Yukon Geographical Place Names Board

25th Annual Report 2019-2020

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The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua 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 Thechäl Man (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*) Chii Naagaii Njik "*rock beads river*" flows into Rock River in northern Yukon. The Gwich'in name for the former makes reference to small pebbles resembling beads that are found in this stream. The larger feature, Rock River, is known as Chii Deetak (Njik) in Gwich'in, "*between rocky peaks (creek*)". (cover) Bell River in northern Yukon is named for John Bell, an early Hudson's Bay Company explorer. This region is the traditional homeland of several groups of Gwich'in First Nations people. Their name for the river, Chii Vee Njik, describes the grey rocky peaks (Chii Vee) found at the headwaters.

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) The Bonnet Plume River flows north into the Peel River, forming a wide delta at its mouth. In the Gwich'in language, this feature is known as Khàtaiinlaii Èhdi', *"hot springs delta"*. Here the Teetl'it Gwich'in people traditionally gathered to spend spring. After the river ice melted, they traveled by skin boats downstream to Teetl'it Zheh (Ft. McPherson).



Member Profiles 2019-2020

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 since its inception. 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 traditional 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 Ta'an Kwäch'än 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 nonvoting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow,Yukon).

25 years of the Yukon Geographical Place Names Board

The Yukon Geographical Place Names Board held its first meeting in March 1995. Since then, many distinguished Yukoners have contributed their varied expertise to the Board.

Member	Dates
Diane Chisholm	1995–2002, Chair
Daniel Tlen	1995-2001, Vice-Chair
John Ritter	1995-present, Co-Chair
	2002-present
Margaret Workman	1995-1998,
	2001-2005
Percy Henry	1995-2004
Gordon McIntyre †	1995-1996
Patrick Moore	1998-2001
Sam Johnston	1998-2004
Florence Whyard †	2001-2003
Monty Alford †	2003-2014
Robert Lee Jackson †	2004-2012, Co-Chair
Randall Tetlichi	2004-2007
Polly Thorp	2004-2014
Paul Birckel	2005-2010

Member	Dates
Tracy Rispin	2007-2016,
	Co-Chair 2012-2016
Ron Chambers	2010-2019,
	Co-Chair 2016-2019
Bessie Cooley	2012-2019
Dr. André Bourcier	2015-2018
Gordon Allison	2015-present
Testloa George Smith	2016-present
Gerry Perrier	2018-present
Zena McLean	2019-present
G. Elaine Shorty	2019-present

Yukon Toponymist Garry Njootli has served as an ex-officio member since 2003. Secretariat support has been provided by G. V. White Resources Ltd. (1995-2006) and Beyond Words Business Services (2006-present).

Photographer Wayne Towriss and helicopter pilot Delmar Washington have been of immense value with the photo documentation trips over many years. Recently, Garry Njootli has acted as photographer.



(above) The original Yukon Geographical Place Names Board members were appointed for three-year terms in spring 1995. Three members were nominated by the Council of Yukon First Nations: Daniel Tlen, Margaret Workman, and Percy Henry. Three were Yukon Government nominees: Gordon McIntyre †, Diane Chisholm, and John Ritter. The Board named Ms. Chisholm as Chair at its first meeting.

Consulting Elders

The work of researching and recording traditional place names has been ongoing for many decades. Since 1995, Board deliberations have been hugely assisted by an array of knowledgeable Consulting Elders representing all Yukon First Nation languages. The Board gratefully acknowledges their contributions.

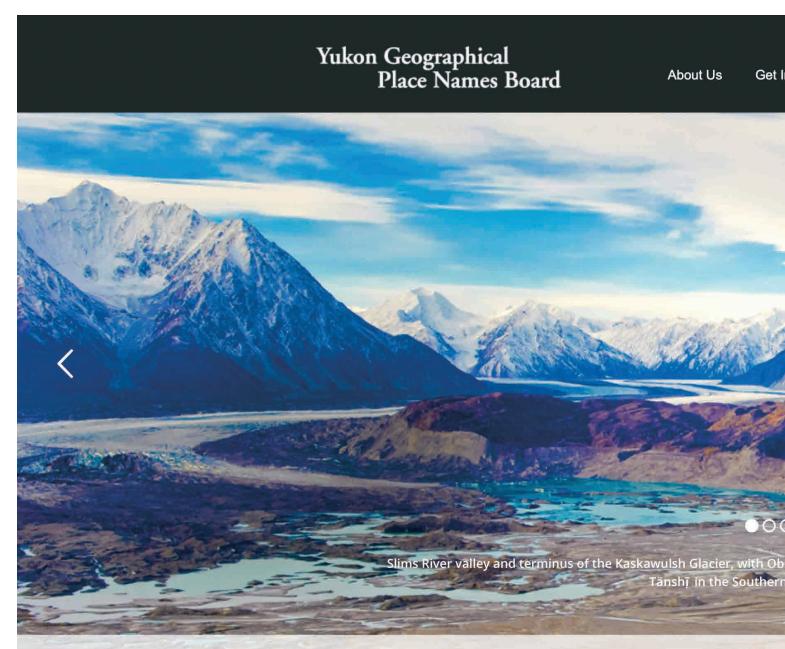
Elder	Language
Robert Alexie Sr	Gwich'in
Walter Alexie †	Gwich'in
Emma Alfred	N. Tutchone
Lorraine Allen	S. Tutchone
Alestine André	Gwich'in
Robert Bruce Jr	Gwich'in
Ruth Carroll	Gwich'in
Charlie Peter Charlie †	Gwich'in
Bessie Cooley	Tlingit
Johnson Edwards	N. Tutchone
Paddy Jim †	S. Tutchone
Alex Joe	N. Tutchone
Bessie John †	U. Tanana

Elder	Language
Lena Johnson	S. Tutchone
Margaret Johnson	S. Tutchone
Aggie Johnston †	Tlingit
Gladys Johnston †	Tlingit
Jimmy Johnston †	Tlingit
Sam Johnston	Tlingit
David Johnny Sr	U. Tanana
Jimmy Johnny	N. Tutchone
Joel Peter †	Gwich'in
Sam Peter †	N. Tutchone
Emma Sam †	Tlingit
Angela Sidney †	Tagish and Tlingit
Lena Sidney	Tlingit
Jane Smarch †	Tlingit
Joanne Snowshoe	Gwich'in
Martha Taylor †	Hän
Gertie Tom	N. Tutchone
Rachel Tom Tom	N. Tutchone
Enna Vittrekwa	Gwich'in
Agnes Winzer	N. Tutchone
Margaret Workman	S. Tutchone
Lucy Wren †	Tagish and Tlingit

(below) Tsih Ddhàa', (Tsih Mountain) in northern Yukon is paired with Tsih Ddhàa Njik (Tsih Mountain Creek) which flows into Peel River (Teetl'it Gwinjik). This area is within the traditional territory of the Teetl'it Gwich'in of Ft. McPherson, NT.



The Yukon Geographical Place Names Board website **www.yukonplacenames.ca** contains a wealth of visual and audio files, including stunning photography and striking sound recordings by expert speakers of many Yukon First Nations languages.

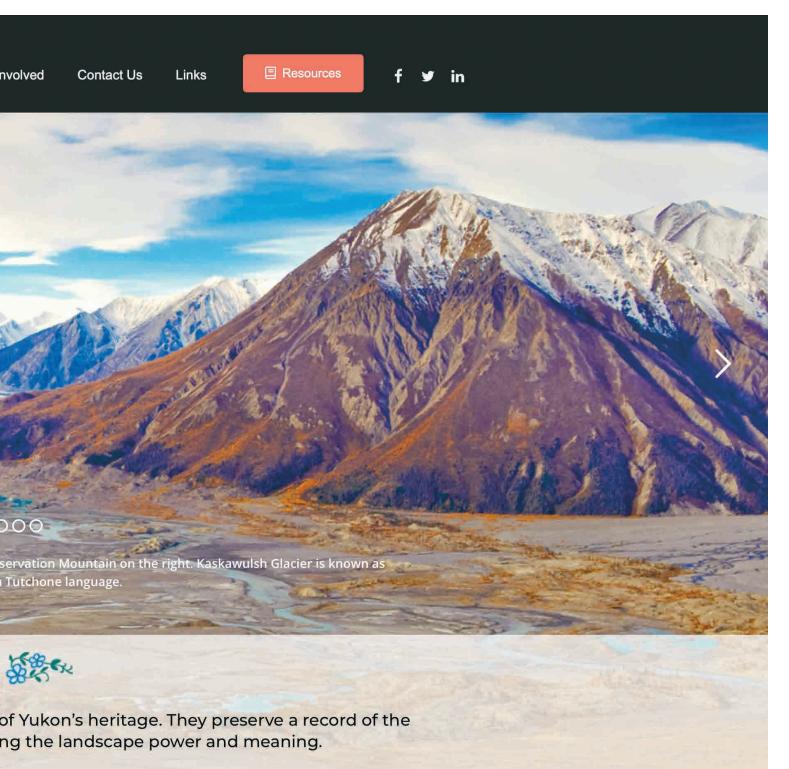




Geographical Place Names are an essential part territory's rich history and culture, givi



The website was launched in 2006 and has undergone many improvements and additions over the years. The Board developed the site as a platform for sharing toponymic, historical, and cultural information related to the naming of Yukon places.





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.

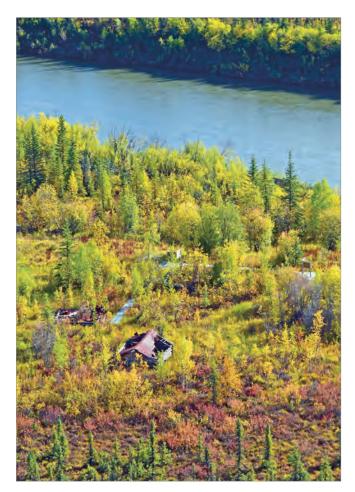
The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 10).

(*right*) Buildings at the site of Lapierre House on Bell River. Lapierre House is known as Zheh Gwatsal "*small post*" in the Gwich'in language and was established as an outpost of Hudson's Bay Company's Peel River Post at Ft. McPherson. Lapierre House served as a way-station for furs and goods moving between the Mackenzie River and HBC's operations in northern Yukon and Alaska. In more recent years, the site was used by independent traders.

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) Khàtaiinlaii, "hot springs". This feature is located in the traditional territory of the Teetl'it Gwich'in people of Peel River in northern Yukon. The hot springs gives its name to the delta-like area at the mouth of the Bonnet Plume River, Khàtaiinlaii Èhdì'.



Summary of Board Activities During the 2019-2020 Fiscal Period

The Yukon Geographical Place Names Board (YGPNB) met on four occasions during the 2019-2020 fiscal year. The Board is grateful to Yukon Archives in Whitehorse for generously providing space for its meetings.

At its first meeting of the fiscal year, held on May 8, 2019, the Board discussed the on-going issue of access to YGPNB materials stored at the Yukon Native Language Centre. Over the years the YGPNB drafted working maps for names being reviewed by the Board, and made sound recordings with First Nations speakers to assist its deliberations. These items are still stored at YNLC. A systematic inventory needs to be undertaken, and doing so requires access to the YGPNB materials. This matter has been addressed in letters to the Minister of Tourism and Culture as well as to the Council of Yukon First Nations, which administers the YNLC. The Board is still awaiting a response from CYFN.

At the May meeting the Board also discussed plans for a photoshoot in late summer. YG Toponymist Mr. Garry Njootli noted gaps in landscape documentation for certain areas of the Peel River region for which aboriginal names had been reviewed in previous years. The Board agreed that the photoshoot should focus on that area and that Board member Mr. Gordon Allison would take part in this photoshoot.

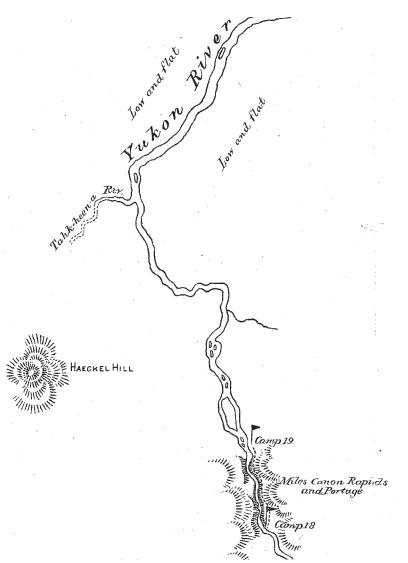
During the summer months of 2019, Co-chair Mr. John Ritter worked with Ms. Sheila Maissan to prepare a manuscript and choose photos for the 2018-2019 Annual Report. They also made additions to the Board's web site <u>www.yukonplacenames</u>.ca . The Board finds the web a very useful tool for sharing information about YGPNB activities. The on-line postings of text, sound, and attractive images help to foster an awareness of Yukon's landscape, rich cultural heritage, and languages. The Board continues to utilize the services of Myron Design to produce its Annual Reports as well as maintain and refine its website.

New appointees Ms. Elaine Shorty of Whitehorse and Ms. Zena McLean of Carcross were welcomed to the Board at its second meeting held September 20, 2019. Both individuals bring strong interests and backgrounds related the Board's mandate. Their appointments are for three years. Mr. Testloa Smith agreed to serve as Co-chair along with Mr. John Ritter, who was also re-appointed to the Board in 2019. Letters were sent to outgoing members Mr. Ron Chambers and Ms. Bessie Cooley, expressing the Board's gratitude for their many contributions over the years. The Board's November 29, 2019, meeting included an in-depth review of the naming of Miles Canyon, a prominent feature in the Whitehorse area. The name continues to be the subject of concern by some Yukon residents who feel that the name is inappropriate and should be replaced. The Board reviewed the circumstances of the original naming by Lieutenant Frederick Schwatka during the course of a river survey in 1883. The Board invited respected Elder Margaret Workman, a member of the Champagne and Aishihik First Nations, to provide her perspective on the feature and its Southern Tutchone name Kwanlin. She outlined some of the cultural history of the First Nations peoples who have utilized this area for many generations. It was agreed that Board considerations of possible replacements for the name Miles Canyon must await a specific submission by anyone advocating such a change.

The November meeting also reviewed the results of the summer photoshoot in North Yukon. With the invaluable assistance of Mr. Robert Alexie, Sr., a fluent Gwich'in Elder from Ft. McPherson, NT, the YGPNB team identified and photographed a significant number of traditional sites with Gwich'in names. Many of the places had been documented in submissions to the Board a number of years ago. Previous attempts to visually document specific sites had failed because of inclement weather conditions. In 2019 the YGPNB team succeeded in its mission, and this report features some of the excellent photography by YG Toponymist Garry Njootli.

The November meeting included a visit by Dr. André Bourcier of YG's French Language Services Directorate. He briefly outlined some of the issues involved in the creation of French bilingual maps and signage in the Yukon, including those that may incorporate First Nations place names.

The Board's final meeting of the fiscal year took place on March 6, 2020, shortly before concerns arose about the emerging coronavirus pandemic. Board members reviewed and discussed the continuing development of the YGPNB website, yukonplacenames.ca. The addition of a Resources section permits the inclusion of new as well as previous research work on Yukon toponymy. At this meeting, Mr. Brian Groves of Tourism and Culture explained some of the specific legal requirements for the Board to consult with Yukon First Nations when considering proposals for name changes or additions in their traditional territories. The requirements come into play especially when the Board is considering a geographic feature that lies in areas of shared land use by more than one First Nation.



The narrows on the Yukon River near Whitehorse is called Kwanlin in Southern Tutchone. Lt. Frederick Schwatka on his expedition in 1883 named this feature Miles Canyon, after US General Nelson Miles. A detail of Schwatka's map is shown on left.

Lt. Schwatka's guide was a respected Tlingit man from Klukwan, Alaska, Yàndiyânk', "Packing things along", who provided the First Nations names for features along the route. Note that present-day Takhini River near Whitehorse is spelled Tahk-heen-a on Schwatka's map. This is a close approximation to the Tlingit T'ahîni, "king salmon river".

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 KIA 0E4

Email: nrcan.gnbc-ctc.rncan@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 YIA 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:

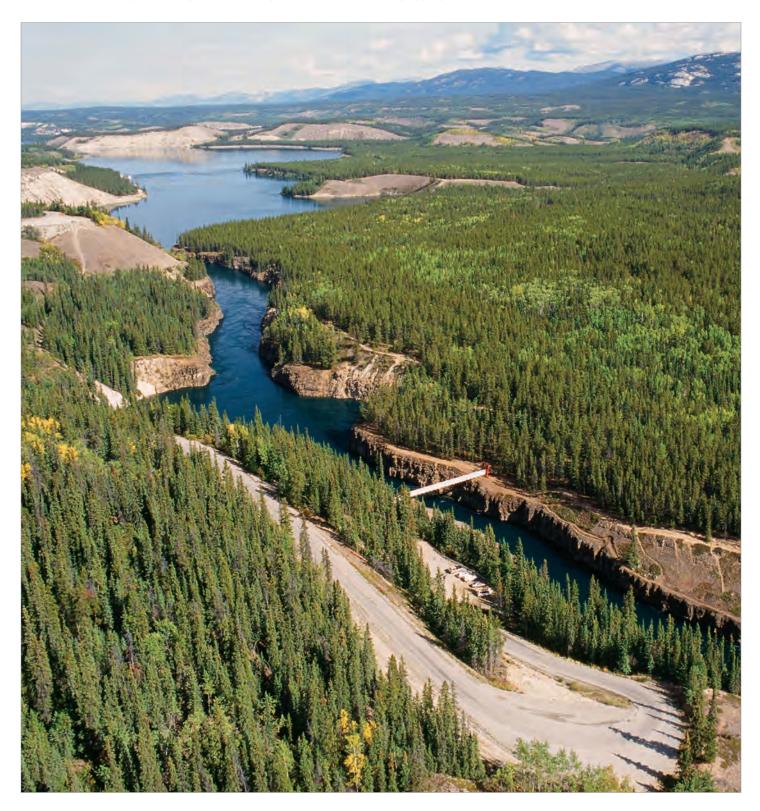
SECRETARIAT

Yukon Geographical Place Names Board P.O. Box 31164 Whitehorse, Yukon Canada Y I A 5P7

Telephone: (867) 667-7500 Fax: (867) 393-3904 Email: yukonplacenames@yknet.ca

www.yukonplacenames.ca

Miles Canyon is known as Kwanlin in the Southern Tutchone language, translating as "(*place where*) the current flows through a narrow place." The name applies more generally now to the Whitehorse area, as in the name for the local Kwanlin Dun First Nation and Kwanlin Dun Cultural Centre. A variant spelling appears in Whitehorse's Qwanlin Mall and Qwanlin Cinema. For many years considerable discussion has focused on various options to replace Miles Canyon with a more culturally appropriate name.



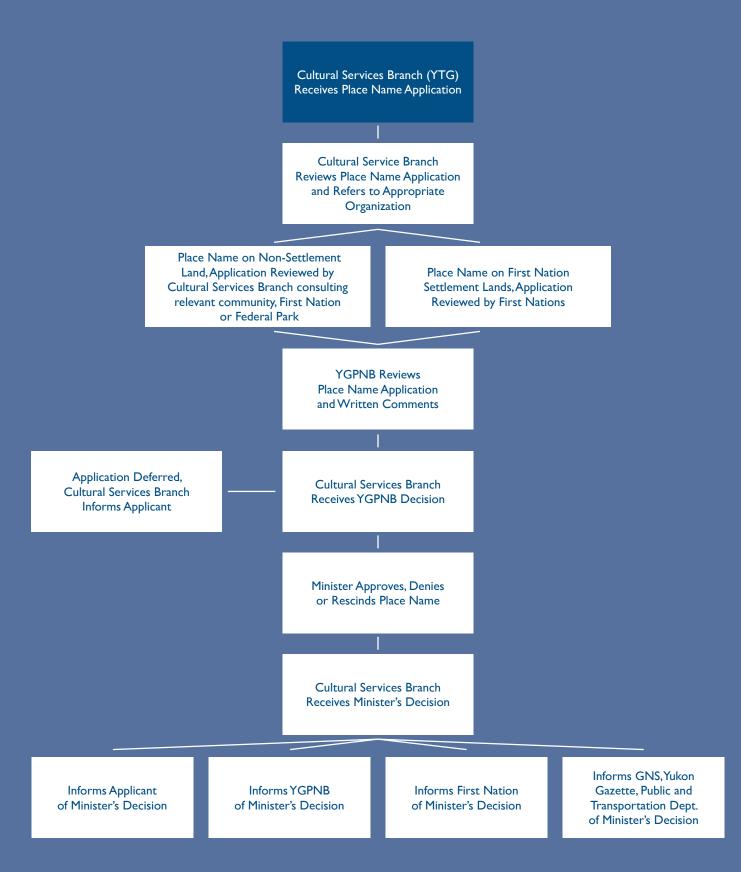


FIGURE I: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET

New Members Welcomed in June 2019



Zena McLean

Ms. McLean is a member of Carcross-Tagish First Nation with Tlingit and Scottish/ German ancestry. Her Chilkat Tlingit family roots reach past the discovery of gold in Yukon. Zena was born in Northern BC, and raised in Carcross and Whitehorse, Yukon. Retired from a career

with Transport Canada, she now works for the Parks Canada Field Unit on the Chilkoot Trail – the trail of her ancestors. She was appointed to the Yukon Geographic Place Names Board in 2019 and is also a member of the Yukon Heritage Resources Board and the Carcross Tagish Renewable Resources Board. Zena is passionate about ensuring that Yukon First Nations heritage and culture is preserved within the Yukon territory.



each the 14 Yukon First Nations, for seven years.

Elaine's father was from the Big Salmon region while her mother was from Teslin. Elaine therefore has Inland Tlingit heritage as well as ties to Kwanlin Dun First Nation. She enjoys learning more about Yukon First Nations' rich history including traditional knowledge, place names, heritage, traditional medicines, sacred sites and artifacts.



Vadzaih Van, "caribou lake" (Lusk Lake), with Vadzaih Van Creek draining it to Edigii Njik (Caribou River). The high flat plateau is called Edigii Kak "(caribou) give-birth-on it". In the distance are the Richardson Mountains, known in Gwich'in as the Teetl'it Ddhàa Tat, "Peel River mountains".

G. Elaine Shorty

Ms. Shorty was appointed to the Board in 2019. Elaine was born and raised in the Yukon and has worked with grassroots Yukoners in communications, Heritage, traditional knowledge and senior level administration. She also worked with Yukon First Nations Heritage Group, membership of which includes

2019 - 2020 FINANCIAL STATEMENTS

March 31, 2020

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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.

John Thiller

Chairperson

August 31, 2020

M. M^CKay & Associates Ltd. Chartered Professional Accountants

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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, 2020, and the statements of operations and changes in net assets, 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, 2020, and its results of operations and its cash flows for the year then ended in accordance with 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.

Emphasis of matter

Without modifying our opinion, we draw attention to note 4 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 subsequent to year-end and its effect on the global economy. Our opinion is not modified in respect of this matter.

Other matter

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

M. MCKay & Associates Ltd. Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT, continued

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.
- 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. Mikey & associates

M. McKay & Associates Ltd. Chartered Professional Accountants

Whitehorse, Yukon August 31, 2020

M. M^CKay & Associates Ltd. Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS For the year ended March 31, 2020

	2020	2019
REVENUES		
Yukon Government Transfer	\$ 80,681	\$ 79,570
EXPENSES		
Documentation	25,721	5,590
Secretariat	24,475	23,831
Honoraria	16,397	18,544
Travel	9,521	8,677
Annual report	5,965	6,487
Rent	4,920	4,920
Professional fees	4,715	4,715
Office and general	1,448	1,850
Communications and website	981	7,629
Meetings	397	335
Bank charges	213	70
	94,753	82,648
DEFICIENCY OF REVENUES OVER EXPENSES	(14,072)	(3,078)
Unrestricted net assets, beginning of year	69,092	72,170
Repayable to funder (note 7)	(4,831)	
Unrestricted net assets, end of year	\$ 50,189	69,092
na sensiti na sensiti na manchestra sama nan Albaur		07,072

M. McKay & Associates Ltd. Chartered Professional Accountants

YUKON	GEOGRAPHICAL PLACE NAMES BOARD
STA	TEMENT OF CHANGES IN NET ASSETS
	For the year ended March 31, 2020

	Un	net assets	20	14 Surplus		estment in pital assets	_	Total 2020	_	Total 2019
Balance, beginning of year	\$	6,003	\$	41,024	\$	22,065	\$	69,092	\$	72,170
(Deficiency) excess of revenues over expenses Repayable to funder		10,928 (4,831)	1	(25,000)	_	2		(14,072) (4,831)	-	(3,078)
Balance, end of year	s	12,100	\$	16,024	\$	22,065	\$	50,189	\$	69,092

M. McKay & Associates Ltd. Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD STATEMENT OF FINANCIAL POSITION March 31, 2020

1	ISS	ET	rs.
4	100		1.1

	ASSEIS				
		-	2020	-	2019
CURRENT Cash		s	41,540	s	55,529
Prepaid expenses GST receivable		_	117 967		1,117
			42,624		56,646
CAPITAL ASSETS (note 3)		_	22,065		22,065
		\$	64,689	\$	78,711
O IDDENT	LIABILITIES				
CURRENT Accounts payable and accrued liabilities Government of Yukon (notes 7 and 8)		S	9,669 4,831	\$	9,619
		_	14,500	-	9,619
	NET ASSETS				
UNRESTRICTED NET ASSETS (note 7) 2014 SURPLUS INVESTMENT IN CAPITAL ASSETS			12,100 16,024 22,065		6,003 41,024 22,065
		_	50,189	12	69,092
		\$	64,689	\$	78,711

Contingent liabilities (note 4)

Approved on behalf of the Board:

Chairperson

M. McKay & Associates Ltd. Chartered Professional Accountants

Yukon Geographical Place Names Board * 2019 – 2020 ANNUAL REPORT

YUKON GEOGRAPHICAL PLACE NAMES BOARD STATEMENT OF CASH FLOWS For the year ended March 31, 2020

	2020	2019
OPERATING ACTIVITIES Government transfer Cash paid to suppliers, board members and staff	\$ 80,681 \$ (94,752)	79,570 (82,648)
Cash flow to operating activities	(14,071)	(3,078)
INVESTING ACTIVITIES		
FINANCING ACTIVITIES Accounts Payable Prepaid Expenses GST Receivable	49 (117) 150	(143) - 278
Cash flow from financing activities	82	135
NET DECREASE IN CASH	(13,989)	(2,943)
CASH, beginning of year	55,529	58,472
CASH, end of year	<u>\$ 41,540</u>	55,529
CASH CONSISTS OF: Cash	\$ 41,540 3	55,529

M. McKay & Associates Ltd. Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD NOTES TO THE FINANCIAL STATEMENTS March 31, 2020

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 instuments that are quoted in active markets, which are measured at fair value. Changes in fair value are recognized in net income.

M. MCKay & Associates Ltd. Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD NOTES TO THE FINANCIAL STATEMENTS March 31, 2020

3. Capital assets

	 2020	-	2019
Office furniture and equipment Website	\$ 5,665 16,400	\$	5,665 16,400
	\$ 22,065	\$	22,065

4. Contingent liabilities

Before year-end, there was a global outbreak of a novel coronavirus known as COVID-19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID-19 outbreak may have on the board will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The board's activities have not been significantly impacted thus far; however, the board continues to assess the impact COVID-19 will have on its operations.

5. 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.

M. MCKay & Associates Ltd. Chartered Professional Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD NOTES TO THE FINANCIAL STATEMENTS March 31, 2020

5. Financial instruments, continued

6. Economic dependence

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

7. 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.

8. 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.

YUKON GEOPRAPHICAL PLACE NAMES BOARD REVENUES, EXPENSES, AND SURPLUS FOR THE YEAR ENDED MARCH 31, 2020 Supplementary Schedule

SCHEDULE A - GENERAL OPERATIONS

	2020		2019	
Revenue				
Government of Yukon	\$	80,681	\$	79,570
	\$	80,681	\$	79,570
Expenses				
Secretariat		24,475		23,831
Honoraria		15,966		18,500
Annual Report		5,965		6,487
Rent Expense		4,920		4,920
Professional Fees/Audit		4,715		4,715
Travel		3,756		3,855
Meals, Incidentals, Per diems		3,567		2,300
Accomodation		2,198		2,522
Office Supplies		782		487
Postage		665		736
Website Maintenance		519		6,946
Telephone		463		625
Meeting Room/refreshments		397		335
Workers' Compensation		258		(36)
Bank Charges		213		70
CPP Expense		173		79
Documentation		720		1,000
Photocopying		4		628
Internet Fees	-	4		57
		69,751		78,058
Excess (deficiency) of revenues over				64.2
expenses	-	10,930	\$	1,512
Balance, beginning of year	_	6,003	1	4,491
Balance, end of year	\$	16,933	\$	6,003

The Government of Yukon agreement allows			
a surplus of 15% of current year funding	(12,102)		
Current Year Surplus	16,933		
Excess above allowable amount	4,831		

M. MCKay & Associates Ltd. Chartered Professional Accountants

YUKON GEOPRAPHICAL PLACE NAMES BOARD REVENUES, EXPENSES, AND SURPLUS FOR THE YEAR ENDED MARCH 31, 2020 Supplementary Schedule

SCHEDULE B - 2014 SURPLUS

		2020	2019
Revenue	-	S. 80	
	S	(-	\$ -
Expenses			
Documentation		25,000	4,590
Geographic Names Conference			
	\$	25,000	\$ 4,590
Excess (deficiency) of revenues over			
expenses	\$	(25,000)	\$ (4,590)
Balance, beginning of year		41,024	45,614
Balance, end of year	\$	16,024	\$ 41,024

M. McKay & Associates Ltd. Chartered Professional Accountants The Dempster Highway crossing Rock River. In the Gwich'in language, Rock River is known as Chii Deetak, "between rocky peaks". It flows from a section of the Richardson Mountains known collectively in Gwich'in as Teetl'it Ddhàa, "mountains associated with the Teetl'it Gwinjik (Peel River)".



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