

**UNITED STATES FIELD HOCKEY
ASSOCIATION, INC.**

Financial Statements and Supplemental Schedules

For the Years Ended December 31, 2013 and 2012

And

Independent Auditors' Report

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

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INDEPENDENT AUDITORS' REPORT

Board of Directors
United States Field Hockey Association, Inc.

We have audited the accompanying financial statements of United States Field Hockey Association (a non-profit organization), which comprise the statements of financial position as of December 31, 2013 and 2012 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 auditor's 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 United States Field Hockey Association, Inc. as of December 31, 2013 and 2012, 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, 2013 and 2012 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

April 17, 2014

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,752,272	\$ 2,626,733
Accounts receivable, net	256,421	224,069
Prepaid expenses and other assets	407,015	593,038
Investments	<u>316,002</u>	<u>293,263</u>
Total current assets	3,731,710	3,737,103
RESTRICTED INVESTMENTS	141,123	393,112
BENEFICIAL INTEREST IN NET ASSETS OF THE UNITED STATES FIELD HOCKEY FOUNDATION	1,879,561	1,685,963
PROPERTY AND EQUIPMENT, NET	<u>644,553</u>	<u>177,412</u>
TOTAL ASSETS	<u>\$ 6,396,947</u>	<u>\$ 5,993,590</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 22,194	\$ 88,655
Accrued expenses	293,911	234,061
Deferred revenue	<u>3,755,651</u>	<u>3,545,756</u>
Total liabilities	<u>4,071,756</u>	<u>3,868,472</u>
NET ASSETS		
Unrestricted	2,290,258	2,115,185
Temporarily restricted	26,593	1,593
Permanently restricted	<u>8,340</u>	<u>8,340</u>
Total net assets	<u>2,325,191</u>	<u>2,125,118</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,396,947</u>	<u>\$ 5,993,590</u>

See notes to financial statements.

UNITED STATES 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 United States 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.

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT				
Registration fees	\$ 3,798,865			\$ 3,798,865
Membership dues	1,119,367			1,119,367
USOC support, including in-kind support of \$41,125	715,325			715,325
Other fees	488,993			488,993
In-kind revenue	372,477			372,477
Corporate sponsorship	305,042			305,042
Umpire fees	304,450			304,450
Sales revenue	265,606			265,606
Change in beneficial interest in net assets of United States Field Hockey Foundation	181,167			181,167
Rebates	180,031			180,031
Contributions	134,548			134,548
Licensing revenue	125,141			125,141
Grants	109,460			109,460
Investment return	47,277			47,277
Advertising revenue	28,350			28,350
Other	3,098			3,098
Net assets released from restrictions	8,237	\$ (8,237)		
Total revenue, gains and other support	8,187,434	(8,237)	\$ —	8,179,197
EXPENSES				
Program services:				
Olympic and sport development	3,288,594			3,288,594
International teams	2,609,915			2,609,915
Member services	319,951			319,951
Total program services	6,218,460			6,218,460
General and administrative	965,578			965,578
Marketing and communication	387,644			387,644
Volunteer administration	281,488			281,488
Fundraising	106,491			106,491
Total expenses	7,959,661	—	—	7,959,661
CHANGE IN NET ASSETS	227,773	(8,237)	—	219,536
NET ASSETS, Beginning of year	1,887,412	9,830	8,340	1,905,582
NET ASSETS, End of year	\$ 2,115,185	\$ 1,593	\$ 8,340	\$ 2,125,118

See notes to financial statements.

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
OPERATING ACTIVITIES		
Change in net assets	\$ 200,073	\$ 219,536
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	86,285	26,330
Realized and unrealized gains on investments	(30,520)	(31,500)
Change in beneficial interest in net assets of United States Field Hockey Foundation	(268,120)	(181,167)
Gain on sale of property and equipment		(200)
Changes in operating assets and liabilities:		
Accounts receivable	(32,352)	(166,212)
Prepaid expenses and other assets	186,023	(140,413)
Accounts payable and accrued expenses	(6,611)	(111,308)
Deferred revenue	<u>209,895</u>	<u>234,323</u>
Net cash provided by (used in) operating activities	<u>344,673</u>	<u>(150,611)</u>
INVESTING ACTIVITIES		
Purchases of investments	(388,735)	(42,535)
Proceeds from disposition of investments	648,505	29,503
Contributions received from United States Field Hockey Foundation	74,522	
Purchase of property and equipment	(553,426)	(9,422)
Proceeds from sale of property and equipment	<u>200</u>	<u>200</u>
Net cash used in investing activities	<u>(219,134)</u>	<u>(22,254)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	125,539	(172,865)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>2,626,733</u>	<u>2,799,598</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 2,752,272</u>	<u>\$ 2,626,733</u>

See notes to financial statements.

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations — United States 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, 2013 and 2012, the allowance for doubtful accounts was \$32,696 and \$188, 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, 2013 and 2012, \$493,831 and \$413,602, 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 2010 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 April 17, 2014, the date the financial statements were available for issuance.

2. JOINT USE AGREEMENT AND RESTRICTED INVESTMENT

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 2014 at an estimated cost of approximately \$270,000. At December 31, 2013 and 2012, the Association had accumulated restricted investments of \$141,123 and \$393,112, 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 UNITED STATES FIELD HOCKEY FOUNDATION

The Association and the United States 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 Foundation (USOF). The Foundation's investment in the USOF investment pool is stated at fair value as provided by the USOF. 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 \$1,879,561 and \$1,685,963 at December 31, 2013 and 2012, 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:

	2013	2012
Contributions received from the Foundation	\$ (74,522)	
Other changes in net assets	<u>268,120</u>	<u>\$ 181,167</u>
Total	<u>\$ 193,598</u>	<u>\$ 181,167</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)
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>

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2012:				
INVESTMENTS				
Money market	\$ 16,482	\$ 16,482		
Mutual funds:				
Domestic equity	132,211	132,211		
International equity	46,843	46,843		
Fixed income	451,878	451,878		
Real estate	19,806	19,806		
Domestic equity securities	<u>19,155</u>	<u>19,155</u>		
Total investments	686,375	686,375	\$ —	\$ —
Beneficial interest in Foundation	<u>1,685,963</u>		<u>1,685,963</u>	
Total investments	<u>\$ 2,372,338</u>	<u>\$ 686,375</u>	<u>\$ 1,685,963</u>	<u>\$ —</u>

2013

2012

The amount of total gains or losses for the period included in change in net assets attributable to the change in unrealized gains or losses relating to assets held at year-end.

\$ (6,317)

\$ 23,327

Total investment return is comprised of the following:

	2013	2012
Interest and dividend income	\$ 10,536	\$ 23,251
Net realized and unrealized gains on investments	30,520	31,500
Investment management fees	<u>(5,827)</u>	<u>(7,474)</u>
Total	<u>\$ 35,229</u>	<u>\$ 47,277</u>

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	2013	2012
Land	\$ 29,341	\$ 29,341
Buildings	184,086	184,086
Machinery and equipment	<u>816,493</u>	<u>492,313</u>
Total	1,029,920	705,740
Less accumulated depreciation and amortization	<u>385,387</u>	<u>528,328</u>
Total	<u>\$ 644,533</u>	<u>\$ 177,412</u>

The land and building represents a 29% undivided interest in the building and land that houses the Association's national office. This building is 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). Under the conditions of the El Pomar Foundation grant, if the Association relocates out of El Paso County, Colorado prior to 2017, it forfeits to the remaining tenants in common that portion of its undivided interest that was paid for with the El Pomar funding.

6. DEFERRED REVENUE

Deferred revenue consists of the following at December 31:

	2013	2012
Futures program	\$ 2,472,970	\$ 2,519,405
Membership revenue	776,186	727,354
Other program revenue	<u>506,495</u>	<u>298,997</u>
Total	<u>\$ 3,755,651</u>	<u>\$ 3,545,756</u>

7. OPERATING LEASE

The Association leases a copier under a non-cancellable operating lease agreement which expires in 2015. Rent expense under the operating lease was \$4,408 for the year ended December 31, 2013 and 2012. The future minimum annual lease payments are as follows:

2014	\$ 4,468
2015	<u>1,117</u>
Total	<u>\$ 5,585</u>

8. RESTRICTED NET ASSETS

Temporarily restricted net assets of \$26,593 and \$1,593 at December 31, 2013 and 2012, respectively, were available for Futures programs and umpires.

Permanently restricted net assets of \$8,340 at December 31, 2013 and 2012 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:

	2013	2012
High performance	\$ 405,268	\$ 574,200
Value in-kind	25,868	41,125
Media content license	<u>75,000</u>	<u>100,000</u>
Total	<u>\$ 506,136</u>	<u>\$ 715,325</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) covering substantially all employees. The Association matches employees' voluntary contributions up to 4% of the employee's compensation. Pension expense was \$16,218 and \$14,827 for the years ended December 31, 2013 and 2012, 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.

**UNITED STATES FIELD HOCKEY
ASSOCIATION, INC.**

SUPPLEMENTAL SCHEDULES

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

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

	Program Services				Supporting Services				
	Olympic and Sport Development	International Teams	Member Services	Total	General and Administrative	Marketing and Communication	Fund Raising	Volunteer Administration	Total
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
Fees/Visas/Registration	214,855	37,130		251,985	13,912	417		160	266,474
Uniforms	93,687	159,977		253,664	2,495	127	1,019	987	258,292
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
Equipment	120,719	16,270		136,989	1,257	75			138,321
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	\$ 3,648,580	\$ 2,601,284	\$ 326,349	\$ 6,576,213	\$ 940,073	\$ 409,548	\$ 129,081	\$ 39,906	\$ 8,094,821

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2012

	Program Services				Supporting Services				
	Olympic and Sport Development	International Teams	Member Services	Total	General and Administrative	Marketing and Communication	Volunteer Administration	Fund Raising	Total
Salaries, taxes and benefits	\$ 299,964	\$ 719,037	\$ 44,157	\$ 1,063,158	\$ 402,097	\$ 195,947	\$ 886	\$ 65,202	\$ 1,727,290
Contract services	925,350	375,876		1,301,226	1,801	18,209	7,977		1,329,213
Rooms and lodging	301,093	264,977		566,070	10,570	6,889	23,496	2,041	609,066
Air travel	239,578	320,680		560,258	14,237	16,544	12,240	3,993	607,272
Facility rental	565,048	37,945		602,993	3,031		409		606,433
Stipends		373,603		373,603					373,603
Meals and per diem	164,838	137,738		302,576	7,733	8,777	3,869	975	323,930
Uniforms	64,340	168,727		233,067	29,426	4,078	262		266,833
Fees/Visas/Registration	204,885	20,496		225,381	2,494	203	841		228,919
Ground travel	123,191	46,170		169,361	5,464	5,069	1,207	2,461	183,562
Equipment	129,365	31,392		160,757	2,412	1,027			164,196
Insurance	3,803	4,383	120,832	129,018	21,191				150,209
Bank and credit card fees	142	291		433	149,027				149,460
Photocopying and printing	42,880	712	14,837	58,429	3,424	48,716	1,032	10,384	121,985
Professional services	4,380	25,128		29,508	72,363	7,537		800	110,208
Equipment rental	77,930	1,639		79,569	5,386	15,717	260		100,932
Special events	205			205			93,721		93,926
Web fee	295	627	88,938	89,860	240	257			90,357
Postage and freight	33,305	7,023	8,345	48,673	4,805	27,691	626	7,720	89,515
Supplies	16,020	29,019		45,039	8,196	4,122	20,747	1,172	79,276
Relocation expense		8,920		8,920	62,696				71,616
Telephone and fax	4,966	15,728	87	20,781	29,370	4,257	2,468	1,160	58,036
Gifts and awards	10,350	9,749		20,099	3,065	387	6,361	2,138	32,050
Bad debt expense					31,753				31,753
Scholarships	30,325			30,325			16		30,341
Hospitality	22,566	503		23,069	26	2,981		4,187	30,263
Depreciation and amortization					26,330				26,330
Repairs and maintenance		484		484	23,836			730	25,050
Grant expense	14,146	4,953		19,099			2,994		22,093
Office expense					12,549				12,549
Software	1,439	564		2,003	7,148			3,356	12,507
Parking fees	3,744	2,243		5,987	588	1,080	186	172	8,013
Promotion					206		3,302		3,508
Other	4,446	1,308	42,755	48,509	24,114	18,156	98,588		189,367
TOTAL	\$ 3,288,594	\$ 2,609,915	\$ 319,951	\$ 6,218,460	\$ 965,578	\$ 387,644	\$ 281,488	\$ 106,491	\$ 7,959,661