,285,690	$ 765,761	$ -	$ 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	-	-	1,695,079	-	-	-	-	-	-	-	-	-	-	-	1,695,079
Province of BC	499,389	(7,835)	-	119,050	371,776	141,557	47,223	-	107,929	29,959	1,004,282	-	-	-	2,313,330
BC First Nations Gaming	-	302,247	-	-	-	-	-	-	-	-	-	-	-	-	302,247
Other contracts	671,721	464,683	78,630	9,273	368,569	664,561	113,814	350,887	688,100	918,084	2,306,940	22,825	52,573	160,536	6,871,196
	$ 1,171,110	$ 2,908,773	$ 1,773,709	$ 3,446,920	$ 6,288,215	$ 2,234,924	$ 161,037	$ 774,824	$ 2,280,068	$ 1,713,804	$ 3,311,222	$ 320,262	$ 52,573	$ 1,263,277	$ 27,700,718
Expenditure															
Administrative	$ 113,857	$ 724,022	$ 143,188	$ 8,062	$ 16,997	$ 47,035	$ 6,475	$ 217,356	$ -	$ 189,732	$ 374,278	$ 69,084	$ 420,417	$ 42,767	$ 2,373,270
Amortization	-	-	8,830	-	-	-	22,513	205,517	1,643,063	-	-	-	-	45,530	1,925,453
Direct assistance	-	-	-	1,319,489	-	-	-	-	-	-	-	-	-	-	1,319,489
Lease payments	-	12,524	2,781	2,358	21,035	8,657	3,319	1,265	42,266	960	2,228	6,847	-	3,168	107,408
Materials, supplies & utilities	25,000	620,127	17,157	121,268	317,566	147,017	47,573	123,410	-	141,673	79,113	4,497	-	304,465	1,948,866
Operations & maintenance	1,379	186,960	-	66,192	259,320	94,153	12,916	147,898	31,104	716,337	529,043	133,964	-	19,443	2,198,709
Student costs	-	-	-	-	1,738,763	-	-	-	-	-	-	-	-	-	1,738,763
Transportation costs	-	154,579	-	105,011	55,292	135,416	5,234	1,664	-	49,340	188,226	7,642	-	16,740	719,144
Wages and benefits	-	1,805,252	133,147	612,855	2,723,153	938,050	320,438	162,962	-	528,645	1,589,929	139,175	-	508,322	9,461,928
Loss on assumption of debt	-	-	-	-	-	-	-	-	-	-	-	-	5,514,989	-	5,514,989
	$ 140,236	$ 3,503,464	$ 305,103	$ 2,235,235	$ 5,132,126	$ 1,370,328	$ 418,468	$ 860,072	$ 1,716,433	$ 1,626,687	$ 2,762,817	$ 361,209	$ 5,935,406	$ 940,435	$ 27,308,019
Excess (deficiency) of revenue for the year	$ 1,030,874	$ (594,691)	$ 1,468,606	$ 1,211,685	$ 1,156,089	$ 864,596	$ (257,431)	$ (85,248)	$ 563,635	$ 87,117	$ 548,405	$ (40,947)	$ (5,882,833)	$ 322,842	$ 392,699