



# Community Recreation Handbook

## For Northern Saskatchewan

ihcāwinisihk ohci athisithiniwak kā-wīchīwīcik ācimowasinahikan  
hayorilaze sa tsi dihlise  
ocīnāsa nanātohk kā otamiyohk masinahīkanis



Funding provided by:



Community  
Initiatives  
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Full handbook available at:

[http://www.nscrd.com/uploads/document/files/  
complete-handbook-en.pdf](http://www.nscrd.com/uploads/document/files/complete-handbook-en.pdf)

Written By

Flo Frank

for the Northern Sport, Culture and Recreation District

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## ***About the Cover Page Artwork***

Community recreation such as sports, culture, arts and other recreation events not only promotes a healthy lifestyle, but also indicates community pride, wellbeing and functioning. Well organized events and gatherings are a positive experience for everyone – organizers, participants, volunteers and other community members. The artwork on the cover depicts typical northern Saskatchewan community events from ski racing, dance groups and voyageur canoe paddling to cultural gatherings with traditional hand games. The activities are set on the background of the medicine wheel to emphasize year round community recreation as an important part of the holistic approach to wellbeing.

## ***About the Artist***

Miriam Körner is a writer, photographer and visual artist. Her fascination with the enchanting yet unforgiving North, its people and traditional life-styles is a common subject in her artwork. Miriam lives with her husband and 17 sled dogs near La Ronge, Saskatchewan.

## ***About the Author***

Flo Frank of Common Ground Consulting Inc. (Meacham, Saskatchewan) is the author of this handbook. She has worked and lived in northern Canada for most of her life (in part in Uranium City, Saskatchewan) and is respected internationally for her work in community development. One of her first jobs was Senior Recreation Director for The Department of Culture Youth and Recreation in Alberta, so she understands the sector very well. She has written over 30 community “How To” or self-help books, and she provides training and workshops on most of the topics in this handbook. Her love for the north, her respect for sport, culture and recreation and her down to earth - common sense approach is very evident in this handbook.

## ***Library and Archives Canada Cataloguing in Publication***

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“I think the handbook will be a very helpful guide for northern communities and especially new staff working in the recreation sector ... maybe it can even help with the high turnover. We need to have a more consistent structure and there are tools here to help us do that.”

Estelle Laliberte, Executive Director, Buffalo Narrows Friendship Centre

“This handbook looks like a fantastic resource with a great deal of useful information. I will be sure to use it and promote it to the many clients and communities I serve through SaskCulture Inc. The content will certainly assist communities in developing and maintaining sport, culture and recreation activities at a local and provincial level.”

Damon Badger Heit, Coordinator of First Nations & Métis Initiatives, SaskCulture Inc.

“It has a lot of information and good examples and stories that people in the north can relate to.”

Robert Yew, Canoe Lake Recreation Director

### ***Permission and Use of Handbook Content***

This handbook was developed over several months in 2009 and 2010 and released in October, 2010. The tools in this handbook come from a variety of sources with their permission, and credit is given on each tool where possible. The tools are intended for community organization's day-to-day use, and they may not be sold, mass produced, used in workshops by a professional paid trainer or distributed for profit without the permission of NSCRD – see contact information at the back of the handbook.

### ***Credits and Thanks***

The NSCRD would like to thank all the people who contributed to the development of this handbook. Special thanks to our members – the communities of northern Saskatchewan – for your quotes, stories, examples, and input into the handbook to make it yours – unique to the north and practical. Thank you to Marc L'Heureux for allowing us to use his northern photographs in this handbook.

We would also like to recognize the NSCRD staff working group as well as our contractor Flo Frank and her assistant Ley Ward for their genuine commitment to this handbook. To the Administration Centre Printing Services for the design and layout work. Finally, thank you to the Community Initiatives Fund for their funding which made this handbook possible.

### 14. Financial Management and Budgeting

- Budgeting
- Annual Budget Template
- Program Budget Template
- Monthly Budget Report
- Ten Most Common Mistakes

### Budgeting

(Source: Manitoba Recreation Director's Handbook)

Budgeting is a way of keeping track of your money. It keeps you informed of your incoming money (revenue), and where it is coming from (e.g. grants, donations, fundraising, registration fees, concessions, etc.) as well as your outgoing money (expenses), and on what it is spent (e.g. instructor fees, facility rental, power bills, etc.). It may also be a financial plan that covers a year or a particular activity.

#### Budget Advantages:

**Financial control.** Budgeting allows you to control costs related to facilities, programs, etc.

**Prioritized planning.** Budgeting allows you to plan according to the most urgent needs of the community.

**Estimating costs.** Budgeting is a vehicle for translating community needs and plans into dollar needs.

**Communication tool.** A budget tells others what you are trying to do and how you will be doing it.

**Evaluation tool.** Budgets can be used to evaluate whether you can realistically meet your needs.

**Continuity of administration.** A budget provides a future plan for spending that would continue even if the people in power change

## Annual Budget Template

(Source: Manitoba Recreation Director's Handbook)

Year \_\_\_\_\_

Approved at a meeting of the \_\_\_\_\_

Committee on \_\_\_\_\_, 20\_\_\_\_\_

Staff Signature

Committee Chairperson

### SUMMARY

TOTAL ESTIMATED REVENUE	_____
Estimated Expenditures	
Total Administration Costs	_____
Total Program Costs	_____
Total Facilities Costs	_____
Total Equipment Costs	_____
TOTAL ESTIMATED EXPENDITURES	_____
NET SURPLUS OR DEFICIT	(+ or -)

REVENUE	Actual (previous year)	Estimate (upcoming year)
- grants	_____	_____
- donations	_____	_____
- rentals	_____	_____
- council (salary)	_____	_____
- bingos	_____	_____
- raffles	_____	_____
- dances	_____	_____
- festivals	_____	_____
- concerts	_____	_____
- membership fees	_____	_____
- registration fees	_____	_____
 TOTAL REVENUE	 _____	 _____

## Toolbox - 14. Financial Management and Budgeting

EXPENDITURES	Actual (Previous year)	Estimate (upcoming year)
<b>ADMINISTRATION</b>		
- salaries	_____	_____
- stationary/supplies	_____	_____
- postage	_____	_____
- telephone	_____	_____
- meetings/conferences	_____	_____
- memberships	_____	_____
- bank charges	_____	_____
- insurance	_____	_____
- legal costs	_____	_____
- office equipment	_____	_____
- surveys, studies	_____	_____
- taxes	_____	_____
- freight	_____	_____
- other	_____	_____
 Total Admin Costs	 _____	 _____
 <b>COMMUNITY PROGRAMS (CP)</b>		
- instructor fees	_____	_____
- supplies/materials	_____	_____
- publicity/promotions	_____	_____
- hall rental	_____	_____
- transportation	_____	_____
- hospitality	_____	_____
- security	_____	_____
- equipment	_____	_____
- other	_____	_____
 Total CP Costs	 _____	 _____



## Toolbox - 14. Financial Management and Budgeting

EXPENDITURES	Actual (Previous year)	Estimate (upcoming year)
<b>FACILITIES</b>		
- insurance	_____	_____
- heat, light, power	_____	_____
- security	_____	_____
- equipment	_____	_____
- maintenance		
- rec center	_____	_____
- ball fields	_____	_____
- soccer fields	_____	_____
- parks, playgrounds	_____	_____
- community hall	_____	_____
- capital projects	_____	_____
- other	_____	_____
 Total Facilities Costs	 _____	 _____
 <b>EQUIPMENT</b>		
- repairs	_____	_____
- purchases	_____	_____
 Total Equipment Cost	 _____	 _____
 <b>TOTAL EXPENDITURES</b>	 _____	 _____

## Program Budget Template

(Source: Manitoba Recreation Director's Handbook)

Program: \_\_\_\_\_

Date: \_\_\_\_\_

### REVENUES:

1. Donations \_\_\_\_\_

2. Participant Fees \_\_\_\_\_

3. Fundraising \_\_\_\_\_

4. Other \_\_\_\_\_

TOTAL REVENUE \_\_\_\_\_

### EXPENDITURES:

1. Facility \_\_\_\_\_

a. rental \_\_\_\_\_

b. damage deposit \_\_\_\_\_

2. Supplies/Equipment \_\_\_\_\_

3. Leadership Fees \_\_\_\_\_

4. Advertising \_\_\_\_\_

5. Administrative \_\_\_\_\_

a. office supplies \_\_\_\_\_

b. phone \_\_\_\_\_

c. other \_\_\_\_\_

6. Travel \_\_\_\_\_

7. Miscellaneous \_\_\_\_\_

TOTAL EXPENDITURES \_\_\_\_\_

BALANCE: (surplus or deficit) \_\_\_\_\_

## Monthly Budget Report

(Source: Manitoba Recreation Director's Handbook)

Month: \_\_\_\_\_

1. Money on hand at 1st of Month: \_\_\_\_\_

2. Add: revenues during the month:

- April 6 - Movie Night \_\_\_\_\_
- April 26 - Fishing Derby \_\_\_\_\_

Total Revenue \_\_\_\_\_

Total Money Available \_\_\_\_\_

3. Subtract: expenses during the month

- April 5 - Movie Rental \_\_\_\_\_
- April 15 - Derby Prizes \_\_\_\_\_

Total Expenses \_\_\_\_\_

Total Money Remaining \_\_\_\_\_

Subtract: bills left to be paid

- printing \_\_\_\_\_

4. Total Bills Unpaid \_\_\_\_\_

5. Actual Money Left \_\_\_\_\_

### Ten Most Common Mistakes

(Source: Flo Frank's Toolbox)

The following are the ten most common mistakes in financial management and budgeting. Try to avoid making them – or if you've already made the mistake – correct it as soon as possible!

The most common mistakes are:

1. Having no financial systems or ways to manage a budget.
2. Trying to set up a financial system or budgets without getting help from a bookkeeper/accountant.
3. Not keeping receipts – or losing them.
4. Not taking care of finances each week or month (not longer).
5. Developing a reputation for being too sloppy or “casual” with financial matters.
6. Not hiring an accountant each year to have an organizational audit done.
7. Having no financial policies or not enforcing those that are in place.
8. Rounding off numbers to make it easier.
9. Cheating (even a little bit). Including internal borrowing or lending without records.
10. Not using funds for the things for which they were intended.