

**USA FIELD HOCKEY
ASSOCIATION, INC.**

Financial Statements and Supplemental Schedules

For the Years Ended December 31, 2014 and 2013

And

Independent Auditors' Report

USA FIELD HOCKEY ASSOCIATION, INC.

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position as of December 31, 2014 and 2013	3
Statement of Activities for the Year Ended December 31, 2014	4
Statement of Activities for the Year Ended December 31, 2013	5
Statements of Cash Flows for the Years Ended December 31, 2014 and 2013	6
Notes to Financial Statements	7
SUPPLEMENTAL SCHEDULES	
Functional Expenses for the Year Ended December 31, 2014	14
Functional Expenses for the Year Ended December 31, 2013	15

INDEPENDENT AUDITORS' REPORT

Board of Directors
USA Field Hockey Association, Inc.

We have audited the accompanying financial statements of USA Field Hockey Association (a non-profit organization), which comprise the statements of financial position as of December 31, 2014 and 2013 and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of USA Field Hockey Association, Inc. as of December 31, 2014 and 2013, and the change in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of functional expenses for the years ended December 31, 2014 and 2013 are presented for purposes of additional analysis and are not a required part of the financial statements. 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 been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Stockman Kast Ryan & Co., LLP

March 30, 2015

USA FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,050,569	\$ 2,752,272
Accounts receivable, net	220,506	256,421
Prepaid expenses and other assets	349,149	407,015
Investments	<u>329,824</u>	<u>316,002</u>
Total current assets	3,950,048	3,731,710
RESTRICTED INVESTMENTS	143,055	141,123
BENEFICIAL INTEREST IN NET ASSETS OF THE USA FIELD HOCKEY FOUNDATION	1,923,807	1,879,561
PROPERTY AND EQUIPMENT, NET	<u>473,452</u>	<u>644,553</u>
TOTAL ASSETS	<u>\$ 6,490,362</u>	<u>\$ 6,396,947</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 153,916	\$ 22,194
Accrued expenses	236,552	293,911
Deferred revenue	<u>3,665,424</u>	<u>3,755,651</u>
Total liabilities	<u>4,055,892</u>	<u>4,071,756</u>
NET ASSETS		
Unrestricted	2,401,130	2,290,258
Temporarily restricted	25,000	26,593
Permanently restricted	<u>8,340</u>	<u>8,340</u>
Total net assets	<u>2,434,470</u>	<u>2,325,191</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,490,362</u>	<u>\$ 6,396,947</u>

See notes to financial statements.

USA FIELD HOCKEY ASSOCIATION, INC.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT				
Registration fees	\$ 4,040,167			\$ 4,040,167
Membership dues	1,290,070			1,290,070
Other fees	545,378			545,378
USOC support, including in-kind support of \$25,868	506,136			506,136
In-kind revenue	491,853			491,853
Umpire fees	406,220			406,220
Corporate sponsorship	301,740			301,740
Rebates	274,411			274,411
Change in beneficial interest in net assets of USA Field Hockey Foundation	137,849			137,849
Grants	101,960	\$ 30,000		131,960
Sales revenue	140,335			140,335
Licensing revenue	110,944			110,944
Contributions	75,027			75,027
Advertising revenue	31,300			31,300
Investment return	17,819			17,819
Other	(7,383)			(7,383)
Net assets released from restrictions	<u>31,593</u>	<u>(31,593)</u>	<u>—</u>	<u>—</u>
Total revenue, gains and other support	<u>8,495,419</u>	<u>(1,593)</u>	<u>\$ —</u>	<u>8,493,826</u>
EXPENSES				
Program services:				
Olympic and sport development	3,671,588			3,671,588
International teams	2,795,020			2,795,020
Member services	<u>410,470</u>			<u>410,470</u>
Total program services	6,877,078	—	—	6,877,078
General and administrative	936,350			936,350
Marketing and communication	455,148			455,148
Fundraising	73,688			73,688
Volunteer administration	<u>42,283</u>			<u>42,283</u>
Total expenses	<u>8,384,547</u>	<u>—</u>	<u>—</u>	<u>8,384,547</u>
CHANGE IN NET ASSETS	110,872	(1,593)	—	109,279
NET ASSETS, Beginning of year	<u>2,290,258</u>	<u>26,593</u>	<u>8,340</u>	<u>2,325,191</u>
NET ASSETS, End of year	<u>\$ 2,401,130</u>	<u>\$ 25,000</u>	<u>\$ 8,340</u>	<u>\$ 2,434,470</u>

See notes to financial statements.

USA FIELD HOCKEY ASSOCIATION, INC.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2013

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT				
Registration fees	\$ 3,905,157			\$ 3,905,157
Membership dues	1,189,596			1,189,596
Other fees	531,440			531,440
USOC support, including in-kind support of \$25,868	506,136			506,136
In-kind revenue	467,963			467,963
Corporate sponsorship	379,583			379,583
Umpire fees	327,830			327,830
Change in beneficial interest in net assets of USA Field Hockey Foundation	268,120			268,120
Grants	167,086	\$ 25,000		192,086
Sales revenue	183,999			183,999
Rebates	148,826			148,826
Contributions	99,081			99,081
Licensing revenue	98,908			98,908
Investment return	35,229			35,229
Advertising revenue	29,000			29,000
Other	1,440			1,440
Total revenue, gains and other support	<u>8,339,394</u>	<u>25,000</u>	<u>\$ —</u>	<u>8,364,394</u>
EXPENSES				
Program services:				
Olympic and sport development	3,718,080			3,718,080
International teams	2,601,284			2,601,284
Member services	326,349			326,349
Total program services	6,645,713			6,645,713
General and administrative	940,073			940,073
Marketing and communication	409,548			409,548
Fundraising	129,081			129,081
Volunteer administration	39,906			39,906
Total expenses	<u>8,164,321</u>	<u>—</u>	<u>—</u>	<u>8,164,321</u>
CHANGE IN NET ASSETS	175,073	25,000	—	200,073
NET ASSETS, Beginning of year	<u>2,115,185</u>	<u>1,593</u>	<u>8,340</u>	<u>2,125,118</u>
NET ASSETS, End of year	<u>\$ 2,290,258</u>	<u>\$ 26,593</u>	<u>\$ 8,340</u>	<u>\$ 2,325,191</u>

See notes to financial statements.

USA FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
OPERATING ACTIVITIES		
Change in net assets	\$ 109,279	\$ 200,073
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	164,470	86,285
Realized and unrealized gains on investments	(9,292)	(30,520)
Change in beneficial interest in net assets of USA Field Hockey Foundation	(137,849)	(268,120)
Loss on sale of property and equipment	7,886	
Changes in operating assets and liabilities:		
Accounts receivable	35,915	(32,352)
Prepaid expenses and other assets	57,866	186,023
Accounts payable and accrued expenses	74,363	(6,611)
Deferred revenue	(90,227)	209,895
Net cash provided by operating activities	<u>212,411</u>	<u>344,673</u>
INVESTING ACTIVITIES		
Purchases of investments	(31,694)	(388,735)
Proceeds from disposition of investments	25,232	648,505
Contributions received from USA Field Hockey Foundation	93,603	74,522
Purchase of property and equipment	(131,866)	(553,426)
Proceeds from sale of property and equipment	<u>130,611</u>	<u> </u>
Net cash provided by (used in) investing activities	<u>85,886</u>	<u>(219,134)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	298,297	125,539
CASH AND CASH EQUIVALENTS, Beginning of year	<u>2,752,272</u>	<u>2,626,733</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 3,050,569</u>	<u>\$ 2,752,272</u>

See notes to financial statements.

USA FIELD HOCKEY ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations — USA Field Hockey Association, Inc. (the Association) is the national governing body for field hockey in the United States. The Association's mission and principal activities are the promotion and development of the sport of field hockey in the United States. The Association's revenues and other support are derived principally from sales of memberships and event fees.

Basis of Presentation — The Association reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets; temporarily restricted net assets; and permanently restricted net assets. Temporarily restricted net assets are those whose use by the Association has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Association in perpetuity.

Accounts Receivable — Accounts receivable is stated at the amount billed to customers for services and fees. The Association provides an allowance for doubtful accounts which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. Accounts receivable are ordinarily due 30 days after the issuance of the invoice. Delinquent receivables are written off based on specific circumstances of the customer and other economic factors. As of December 31, 2014 and 2013, the allowance for doubtful accounts was \$8,131 and \$32,696, respectively

Cash and Cash Equivalents — The Association considers all liquid investments with original maturities of three months or less to be cash equivalents.

Investments and Investment Return — The Association records its investments at fair value in the statement of financial position. Investments in equity securities and mutual funds are reported at quoted market prices.

Investment return is reflected in the statement of activities as unrestricted, temporarily restricted or permanently restricted based upon the existence and nature of any donor or legally imposed restrictions. Investment return that is initially restricted by donor stipulation or for which the restriction will be satisfied in the same year is recorded as temporarily restricted and then released from restriction.

Property and Equipment — All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals and betterments that materially prolong the useful lives of assets are capitalized. Donated equipment is recorded at fair market value at the date of donation. Purchased equipment is recorded at cost. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, which are 30 years for buildings and improvements and range from 3 to 7 years for furnishings and equipment.

Deferred Revenue — Revenue from fees for memberships is deferred and recognized over the periods to which the fees relate.

Contributions — Gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net assets. Gifts received with a donor stipulation that limits their use are reported as temporarily or permanently restricted revenue and net assets. When a donor stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as unrestricted revenue and net assets.

In-kind Contributions — In addition to receiving cash contributions, the Association received in-kind contributions of airfare, lodging, meals, uniforms and equipment from various donors. It is the policy of the Association to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly increase contribution revenue by a like amount. For the years ended December 31, 2014 and 2013, \$517,721 and \$493,831, respectively, was received in in-kind contributions.

Income Taxes — The Association is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Association is subject to federal income tax on any unrelated business taxable income. The Association qualifies for charitable contribution deductions and is not a private foundation.

The Association believes that it does not have any uncertain tax positions that are material to the financial statements. Tax years that remain subject to examination include 2011 through the current period.

Functional Allocation of Expenses — The costs of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. Certain costs have been allocated among the program, management and general and fundraising categories based on the percentages of time dedicated to that category or on the actual expenses incurred.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Subsequent Events — The Association has evaluated subsequent events for recognition or disclosure through the date of the Independent Auditors' Report, which is the date the financial statements were available for issuance.

2. JOINT USE AGREEMENT AND RESTRICTED INVESTMENTS

In June 2001, the Association entered into a joint use and participation agreement with the City of Virginia Beach, Virginia, for the design and construction of a field hockey facility. Under the agreement, the Association was permitted to use the facility approximately 40% of the time and to maintain offices at the facility. In exchange, the Association became responsible for the purchase and installation of artificial turf on two playing fields, at a cost of \$376,562, and was obligated to maintain a reserve account in order to accumulate an amount equal to approximately 40% of the estimated replacement cost of the artificial turf. During 2013, the Association replaced one of the fields at a cost of \$268,859. The Association is required to replace the second field during 2015 at an estimated cost of approximately \$270,000. At December 31, 2014 and 2013, the Association had accumulated restricted investments of \$143,055 and \$141,123, respectively, relating to this obligation.

In connection with the replacement of the field, the Association has the right to continue to use the facility on a limited basis for a period of four years ending December 31, 2017. Therefore, the cost of the replacement artificial turf incurred during 2013 was capitalized and is being amortized over the four-year period.

3. INTEREST IN NET ASSETS OF USA FIELD HOCKEY FOUNDATION

The Association and the USA Field Hockey Foundation (the Foundation) are financially interrelated organizations. The Foundation seeks private support for, and holds net assets on behalf of, the Association. The Foundation is obligated to transfer assets to the Association in the amount of the lesser of 50% of its investment income or 5% of the Foundation's investment principal on an annual basis.

The Association's interest in the net assets of the Foundation is accounted for in a manner similar to the equity method. Changes in the interest are included in change in net assets. The Foundation's net assets consist primarily of investments held in an investment pool owned and maintained by the United States Olympic Endowment (USOE). The Foundation's investment in the USOE investment pool is stated at fair value as provided by the USOE. Transfers of assets between the Foundation and the Association are recognized as increases or decreases in the interest in the net assets of the Foundation with corresponding decreases or increases in the assets transferred and have no effect on change in net assets.

The Association's interest in the net assets of the Foundation was \$2,007,356 and \$1,879,561 at December 31, 2014 and 2013, respectively.

The changes in the Association's interest in the net assets of the Foundation consist of the following for the years ended December 31:

	2014	2013
Contributions received from the Foundation	\$ (93,603)	\$ (74,522)
Other changes in net assets	<u>137,849</u>	<u>268,120</u>
Total	<u>\$ 44,246</u>	<u>\$ 193,598</u>

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The Association is required to use a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the Association has the ability to access.

Level 2: Prices determined using significant other observable inputs. Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Prices determined using significant unobservable inputs.

The investment's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth by level, within the fair value hierarchy, the Association's assets reported fair value as of December 31:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2014:				
INVESTMENTS				
Money market	\$ 17,041	\$ 17,041		
Mutual funds:				
Domestic equity	83,202	83,202		
International equity	21,597	21,597		
Fixed income	325,761	325,761		
Real estate	9,234	9,234		
Domestic equity securities	<u>16,044</u>	<u>16,044</u>		
Total investments	472,879	472,879	\$ —	\$ —
Beneficial interest in Foundation	<u>1,923,807</u>		<u>1,923,807</u>	
Total investments	<u>\$ 2,396,686</u>	<u>\$ 472,879</u>	<u>\$ 1,923,807</u>	<u>\$ —</u>

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2013:				
INVESTMENTS				
Money market	\$ 15,846	\$ 15,846		
Mutual funds:				
Domestic equity	59,972	59,972		
International equity	44,560	44,560		
Fixed income	309,404	309,404		
Real estate	8,586	8,586		
Domestic equity securities	<u>18,757</u>	<u>18,757</u>		
Total investments	457,125	457,125	\$ —	\$ —
Beneficial interest in Foundation	<u>1,879,561</u>		<u>1,879,561</u>	
Total investments	<u>\$ 2,336,686</u>	<u>\$ 457,125</u>	<u>\$ 1,879,561</u>	<u>\$ —</u>

Total investment return is comprised of the following:

	2014	2013
Interest and dividend income	\$ 14,317	\$ 10,536
Net realized and unrealized gains on Investments	9,292	30,520
Investment management fees	<u>(5,790)</u>	<u>(5,827)</u>
Total	<u>\$ 17,819</u>	<u>\$ 35,229</u>

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	2014	2013
Land		\$ 29,341
Buildings		184,086
Machinery and equipment	<u>\$ 1,035,487</u>	<u>1,294,020</u>
Total	1,035,487	1,507,447
Less accumulated depreciation and amortization	<u>562,035</u>	<u>862,894</u>
Total	<u>\$ 473,452</u>	<u>\$ 644,553</u>

The land and building held at December 31, 2013 represented a 31% undivided interest in the building and land that housed the Association's national office. This building was shared with four other national governing bodies. The purchase of the building was supported by grants for \$43,500 from the El Pomar Foundation and \$165,471 from the United States Olympic Committee (USOC). In 2014 the building was sold resulting in a \$7,886 loss.

6. DEFERRED REVENUE

Deferred revenue consists of the following at December 31:

	2014	2013
Futures program	\$ 2,353,615	\$ 2,472,970
Membership revenue	790,884	776,186
Other program revenue	<u>520,925</u>	<u>506,495</u>
Total	<u>\$ 3,665,424</u>	<u>\$ 3,755,651</u>

7. OPERATING LEASE

The Association has an operating lease agreement for office space which expires in 2020. The Association also leases a copier under a non-cancellable operating lease agreement which expires in 2015. Rent expense under the operating leases was \$4,319 and \$4,408 for the years ended December 31, 2014 and 2013, respectively. The future minimum annual lease payments are as follows:

2015	\$ 56,095
2016	60,965
2017	62,113
2018	63,284
2019	63,782
Thereafter	<u>10,135</u>
Total	<u>\$ 316,374</u>

8. RESTRICTED NET ASSETS

Temporarily restricted net assets of \$25,000 and \$26,593 at December 31, 2014 and 2013, respectively, were available for Futures programs and umpires.

Permanently restricted net assets of \$8,340 at December 31, 2014 and 2013 are held in perpetuity, the income of which is expendable to support any activity of the Association.

9. TRANSACTIONS WITH THE USOC

The USOC provides support to the Association for international competition, team preparation and marketing rights. Support provided during the years ended December 31 consisted of the following:

	2014	2013
High performance	\$ 405,268	\$ 405,268
Value in-kind	25,868	25,868
Media content license	<u>75,000</u>	<u>75,000</u>
Total	<u>\$ 506,136</u>	<u>\$ 506,136</u>

The Association is economically dependant on support from the USOC in order to sustain its operations at current levels.

10. PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS

The Association has a defined contribution pension plan pursuant to Section 403(b) of the Internal Revenue Code covering substantially all employees. The Association matches employees' voluntary contributions up to 4% of the employee's compensation. Pension expense was \$22,183 and \$16,218 for the years ended December 31, 2014 and 2013, respectively.

11. CONCENTRATIONS OF CREDIT RISK

Certain financial instruments potentially subject the Association to concentration of credit risk. These financial instruments consist primarily of cash and investments. At times, cash deposits may exceed amounts insured by the Federal Deposit Insurance Corporation.

**USA FIELD HOCKEY
ASSOCIATION, INC.**

SUPPLEMENTAL SCHEDULES

USA FIELD HOCKEY ASSOCIATION, INC.

SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2014

	Program Services				Supporting Services				Total
	Olympic and Sport Development	International Teams	Member Services	Total	General and Administrative	Marketing and Communication	Fund-raising	Volunteer Administration	
Salaries, taxes and benefits	\$ 491,135	\$ 911,359	\$ 83,401	\$ 1,485,895	\$ 335,703	\$ 247,017	\$ 39,689		\$ 2,108,304
Contract services	983,396	200,705		1,184,101	12,256	15,479	3,850	1,000	1,216,686
Facility rental	794,153	134,585		928,738		8,615		593	937,946
Rooms and lodging	283,886	331,706	742	616,334	3,847	3,376	1,494	7,792	632,843
Air travel	118,999	273,325	850	393,174	14,038	12,776	1,646	17,535	439,169
Stipends	250	396,224		396,474					396,474
Uniforms	106,116	175,493	84	281,693	7,945	7,612	1,352		298,602
Meals and per diem	116,937	144,191	392	261,520	5,209	7,002	9,458	7,165	290,354
Fees/Visas/Registration	223,705	21,449		245,154	2,876	10			248,040
Insurance	3,763	4,749	154,121	162,633	38,465				201,098
Equipment	150,258	39,713		189,971	1,530	648			192,149
Ground travel	116,979	56,709	334	174,022	2,950	5,494	324	828	183,618
Depreciation and amortization					164,470				164,470
Bank and credit card fees	175	246		421	150,703		44		151,168
Professional services	475	158	160	793	117,881	4,775	6,578		130,027
Photocopying and printing	11,945	4,335	41,951	58,231	1,963	53,542	2,616		116,352
Equipment rental	91,895	654		92,549	4,735	2,102		1,220	100,606
Postage and freight	45,379	5,323	6,807	57,509	7,238	30,629	1,968	67	97,411
Web fee	493	1,807	89,935	92,235	240				92,475
Grant expense	31,221	20,000		51,221	9,247				60,468
Telephone and fax	6,404	14,831	393	21,628	23,948	4,486	1,151	1,786	52,999
Supplies	12,993	22,129	100	35,222	6,399	5,313	1,429	1,334	49,697
Scholarships	28,826			28,826					28,826
Hospitality	23,333			23,333		3,780	591		27,704
Software	9,319	5,051	50	14,420	10,610	304		2,251	27,585
Gifts and awards	12,431	2,788	37	15,256	2,575	46	1,417	676	19,970
Office expense					19,679				19,679
Repairs and maintenance	565	3,935		4,500	6,373				10,873
Relocation expense		10,000		10,000					10,000
Parking fees	4,670	782	80	5,532	478	1,446	81	36	7,573
Bad debt expense					(24,565)				(24,565)
Other	1,887	12,773	31,033	45,693	9,557	40,696			95,946
TOTAL	\$ 3,671,588	\$ 2,795,020	\$ 410,470	\$ 6,877,078	\$ 936,350	\$ 455,148	\$ 73,688	\$ 42,283	\$ 8,384,547

USA FIELD HOCKEY ASSOCIATION, INC.

SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2013

	Program Services				Supporting Services				Total
	Olympic and Sport Development	International Teams	Member Services	Total	General and Administrative	Marketing and Communication	Fund-raising	Volunteer Administration	
Salaries, taxes and benefits	\$ 396,562	\$ 722,257	\$ 65,393	\$ 1,184,212	\$ 377,848	\$ 214,385	\$ 78,036	\$ 4,374	\$ 1,858,855
Contract services	948,646	126,522		1,075,168	4,452	19,811	350		1,099,781
Air travel	274,607	428,831		703,438	13,458	14,442	3,192	18,719	753,249
Facility rental	652,873	77,253		730,126	2,495	44		563	733,228
Rooms and lodging	320,544	362,868		683,412	15,541	4,140	2,754	5,910	711,757
Stipends	11	348,475		348,486					348,486
Meals and per diem	153,434	170,506	43	323,983	5,695	4,159	9,002	3,891	346,730
Uniforms	105,687	159,977		265,664	2,495	127	1,019	987	270,292
Fees/Visas/Registration	214,855	37,130		251,985	13,912	417		160	266,474
Equipment	178,219	16,270		194,489	1,257	75			195,821
Ground travel	121,566	31,652		153,218	5,524	4,945	3,533	1,169	168,389
Insurance	1,440	2,034	118,011	121,485	35,221				156,706
Bank and credit card fees	198	610		808	144,902				145,710
Photocopying and printing	40,709	13,982	17,848	72,539	2,408	55,015	8,410	110	138,482
Professional services	5,800	20,000		25,800	91,100	6,997	7,176		131,073
Equipment rental	97,691	50		97,741	3,572	17,156			118,469
Web fee	1,240	424	90,924	92,588		387			92,975
Postage and freight	35,385	11,449	4,712	51,546	6,119	29,349	4,236	190	91,440
Depreciation and amortization					86,285				86,285
Telephone and fax	4,439	13,072	97	17,608	31,277	5,143	1,888	1,648	57,564
Grant expense	22,914	27,848		50,762					50,762
Supplies	17,410	15,474		32,884	7,070	3,325	1,435	93	44,807
Bad debt expense					32,208				32,208
Software	19,716	1,585	271	21,572	9,596	528			31,696
Hospitality	23,892	217		24,109	46	1,600	4,617		30,372
Scholarships	29,034			29,034					29,034
Special events	26,270			26,270					26,270
Gifts and awards	12,622	3,521		16,143	2,763	166	2,419	1,867	23,358
Office expense					17,368				17,368
Repairs and maintenance	1,917	224		2,141	11,247	1,025	766		15,179
Relocation expense		2,853		2,853	9,407				12,260
Parking fees	3,213	1,500		4,713	917	985	248	30	6,893
Other	7,186	4,700	29,050	40,936	5,890	25,327		195	72,348
TOTAL	\$ 3,718,080	\$ 2,601,284	\$ 326,349	\$ 6,645,713	\$ 940,073	\$ 409,548	\$ 129,081	\$ 39,906	\$ 8,164,321