

Michigan
Amateur Hockey
Association



Years Ended April
30, 2025 and
2024

Financial
Statements -
Modified Cash
Basis

Michigan Amateur Hockey Association

Audited Financial Statements and
Other Supplementary Information

Years Ended April 30, 2025 and 2024

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INDEPENDENT AUDITORS' REPORT

August 6, 2025

Board of Directors
Michigan Amateur Hockey Association
Grand Rapids, Michigan

Opinion

We have audited the accompanying financial statements of the Michigan Amateur Hockey Association (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of April 30, 2025 and 2024, and the related statements of revenues, expenses, and changes in net assets – modified cash basis and functional expenses – modified cash basis, for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the Michigan Amateur Hockey Association as of April 30, 2025 and 2024, and its revenues, expenses, and change in net assets for the years then ended on the basis of accounting described in Note 1 of the financial statements.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 required to be independent of the Michigan Amateur Hockey Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Michigan Amateur Hockey Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Michigan Amateur Hockey Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Michigan Amateur Hockey Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Basis of Accounting

As described in Note 1 of the financial statements, the accompanying financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Urodeuxeld Haefner LLC

MICHIGAN AMATEUR HOCKEY ASSOCIATION

Statement of Assets, Liabilities and Net Assets - Modified Cash Basis

		April 30	
		2025	2024
Assets			
Cash and cash equivalents		\$ 385,921	\$ 338,848
Investments		133,560	124,740
Total assets		\$ 519,481	\$ 463,588
Liabilities and Net Assets			
Liabilities			
Accrued expenses, equal to total liabilities		\$ 10,505	\$ 10,986
Net assets			
Without donor restrictions - undesignated		498,087	446,829
Without donor restrictions - board designated		8,589	3,473
Net assets without donor imposed restrictions		506,676	450,302
With donor imposed restrictions		2,300	2,300
Total net assets		508,976	452,602
Total liabilities and net assets		\$ 519,481	\$ 463,588

The accompanying notes are an integral part of these financial statements.

MICHIGAN AMATEUR HOCKEY ASSOCIATION

Statements of Revenues, Expenses and Changes in Net Assets - Modified Cash Basis

	Year Ended April 30	
	2025	2024
Revenue, support and gains		
Tournaments	\$ 634,945	\$ 541,396
Camps/tryouts	538,401	502,751
Membership	304,416	277,735
Playoffs - districts	250,573	248,660
Sponsorship income	122,091	106,985
USA block grant	98,756	95,749
Mite Jamboree income	76,324	67,640
Investment income	8,889	17,261
Other income	6,821	7,597
Streaming income	-	16,750
Restricted contributions received and spent in the year received	-	-
Total revenue	2,041,216	1,882,524
Expenses		
Program services	1,666,683	1,612,755
General and administrative	318,159	288,838
Total expenses	1,984,842	1,901,593
Total Change in unrestricted net assets	56,374	(19,069)
Unrestricted net assets, beginning of year	450,302	469,371
Unrestricted net assets, end of year	506,676	450,302
Net assets with donor restrictions, beginning of year	2,300	2,300
Donor imposed contributions received during year	-	-
Net assets with donor imposed restrictions, end of year	2,300	2,300
Total net assets, end of year	\$ 508,976	\$ 452,602

The accompanying notes are an integral part of these financial statements.

MICHIGAN AMATEUR HOCKEY ASSOCIATION

Statements of Functional Expenses - Modified Cash Basis

	Year Ended April 30	
	2025	2024
Program:		
Camps and clinics	\$ 479,640	\$ 421,904
Tournaments	456,553	452,785
Ice fees	182,018	163,693
Meetings	167,388	165,108
Gamesheet implementation/costs	153,500	136,700
Playoffs	75,803	74,510
Mite Jamboree	54,248	47,681
Tournament sanction fees	41,000	43,318
Player scholarship awards	20,034	27,638
Coaching program expenses	15,719	19,760
Adult programming	5,685	2,078
Disabled ice sports	4,818	-
Referee development	3,450	3,659
Donations and District Block Grants	2,500	4,762
Equipment maintenance	1,991	3,147
Council identification wear	1,814	4,881
Miscellaneous	383	11,499
Womens/girls program expenses	139	1,531
One Goal funding	-	27,088
Guidebooks	-	1,013
Total program expenses	1,666,683	1,612,755
General and administrative:		
Payroll	166,675	157,335
Legal and accounting	52,814	51,513
Bank fees	36,173	33,134
Advertising	30,992	16,420
DE&I	8,597	4,613
Office supplies	7,901	8,603
Training	5,916	-
Website	5,848	6,276
Insurance	2,418	2,514
Postage and printing	825	630
Governance enhancement	-	7,500
Commissions	-	300
Total general and administrative expenses	318,159	288,838
Total expenses	\$ 1,984,842	\$ 1,901,593

The accompanying notes are an integral part of these financial statements.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

1. Nature of Operations and Summary of Significant Accounting Policies

Organization

Michigan Amateur Hockey Association (Organization) is organized as a Michigan not-for-profit corporation created for the purpose of registering and administering the amateur hockey teams of Michigan and conducting hockey tournaments. The Organization was incorporated in Michigan on May 28, 1964. The Organization is supported primarily through fees and permits charged to the amateur hockey teams and leagues of Michigan. The Organization functions as a District of USA Hockey.

Basis of Accounting

The Organization's policy is to prepare its financial statements in accordance with the modified cash basis of accounting; consequently, revenues are recognized when received rather than when earned and expenses are recognized when cash is disbursed rather than when the obligation is incurred.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability (exit price) in an orderly transaction between market participants at the measurement date. In determining fair value, the Organization uses various methods, including market, income, and cost approaches. Based on these approaches, the Organization often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Organization utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Organization is required to provide the following information according to the fair value hierarchy.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories:

- Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2 – Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 – Significant unobservable inputs that reflect a company's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In determining the appropriate levels, the Organization relies on the USA Hockey Association Foundation (Foundation) to perform a detailed analysis of the assets and liabilities that are subject to fair value standard.

For the fiscal years ended April 30, 2025, and 2024, the application of valuation techniques applied to similar assets and liabilities has been consistent.

Net Asset Classification

Net assets and support, revenue and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations in the Organization and are not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both more fully described in Note 5.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Net Assets, Designated by Board Action – Net assets designated by formal Board action for a specific purpose. During year ended April 30, 2025 and 2024, the Board designated \$25,000 of Net Assets Without Donor Restrictions for purposes of providing scholarship funds for members of the Association who applied and were approved by the Board. The activity of these funds is more fully disclosed below and in Note 5.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 3,473	\$ 6,111
Board Designation of Funds	25,000	25,000
Restricted contributions from outside sources	150	-
Scholarships paid	(20,034)	(27,638)
Balance, end of year	<u>\$ 8,589</u>	<u>\$ 3,473</u>

Cash and Cash Equivalents

Cash and cash equivalents consist of bank demand deposits and amounts invested in money market funds. The Organization considers all short-term securities with a maturity of three months or less when purchased to be cash equivalents.

Investments

The Organization periodically invests surplus funds with the USA Hockey Foundation (“the Foundation”). There were no additional funds added to the Foundation for the year ended April 30, 2025 and 2024. The Foundation has been appointed as the agent for management of the investment fund for the Organization. Funds transferred from the Organization to the Foundation will be added to the investment fund held by the Foundation. The Foundation aggregates funds from the Organization as well as other organizations to be held, managed, invested, and administered as a single fund. The sole investment responsibility of the Foundation will be to invest the Organization’s funds as a part of a single fund. The Organization can redeem funds at any time from the Foundation. See Note 3 for additional detail on the investment with the Foundation.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at fair value as determined by quoted market prices. Dividends, interest and changes in unrealized gains and losses on the carrying value of investments are included in investment income in the accompanying statements of revenues, expenses and changes in net assets (modified cash basis method of accounting) when received. Investment expenses are reported as reductions to investment income.

Concentrations of Risk

The Organization maintains cash deposits with federally insured financial institutions. At times during the year, the Organization may have balances in these accounts that exceeded federal deposit insurance limits. Bank deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Bank demand deposits in excess of insured amounts on April 30, 2025 and 2024 were \$253,910 and \$152,497 respectively. The Organization's board of directors and management believe interest rate or other financial risk associated with the deposits in bank demand accounts in excess of insured amounts is not significant.

Equipment

Equipment is stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from five to seven years. Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of the assets are capitalized. Impaired assets are written off when an impairment can be reasonably determined. During the years ended April 30, 2025, and 2024 all equipment was charged to expense as these assets were deemed totally impaired.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or the nature of any donor restrictions. The Organization reports gifts of cash as net assets with donor restrictions if received with donor stipulations that limit the use of the donated funds. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of revenues, expenses and changes in net assets - modified cash basis method of accounting as net assets released from donor restrictions.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

The Organization utilizes volunteer and donated services in many of its on-going activities, the value of which is not reflected in the accompanying financial statements.

Income Taxes

The Organization is exempt from income tax under section 501(c)(3) of the Internal Revenue Code and is exempt from similar state and local taxes. The Organization has not been classified as a private foundation. Accordingly, no provision for income taxes is included in the accompanying financial statements.

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the accompanying statements of functional expense (modified cash basis of accounting). Accordingly, all expenses are direct cost among each district and general and administrative cost and no allocations were made.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

Subsequent Events

In preparing the accompanying financial statements, management has evaluated, for potential recognition or disclosure, significant events or transactions that occurred during the period subsequent to April 30, 2025, the most recent statements of assets, liabilities and net assets (modified cash basis method of accounting) presented herein, through August 6, 2025, the date these financial statements were available to be issued. No significant such events or transactions were identified, other than the economic uncertainties related to investment gains or losses in the Organizations investment portfolio.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

2. Liquidity and Availability of Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of assets, liabilities and net assets (modified cash basis method of accounting) date, comprise the following as of April 30:

	2025	2024
Cash and cash equivalents	\$ 385,921	\$ 338,848
Investments	133,560	124,740
Less: Donor restricted net assets	<u>(2,300)</u>	<u>(2,300)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 517,181</u>	<u>\$ 461,288</u>

The Organization is substantially supported by service fees paid during the registration process within USA Hockey. Organization contributions which contain donor restrictions requires resources to be used for a particular purpose or in a future period, and as such the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, these restricted financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Additionally, the Organization's Executive Board of Directors approves an annual balanced budget. In the event of an unanticipated liquidity need, the Organization would be required to seek financial resources through borrowings, additional contributions without donor restrictions or other methods to meet the Organization's obligations.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

3. Investments

The components of net investment income for the years ended April 30 was as follows:

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 124,740	\$ 107,546
Income	24,937	9,403
Realized (loss) gain	(699)	3,923
Unrealized (loss) gain	(15,418)	3,868
Balance, end of year	<u>\$ 133,560</u>	<u>\$ 124,740</u>

Interest, dividends and gains and losses are presented net of investment management fees in the statements of revenue, expenses and changes in net assets (modified cash basis method of accounting).

4. Equipment

Equipment owned by the Association was fully depreciated or impaired resulting in no book value as of April 30, 2025, and 2024.

5. Net Assets with Donor Restrictions

During the fiscal year end April 30, 2025, the Organization received \$150 in contributions with donor-imposed restrictions for player scholarships. During the fiscal year end April 30, 2024, the Organization did not receive any contributions with donor-imposed restrictions for player scholarships.

During the fiscal years ended April 20, 2025, and 2024, the Organization did not received any contributions with donor-imposed restrictions. These funds remain unexpended on April 30, 2025, and 2024.

Michigan Amateur Hockey Association

Notes to Financial Statements

April 30, 2025

6. Fair Value Measurements

The Organization utilizes fair value measurements by the Foundation to record fair value adjustments of certain assets and liabilities and to determine fair value disclosures.

Fair value measurement of investment securities is based on quoted market prices, if available. If quoted prices are not available, fair values are measured using independent pricing models or other model-based valuation techniques such as the present value of future cash flows, adjusted for the security's credit rating, prepayment assumptions, and other factors such as credit loss and liquidity assumptions. The Organization had no securities classified as Level 2 or Level 3 as of April 30, 2025 and 2024.

Fair value measurements as of April 30, 2025, is as follows:

	Level 1	Level 2	Level 3	Total
Investment securities	\$ 133,560	\$ -	\$ -	\$ 133,560
Total	\$ 133,560	\$ -	\$ -	\$ 133,560

Fair value measurements as of April 30, 2024, is as follows:

	Level 1	Level 2	Level 3	Total
Investment securities	\$ 124,740	\$ -	\$ -	\$ 124,740
Total	\$ 124,740	\$ -	\$ -	\$ 124,740

7. Contingencies

In the normal course of its operations, the Organization has become a party in various legal matters or threatened legal actions. Management of the Organization is of the opinion that, based on information known to date, these actions and related legal fees will be covered by the Organization's insurance carriers and the outcome of such actions will not have a material effect on the financial position of the Organization.

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

August 6, 2025

Board of Directors
Michigan Amateur Hockey Association
Grand Rapids, Michigan

We have audited the financial statements of the Michigan Amateur Hockey Association (a not-for-profit organization), as of and for the years ended April 30, 2025 and 2024, and have issued our report thereon dated August 6, 2025, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying other supplementary information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of Michigan Amateur Hockey Association. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has not been subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Vredeveld Haefner LLC

Statement of Activity by Class
Michigan Amateur Hockey Association, Inc.
May 1, 2024-April 30, 2025

Distribution account	District 2	District 3	District 4	District 5	District 6	District 7	District 8	State	Total
Income									
District Championships - Entrance Fees	\$ 32,804	\$ 70,896	\$ 12,600	\$ 40,267	\$ 67,623	\$ 26,383	\$ -	\$ -	\$ 250,573
MAHA Canadian Travel Permit Income								5,501	5,501
MAHA Donations & Grants								1,000	1,000
MAHA High School Program Income								38,385	38,385
Boys Team Michigan HS -12th Grade								17,570	17,570
MAHA Interest Income								69	69
MAHA Membership Income								304,416	304,416
MAHA Miscellaneous Income	300							127,510	127,810
MAHA Mite Jamboree Income								76,324	76,324
MAHA Scholarship Fund - Donations								150	150
Boys District 2-4 Try Outs								167,281	167,281
Boys State 16/17 Final Try Outs								29,600	29,600
Girls District 2-8 Try Outs								41,825	41,825
8U Hockey Plus Tournament								4,500	4,500
AAA Tier I Tournament Income								103,750	103,750
Adult State Tournament Income								5,000	5,000
Girls/Womens State Tournament Income								52,340	52,340
JV State Tournament Income								19,500	19,500
Mites								39,895	39,895
Split-Season Tournament Income								50,400	50,400
MAHA Tournament Sanction Income								258,360	258,360
USA Hockey Block Grant Income								98,756	98,756
Total for Income	\$ 33,104	\$ 70,896	\$ 12,600	\$ 40,267	\$ 67,623	\$ 26,383	\$ -	\$ 1,790,343	\$ 2,041,216

Statement of Activity by Class
Michigan Amateur Hockey Association, Inc.
May 1, 2024-April 30, 2025

Distribution account	District 2	District 3	District 4	District 5	District 6	District 7	District 8	State	Total
Expenses									
Apparal	190				877		747		1,814
DE&I Initiatives								8,597	8,597
District Championships - Ice Rental Fees	28,327	55,535	5,250	26,438	49,719	16,750			182,018
District Championships - Referees Expense	5,160	13,190	1,290	7,480	10,578	6,440			44,138
Education								149	149
MAHA Accounting Expense								9,149	9,149
MAHA Adult Program Expenses								5,685	5,685
MAHA Advertising/Promotional								24,000	24,000
Constant Contact								6,992	6,992
MAHA Bank Charge Expenses	17	1,139	33		1,022	726		33,108	36,044
MAHA Board Development								5,767	5,767
MAHA Coaching Program Expenses								10,519	10,519
MAHA Credit Card Fees								129	129
MAHA Disabled Ice Sport Expenses								4,818	4,818
MAHA Equipment								1,991	1,991
MAHA High School Program Expenses								15,602	15,602
Boys Team Michigan HS 11th								1,600	1,600
Boys Team Michigan HS 12th								31,832	31,832
Team Michigan HS Try Outs Boys 12th Grade								19,966	19,966
Total for MAHA High School Program Expenses	-	-	-	-	-	-	-	69,000	69,000
MAHA Legal Expense								42,072	42,072
MAHA Miscellaneous Expenses	1,625			30				157,588	159,243
MAHA Mite Jamboree Expenses								54,248	54,248
MAHA Office Supplies Expense		76						3,340	3,416
District Council Meetings			164		1,130		826	655	2,775
District Draft Review				331		39	36		406
District Mtg Expenses		147	800	135	2,991		602		4,675
Total for MAHA Other Meeting Expenses	-	147	965	466	4,121	39	1,464	1,696	8,897

Statement of Activity by Class
Michigan Amateur Hockey Association, Inc.
May 1, 2024-April 30, 2025

Distribution account	District 2	District 3	District 4	District 5	District 6	District 7	District 8	State	Total
MAHA PDC Try Outs/Camp Expenses								13,745	13,745
Boys 14 Bantam Camp								66,514	66,514
Referee								2,340	2,340
Total for Boys 14 Bantam Camp	-	-	-	-	-	-	-	68,854	68,854
Boys District 2-4 Try Outs								99,526	99,526
Boys State 16/17 Final PDC Try Out								27,626	27,626
Girls District 2-8 Try Outs								24,647	24,647
USAH National Camp Expenses								1,315	1,315
MAHA Postage/ Shipping Expense								825	825
MAHA Referee Development Expense								1,260	1,260
MAHA Referee Evaluation Expenses								2,030	2,030
MAHA State Meeting Expense									-
Summer Meeting Expense	952	220		513	141	741	2,666	89,753	94,987
Summer Meeting Recognition Awards								16,803	16,803
Winter Meeting Expense				164	565	1,219	2,978	32,247	37,173
MAHA State Tournament Expense								52,412	52,412
8U Hockey Plus Tournament Expense								5,180	5,180
Officials-AAA								30,750	30,750
Total for AAA Boys/Girls/Women Expenses	-	-	-	-	-	-	-	109,759	109,759
Officials-Adult								3,050	3,050
Total for Adult Tournament Expenses	-	-	-	-	-	-	-	9,371	9,371
Officials-JV								4,845	4,845
Total for Boys JV Tournament Expenses	-	-	-	-	-	-	-	18,180	18,180
Boys Tournament Expenses								83,958	83,958
Total for Boys Tournament Expenses	-	-	-	-	-	-	-	110,281	110,281
Girls Tournament Expenses								42,290	42,290
Officials-Girls								12,010	12,010
Total for Girls Tournament Expenses	-	-	-	-	-	-	-	54,895	54,895

Statement of Activity by Class
Michigan Amateur Hockey Association, Inc.
May 1, 2024-April 30, 2025

Distribution account	District 2	District 3	District 4	District 5	District 6	District 7	District 8	State	Total
Mite Officials								3,420	3,420
Total for Mite Cup Expenses	-	-	-	-	-	-	-	33,158	33,158
Officials-Runner Ups								1,040	1,040
Split Season Tournament Expenses								35,983	35,983
Officials-Split Season								11,019	11,019
Total for Split Season Tournament Expenses	-	-	-	-	-	-	-	47,002	47,002
Split-Season Tournament Expenses								9,930	9,930
Total for MAHA State Tournament Expense	-	-	-	-	-	-	-	454,583	454,583
MAHA Tier 1 Showcase Expenses								110,846	110,846
Payroll Expenses									
Taxes								11,845	11,845
Total for Payroll Expenses	-	-	-	-	-	-	-	166,675	166,675
USA Hockey Meeting Expense									-
USA Hockey Annual Congress								3,866	3,866
USA Hockey Winter Meeting								5,661	5,661
Net Operating Income	(8,067)	(6,921)	2,509	1,165	(7,163)	(4,010)	(8,876)	110,270	78,758
Other Expenses									
District Block Grants			2,500						2,500
MAHA Scholarship Fund Awards								20,034	20,034
Total for Other Expenses	-	-	2,500	-	-	-	-	20,034	22,534
Net (loss) income	\$ (8,067)	\$ (6,921)	\$ 9	\$ 1,165	\$ (7,163)	\$ (4,010)	\$ (8,876)	\$ 90,236	\$ 56,374