

Michigan Duck Hunters Association

2018 Financial Report

February 10, 2019

Executive Summary

Beginning in fiscal year 2016 (FY16), the Michigan Duck Hunters Association (MDHA) began an administrative rebuilding of the organization. MDHA's authoritative governing body, its State Chapter, had slowly been losing annual revenue and affiliated Local Chapters, and was struggling to retain individual members and matriculate new ones. The MDHA executive board decided to extensively and thoroughly rewrite the organization's bylaws to redefine how the organization was to be operated, clarify how funds were to be raised and dispersed to the appropriate accounts, codify long-standing operational policies and procedures, and to restore various Funds that had been exhausted and initiatives that had been eliminated. Of primary concern was building a better foundation – financially and organizationally – for MDHA to grow from. There was also a desire to improve oversight of affiliated Local Chapters to better identify where greater support from the State Chapter was needed, and put into practice stricter reporting policies to improve record retention and accountability which has been long lacking. In consideration of MDHA's long-standing management philosophies and independent affiliated Local Chapter structure, a target date of FY19 was set for MDHA to begin operating under the new bylaws and administrative structure. A business plan was also developed so that financial and membership goals could be clearly defined and planned for.

As a result of the restructuring process, MDHA did not emphasize fundraising or securing partners and sponsorships for events, and the State Chapter operated at a loss from FY16 to FY18. However, a new Local Chapter, the Northwest Lower Chapter, became affiliated in FY18, and a group located in the Les Cheneaux Islands in Michigan's Upper Peninsula expressed interest in working toward affiliation. MDHA also became a platinum sponsor for the Michigan State High School Clay Target League State Tournament, and was the only platinum sponsor to attend the event. Though few new members were gained through the event, MDHA did make outreach contacts with hundreds of attendees, most of which were unaware of MDHA. Finally, thanks to a substantial gift loan from the Local Chapters and the Michigan Waterfowl Stamp Program, MDHA was able to spend over 75% of its revenues on the startup outreach effort to establish the Northwest Lower Chapter, while also reducing its administrative expenses from the year prior.

MDHA continues to work toward improved management as a stepping stone to better delivery of its mission and support of its affiliated Local Chapters. In order to renew direct contributions to habitat and waterfowl conservation, and support its affiliated Local Chapters in doing the same, MDHA is focusing on increasing revenues to remain solvent. Those efforts include affiliating more Local Chapters, matriculating more members, increasing outreach efforts, and forging new partnerships with sponsors who support its mission. While the types of revenues and expenses, and their respective portions of overall revenues and expenses, are likely one-year outliers, MDHA hopes to shift in this direction, reducing administrative expenses to less than 15% of overall expenses by FY21 while increasing spending on State and Federal Partnerships and direct habitat spending to at least 60% by FY22.

MDHA is a 501(c)3 non-profit organization with annual gross receipts less than \$50,000. The form 990-N (ePostcard) filed annually is an electronic notice to the IRS, and can be found online at the following URL: <https://bit.ly/2TgzWkc>.

Michigan Duck Hunters Association

Consolidated Balance Sheet and Statement of Revenues and Expenses

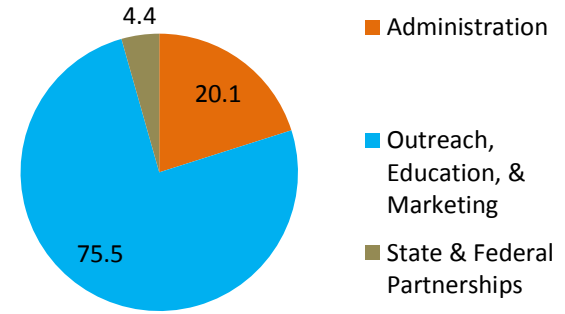
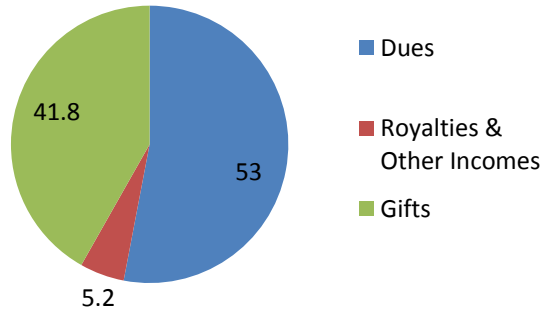
Fiscal Years 2015, 2016, and 2017

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Beginning Balance	\$ 5729.17	6155.76	7933.73
Ending Balance	3062.95	5729.17	6155.76
<u>Revenue & Assets</u>			
Cash and Cash Equivalents	\$ 4460.78	4264.85	2249.80
Direct Membership Dues	4060	4000	175
Local Chapter Insurance Payments	0	0	2033.80
Fees & Miscellaneous	400.78	264.85	41
Cash and Cash Equivalent Gifts	3200	2500	25
Restricted	3200	2500	0
Investments	0	0	0
Land, Facilities, and Equipment	0	0	0
Total Revenues	\$ 7660.78	6764.85	2274.80
<u>Liabilities and Expenses</u>			
Accounts Payable and Related Expenses	\$ 9698.37	4158.64	3746.95
Group Insurance	1906	1966	1933
Outreach, Education, and Marketing	7792.37	2192.64	1813.95
Salaries and Related Expenses	0	0	0
State & Federal Grants/Gifts	455	2695	195
Other Liabilities	173.63	337.80	110.82
Total Liabilities	10327	7191.44	4052.77
Year-End Net Assets			
Unrestricted	\$ 3062.95	5729.17	6155.76
Temporarily Restricted	0	0	0
Permanently Restricted	0	0	0
Total Net Assets	3062.95	5729.17	6155.76

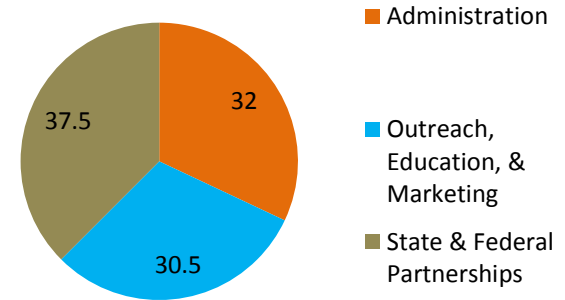
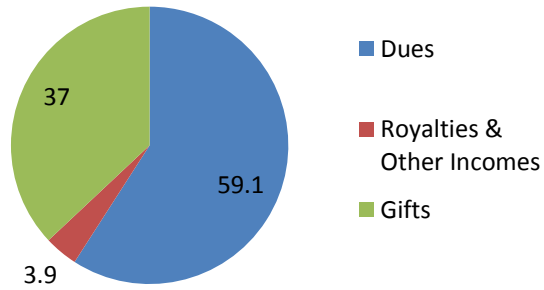
Revenue Sources (Percent)

Expense Sources (Percent)

2018



2017



2016

