

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

Financial Statements and Supplemental Schedules

For the Years Ended December 31, 2008 and 2007

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 statement of financial position of United States Field Hockey Association (the Association) as of December 31, 2008, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the Association as of December 31, 2007 were audited by other auditors whose report dated June 26, 2008 expressed an unqualified opinion on those financial statements.

We conducted our audit 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 at December 31, 2008, and the change in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Stockmen Korb Ryan & Co., LLP
July 14, 2009

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2008 AND 2007

	2008	2007
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,621,667	\$ 2,201,134
Accounts receivable, net	259,494	278,141
Prepaid expenses and other assets	334,085	210,570
Investments	<u>215,757</u>	<u>406,218</u>
Total current assets	<u>2,431,003</u>	<u>3,096,063</u>
OTHER ASSETS		
Restricted investments	233,239	171,478
Noncurrent investments	8,858	8,340
Prepaid facility costs, net	43,491	114,561
Interest in net assets of the United States Field Hockey Foundation	1,210,300	1,962,500
Property and equipment, net	<u>364,844</u>	<u>419,437</u>
Total other assets	<u>1,860,732</u>	<u>2,676,316</u>
TOTAL ASSETS	<u>\$ 4,291,735</u>	<u>\$ 5,772,379</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 78,197	\$ 239,277
Accrued expenses	58,427	98,848
Deferred revenue	2,740,137	2,826,417
Current portion of note payable	<u>86,602</u>	<u>80,937</u>
Total current liabilities	2,963,363	3,245,479
NOTE PAYABLE		<u>86,602</u>
TOTAL LIABILITIES	<u>2,963,363</u>	<u>3,332,081</u>
NET ASSETS		
Unrestricted	1,031,058	2,386,911
Temporarily restricted	288,974	45,047
Permanently restricted	<u>8,340</u>	<u>8,340</u>
Total net assets	<u>1,328,372</u>	<u>2,440,298</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,291,735</u>	<u>\$ 5,772,379</u>

See notes to financial statements.

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2008

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT				
Registration fees	\$ 3,444,408			\$ 3,444,408
Membership dues	774,889			774,889
USOC support	97,000	\$ 588,020		685,020
Contributions	77,071	264,709		341,780
Other fees	283,170			283,170
Umpire fees	178,040			178,040
In-kind revenue	163,715			163,715
Rebates	118,500			118,500
Sales revenue	103,633			103,633
Licensing revenue	62,121			62,121
Corporate sponsorship	46,500			46,500
Advertising revenue	43,633			43,633
Grants	11,269	5,000		16,269
Investment return	1,206			1,206
Change in interest in net assets of				
United States Field Hockey Foundation	(537,491)			(537,491)
Other	308,317			308,317
Net assets released from restrictions	<u>613,802</u>	<u>(613,802)</u>		
Total revenue, gains and other support	<u>5,789,783</u>	<u>243,927</u>	<u>\$ —</u>	<u>6,033,710</u>
EXPENSES				
Program services:				
Olympic and sport development program	2,275,045			2,275,045
International teams program	2,163,244			2,163,244
Member services program	<u>836,549</u>			<u>836,549</u>
Total program services	5,274,838			5,274,838
General and administrative	923,976			923,976
Marketing and communication	495,425			495,425
Fundraising	87,740			87,740
Volunteer administration	<u>363,657</u>			<u>363,657</u>
Total expenses	<u>7,145,636</u>	<u>—</u>	<u>—</u>	<u>7,145,636</u>
CHANGE IN NET ASSETS	(1,355,853)	243,927	—	(1,111,926)
NET ASSETS, Beginning of year	<u>2,386,911</u>	<u>45,047</u>	<u>8,340</u>	<u>2,440,298</u>
NET ASSETS, End of year	<u>\$ 1,031,058</u>	<u>\$ 288,974</u>	<u>\$ 8,340</u>	<u>\$ 1,328,372</u>

See notes to financial statements.

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

	2008	2007
OPERATING ACTIVITIES		
Change in net assets	\$ (1,111,926)	\$ 105,513
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	166,523	170,184
Realized and unrealized investment (gains) losses	11,995	(3,223)
Other change in interest in United States Field Hockey Foundation	537,491	(174,939)
Changes in operating assets and liabilities:		
Accounts receivable	18,647	107,202
Prepaid expenses and other assets	(123,515)	156,862
Restricted assets	(61,761)	(12,327)
Accounts payable and accrued expenses	(201,501)	236,280
Deferred revenue	<u>(86,280)</u>	<u>119,019</u>
Net cash provided by (used in) operating activities	<u>(850,327)</u>	<u>704,571</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	(40,860)	(11,736)
Purchases of investments	(133,271)	(47,892)
Proceeds from disposition of investments	311,219	1,540,987
Contributions received from United States Field Hockey Foundation	<u>214,709</u>	<u>95,000</u>
Net cash provided by investing activities	<u>351,797</u>	<u>1,576,359</u>
FINANCING ACTIVITIES		
Net cash used in financing activities —		
Principal payments on note payable	<u>(80,937)</u>	<u>(80,035)</u>
CHANGE IN CASH AND CASH EQUIVALENTS	(579,467)	2,200,895
CASH AND CASH EQUIVALENTS, Beginning of year	<u>2,201,134</u>	<u>239</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,621,667</u>	<u>\$ 2,201,134</u>
NON-CASH TRANSACTIONS		
Interest paid	<u>\$ 13,287</u>	<u>\$ 12,631</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 to be responsible for 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 other 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 are 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, 2008 and 2007, the allowance for doubtful accounts was \$70,000 and \$0, respectively

Cash and Cash Equivalents — The Association considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2008 and 2007 cash equivalents consisted primarily of checking accounts. At December 31, 2008, the Association's cash accounts exceeded federally insured limits by approximately \$957,000.

Investments and Investment Return — The Association records its investments at fair value in the statement of financial position. Investments in equity and fixed income securities, mutual funds and 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 \$2,000 and all expenditures for repairs, maintenance, renewals and betterments that materially prolong the useful lives of assets are capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, which range from 30 years for buildings and improvements and 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 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, 2008 and 2007, \$163,715 and \$72,921, 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.

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 fund raising 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 estimate 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.

2. INVESTMENTS AND INVESTMENT RETURN

Investments at December 31, 2008 and 2007 consisted of the following:

	2008	2007
Money market	\$ 298,785	\$ 454,506
Mutual funds	150,909	110,726
Equity securities	8,160	10,810
U.S. Treasury securities	<u> </u>	<u>9,994</u>
Total	<u>\$ 457,854</u>	<u>\$ 586,036</u>

Investments are shown in the accompanying statements of financial positions as follows:

	2008	2007
Current investments	\$ 215,757	\$ 406,218
Restricted investments	233,239	171,478
Non-current investments	<u>8,858</u>	<u>8,340</u>
Total	<u>\$ 457,854</u>	<u>\$ 586,036</u>

Total investment return is comprised of the following:

	2008	2007
Interest and dividend income	\$ 13,201	\$ 97,283
Net realized and unrealized gains (losses) on investments reported at fair value	<u>(11,995)</u>	<u>3,223</u>
Total	<u>\$ 1,206</u>	<u>\$ 100,506</u>

3. PREPAID FACILITY COSTS

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 is 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 is obligated to maintain a reserve account in order to accumulate an amount equal to approximately 40% of the replacement cost of the artificial turf. At December 31, 2008 and 2007, the Association has accumulated restricted investments of \$233,239 and \$171,478, respectively.

The cost of the artificial turf and the related construction have been capitalized and are shown as prepaid facility costs on the statements of financial position. The artificial turf is being amortized over an eight-year period, while the construction costs are being amortized over a five-year period. Total amortization expense relating to the field and construction was \$71,070 and \$71,072 for the years ended December 31, 2008 and 2007, respectively. Accumulated amortization was \$453,071 and \$382,000 at December 31, 2008 and 2007, respectively.

The joint use and participation agreement expires in 2013. The Association has the right to extend the agreement with the mutual agreement of the City of Virginia Beach.

4. INTEREST IN NET ASSETS OF UNITED STATES FIELD HOCKEY FOUNDATION

The Association and the United States Field Hockey Foundation (the Foundation) are financial 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 lesser of 50% of its investment income or 5% of the Foundation's investment principal.

The Association's interest in the net assets of the Foundation is accounted for in a manner similar to the equity method. The interest is reflected as an asset stated at fair value and changes in the interest are included in change in net assets. 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 \$1,210,300 and \$1,962,500 at December 31, 2008 and 2007, respectively.

The changes in the Association's interest in the net assets of the Foundation for the years ended December 31, 2008 and 2007 consist of the following:

	2008	2007
Contributions	\$ (214,709)	\$ (95,000)
Other changes in net assets	<u>(537,491)</u>	<u>174,939</u>
Total	<u>\$ (752,200)</u>	<u>\$ 79,939</u>

The contribution amounts are included in accounts receivable at December 31, 2008 and 2007.

5. FAIR VALUE MEASUREMENTS

The Association is subject to the provisions of Statement of Financial Accounting Standards No. 157, *Fair Value Measurements* (SFAS 157), which establishes a framework for measuring fair value. That framework provides 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 under SFAS 157 are described below:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the Company 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 financial instruments at fair value as of December 31, 2008:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
ASSETS				
Money market	\$ 298,785	\$ 298,785		
Mutual funds	150,909	150,909		
Equity securities	8,160	8,160		
Interest in the Foundation	<u>1,210,300</u>			\$ <u>1,210,300</u>
	<u>\$ 1,668,154</u>	<u>\$ 457,854</u>	<u>\$ —</u>	<u>\$ 1,210,300</u>

The following table sets forth a summary of changes in the fair value of the Foundation's level 3 financial instruments for the year ended December 31, 2008:

Interest in the Foundation:

January 1, 2008	\$ 1,962,500
Contributions made to Association from Foundation	(214,709)
Change in interest in Foundation	<u>(537,491)</u>
December 31, 2008	<u>\$ 1,210,300</u>

6. PROPERTY AND EQUIPMENT

Property and equipment at December 31 consists of:

	2008	2007
Land	\$ 29,341	\$ 29,341
Buildings	174,618	174,618
Machinery and equipment	<u>510,720</u>	<u>469,860</u>
Total	714,679	673,819
Less accumulated depreciation and amortization	<u>349,835</u>	<u>254,382</u>
Total	<u>\$ 364,844</u>	<u>\$ 419,437</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.

7. **DEFERRED REVENUE**

Deferred revenue consists of the following at December 31, 2008 and 2007:

	2008	2007
Futures program	\$ 2,012,571	\$ 2,320,817
Membership revenue	475,441	439,175
Other program revenue	<u>252,125</u>	<u>66,425</u>
Total	<u>\$ 2,740,137</u>	<u>\$ 2,826,417</u>

8. **NOTE PAYABLE**

Note payable consists of the following at December 31, 2008 and 2007:

	2008	2007
Promissory note payable due January 1, 2009, payable \$92,665 annually, non-interest bearing, unsecured. (Less unamortized discount based on imputed interest rate of 7%; 2008 - \$6,063 and 2007 - \$17,791).	\$ 86,602	\$ 167,539
Less current maturities	<u>86,602</u>	<u>80,937</u>
Total	<u>\$ —</u>	<u>\$ 86,602</u>

9. **OPERATING LEASE**

The Association leases a copier and a vehicle under noncancellable operating lease agreements expiring at different dates through 2011. Rent expense under operating leases was \$8,864 and \$4,524 for the years ended December 31, 2008 and 2007, respectively. The future minimum annual lease payments are as follows:

2009	\$ 8,864
2010	5,471
2011	<u>1,086</u>
Total	<u>\$ 15,421</u>

10. **RESTRICTED NET ASSETS**

Temporarily restricted net assets of \$288,665 and \$45,047 at December 31, 2008 and 2007, respectively, are available for High Performance and Olympic Development purposes.

Permanently restricted net assets of \$8,340 at December 31, 2008 and 2007 are held in perpetuity, the income of which is expendable to support any activity of the Association.

Net Assets Released from Restrictions — Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

	2008	2007
Purpose restrictions accomplished:		
Elite Team program expenses	\$ 555,259	\$ 555,259
Futures Scholarships awarded	<u>58,543</u>	<u>48,185</u>
Total	<u>\$ 613,802</u>	<u>\$ 603,444</u>

11. RELATED PARTY TRANSACTIONS

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:

	2008	2007
High performance	\$ 548,020	\$ 524,777
International relations grant	40,000	6,500
Media content license	<u>97,000</u>	<u>97,000</u>
Total	<u>\$ 685,020</u>	<u>\$ 628,277</u>

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

12. 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 \$24,676 and \$19,850 for the years ending December 31, 2008 and 2007, respectively.

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

SUPPLEMENTAL SCHEDULES

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL SCHEDULES

Board of Directors
United States Field Hockey Association, Inc.

Our report on our audit of the basic financial statements of United States Field Hockey Association, Inc. (the Association) for the year ended December 31, 2008 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information related to 2008 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended December 31, 2008, taken as a whole.

The basic financial statements of the Association for the year ended December 31, 2007, presented on pages 2-5, were audited by other auditors whose report dated June 26, 2008, expressed an unqualified opinion on those financial statements. Their report, as of the same date, on the supplemental information for the year ended December 31, 2007 stated that, in their opinion, such information was fairly stated in all material respects in relation to the basic financial statements for the year ended December 31, 2007 taken as a whole.

Stockman Kast Ryan & Co., LLP
July 14, 2009

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2008

	Program Services			Supporting Services				Total
	International Teams	Olympic and Sport Development	Member Services	Marketing and Communication	Fund Raising	Volunteer Administration	Management and General	
Salaries, taxes and benefits	\$ 613,951	\$ 266,646	\$ 135,800	\$ 121,081			\$ 260,101	\$ 1,397,579
Contract services	3,617	719,555	139,854	208,443	\$ 55,060		99,610	1,226,139
Travel	404,392	135,318	39,226	10,702	3,589	\$ 27,135	67	620,429
Rooms and lodging	278,243	114,023	34,535	3,093	757	148,988	6,256	579,639
Facility rental	10,128	464,055	90,405	4,512			10,799	575,356
Meals and per diem	224,689	121,279	21,674	2,759	82	72,408	20,574	453,690
Stipends	246,449	7,405						274,428
Insurance	6,015	32	70,864			9,277		194,146
Depreciation and amortization								
Ground Travel	69,218	59,911	13,117	8,828	712	1,041		166,523
Bank and credit card fees	4,377	1,955	9,832					157,727
Uniforms	79,384	10,555	24,466	1,529	422			133,120
Special events		88,324	31,741					132,260
Professional services	12,428	84,097	1,096	794	2,910	615		120,065
Equipment rental	3,463	19,961	59,595	11,589				101,940
Web fee expense			69,207	872				96,986
Supplies	39,598	18,005	5,649	6,758	461	111	2,378	94,374
Postage and freight	7,706	15,179	13,729	35,680	7,094	78	18,713	89,295
Photocopying and printing	3,317	21,510	7,649	32,980	8,564		9,167	88,633
Relocation expense	63,748						8,417	82,437
Telephone and fax	10,154	8,200	199	5,905	68	1,465	27,170	63,748
Gifts and awards	10,096	1,844	5,814		7,938		6,201	53,161
Software	24,518	6,205						31,893
Parking Fees			27,588					30,723
Equipment	1,564	18,878	5,457	24			1,658	27,588
Grant expense		23,241		1,759				27,581
Hospitality	217	3,574	12,948					25,000
Fees/Visas/Registration	10,185	1,911	3,332	153			867	16,739
Promotion	1,388	2,949		5,827			1,808	11,972
Office expense								10,820
Medical	9,383	1,279					53	10,715
Advances	5,261	4,595		324			24	10,204
Bad debt expense		5,279	12,772				2,554	20,605
Repairs and maintenance				58			203	261
Other	19,755	49,280		31,755	83	102,539		203,412
TOTAL	\$ 2,163,244	\$ 2,275,045	\$ 836,549	\$ 495,425	\$ 87,740	\$ 363,657	\$ 923,976	\$ 7,145,636

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2007

	Program Services			Supporting Services				Total
	International Teams	Olympic and Sport Development	Member Services	Marketing and Communication	Fund Raising	Volunteer Administration	Management and General	
Travel	\$ 723,406	\$ 311,612	\$ 87,616	\$ 36,867	\$ 20,230	\$ 624	\$ 36,848	\$ 1,217,203
Salaries, taxes and benefits	441,724	230,222	92,144	273,033	134,919	18,243		1,190,285
Contract services	111,126	725,984	130,480	15,410	96,581	522		1,080,103
Facility rental	6,221	516,741	61,831	5,168	840			590,801
Meals and per diem	79,520	92,673	38,873	7,501	2,298	27,540	1,216	249,621
Depreciation and amortization				170,184				170,184
Stipends	168,319							168,319
Insurance	17,767	1,000	77,230	48,928			7,915	152,840
Uniforms	60,712	39,579	22,881	380	4,220			127,772
Supplies	23,171	28,521	17,083	12,948	23,887	1,672	321	107,603
Bank and credit card fees	78	3,731	4,796	93,107	1,404			103,116
Photocopying and printing	1,495	12,110	13,482	3,886	64,483	5,648	118	101,222
Equipment rental	13,907	12,703	40,206	2,422	23,357	275	587	93,457
In-kind expense	17,329	47,725	11,032	2,436	3,594		6,458	88,574
Web fee expense		4,098	74,719	600	3,531			82,948
Postage and freight	10,488	10,970	13,194	11,869	19,854	4,129	1,057	71,561
Bad debt expense				60,046				60,046
Telephone and fax	22,103	6,820	464	19,728	2,973		632	52,720
Professional services		400		49,441				49,841
Gifts and awards	4,459	11,545	4,685	17,518	4,815		1,140	44,162
Equipment	20,849	13,259	3,748	2,894	972	175		41,897
Grant expense		37,858						37,858
Office expense	9,869	507		12,768				23,144
Advances	10,648	9,610						20,258
Fees/visas/registration	7,082	3,169	404	6,492	899			18,046
Relocation expense	11,427			5,130				16,557
Interest				12,631				12,631
Hospitality	383	1,956	2,705	13	1,402		1,567	8,026
Promotion		144			6,713			6,857
Special events	4,761	56					291	5,108
Medical	3,540	225						3,765
Repairs and maintenance	595	470		1,116				2,181
Other	11	1,968	3,184	15,450	220		636	21,469
TOTAL	\$ 1,770,990	\$ 2,125,656	\$ 700,757	\$ 887,966	\$ 417,192	\$ 58,828	\$ 58,786	\$ 6,020,175

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