

## MAHE Budget Notes

A detailed explanation of the Budget for 2020/2021

### Income

Line Item		Explanation
<b>MEMBERSHIP FEES</b>		<b>Fees collected for membership and related</b>
IFHE	\$ 1,100	MAHE collects IFHE (International Federation of Home Economists) membership fees from our members on behalf of IFHE. All of these fees are forwarded to IFHE and are not available for our use. Based on last year's payment. Collected in April/May, paid in October/November.
Late/Reinstatement/transfer Fees	\$ 150	Late fees, transfer and reinstatement fees collected from members (\$15/late renewal, \$30/reinstatement, \$25 transfer).
MAHE Member Fees	\$ 17,000	Membership fees collected from members. Based on last year.
PayPal Processing Fees	\$ 400	Fees collected from online member registrations (\$4.50/online registration) to cover MAHE's costs. Based on previous year.
<b>INTEREST</b>		<b>Interest income sources</b>
Interest Chequing	\$ 25	Interest earned from Chequing account. Based on previous year.
Interest Legal Contingency Fund	\$ 513	Interest earned on our Legal Contingency Fund. Based on previous year. This is reinvested back into the fund per Board motion Sept 11, 2012.
Interest Savings/Emergency Fund	\$ 355	Interest earned on our Savings/Emergency Fund. Based on previous year. Renews each October. Designated as Emergency/Wind-up Fund according to Board Motion Oct 3, 2013.
<b>OTHER INCOME</b>		<b>Income from other sources</b>
Donations & Misc.	\$ -	No donations expected this year.
Core Competencies Research Development	\$ 15,000	Income from planned request for project grants from funders to hire a contractor/developer for competencies verification.
Food Handler Course	\$ 500	Estimated income from proposed Food Handler Certificate course offerings.
Member Events	\$ 2,500	Income from registrations to member events held throughout the year. Intent is cost recovery on events including World Home Economics Day and strategic planning. Expenses are shown under Member Services.
NSF Fees/charges	\$ 75	NSF Cheques returned to MAHE (e.g. membership payments) and fees for completing forms for other regulators.
Provincial Conference	\$ 1,000	Income from registrations, grants, fees to the Provincial conference. Intent is cost recovery. Expenses are shown under Member Services.

Line Item		Explanation
<b>Special Projects</b>		<b>Special projects for which MAHE receives funds</b>
Ag Action MB/Canadian Agricultural Partnership Home Economics Resources project	\$ 70,000	Maximum funding from Ag Action MB/Canadian Agricultural Partnership for MAHE to carry out the Home Economics Resources project. Funding ends March 31/21.
Basic Skills for Living	\$ -	In 2011-12 there was a transfer of \$3458.56 from the BSL project to MAHE for a potential Family Resource Management project. According to Board motion Sept 11, 2012, these funds will be retained for a Family Resource Management project for 3 years and then re-assessed. Current balance remaining \$3397. See Director Committees: Resource Development for planned expenses.
Farm to School Fundraiser		
· Management Fee	\$ 2,000	Annual management fee from the Farm to School Project; covers HR, liability insurance, use of MAHE resources.
· Project Operations Funding	\$ 23,000	Balance of \$25 000 project funding from Province of Manitoba that is managed by the Farm to School Fundraiser Program.
HomeFamily Blog	\$ 295	Planned grant request from CHEF for domain names and hosting costs of HomeFamily.net and HomeFamily.info
<b>Total Income</b>	<b>\$ 133,913</b>	

## Expenses

Line Item		Explanation
<b>ADMINISTRATION</b>		<b>Contract costs for Administrative Service Provider</b>
General Admin	\$ 5,355	Operational tasks, mail, filing, document creation/editing.
Bookkeeping/Financial	\$ 1,428	Bookkeeping, banking.
Communication/ correspondence	\$ 1,963	Email/phone/mail inquiries, news releases, newsletters.
HomeFamily blog administration	\$ 535	Maintenance and updates to HomeFamily blog.
Meeting attendance/ planning	\$ 3,034	Board meetings, events, logistics/planning.
Membership Maintenance	\$ 3,034	Membership applications, processing, issuing documentation, reports, member database maintenance/updates, IPHE support.
Website Content Maintenance	\$ 1,071	Updates and maintenance of the website/content.
<b>GENERAL OPERATIONS</b>		<b>Expenses for the overall running of the Association</b>
Bank Charges	\$ 30	Annual bank service fees.
Corporation Fees	\$ 40	Fee for Annual Return to Companies Office, required by Revenue Canada and Province of MB. Annual return filing annually in April.

Line Item		Explanation
Directors' Liability and Errors & Omissions Insurance	\$ 2,000	Annual fee for Directors & Officers liability and Errors & Omissions insurance. Based on previous year plus estimated increase due to Ag Action Mb/Canadian Agricultural Partnership funding; payable in March. In order to get this liability insurance must be a member of Volunteer Canada. The cost is based on the revenue of the organization and so is impacted by Special Projects income. Without funding, cost would be about \$1280.
Financial Review	\$ 2,200	Annual financial review and consulting by Accountant for MAHE. Farm to School pays their portion of the cost; see their budget.
General Commercial Liability Insurance	\$ 912	Annual fee for general commercial liability insurance. Based on previous year and due yearly. Required for Farm to School project and MAHE events. For 2020-21, coverage increased to \$5 million due to Ag Action Mb program requirements (normally MAHE carries \$2 million at a cost of about \$640).
Internet	\$ 184	Fees Gmail/GSuite. Full year costs for 2 email accts (mahe@mahe.ca and farmtoschool@mahe.ca)
Legal Contingency Fund	\$ 513	Contribution to the Legal Contingency Fund. February 17, 2016 Board motion set ceiling at \$25 000.
Savings/Emergency fund	-	Per Board motion of June 17, 2019, interest income will be deposited to MAHE bank account.
Office Equipment	\$ -	For purchase/replacement of office equipment to ensure efficient operation. No planned expenditures for upcoming year.
Office Operations		
· Office Supplies	\$ 350	Office supplies.
· Postage/mailbox	\$ 525	Postage and delivery costs, annual rent for mailbox (\$205).
· Printing/copying	\$ 20	Printing and copying costs, excluding meeting print costs.
· Travel & meeting - Administrator	\$ 600	Travel and meeting costs for Administrator, mileage, parking and other meeting expenses.
PayPal Fees	\$ 400	PayPal fees for online membership payment/credit card processing. Based on previous year and projections.
Telephone	\$ 550	MAHE office phone (\$45/mth for phone, ~\$1/mth long distance).
<b>SPECIAL PROJECTS</b>		<b>Expenses related to special projects undertaken by MAHE</b>
Ag Action MB/Canadian Agricultural Partnership Home Economics Resources project	\$ 70,000	Maximum expenses to be reimbursed by Ag Action MB/Canadian Agricultural Partnership for MAHE to carry out the Home Economics Resources project. Funding ends March 31/21.
<b>Farm to School Fundraiser</b>		
· Contract Administration	\$ 1,500	Detailed information on all Farm to School budget expenses may be found in <b>Farm to School Notes</b> at the end of this document.
· Project Mgmt Coordinator	\$ 15,000	

Line Item		Explanation
Project Activity	\$ 9,476	Includes spending of surplus from 2019-20 of \$976, approved by Province of Manitoba.
HomeFamily blog host/domains	\$ 287	Costs for HomeFamily.net and .info domains and hosting.
<b>DIRECTOR COMMITTEES</b>		<b>Expenses related to the Directors and Committees of MAHE</b>
<b>Alliances and Liaisons</b>		<b>Expenses related to our memberships in other organizations and payments we make to build alliances and liaisons</b>
ACHES	\$ 200	Support of the Human Ecology Student Organization's annual national conference (ACHES). MAHE donates \$500 when it is held in Winnipeg approx every 4 years; \$200 in other years.
Community Liaison	\$ 100	Expenses for Farm to School Community Liaison (e.g. food costs for mtgs at restaurants in lieu of mtg space)
IFHE Membership	\$ 450	Annual IFHE organization membership fee. Due annually in October. Membership is based on the calendar year.
IFHE Payout	\$ 1,100	IFHE individual membership fees MAHE collected from January to December and paid out to IFHE in October/November for memberships in the following year. Because the MAHE membership year and the IFHE membership year do not coincide this line item may be slightly different than the income collected for IFHE membership.
Provincial Council of Women/MWI	\$ 100	Annual Federate \$50 membership fee in PCWM. Due in May of each year. Additional \$50 for use with PCWM or MWI activities/membership.
Volunteer Canada	\$ 150	Annual group membership fee in Volunteer Canada; required for Directors' liability insurance. Due annually in March.
<b>Awards and Archives</b>		<b>Expenses related to awards, archives, and donations.</b>
Archives	\$ -	No planned expenses this year.
Awards	\$ 115	Includes all award expenses of the Association: \$115 for <i>MAHE Distinguished Home Economist Award</i> \$0 for <i>MAHE Graduating Student Award</i> (no annual cost, free membership given) \$0 for <i>Ruth Berry Award</i> at U of M (no annual cost, consider adding to fund yearly or every 5 years; MAHE Wpg added \$2500 in 2010. \$0 for <i>MAHE Bursary</i> at U of M (no annual cost required, free membership given to student winner, consider adding to fund yearly or every 5 years; MAHE Wpg added \$2500 in 2010.
CHEF Donation	\$ 750	For 2020-21, donation will be split between Resources for Youth and Emmie Oddie Fund. Larger donation this year in recognition of CHEF's 40th anniversary.
<b>Education</b>		<b>Expenses related to educational and governmental liaison work, curriculum and public policy</b>

<b>Line Item</b>		<b>Explanation</b>
Educator Competency Forum	\$ 200	Funds to have Human Ecology teachers attend a forum specific to the competency development to engage them in the process.
<b>HEc Core Competencies</b>		
· Administrative Support	\$ -	Operational tasks, communications, document creation/editing, recording secretary duties, meeting planning by Administrative Secretary for the PHEAT and HEAT teams.
· Administrative Travel, Other	\$ -	Travel/mileage costs, parking for Administrative Secretary.
· Contractor costs	\$ 13,500	Proposed cost to hire a contractor/developer for Home Economics Core Competencies; necessary to support the education and future practice of Home Economics/Human Ecology.
· Meeting expenses	\$ -	Costs for meeting rooms, printing and food at meetings.
· Rural Travel/mileage	\$ 300	Travel/mileage costs for out-of-Winnipeg PHEAT/HEAT members for MHETA and University of Manitoba meetings.
IPHE Program	\$ 150	Expenses related to the IPHE Program and redevelopment of the IPHE videos.
<b>Member Services</b>		<b>Expenses for member events, conferences, professional development</b>
Food Handler Course	\$ 500	Start-up expenses for instructor kit, facilities.
Member Events	\$ 2,000	Includes all costs for events such as World Home Economics Day, other member events. MAHE has a \$500 deposit on account with the Clarion Hotel Winnipeg from the cancelled 2020 WHEc Day event, so this expense has been reduced accordingly.
Professional Learning Events	\$ 400	Includes all costs associated with running programs across the province.
Provincial Conference	\$ 1,000	Includes all costs associated with holding and planning the annual provincial conference.
Ringling Ceremony	\$ 50	Ringling Ceremony.
<b>Outreach</b>		<b>Expenses related to reaching out to potential members</b>
Alumni	\$ 300	\$300 - Expenses for promotions, events and networking activities to promote MAHE to potential new members, coordinating events with U of M/MAHE Alumni \$0 - Promotional items (no planned expenses in 2020-21)
General	\$ 50	Cards, photocopying, postage of Director.
Students	\$ 900	\$150 – to support and help recruit student members for use by the Membership Recruitment Committee (e.g. Mix & Mingle) \$750 - U of M career fair registration and expenses
<b>Public Relations</b>		<b>Expenses for promoting the Association to the general public</b>
Building Our Voice	\$ 100	All expenses related to the various PR projects and activities to build our public voice.

Line Item		Explanation
Science fairs	\$ 200	\$200 for the Manitoba School Science Symposium (4 - \$50 awards); \$150 for the Western Manitoba Science Fair (3 - \$50 awards - 2020 fair funds are on deposit with the WMSF and will be used for 2021)
Website Hosting and Domain	\$ 500	Hosting, security certificate and domain name registration for MAHE.ca.
Website Technical Maintenance	\$ 2,000	Fees paid to external website consultant to update and support MAHE website. Based on previous year and projections.
<b>Resource Development</b>		<b>Expenses related to resource development</b>
Basic Skills for Living Initiative	\$ 1,000	Needs assessment with goal of revising the money management materials.
BSL website	\$ 32	Website - domain name and hosting (no hosting costs yet).
Cost of Raising a Child Resource	\$ -	Project will move forward when grant or sponsorship funding sources secured.
Proposal Writing Training	\$ -	Funds for Director to attend proposal writing training.
<b>AGM/Board Meetings</b>		<b>Expenses for the AGM and regular Board meetings. Board meetings are generally held online with select ones as in-person meetings, some in rural Manitoba</b>
Accommodations	\$ 300	Hotel accommodations for Board members attending in-person meetings. Most commonly used for Strategic Planning weekend.
Board Training	\$ -	Training sessions for Board members.
Correspondence/Printing	\$ 50	Printing of reports for meetings and AGM.
Food	\$ 400	Food and beverages for in-person meetings; based on 2 mtgs.
Member Recognition	\$ 100	Recognition for outstanding members.
Teleconference/room	\$ 100	AGM/Board meeting room. Online mtg costs included in GSuite.
Travel	\$ 500	Travel costs/mileage for Board members to attend meetings.
<b>Total Expense</b>	<b>\$ 148,604</b>	
<b>Total Income:</b>	<b>\$ 133,913</b>	
<b>Total Expense:</b>	<b>\$ 148,604</b>	
<b>Net Income:</b>	<b>\$ (14,691)</b>	
	\$ 110,913	MAHE 2020/2021 income without F2S net income
	\$ 122,628	MAHE 2020/2021 expenses without F2S expenses
	\$ (11,715)	<b>MAHE 2020/2021 net income without F2S</b>

**Note:** Funds from the MAHE Community Builder bank account will be used to cover excess costs of the Association for the year.

### MAHE's Investment Notes

<b>Legal Contingency Fund</b>	\$ 23,330	Money set aside for potential legal action related to any complaint against an MAHE member. According to Board motion February 17, 2016 interest will be accumulated within the fund to build it to \$25,000. Currently held in a GIC that comes up for renewal in February. This is the only time contributions or withdrawals may be made.
-------------------------------	-----------	--

Line Item		Explanation
<b>Savings/Emergency Fund</b>	\$ 14,810	Money designated for a potential emergency situation or need to disband or wind-up the Association at some time in the future, according to Board motion Oct 3, 2013. According to Board motion June 17, 2019, interest income will be returned to the MAHE bank account rather than being reinvested now that the value is very close to \$15 000, the expectation being that this would be the maximum required to pay out obligations. Currently held in a GIC that comes up for renewal in October. This is the only time contributions or withdrawals may be made.

Line Item		Explanation
-----------	--	-------------

## Farm to School Notes

Fiscal year April 1 – March 31

Line Item		Explanation
<b>INCOME</b>		
Project Operations Funding	\$ 25,000	Funding from the Province of Manitoba
<b>Total Income</b>	<b>\$ 25,000</b>	
<b>EXPENSES</b>		
<b>Contract Administration</b>		
Accounting Review	\$ 600	Project's share of the annual accounting review (contractual requirement of the project agreement) and any other professional financial advice expense related to the project.
Admin Support	\$ 1,500	MAHE Admin support with telephone/email messages, banking, bookkeeping, file management, etc.
Office Expenses	\$ 600	Envelopes, parking, telephone, Admin mileage, meeting copying.
Website Design/ Maintenance	\$ 300	Maintenance of Farm to School websites, domain name registrations, hosting costs, graphic design.
National/International F2S representation	\$ 100	Participation in national/int'l conferences such as Farm to Cafeteria Canada, IFHE Congress, other rep of F2S.
MAHE Administration Fee	\$ 2,000	Fee charged by MAHE for administration and overhead costs.
Project Mgmt. Coordinator	\$ 15,000	Contract costs for Project Coordinator and subcontractor based on current year's contracts.
<b>Promotional Costs</b>		
Postage	\$ 300	Postage and mailing costs.
Printing/Advertising	\$ 1,000	Printing promotional literature/materials for project.
Public Relations	\$ 4,576	Registration/material costs for participating in conferences, program promos, special events, Fall Kick-Off event, Great Big Crunch. Includes surplus spending of \$976 towards postponed Great Big Crunch/Annual Kickoff.
<b>Total Expense</b>	<b>\$ 25,976</b>	
<b>Net Income</b>	<b>\$ (976)</b>	Difference will come from Farm to School's 2019-20 surplus.