



Yukon Geographical Place Names Board

❖ 2018 – 2019 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 Chú (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) Nesketahin Lake, Southern Tutchone K’ǎ Mǎn, ‘spawned out salmon lake’, the source of Village Creek, The T’át Chù, which flows to the Alsek at Nesketahin.

(cover) Looking northeast across Klukshu River, Łughǎ Chù. The mountain is known as Łughǎ Dhǎl or Klukshu Mountain on its north end closest to Klukshu Lake, Łughǎ Mǎn. Southern Tutchone Łughǎ is often translated as ‘(place of) fish’. The name Klukshu is Tlingit in origin, Ł’ukshú, ‘end of the coho (run)’.

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) Louise Lake in the foreground leading to the much larger Kathleen Lake. The Southern Tutchone name for Kathleen Lake is Māt'ātāna Mān.



Member Profiles 2018-2019

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.



› **GERRY PERRIER:** Mr. Perrier has worked in the mapping sector for over 30 years and is currently the Geomatics Administrator for the Yukon Department of Environment. He leads the department's geomatics unit in the development and delivery of mapping and GIS solutions in support of Fish & Wildlife, Yukon Parks, Water Resources, Environmental Programs, and Conservation Officer Services.



› **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 Tā'an Kwāch'ān Council in Whitehorse.

SUPPORT PERSONNEL:



› **MATT LEMKE:** Matthias Lemke has lived in Yukon for over 40 years. He began providing financial and administrative support to the Board in the fall of 2018, continuing work with Beyond Words Business Services. Mr. Lemke has a Yukon College diploma in finance and business administration and 20 years of related experience in the private sector.



› **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).



Kelsall Lake is a prominent feature on the traditional Chilkat trading trail to present day Yukon. Its Tlingit name Ghunakadèt Áyi was recorded by Edward Glave in 1891 and is discussed in the 2013 YNLC publication, *Travels to the Alseck*.



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.

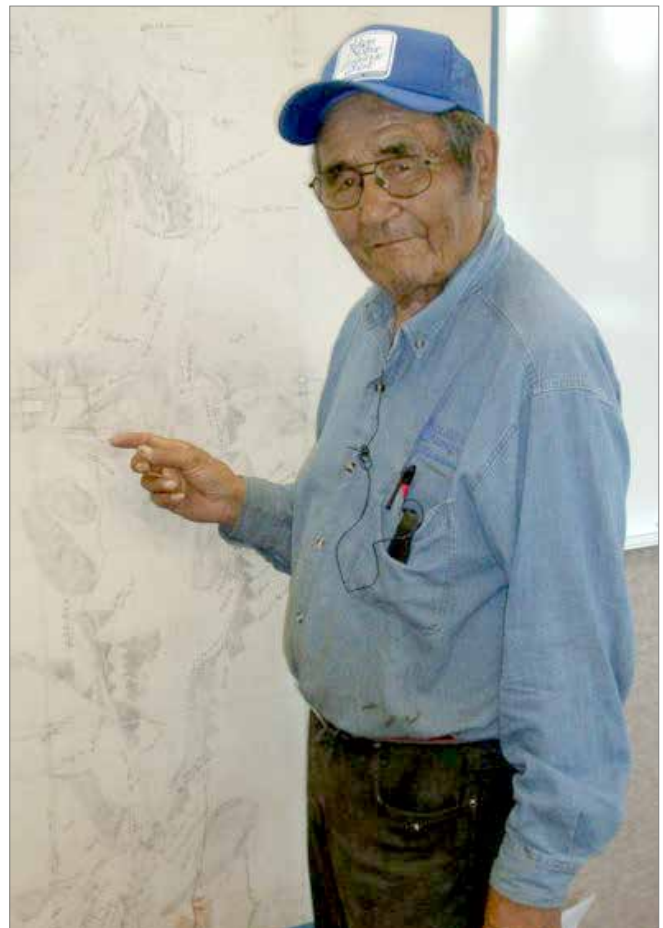
The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 10).

(right) Southern Tutchone Elder Paddy Jim has worked with YGPNB to confirm names submitted for review by the Champagne and Aishihik First Nations.

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.

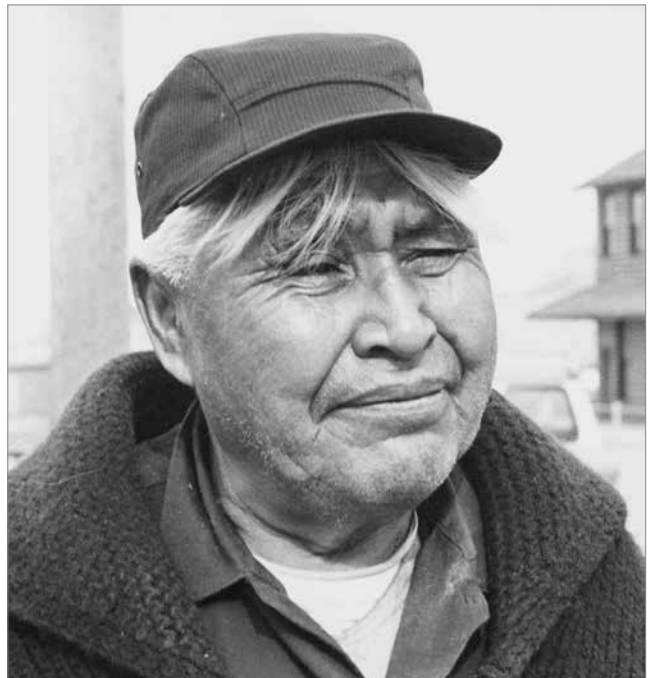
The Board uses the following guidelines to assess applications:

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 the Geographic Names Board of Canada (GNBC).

(below) The late Southern Tutchone Elder Marge Jackson, a pioneer in the documentation of place names in the Klukshu and Alsek River areas.



(below) The late Elder Jimmy Kane was a major source of information on Southern Tutchone history and place names.



Summary of Board Activities During the 2018-2019 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during the 2018-2019 fiscal year.

The Yukon Geographical Place Names Board held meetings in Whitehorse on June 1, 2018, December 6, 2018, and March 22, 2019. The first meeting 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 subsequent two meetings of the fiscal year were held at the Yukon Fish and Game Association boardroom (December 6) and at the Yukon Archives meeting room (March 22). The Board gratefully acknowledges the support provided by all three entities.

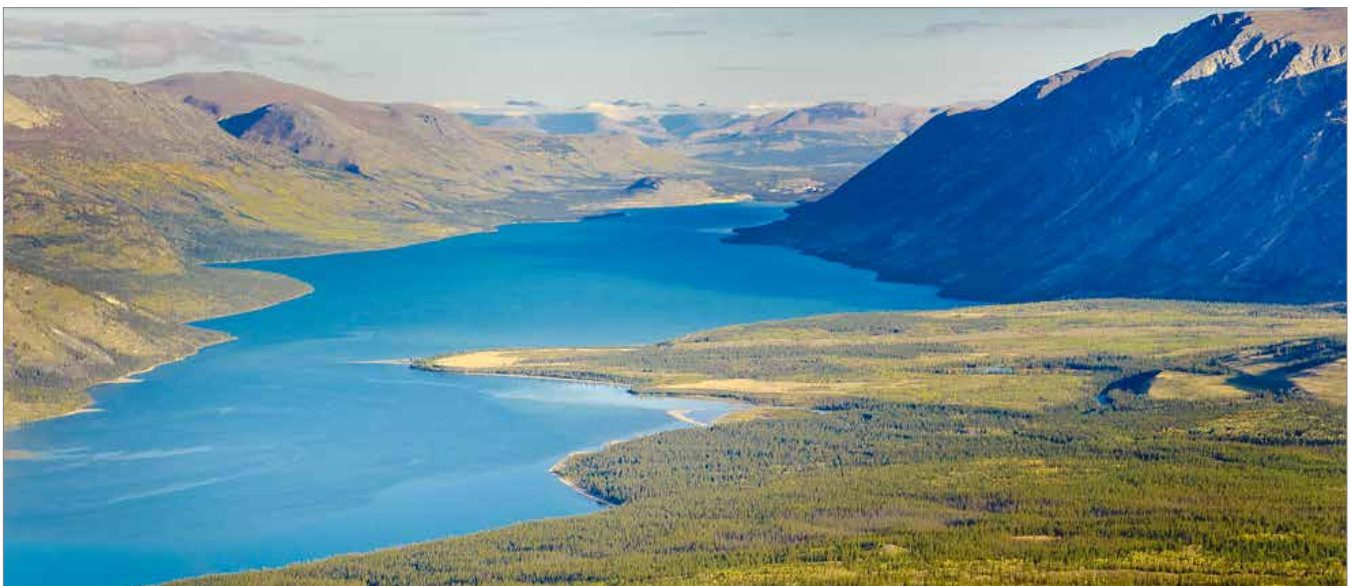
A highlight of the June 1, 2018 meeting was a visit by White River First Nation members who came to support the recognition of traditional place names in both the Upper Tanana and the Northern Tutchone languages. Elder Agnes Winzer and Former WRFN Chief David Johnny Sr. gave an overview of their hunting, fishing, and trapping areas in the White River and Wellesley Lake regions. They reviewed the pronunciations and meanings of place names, adding many

interesting cultural and historical references. Also attending the meeting was Southern Tutchone Elder Margaret Workman of the neighboring Champagne-Aishihik First Nation, who confirmed some of the specific names she was familiar with, having heard them when growing up at Aishihik Lakes.

During the summer months, Co-chair John Ritter worked with Ms. Sheila Maissan to prepare a manuscript with photos for the previous year's Annual Report. They also collaborated on additions and improvements to the Board's web site www.yukonplacenames.ca. This on-going work reflects the Board's view that the web is the best tool for sharing information on YGPNB activities. Text, sound, and attractive visuals convey Yukon's landscape and cultural heritage in an accessible, effective way. Myron Design provides excellent support to YGPNB in the production of its Annual Report as well as upgrades to the website.

In November 2018 the YGPNB made a presentation at the Council of Yukon First Nations Leadership meeting. In attendance were Board co-chairs Ron Chambers and John Ritter, as well as Southern Tutchone Elder Margaret Workman and YG Toponymist Garry Njootli. They presented an overview of the Board's work and especially its partnerships with Yukon First Nations in the official naming process. They encouraged those in attendance to participate actively in the recognition of traditional place names. The YGPNB presentation was well-received and garnered many positive comments and queries.

(below) Looking north at Năkhĭ or Kusawa Narrows, the traditional rafting-across point on Kusawa Lake. The Southern Tutchone name for the lake, Năkhĭ Măn, comes from this feature. The Tlingit name, Kúsawu Ā, means 'narrow lake'.



Also in November 2018, Beyond Words Business Services gave notice to the Board that it wished to terminate its contract for the provision of services. Beyond Words has capably handled YGPNB administrative matters for many years, and has agreed to continue its contract through to the completion of the 2018-2019 financial audit. The Board acknowledged its appreciation and has taken steps to secure the services of a successor.

The YGPNB's second meeting, held on December 6, 2018, included a warm welcome to Mr. Gerry Perrier, who was appointed to the Board for a three-year term. His wealth of experience in mapping and related matters will be a great asset to Board deliberations. At this meeting, copies of the 2017-2018 YGPNB Annual Report were distributed and reviewed. It was also noted that the Board's website now includes a new Resources section featuring two important documents: Mrs. Gertie Tom's Èkeyi: Gyò Cho Chù/ My Country: Big Salmon River, and Mrs. Margaret Workman's Dákeyi (Our Country) devoted to place names and cultural geography of the Southern Tutchone regions of southwest Yukon.

On December 14, 2018, YGPNB Co-chair Ron Chambers and YG Toponymist Garry Njootli made a well-received presentation at the White River First Nation Language Conference held in Whitehorse. They gave an update on the Board's work with WRFN and summarized the results of the June 1, 2018 meeting to review traditional names provided by their Elders.

On February 6, 2019, Co-chairs Ron Chambers and John Ritter met with senior officials in the Department of Tourism and Culture to review the Board's current year activities and discuss future plans and challenges. They provided a summary of the names submitted by White River First Nation for official recognition, and they relayed WRFN's request to have highway signs erected in their district bearing First Nation names in both traditional languages. The third and final Board meeting was held on March 22, 2019. In addition to a review of Board recommendations for the White River First Nation submissions, the agenda included administrative issues such as approving an auditor for the 2018-2019 fiscal year, discussing Board finances, and reviewing the transition to new Secretariat services later in summer 2019.

At all its meetings during the fiscal year 2018-2019, Board members were pleased to work closely with Mr. Garry Njootli, YG Toponymist, whose assiduous background efforts provide clear submissions that come to the Board for review. He is the Board's contact with individuals and groups who wish to participate in Yukon's naming process. Also during this year the Board was happy to welcome Mr. Brian Groves of Tourism and Culture to regular meetings.

All landscape photos are by Wayne Tourris

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

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

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@yknet.ca
www.yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET



2018 - 2019 FINANCIAL STATEMENTS

March 31, 2019

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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

August 14, 2019

M. McKay & Associates Ltd.
Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Yukon Geographical Place Names Board

Opinion

We have audited the financial statements of Yukon Geographical Place Names Board, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the board as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Accounting Standards for Not-for-Profit Organizations (ASNPO).

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

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

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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.

In preparing the financial statements, management is responsible for assessing the board'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 board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the 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 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 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 board's internal control.

M. McKay & Associates Ltd.
Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

- ♦ 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 board'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 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 board to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

M. McKay & Associates

M. McKay & Associates Ltd.
Chartered Professional Accountants

Whitehorse, Yukon
August 14, 2019

M. McKay & Associates Ltd.
Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF OPERATIONS
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
REVENUES		
Yukon Government Transfer	\$ <u>79,570</u>	\$ <u>78,570</u>
EXPENSES		
Secretariat	23,831	23,062
Honoraria	18,544	18,589
Travel	8,677	9,721
Communications and website	7,629	379
Annual report	6,487	4,843
Documentation	5,590	17,978
Rent	4,920	4,920
Professional fees	4,715	5,422
Office and general	1,850	704
Meetings	335	383
Bank charges	<u>70</u>	<u>93</u>
	<u>82,648</u>	<u>86,094</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (3,078)</u>	<u>\$ (7,524)</u>

M. McKay & Associates Ltd.
Chartered Professional Accountants

**YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2019**

	<u>Unrestricted net assets</u>	<u>2014 Surplus</u>	<u>Investment in capital assets</u>	<u>Total 2019</u>	<u>Total 2018</u>
Balance, beginning of year	\$ 4,491	\$ 45,614	\$ 22,065	\$ 72,170	\$ 79,694
(Deficiency) excess of revenues over expenses	<u>1,512</u>	<u>(4,590)</u>	<u>-</u>	<u>(3,078)</u>	<u>(7,524)</u>
Balance, end of year	<u><u>\$ 6,003</u></u>	<u><u>\$ 41,024</u></u>	<u><u>\$ 22,065</u></u>	<u><u>\$ 69,092</u></u>	<u><u>\$ 72,170</u></u>

M. McKay & Associates Ltd.
Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2019

	ASSETS	
	2019	2018
CURRENT		
Cash	\$ 55,529	\$ 58,472
GST receivable	1,117	1,396
	56,646	59,868
CAPITAL ASSETS (note 3)	22,065	22,065
	\$ 78,711	\$ 81,933
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 9,619	\$ 9,763
NET ASSETS		
UNRESTRICTED NET ASSETS (note 6)	6,003	4,491
2014 SURPLUS	41,024	45,614
INVESTMENT IN CAPITAL ASSETS	22,065	22,065
	69,092	72,170
	\$ 78,711	\$ 81,933

Approved on behalf of the Board:

 _____ Chairperson

M. McKay & Associates Ltd.
 Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
OPERATING ACTIVITIES		
Government transfer	\$ 79,570	\$ 78,570
Cash paid to suppliers, board members and staff	<u>(82,648)</u>	<u>(86,094)</u>
Cash flow to operating activities	<u>(3,078)</u>	<u>(7,524)</u>
INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
FINANCING ACTIVITIES		
Accounts Receivable	-	5,000
Accounts Payable	(143)	(233)
Prepaid Expenses	-	48
GST Receivable	<u>278</u>	<u>-</u>
Cash flow from financing activities	<u>135</u>	<u>4,815</u>
NET DECREASE IN CASH	(2,943)	(2,709)
CASH, beginning of year	<u>58,472</u>	<u>61,181</u>
CASH, end of year	<u><u>\$ 55,529</u></u>	<u><u>\$ 58,472</u></u>
 CASH CONSISTS OF:		
Cash	<u><u>\$ 55,529</u></u>	<u><u>\$ 58,472</u></u>

M. McKay & Associates Ltd.
Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

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 board 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

As is 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, 2019

3. Capital assets

	2019	2018
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, 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 assist 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, 2019

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, 2021. Any unspent funds may constitute a debt to the Yukon Government and have to be repaid.

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**YUKON GEOGRAPHICAL PLACE NAMES BOARD
REVENUES, EXPENSES, AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2019
Supplementary Schedule**

SCHEDULE A - GENERAL OPERATIONS

	<u>2019</u>	<u>2018</u>
<u>Revenue</u>		
Government of Yukon	\$ 79,570	\$ 78,570
	<hr/>	<hr/>
	\$ 79,570	\$ 78,570
<u>Expenses</u>		
Documentation	1,000	10,453
Secretariat	23,831	23,062
Honoraria	18,500	18,250
Annual Report	6,487	4,843
Rent Expense	4,920	4,920
Professional Fees/Audit	4,715	5,422
Travel	3,855	4,972
Meals, Incidentals, Per diems	2,300	3,016
Website Maintenance	6,946	-
Accommodation	2,522	1,733
Postage	736	705
CPP Expense	79	269
Bank Charges	70	93
Meeting Room/refreshments	335	383
Workers' Compensation	(36)	70
Office Supplies	487	-
Internet Fees	57	379
Telephone	625	-
Photocopying	628	-
	<hr/>	<hr/>
	78,058	78,569
Excess (deficiency) of revenues over expenses	<hr/>	<hr/>
	1,512	\$ -
Balance, beginning of year	<hr/>	<hr/>
	4,491	4,491
Balance, end of year	<hr/>	<hr/>
	\$ 6,003	\$ 4,491

The Government of Yukon agreement allows a surplus of 15% of current year funding	(11,936)
Current Year Surplus	<hr/>
	6,003
Excess above allowable amount	<hr/>
	-

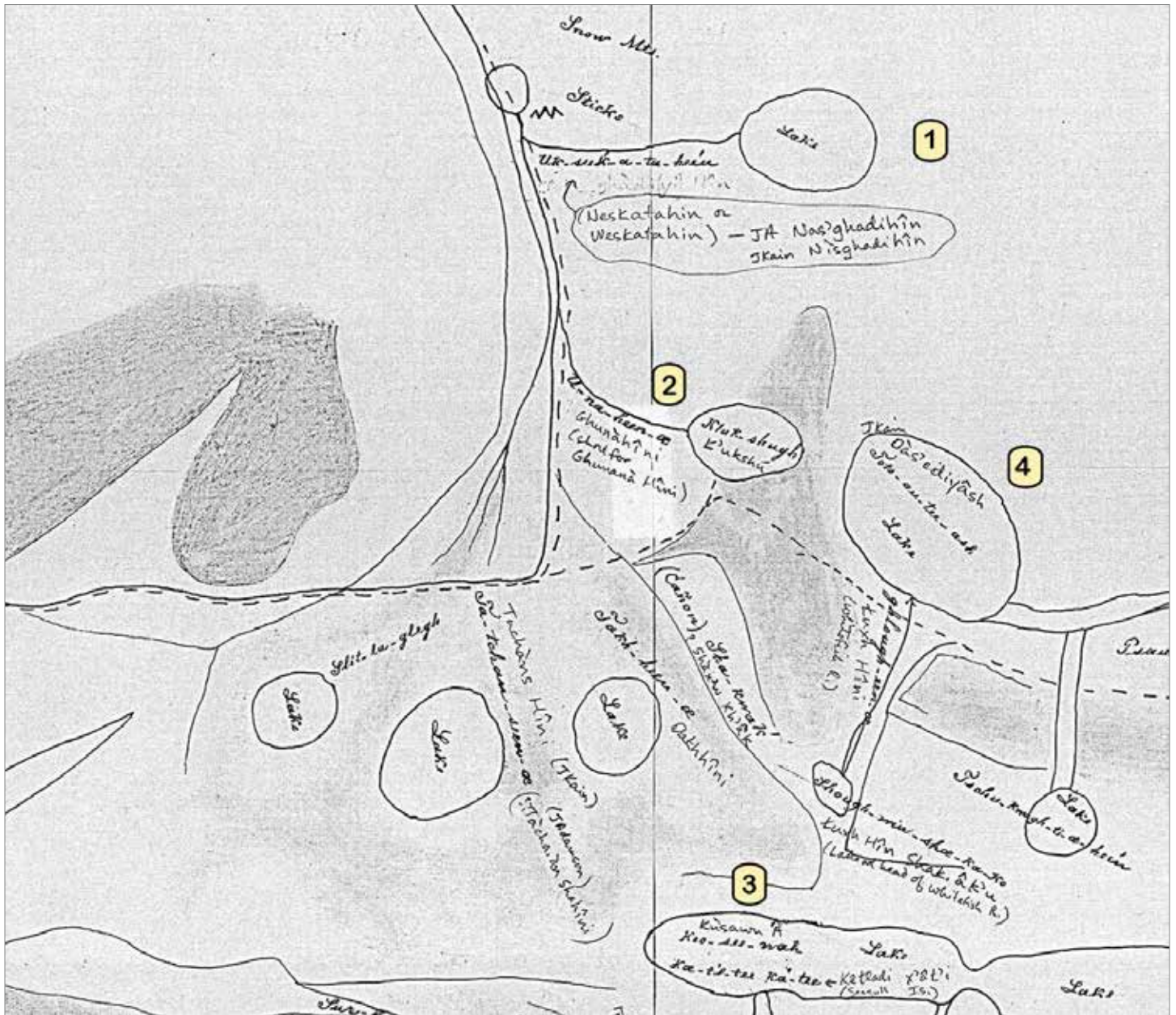
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**YUKON GEOPHICAL PLACE NAMES BOARD
REVENUES, EXPENSES, AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2019
Supplementary Schedule**

SCHEDULE B - 2014 SURPLUS

	<u>2019</u>	<u>2018</u>
<u>Revenue</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenses</u>		
Documentation	4,590	7,524
Geographic Names Conference	-	-
	<u>\$ 4,590</u>	<u>\$ 7,524</u>
 Excess (deficiency) of revenues over expenses	 <u>\$ (4,590)</u>	 <u>\$ (7,524)</u>
Balance, beginning of year	45,614	53,138
 Balance, end of year	 <u>\$ 41,024</u>	 <u>\$ 45,614</u>

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



Part of a much larger map drawn by Chilkat leader Kohklux and his wives in 1869, showing the traditional trade route to the Yukon interior. American scientist George Davidson transcribed the Tlingit names of lakes, river, and mountains. Many of these names were confirmed by the late Jimmy Kane in the 1970s. The hand-drawn interpretations of the original spellings were provided in recent years by Dr. Jeffrey Leer for the YNLC.

- (1) is Neskatahin Lake, seen on page 1
- (2) is Klukshu River flowing from Klukshu lake, seen on the cover.
- (3) is Kusawa Lake, seen on page 8
- (4) is Dezadeash Lake

