



Yukon Geographical Place Names Board

↔ 2010 – 2011 ANNUAL REPORT ↔



The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tutchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chù (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechhàl Mǎn (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes - and failures - of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief's white horse drowning there.

(front and back cover) Dezadeash Lake: Looking northwest over Dezadeash Lake in early October. Dezadeash is a name that appears on some of the earliest published Yukon maps. It is Tlingit in origin with uncertain translation. The Southern Tutchone name for this prominent feature is Tit'at Mǎn, meaning 'headwaters lake'. It is located at the head of Dezadeash River, which drains via the Alsek River into the Pacific Ocean at Dry Bay. Some speakers of Southern Tutchone call the lake 'Head-a-Lake' in English.

(opposite) Neskatahin Village: Log structure at the site of historic Neskatahin Village in southern Yukon. This is a significant location in the traditional homeland of the Champagne-Aishihik First Nation. Neskatahin is located close to both Dalton Post and the Haines Highway. Mt. Beaton is in the distance.

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

(left) Yukon Toponymist Garry Njootli and Teslin Tlingit Elder Jimmy Johnston

(right) Board visitors from Kluane First Nation and Champagne-Aishihik First Nation: George Johnson, Margaret Johnson, Margaret Workman, Lena Johnson, Mary Jane Johnson.



Member Profiles 2010-2011

CO-CHAIRS:



✧ **ROBERT LEE JACKSON, CO-CHAIR:** Mr. Jackson has served the Board since 2004. He has worked for Yukon First Nations for over two decades. Prior to that, he worked for the Highways Department for four seasons with Yukon Lands and Forests. Mr. Jackson also serves on the national Elders Council and the Residential School Working Group.

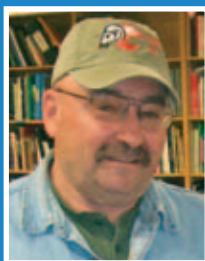


✧ **JOHN RITTER, CO-CHAIR:** Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he has worked with all Yukon languages and contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with native elders.

MEMBERS:



✧ **MONTY ALFORD:** Mr. Alford is a retired federal hydrographer who has lived in the Yukon for over 50 years. Mr. Alford was first appointed to the Board in 2003. With mountaineering as his avocation, he is familiar not only with the waterways of the Yukon but also with many of the mountain ranges. This extensive knowledge of Yukon geography is a great asset to the Board. Mr. Alford is the author of five books. He is a Member of the Order of Canada and a holder of the Queen's Medal.



✧ **RON CHAMBERS:** Mr. Chambers is of Southern Tutchone, Tlingit and Scottish ancestry. He was born and raised in the Kluane area but spent his high school years in Haines, Alaska, and northern California. After graduation, he pursued his artistic interests at SAIT in Calgary. He was a Park Warden in Jasper and Kluane parks for 22 years before retiring to start his own guiding business. Ron has been a member of many boards over the years and was Deputy Chief of Champagne and Aishihik First Nations. He currently sits on the Yukon Heritage Resources Board and Yukon River Salmon Subcommittee.



✧ **TRACY RISPIN:** Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.



✧ **POLLY THORP:** Ms. Thorp was first appointed to the Board in 2004. She has lived in the north for more than 25 years, and she moved to Whitehorse in 2003. She has a degree in Native Studies from Trent University and a diploma from Yukon College. This education has helped her gain a solid understanding of northern cultures and issues. She is an avid hiker, trail runner and cross-country skier. She brings to the Board a keen interest in Yukon and northern landscape, history and culture.

SUPPORT PERSONNEL:



✧ **DEANA LEMKE:** Ms. Lemke was first contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.



✧ **GARRY NJOOTLI:** Mr. Njootli was appointed Yukon Toponymist in 2003. He is responsible for reviewing place-name submissions sent to the Government of Yukon's Heritage Resources Unit. He ensures they are complete and meet basic criteria before being forwarded to the Yukon Geographical Place Names Board for consideration. He also serves as a non-voting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow, Yukon)





Neskatahin Lake: Neskatahin Lake is the source of Village Creek which flows to Neskatahin Village and empties into the Tatshenshini River. The Lake is called K'á M̄n̄ in Southern Tutchone, 'spawned-out-salmon lake'. The lake sits beside K'á Dh̄l̄ (also K'á Ȳgh̄n̄) 'spawned-out-salmon hill'.

Yukon’s Place Name Review Process

Initially, place name applications are submitted to the Yukon Government’s *Heritage Resources Unit*, a component of Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned with the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names’ meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- ✧ completeness of the applications when initially submitted to the Government of Yukon - Heritage Resources Unit;
- ✧ whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- ✧ whether the sites identified are located within parks;
- ✧ whether the locations of the sites have been accurately determined;
- ✧ whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (See *Figure 1*).

(above) Board visitors from Kluane First Nation: Margaret Johnson, Mary Jane Johnson, Lena Johnson.

(right) Board visitors from Teslin Tlingit Council: Jane Smarch and Aggie Johnston.

Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: “When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency.”
- Section 13.11.3: “A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*.”
- Section 13.11.4: “Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series.”



Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.
2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.
3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.
4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.
5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.
6. The spelling and accenting of names shall agree with the rules of the language in which they were written.
7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to Natural Resources Canada (NRCan) - Geographical Names Section.



Linda Sidney with Teslin Tlingit Council Elders Lena Sidney and Jimmy Johnston, and Josephine Holloway (YNLC).



YGPNB Co-chair Robert Lee Jackson with Teslin Tlingit Council Elders Jane Smarch and Aggie Johnston.

Summary of Board Activities During 2010-2011 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during the 2010-2011 fiscal year:

a) Board Meetings

The Board held meetings in Whitehorse on June 8, 2010; September 9, 2010; and March 3, 2011. It also held a place name recording session at the Yukon Native Language Centre (YNLC) on May 4, 2010 to document Southern Tutchone place names submitted for consideration and approved by the Board during the previous fiscal year. Regularly scheduled Board meetings and recording sessions take place in the YNLC library at Yukon College. The YNLC setting is especially conducive to the conduct of Board business, with ample space, computer and sound recording resources, as well as an extensive reference library of toponymic and historical materials.

b) Board Membership and Officers

At its first meeting of the fiscal year held on June 8, 2010, members warmly welcomed Mr. Ron Chambers to the Board. The Minister of Tourism appointed him to the Board after being recommended by the Council of Yukon First Nations.

At this meeting the Board confirmed its policy of appointing Co-Chairs. Mr. Robert Lee Jackson was chosen from the CYFN appointments, and Mr. John Ritter was selected from the Government of Yukon appointments. This arrangement has proved advantageous to Board functioning and will continue.

c) Review of Place Name Applications

At its June 8 meeting, the Board reviewed place name submissions by the Kluane First Nation of Burwash, Yukon. This process was greatly assisted by the presence and contributions of Kluane First Nation (KFN) Elders Margaret Johnson and Lena Johnson, as well as Champagne-Aishihik First Nation Elder Margaret Workman. KFN citizens George Johnson and Mary Jane Johnson also contributed to the discussions of English and Southern Tutchone terminology for Slims River and Sheep Mountain. A number of linguistic and jurisdictional issues were raised and discussed.

During its September 9 meeting, the Board resumed its consideration of submissions by the Teslin Tlingit Council (TTC). Deliberations were assisted by the presence of TTC Heritage worker Linda Sidney and Elders Jane Smarch and Aggie Johnston. Thirteen names of Tlingit origin were reviewed and recommended by the Board for either official or alternate status. Final approval rests with the Minister of Tourism and Culture.

At its final meeting of the fiscal year held on March 3, 2011, the Board continued its systematic review of place names submissions from the Teslin Tlingit Council. TTC Elders Jimmy Johnston and Lena Sidney provided detailed information on land use and Tlingit place names in their traditional territory. Board members also agreed to schedule a separate working group session to review all submissions from TTC that have been acted upon by the Board.

d) Administrative

The Board sent one of its members to observe the annual meeting of the Geographic Names Board of Canada held in October in Moncton, New Brunswick. This was the first time that a YGPNB member has attended the national meeting. The next national meeting will be held in Yukon in late summer 2011. The Board reviewed and updated its Operating Procedures to ensure they are current and consistent with requirements of the *Umbrella Final Agreement* and the annual Contribution Agreements entered into by the Board and the Yukon Land Claims and Implementation Secretariat. The Board Website, www.yukonplacenames.ca, was created some years ago with Flash technology. It will be replaced using current web tools that will enable the site to be updated annually and display native language text and symbols consistently and accurately.

e) Photo Documentation

The Board authorized aerial photo documentation which took place in early October, 2010. The flight itinerary was determined in advance by YGPNB Co-Chair John Ritter, photographer Wayne Towriss, and Yukon Toponymist Garry Njootli. The documentation included areas on the southern end of Kusawa Lake and along sections of the traditional trading trails between Chilkat River and the southern Yukon. Also photographed were sections of Tatshenshini and Alsek Rivers. The Board aims to compile a complete set of information for each place name it recommends for approval by the Minister, including pronunciation, meaning and historical/cultural significance, and visual documentation wherever possible.



Kusawa River: Kusawa River with Hendon River entering from the right. The southern end of Kusawa Lake is seen in the distance.

Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language. For example, photographs of *Jekudit'eda* (Alligator Lake) and *Nànidhāt* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: www.yukonplacenames.ca

YGPNB 2011 - 2012

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister of Tourism and Culture, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic System.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

GEO NAMES

Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

Email: geonames@nrcan.gc.ca

www.geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on an application submitted contact:

YUKON TOPONYMIST

Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456

www.yukonheritage.com

For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

SECRETARIAT

Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

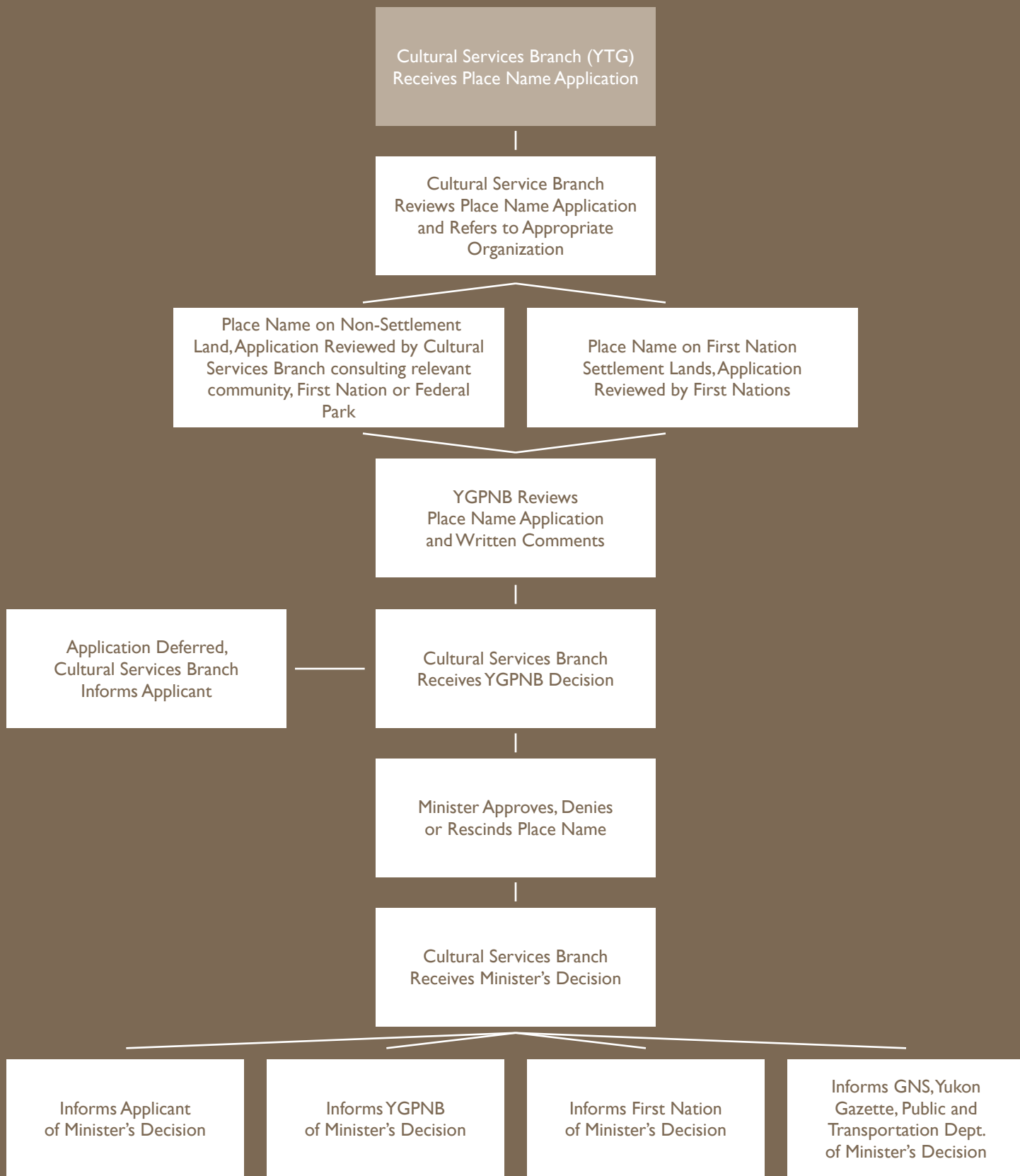
Telephone: (867) 393-3982

Fax: (867) 667-7006

Email: yukonplacenames@yknnet.ca

www.yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET



YUKON GEOGRAPHICAL PLACE NAMES BOARD

FINANCIAL STATEMENTS

March 31, 2011

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MANAGEMENT RESPONSIBILITY STATEMENT

The accompanying financial statements are the responsibility of management. The financial statements were prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that it fulfills its responsibilities for financial reporting and internal control. The financial statements were reviewed and approved by management.

M.McKay & Associates Ltd., an independent firm of Certified General Accountants, was engaged to examine the financial statements in accordance with Canadian auditing standards. Their report, stating the scope of their examination and opinion on the financial statements, follows.



Financial Administrator



Board member

June 20, 2011

INDEPENDENT AUDITORS' REPORT

To the Members of
Yukon Geographical Place Names Board

We have audited the accompanying financial statements of Yukon Geographical Place Names Board which include the statement of financial position as at March 31, 2011, the statement of operations and changes in net assets, and the statement of cash flows, for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

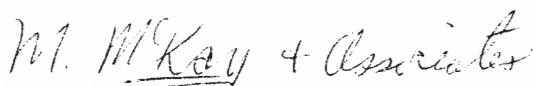
Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Geographical Place Names Board as at March 31, 2011, and its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The 2010 comparative amounts were audited by other professional accountants.



M. McKay & Associates Ltd.
Certified General Accountants

Whitehorse, Yukon
June 20, 2011


YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
For the year ended March 31, 2011

	<u>2011</u>	<u>2010</u>
REVENUE		
Council of Yukon First Nations	\$ 4,850	\$ 9,612
Yukon government transfer	69,516	68,192
Interest	<u>716</u>	<u>331</u>
	<u>75,082</u>	<u>78,135</u>
EXPENSES		
Annual report	5,448	5,548
Communications and website	2,183	2,088
Documentation	9,469	21,483
Honoraria	16,003	13,794
Bank charges	60	62
Meetings	236	176
Office and general	567	1,048
Professional fees	4,084	5,478
Rent	4,059	3,936
Secretariat	23,063	21,218
Travel	<u>7,461</u>	<u>9,235</u>
	<u>72,633</u>	<u>84,066</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	2,449	(5,931)
UNRESTRICTED NET ASSETS, beginning of year	<u>132,736</u>	<u>138,667</u>
UNRESTRICTED NET ASSETS, end of year	<u>\$ 135,185</u>	<u>\$ 132,736</u>

**YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2011**

		<u>2011</u>	<u>2010</u>
ASSETS			
CURRENT			
Cash	\$ 137,735	\$ 137,118	
Goods and Services Tax recoverable	<u>1,400</u>	<u>1,583</u>	
	139,135	138,701	
OFFICE FURNITURE AND EQUIPMENT (Note 4)	<u>8,365</u>	<u>15,887</u>	
	<u>\$ 147,500</u>	<u>\$ 154,588</u>	
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$ 3,950	\$ 5,350	
Payroll liabilities	<u>-</u>	<u>615</u>	
	<u>3,950</u>	<u>5,965</u>	
NET ASSETS			
Investment in capital assets	8,365	15,887	
Unrestricted net assets	<u>135,185</u>	<u>132,736</u>	
	<u>143,550</u>	<u>148,623</u>	
	<u>\$ 147,500</u>	<u>\$ 154,588</u>	

Approved by the Board:

 _____, Chairperson

**YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2011**

	<u>2011</u>	<u>2010</u>
OPERATING ACTIVITIES		
Government transfer and expense reimbursements	74,366	144,512
Interest received	716	331
Paid to suppliers and board members	<u>(74,465)</u>	<u>(82,586)</u>
Cash flow from operating activities	<u>617</u>	<u>62,257</u>
 INCREASE IN CASH	 617	 62,257
Cash, beginning of year	<u>137,118</u>	<u>74,861</u>
 CASH, end of year	 <u>\$ 137,735</u>	 <u>\$ 137,118</u>

**YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO FINANCIAL STATEMENTS
March 31, 2011**

1. PURPOSE OF THE ORGANIZATION

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and Yukon First Nations Final Agreements. Its main purpose is to consider and recommend to the Yukon government the naming or renaming of places or features in Yukon. It is exempt from income taxation under Sec. 149(1)(l) of the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian generally accepted accounting principles, using the following accounting policies.

- a) Capital assets purchases are reported as expenses in the year purchased, and recorded as capital assets valued at historical cost. Proceeds from the disposition of capital assets are reported as revenue in the year of sale. Amortization is not recorded. The Investment in Capital Assets account reports the net book value of capital assets.
- b) Yukon government transfers are recognized when received or receivable, in accordance with the terms of the Transfer Payment Funding Agreement.
- c) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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 those reported.
- d) All significant financial instruments are either recognized or disclosed in the financial statements with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

3. FINANCIAL INSTRUMENTS

Financial instruments consist of cash, accounts receivable, and accounts payable. Management believes that there are no significant currency, credit or interest risks arising from these financial instruments. Due to their short term nature, the fair values of the financial instruments approximates their carrying values.

4. CAPITAL ASSETS

During the year, obsolete capital assets that cost \$7,522 were written off.

5. COMPARATIVE AMOUNTS

Certain comparative amounts were reclassified to conform with the current year presentation.

6. ECONOMIC DEPENDENCE

The board is dependent upon Yukon government transfers for continuing operations.

‘A rocky stretch of trail overlooking Kaskar Wurlch’ [River], now called Dezadeash River.



YGPNB and the Yukon Native Language Centre collaborate in documenting Yukon historical toponymy and geography. On these facing pages, the top left image shows a photo taken during E. J. Glave's expedition to the Yukon in 1891. Beside it is the corresponding engraving that appeared in his article in *Century Magazine* in 1892. The contemporary photo below was taken in October 2010 and shows the exact location visited by Glave over a century ago.

‘Crossing the Kaskar Wurlch on a raft’. Glave is poling in the rear, native guide Nanchay poling in the front, and Nanchay’s son Tsook is seated. The photo was taken by expedition member Jack Dalton.





yukonplacenames.ca

