

An aerial photograph of a vast forest landscape. In the foreground, a river flows through a dense forest of evergreen trees, with some deciduous trees showing vibrant yellow and orange autumn foliage. The river is filled with lily pads. In the middle ground, the forest continues up a slope, with more autumn-colored trees interspersed among the evergreens. In the background, rolling mountains are visible under a cloudy sky. The overall scene is a beautiful representation of a natural, mountainous environment.

# Yukon Geographical Place Names Board

❖ 2017 – 2018 ANNUAL REPORT ❖





The names of places reflect Yukon’s diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchtua 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.

*(left)* Locally known as Red Hill, this feature is located by the Alaska Highway at Beaver Creek. Its Upper Tanana name is Taatsàan T’oh (Raven Nest). It has been used traditionally as a hunting lookout.

*(cover)* View of Kelt’a Mǎn (Lily Pad Lake), looking north, the location of Copper City near Klotassin River. It was an important traditional gathering place for Northern Tutchone families now associated with Beaver Creek and Snag. It was located on a trail leading from Coffee Creek on the Yukon River south to Wellesley Lake and Snag. Note the abundance of lily plants in the lake. Also partially visible at left is the prominent hill known as Shinedok in Northern Tutchone.



## 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.

(below) Yihkah Männ, 'Yihkah Lake' is located close to the Alaska Highway north of Beaver Creek near the Canada/US border. The Upper Tanana name Yihkah has no clear English translation.



## Member Profiles 2017-2018

### CO-CHAIRS:



› **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.



› **JOHN RITTER, CO-CHAIR:** Mr. Ritter has served the Board for four consecutive terms. He is also Director Emeritus 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 First Nations elders.

### MEMBERS:



› **GORDON ALLISON:** Mr. Allison's career has centred around natural resource management, with positions with the Federal and First Nations governments. He presently does contract work in land management and heritage, primarily for CAFN, from his long-time home in Haines Junction. He has a keen interest in Yukon's geography and history and in his free time enjoys historical research.



› **BESSIE COOLEY:** Ms. Cooley is a fluent speaker of the Tlingit language and served for many years as the Tlingit Language Instructor at the Teslin School. At Yukon College she completed the Certificate and Diploma Courses for Native Language Instructors, and earned both an Associate of Applied Science degree in Native Language Education and a Bachelor of Arts degree in Native Studies at the University of Alaska Fairbanks. In retirement Bessie continues to serve as a Tlingit language resource person and mentor in her home community of Teslin.



› **ANDRÉ BOURCIER:** Dr. Bourcier holds a Ph. D. in linguistics and has studied seven of the eight Yukon FN languages in his 15 years with the Yukon Native Language Centre. His particular study has been Gwich'in, and he has also worked in Inuvialuit. He is presently Acting Director of YNLC. Dr. Bourcier's knowledge of the Yukon languages is a great asset to the Board.



› **TESTLOA SMITH:** Testloa Smith was appointed to the Board in 2016. He is a member of the Ross River Dena Council and is a fluent speaker of the Kaska language. Testloa has served in various capacities for the Ross River Dena Council and the Kaska Dena Council for many years. He is currently serving as Land Steward in the Department of Lands, Resources, and Heritage for the Ta'an Kwäch'än Council in Whitehorse.

### 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).





View of the Alaska Highway at the Canada / US international border. Each of the lakes seen in this image has its own Upper Tanana name and narrative. The lake closest to the border is known as Ts'oogot Gaay Månn, 'Little Ts'oogot Lake', location of a traditional fish camp occupied for decades by Nelnah Bessie John and her family.







## Yukon’s Place Name Review Process

Initially, place name applications are submitted to the Yukon Government’s *Heritage Resources Unit*, a component of the 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 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 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 on page 11).

## 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.”



(right) The late Upper Tanana Elder Nelnah Bessie John worked with YGPNB and her First Nation to record the traditional names and stories of her home territory.



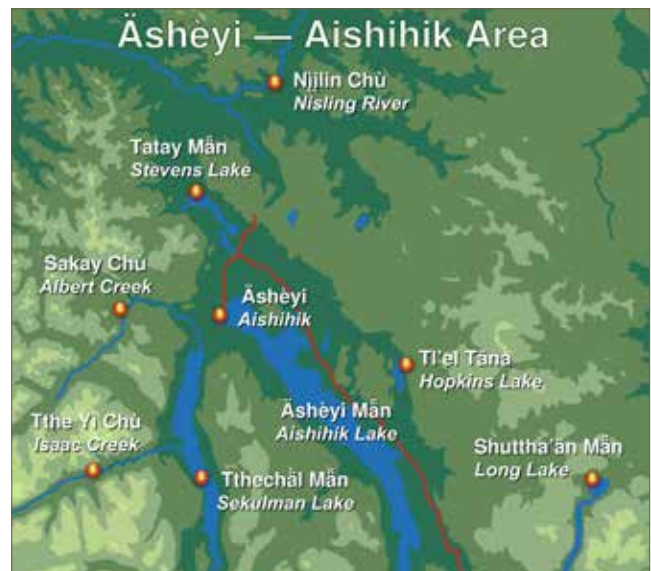
## Assessment Criteria for Place Name Applications

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 the Geographic Names Board of Canada (GNBC).

(below) Southern Tutchone Elder Margaret Workman wrote and recorded *Dákeyi*, featuring extensive Southern Tutchone place names and cultural information. Originally from Aishihik Lake, Margaret was a Founding Elder at the Yukon Native Language Centre and worked there for many years to train language teachers and document her First Nation language. *Dákeyi* will soon be available on the YGPNB website [yukonplacenames.ca](http://yukonplacenames.ca)





## Summary of Board Activities During the 2017-2018 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during the 2017-2018 fiscal year:

### a) Board Meetings

The Board held meetings in Whitehorse on June 9, 2017, November 17, 2017, and March 2, 2018. The first two meetings took place at the Yukon Native Language Centre 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. The final meeting of the fiscal year was held in a rented space in downtown Whitehorse.

A highlight of the June 9, 2017 meeting was a visit by the Minister of Tourism and Culture, the Hon. Jeanie Dendys, who came to meet Board members and review the Board's mandate. Members presented an overview of the geographical place

naming in Yukon, noting that all Board recommendations are sent to the Minister for final approval only after careful vetting by the Yukon Toponymist and the Board itself.

Members briefed the Minister on the issue of highway signage, particularly in the US border areas, where many prominent geographic features have First Nation names that could be displayed on signs for the benefit of travelers. The Minister assured the Board that a priority for her government is working with First Nations, and that heritage and culture will receive greater focus going forward.

Mr. David Johnny Sr., former chief of the White River First Nation, attended the June meeting to share information on his traditional homeland in the Scottie Creek area which straddles the Canada / US border. He assisted the Board in reviewing Upper Tanana names for significant features in the region, including Ladue River and Scottie Creek.

At its November 17, 2017 meeting, the Board was pleased to welcome the CYFN Grand Chief, Peter Johnston, and provide him an overview of the Board's mandate and current activities. CYFN nominates three of the six Board members.

*(below and right)* Two views of Tlénáxh Tawê Shà'yí on Teslin Lake. The Tlingit name translates as 'Lone Sheep Mountain' and references a culturally important narrative told by the Elders of the Teslin Tlingit Council. Officially the mountain is known as Dawson Peaks, and is locally referred to unofficially as Three Aces.



Photo courtesy of Gord Curran



Grand Chief Johnston also provided his perspective on Tlénáx Tawéi, Lone Sheep Mountain, a culturally significant landmark in the traditional territory of the Teslin Tlingit Council. The mountain is known officially as Dawson Peaks and unofficially as Three Aces. By contrast, the Tlingit name commemorates an incident in a native story of great antiquity. Tlénáx Tawéi lies only partially in the Yukon, most of it being located south of the British Columbia border. The Grand Chief urged the Board to work with TTC and the BC authorities to determine a way to accord the Tlingit name official status in both jurisdictions.

Another participant at the November meeting was esteemed CAFN Elder, Mrs. Margaret Workman, a fluent speaker of the Southern Tutchone language who served on the YGPNB in earlier years. She requested that the Board incorporate her *Dákeyi* project in its web site. A pioneer work on Yukon First Nations toponymy, *Dákeyi* featured extensive Southern Tutchone place name and cultural information. Developed in the 1990s as a teaching tool, it was originally released as an interactive CD-ROM and was later transferred to the Yukon Native Language Centre web site. *Dákeyi* is no longer available there. Recognizing the value of the work, the Board

agreed to take steps to include it in YGPNB's web site, yukonplacenames.ca.

The final meeting of the fiscal year, held on March 2, 2018 dealt with a number of administrative, financial and communication issues. The Board decided to carry out a photoshoot in North Yukon before the end of the March if conditions proved favorable, including weather and availability of the photographer. It also addressed the issue of backlogged submissions from several groups, principally White River First Nation.

### **b) Review of Place Name Applications**

At its November, 2017 meeting, the Board learned that the Yukon Toponymist had been working through a significant number of place name applications from the White River First Nation in Beaver Creek. These submissions were received quite a few years ago and require additional work before they can be brought to the Board for review.

(below) Tlénáxh Tawê Shàiyí or Dawson Peaks, seen here from the south, straddles the Yukon - British Columbia border.





One of the names, *Ch'iig Niik*, is the Upper Tanana name for the Ladue River. This was confirmed by Mr. David Johnny Sr., who pointed out that the name may make reference to steep cut-banks in the lower stretches of Ladue River. The pronunciation of the name was confirmed by a recording made in the late 1990s at YNLC with the late Bessie John of Beaver Creek.

The Board decided to review this and other names in the submissions from White River First Nation in greater detail at a later date. Those submissions contain names of both Upper Tanana and Northern Tutchone origin and make reference to major geographic features such as Nisling and Klotassin Rivers, as well as traditional village sites such as Lynx City and Copper City.

The Board proposed but was unable to conduct a working group session with the WRFN Elders in February, 2018. The matter has been deferred to the new fiscal year.

#### c) Article in the Yukon News

In the summer of 2017 the Board engaged the services of Ms. Patricia Robertson to draft a feature article for the Yukon News dealing with the Board's mandate and work. Ms. Robertson interviewed several individuals about the Board's activities and distilled their accounts into an informative article that appeared in the October 27, 2017 issue of the Yukon News.

#### d) Website

The Board's original web site, [www.yukonplacenames.ca](http://www.yukonplacenames.ca), was created some years ago with Flash technology. That technology is now obsolete, and in 2017-2018, the Board continued to update and refine the structure and content of the site to reflect current standards and practice. The Board expects that the revised web site with new content will be fully operational in summer 2018.

#### e) Photo Documentation

The Board believes that it is important 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.

In March 2018, a successful photoshoot was conducted in the Peel and Bonnet Plume River areas. Co-chair Ron Chambers and the YG Toponymist Garry Njootli flew with Capital Helicopters to identify locations of place names submitted to the Board. Significant among them is Ezhin Akan, the Gwich'in name for burning lignite beds in hills bordering Peel River.

*All photos used are copyright YNLC and YGPNB and taken by Wayne Towriss, unless noted otherwise.*

### 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  
560 Rochester Street, 1st floor  
Ottawa, Ontario  
Canada K1A 0E4

Email: [nrcan.gnbc-ctc.nrcan@canada.ca](mailto:nrcan.gnbc-ctc.nrcan@canada.ca)

[www.geonames.nrcan.gc.ca](http://www.geonames.nrcan.gc.ca)

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

Email: [Geographical.Names@gov.yk.ca](mailto:Geographical.Names@gov.yk.ca)

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) 667-7500

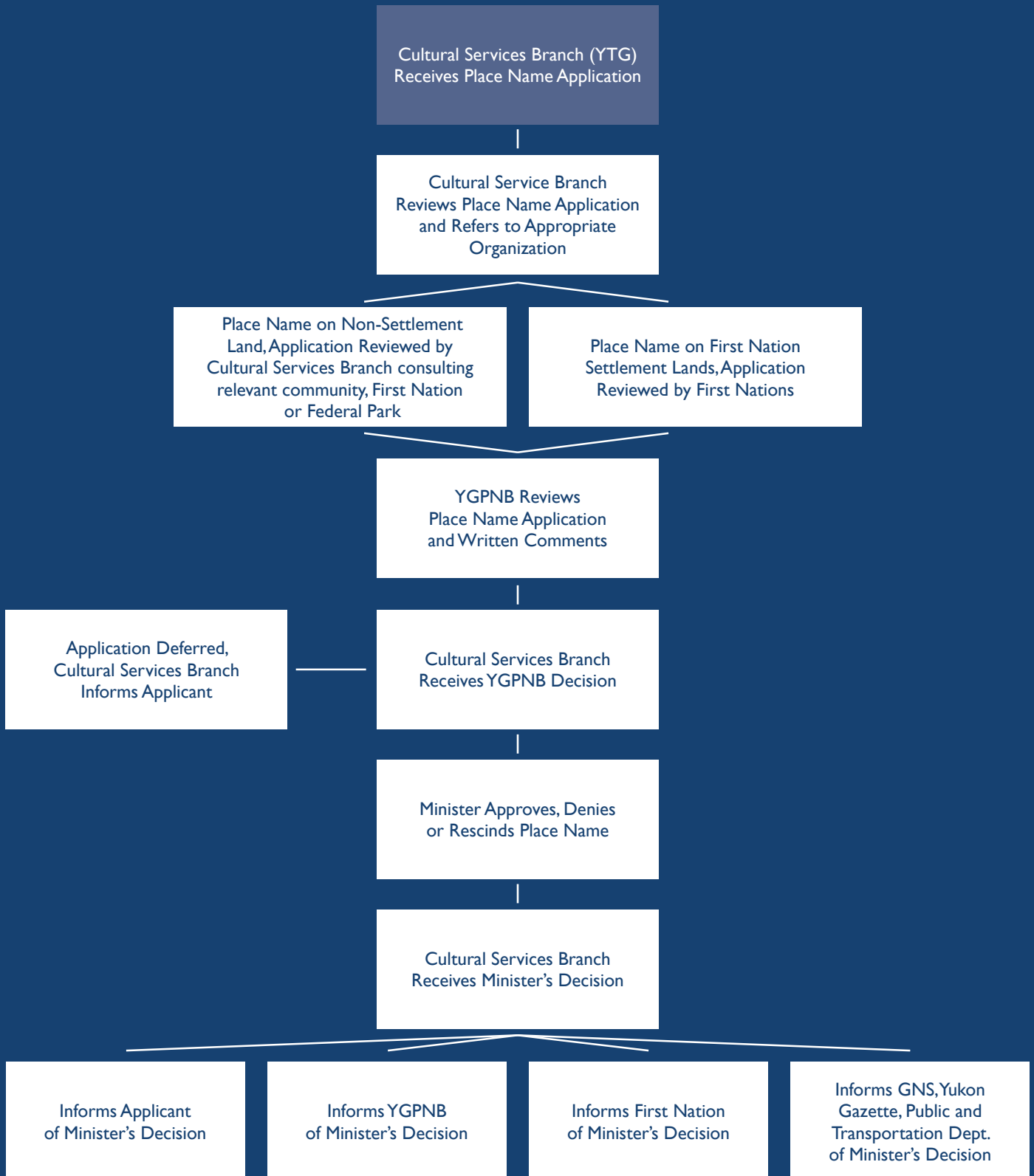
Fax: (867) 393-3904

Email: [yukonplacenames@yknnet.ca](mailto:yukonplacenames@yknnet.ca)

[www.yukonplacenames.ca](http://www.yukonplacenames.ca)



**FIGURE I: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET**





# **2017 - 2018 FINANCIAL STATEMENTS**

March 31, 2018



## INDEX

	Page
Management Responsibility Statement	1
Independent Auditors' Report	2
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 9
Supplementary Schedule A and B	10-11

*M. McKay & Associates Ltd.*  
*Chartered Professional Accountants*



## MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Geographical Place Names Board is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. The financial statements are considered by management to present fairly the board's financial position and results of operations.

Management, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Chartered Professional Accountants, the board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.



Chairperson

October 17, 2018

*M. McKay & Associates Ltd.*  
Certified General Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Members of Yukon Geographical Place Names Board

We have audited the accompanying financial statements of Yukon Geographical Place Names Board, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and 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 accounting standards for not-for-profit organizations, 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.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted 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 board'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 board'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.

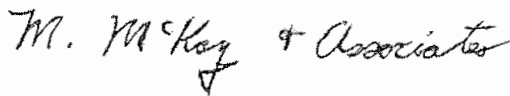
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Other matter

The attached supplementary schedules A and B are not required under Canadian accounting standards for not-for-profit organizations and are unaudited.



M. McKay & Associates Ltd.  
Chartered Professional Accountants

Whitehorse, Yukon  
October 17, 2018

*M. McKay & Associates Ltd.*  
Certified General Accountants



**YUKON GEOGRAPHICAL PLACE NAMES BOARD  
STATEMENT OF OPERATIONS  
For the year ended March 31, 2018**

	2018	2017
<b>REVENUES</b>		
Yukon Government Transfer	\$ 78,570	\$ 77,294
Other revenue	-	5,000
	<b>78,570</b>	<b>82,294</b>
<b>EXPENSES</b>		
Secretariat	23,062	23,831
Honoraria	18,589	15,800
Documentation	17,978	11,943
Communications and website	379	9,615
Travel	9,721	7,380
Annual report	4,843	5,025
Rent	4,920	4,920
Professional fees	5,422	4,510
Office and general	703	1,088
Meetings	383	224
Bank charges	93	111
	<b>86,093</b>	<b>84,447</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (7,523)</b>	<b>\$ (2,153)</b>

*M. McKay & Associates Ltd.*  
Certified General Accountants

**YUKON GEOGRAPHICAL PLACE NAMES BOARD  
STATEMENT OF CHANGES IN NET ASSETS  
For the year ended March 31, 2018**

	<u>2014 surplus</u> <u>(note 7)</u>	<u>Investment in</u> <u>capital assets</u>	<u>Unrestricted</u> <u>net assets</u>	<u>Total</u>
Balance, March 31, 2017	\$ 53,138	\$ 22,065	\$ 4,491	\$ 79,694
Excess of revenues over expenses	<u>(7,525)</u>	<u>-</u>	<u>-</u>	<u>(7,525)</u>
Balance, March 31, 2018	<u>\$ 45,613</u>	<u>\$ 22,065</u>	<u>\$ 4,491</u>	<u>\$ 72,169</u>

*M. McKay & Associates Ltd.*  
Certified General Accountants



**YUKON GEOGRAPHICAL PLACE NAMES BOARD  
STATEMENT OF FINANCIAL POSITION  
March 31, 2018**

	2018	2017
<b>ASSETS</b>		
CURRENT		
Cash	\$ 58,472	\$ 61,181
Accounts receivable	-	5,000
GST receivable	1,396	1,444
	59,868	67,625
CAPITAL ASSETS (note 3)	22,065	22,065
	<b>\$ 81,933</b>	<b>\$ 89,690</b>
<b>LIABILITIES</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 9,764	\$ 9,996
<b>NET ASSETS</b>		
2014 SURPLUS (note 7)	45,613	53,138
INVESTMENT IN CAPITAL ASSETS	22,065	22,065
UNRESTRICTED NET ASSETS (note 6)	4,491	4,491
	72,169	79,694
	<b>\$ 81,933</b>	<b>\$ 89,690</b>

Approved on behalf of the Board:

 \_\_\_\_\_ Chairperson

*M. McKay & Associates Ltd.*  
Certified General Accountants

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF CASH FLOWS**  
**For the year ended March 31, 2018**

	2018	2017
<b>OPERATING ACTIVITIES</b>		
Government transfer	\$ 78,570	\$ 77,294
Cash paid to suppliers, board members and staff	(86,094)	(58,420)
Cash flow (to) from operating activities	(7,524)	18,874
<b>INVESTING ACTIVITIES</b>		
	-	-
<b>FINANCING ACTIVITIES</b>		
Accounts Receivable	5,000	-
Accounts Payable	(233)	-
Prepaid Expenses	48	-
Cash flow from financing activities	4,815	-
<b>NET (DECREASE) INCREASE IN CASH</b>	(2,709)	18,874
<b>CASH, beginning of year</b>	<b>61,181</b>	<b>42,307</b>
<b>CASH, end of year</b>	<b>\$ 58,472</b>	<b>\$ 61,181</b>
 <b>CASH CONSISTS OF:</b>		
Cash	\$ 58,472	\$ 61,181

*M. McKay & Associates Ltd.*  
*Certified General Accountants*



**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2018**

**1. Nature of operations**

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and the 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**

The board applies Canadian accounting standards for not-for-profit organizations.

**(a) Revenue recognition**

The board follows the deferral method of accounting for government transfers. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**(b) Accounting estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the year. Actual results could differ from these estimates.

**(c) Capital assets**

In common with many small non profit organizations with revenue under \$500,000 the Board does not amortize its capital assets. Capital asset purchases are reported as expenses in the year purchased, and recorded as assets valued at historical cost. Proceeds from the disposal of capital assets are reported as revenue in the year sold. Amortization is not recorded. The investment in capital assets account reports the accumulated cost of capital assets.

**(d) Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequently, financial instruments are reported at amortized cost, except for investments in equity instruments that are quoted in active markets, which are measured at fair value. Changes in fair value are recognized in net income.

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**YUKON GEOGRAPHICAL PLACE NAMES BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
March 31, 2018**

**3. Capital assets**

	2018	2017
Office furniture and equipment	\$ 5,665	\$ 5,665
Website	16,400	16,400
	\$ 22,065	\$ 22,065

**4. Financial instruments**

Financial instruments consist of cash, GST receivable and, accounts payable and accrued liabilities. Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

(b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board has credit risk in bank deposit accounts and receivables.

(c) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting its obligations associated with financial liabilities.

The Board is exposed to liquidity risk in meeting its obligations associated with financial liabilities, which is dependent on receipt of funds from funding agencies.

**5. Economic dependence**

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

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**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2018**

**6. Unrestricted net assets**

The Board may retain up to 15% of the current years transfer from the Yukon Government as a closing surplus to assist in fulfilling its mandate in subsequent years. Furthermore, upon further review, the Yukon Government may request repayment of any ineligible expenditures.

**7. 2014 surplus**

The remaining balance of the 2014 surplus must be spent prior to March 31, 2019. Any unspent funds may constitute a debt to the Yukon Government.

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**YUKON GEOPRAPHICAL PLACE NAMES BOARD  
REVENUES, EXPENSES, AND SURPLUS  
FOR THE YEAR ENDED MARCH 31, 2018  
Supplementary Schedule**

**SCHEDULE A - GENERAL OPERATIONS**

	<u>2018</u>	<u>2017</u>
<b><u>Revenue</u></b>		
Government of Yukon	\$ 78,570	\$ 77,294
CYFN Documentation	-	5,000
Interest Income	-	-
	<u>\$ 78,570</u>	<u>\$ 82,294</u>
<b><u>Expenses</u></b>		
Documentation	10,453	5,000
Secretariat	23,062	23,831
Honoraria	18,250	15,000
Annual Report	4,843	5,025
Rent Expense	4,920	4,920
Professional Fees/Audit	5,422	4,510
Travel	4,972	3,827
Meals, Incidentals, Per diems	3,016	2,562
Website Maintenance	-	9,615
Accommodation	1,733	992
Postage	705	1,088
CPP Expense	269	728
Bank Charges	93	111
Meeting Room/refreshments	383	224
Workers' Compensation	70	73
Internet Fees	379	-
	<u>78,569</u>	<u>77,503</u>
<b>Excess (deficiency) of revenues over expenses</b>	<u>-</u>	<u>\$ 4,791</u>
<b>Balance, beginning of year</b>	<u>4,491</u>	<u>(300)</u>
<b>Balance, end of year</b>	<u>\$ 4,491</u>	<u>\$ 4,491</u>
<b>The Government of Yukon agreement allows a surplus of 15% of current year funding</b>	11,786	
<b>Current Year Surplus</b>	<u>4,491</u>	
<b>Excess above allowable amount</b>	<u>-</u>	

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**YUKON GEOPRAPHICAL PLACE NAMES BOARD  
REVENUES, EXPENSES, AND SURPLUS  
FOR THE YEAR ENDED MARCH 31, 2018  
Supplementary Schedule**

**SCHEDULE B - 2014 SURPLUS**

	<u>2018</u>	<u>2017</u>
<b><u>Revenue</u></b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Expenses</u></b>		
Documentation	7,525	6,943
Geographic Names Conference	-	-
	<u>\$ 7,525</u>	<u>\$ 6,943</u>
 <b>Excess (deficiency) of revenues over expenses</b>	 <u>\$ (7,525)</u>	 <u>\$ (6,943)</u>
<b>Balance, beginning of year</b>	<b>53,138</b>	<b>60,081</b>
 <b>Balance, end of year</b>	 <u><u>\$ 45,613</u></u>	 <u><u>\$ 53,138</u></u>

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The Ladue River is known as Ch'iig Niiig in the Upper Tanana language. The name may refer to the colour of rocks in its lower stretches. There was a well-established trail used by Upper Tanana people traveling from Tetlin, Alaska, to the Yukon River to obtain trade goods at Dawson City. The trail was also used by the Tr'ondëk Hwëch'in people of Moosehide and Dawson City when traveling to Alaska to attend potlatches hosted by their Upper Tanana neighbors.



