

Matt Kakabeeke KOHA Write Up **Background Information**

- In September 2025, Wings West in Kalamazoo, MI closed due to catastrophic failure of the ice plant. The previous rink ownership was not willing to make the repairs because the building was losing money.
- Customers reached out to BBSG directly for assistance, with one community member even depicting our logo as the “Bat-Signal,” expressing hope that we would “save the day”. See **Exhibit A**.
- BBSG acquired the rink and spent almost ~\$2.0 million to fix the ice plant, repair the building and maintain the staff to reopen the rink for the 2026-27 season.
- **KOHA is alive and well operating in the other two rinks in Kalamazoo:** Wings Event Center and Lawson Ice Arena.

Resistance to Change

- BBSG tried to work with KOHA to expand hockey in Kalamazoo by taking over growth of the game initiatives like Learn-to-Play Hockey, Learn-to-Skate and other basic programming. The rink had been losing hundreds of thousands per year, so BBSG needed KOHA to pay market ice rental rates & to pay for the free office space they occupied. Black Bear also saw that KOHA spent 2x normal pricing for apparel and wanted to explore migrating to Black Bear’s lower cost alternative vendor.
- KOHA refused everything and Black Bear removed KOHA from their free office space in the closed building.
- BBSG applied for and received its own USA Hockey sanctioned youth hockey club from the Michigan Amateur Hockey Association ("MAHA"), receiving unanimous approval despite repeated objections from KOHA.
- KOHA's opposition to a competing organization is well documented. Western Michigan University Head Hockey Coach and former KOHA board Vice President, Pat Ferschweiler, stated, "It is my strong belief that Kalamazoo does not have the demographic to support two competing associations. Markets like this require one strong, well-managed club. Two clubs will introduce fragmentation that dilutes resources and creates unnecessary conflicts."
- KOHA has advocated for maintaining a single-provider model for youth hockey in all three rinks Kalamazoo, while BBSG believes competition improves affordability, service quality, and opportunities for local families.

Apparel Vendor Relationships

- According to the KOHA Manager’s Handbook (attached), all players are required to purchase “KOHA Logoed Game Jerseys, Issued Game Socks, KOHA Logoed & approved equipment bag, Pant shells & White Helmet” from their approved providers.
- Purchases are directed to BJ Sports, Inc. ("BJ"), owned by KOHA Executive Director Matt Kakabeeke's brother, Nick Kakabeeke, with their father serving as the company's registered principal. Nick is also a KOHA coach.
- Matt Kakabeeke told The Wall Street Journal, "We've dealt with two hockey shops in the Kalamazoo community for 50 plus years, and that's hundreds of thousands of dollars that two local families would miss out on."
- **One of those "local families" is his own, which directly contradicts an earlier statement from former law enforcement officer Matt Kakabeeke, published in an MLive article, that states, “Nobody is getting rich working for the nonprofit.”**
- **Apparel costs per player are almost \$7,000 per team more than double the average BBSG cost per team.**

Fraudulent Related Party Filing

- KOHA did not disclose the related party transactions with BJ Sports on its IRS Form 990.
- KOHA repeatedly answered “No” to Part IV, Line 28b in their form 990 representing that it had no reportable business transactions with family members of officers or directors.
- KOHA's Form 990 disclosed annual apparel purchases of over \$125,000 (including BJ Sports), likely exceeding the reporting thresholds for related party business transactions, yet no related party transaction was disclosed.

Payroll 10-20x Michigan Non-Profit Comparable Non-Profits

- Form 990 filings show that KOHA reported **combined salaries**, wages, and other expenses of \$422,662 in 2022-23¹, **\$583,547** in 2023-24, and **\$475,771** in 2024-25 - amounts exceeding every other Michigan association by several hundred thousand dollars (*see attached*) – **10-20x normal non-profit wages**.
- KOHA does not disclose who is receiving these enormous salaries and wage payments.
- One third of Black Bear rinks in Michigan have non-profits as primary tenants including Kensington Valley Rebels, a bigger club, with 20% of KOHA’s total compensation.

KOHA is a Kakabeeke family business masquerading as a non-profit

¹2022-23 season was Matt Kakabeeke’s first full year

Matt Kakabeeke KOHA Write Up
Exhibit A

Unsolicited Communication from Kalamazoo Locals that led to Black Bear's purchase of the rink

----- Forwarded message -----

From: Matt Moorman <moorman10@hotmail.com>
Date: Wednesday, September 3, 2025 at 5:33:37 PM UTC-4
Subject: Wings West Kalamazoo
To: info@blackbearsportsgroup.com <info@blackbearsportsgroup.com>

Two sheets of ice, and a beautiful barn restaurant overlooking one of the rinks

<https://www.facebook.com/share/1FN87Bat3z/?mibextid=wwXlfr>

<https://www.facebook.com/share/p/1BMJd2wCZz/?mibextid=wwXlfr>



Black Bear Sports Group

Non-Profit Hockey Association 990 Compensation/Expenses - Michigan

#	Non Profit Association name	State	EIN	2021-22	2022-23	2023-24	2024-25	Notes
1)	Kalamazoo Optimist Hockey Association	MI	38-2494896	219,707	422,662	583,547	475,771	Includes Other Salaries and Wages and All Other Expenses
2)	Big Rapids Area Junior Hockey Association	MI	38-3311786	202,064	166,333	129,420	142,663	Includes Other expenses, Salaries, (990EZ)
3)	Oakland Jr Grizzlies Hockey Club	MI	26-0530882	66,350	66,314	72,217	89,261	other compensation, Other expenses (24e, 11g)
4)	Kensington Valley Hockey Association	MI	38-3517406	85,945	78,385	95,354	87,869	Includes All other Expenses and Officer Compensation
5)	Calumet Hockey Association	MI	38-2228969	44,860	65,598	74,616	74,736	Includes Salaries (Section 7), All Other Expenses(Section 24e)
6)	Port Huron Minor Hockey Association	MI	23-7165680	54,964	66,678	55,186	73,777	salaries/wages, Other (11g),
7)	Holland Hockey Association	MI	04-3712215	Not Filed	Not Filed	Not Filed	70,797	Includes All Other Expenses
8)	Gladwin Area Hockey	MI	38-3022697	96,486	109,893	86,472	67,268	Includes Other expenses, (990EZ)
9)	Huron Hockey and Skating Association	MI	38-3143319	35,533	41,711	43,296	56,403	Salaries, other compensation, Other expenses
10)	Rockford Rams Hockey	MI	38-3328073	44,269	51,119	59,542	53,645	Other Expenses & Other (24e, 11g)
11)	Grand Valley Amateur Hockey Association	MI	16-1696171	40,703	40,142	40,708	44,350	Includes other salaries (Section 7), All Other Expenses(Section 24e)
12)	Iron Amateur Hockey Association	MI	38-2534173	33,279	22,804	20,751	38,295	Includes Other expenses, (990EZ)
13)	Copper Country Jr Hockey Association	MI	23-7065498	29,190	25,010	33,719	34,033	Includes Other (Section 11g), all other expenses (24e), other salaries and wages
14)	Grand Traverse Hockey Association	MI	38-3347536	24,301	38,880	41,272	33,694	Other expenses
15)	Iron Range Hockey Association	MI	38-2888381	35,275	24,394	29,882	33,431	Includes Other expenses, (990EZ)
16)	Birmingham Hockey Association	MI	38-2481233	28,284	55,112	45,850	33,349	Includes Officer compensation. Other(Section 11g), Salaries, All Other Expenses(Section 24e)
17)	Dearborn Hockey Association	MI	23-7390720	13,142	30,034	31,961	26,812	Includes Other(Section 11g), All Other Expenses(Section 24e)
18)	Jackson Area Hockey Association	MI	23-7182332	12,349	27,065	28,546	24,506	Includes Other (Section 11g), All other expenses(24e)
19)	Rochester Hockey Club	MI	22-2580919	12,595	34,993	29,850	21,788	Other Expenses & Other (24e, 11g)
20)	Soo Michigan Hockey Association	MI	38-2578966	12,329	10,187	15,850	19,790	All other expenses (24e only)
21)	Plymouth Hockey Association	MI	38-2129929	N/A	7,502	7,890	15,645	(24e only)
22)	Chelsea Hockey Association	MI	38-3543999	8,023	8,175	12,710	14,428	Includes All Other Expenses(Section 24e)
23)	Dickinson Amateur Hockey Association	MI	38-2190122	5,588	9,104	13,329	14,409	Includes Other expenses, (990EZ)
24)	Munising Hockey Association	MI	27-3381979	13,311	2,350	3,633	14,240	Includes Other expenses, (990EZ)
25)	Eastern Michigan Hockey Association	MI	23-7270944	59,119	11,741	13,819	6,832	Includes All Other Expenses(Section 24e)
26)	Alpena Hockey Association	MI	38-2342592	668	28,850	65,997	5,670	Includes Other expenses (990EZ 2021-2023) and all other expenses (Section 24e 2024)
27)	Grand Rapids Amateur Hockey Association	MI	23-7166939	Not Filed	-	-	2,023	Includes All Other Expenses(Section 24e)
28)	Greater Saginaw Amateur Hockey Association	MI	38-2119038	987	1,914	1,931	1,652	All other expenses (24e only)
29)	Sanilac County Hockey Association	MI	38-3499615	-	2,294	1,534	874	All other expenses (24e only)
30)	Escanaba Area Junior Hockey Association	MI	38-2058458	94,658	130,211	2,099	-	Includes Other Expenses, (990EZ for FY 21-22 and 22-23), All Other Expenses (Section 24e)

Notes:

All associations listed are from MyHockeyRankings.com associations by state, and all figures are directly from each organization's 990 filings.

Excludes Michigan Amateur Hockey Association ("MAHA") due to their USA Hockey affiliation

Clubs highlighted in yellow are Black Bear clubs at Biggby Coffee Ice Cube Brighton, Hudsonville Ice Arena, and Biggby Coffee Ice Cube Chelsea