

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

**Financial Statements and Supplemental Schedules**

**For the Years Ended December 31, 2009 and 2008**

**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 statements of financial position of United States Field Hockey Association (the Association) as of December 31, 2009 and 2008, and the related statements of activities and cash flows for the years 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 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 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 audits provide 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, 2009, and the change in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The supplemental information on pages 13 and 14 is presented for the purpose of additional analysis, and is not a required part of the basic financial statements. This supplemental information is the responsibility of the Association's management. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

*Stockman Kast Ryan + Co., LLP*  
June 21, 2010

# UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

## STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2009 AND 2008

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	2009	2008
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,892,037	\$ 1,621,667
Accounts receivable, net	25,139	259,494
Prepaid expenses and other assets	521,937	334,085
Investments	<u>235,059</u>	<u>215,757</u>
Total current assets	<u>2,674,172</u>	<u>2,431,003</u>
<b>OTHER ASSETS</b>		
Restricted investments	274,639	233,239
Noncurrent investments	13,993	8,858
Prepaid facility costs, net		43,491
Interest in net assets of the United States Field Hockey Foundation	1,514,219	1,210,300
Property and equipment, net	<u>261,221</u>	<u>364,844</u>
Total other assets	<u>2,064,072</u>	<u>1,860,732</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 4,738,244</u></u>	<u><u>\$ 4,291,735</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 44,507	\$ 78,197
Accrued expenses	151,773	58,427
Deferred revenue	2,997,496	2,740,137
Current portion of note payable	<u>                    </u>	<u>86,602</u>
Total liabilities	<u>3,193,776</u>	<u>2,963,363</u>
<b>NET ASSETS</b>		
Unrestricted	1,536,128	1,031,058
Temporarily restricted		288,974
Permanently restricted	<u>8,340</u>	<u>8,340</u>
Total net assets	<u>1,544,468</u>	<u>1,328,372</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 4,738,244</u></u>	<u><u>\$ 4,291,735</u></u>

See notes to financial statements.

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# UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2009

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT				
Registration fees	\$ 3,224,221			\$ 3,224,221
Other fees	1,104,816			1,104,816
Membership dues	682,333			682,333
USOC support	93,408	\$ 578,100		671,508
In-kind revenue	316,759			316,759
Umpire fees	211,991			211,991
Licensing revenue	147,905			147,905
Rebates	141,268			141,268
Grants	26,961	102,117		129,078
Sales revenue	116,857			116,857
Contributions	46,052	53,298		99,350
Investment return	69,744			69,744
Corporate sponsorship	43,769			43,769
Advertising revenue	42,280			42,280
Change in interest in net assets of				
United States Field Hockey Foundation	303,919			303,919
Other	303,182			303,182
Net assets released from restrictions	1,022,489	(1,022,489)		
Total revenue, gains and other support	<u>7,897,954</u>	<u>(288,974)</u>	<u>\$ —</u>	<u>7,608,980</u>
EXPENSES				
Program services:				
International teams	3,089,628			3,089,628
Olympic and sport development	2,643,973			2,643,973
Member services	317,671			317,671
Total program services	6,051,272			6,051,272
General and administrative	853,845			853,845
Marketing and communication	308,506			308,506
Volunteer administration	168,958			168,958
Fundraising	10,303			10,303
Total expenses	<u>7,392,884</u>	<u>—</u>	<u>—</u>	<u>7,392,884</u>
CHANGE IN NET ASSETS	505,070	(288,974)	—	216,096
NET ASSETS, Beginning of year	<u>1,031,058</u>	<u>288,974</u>	<u>8,340</u>	<u>1,328,372</u>
NET ASSETS, End of year	<u>\$ 1,536,128</u>	<u>\$ —</u>	<u>\$ 8,340</u>	<u>\$ 1,544,468</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
Other fees	283,170			283,170
Membership dues	774,889			774,889
USOC support	97,000	\$ 588,020		685,020
In-kind revenue	163,715			163,715
Umpire fees	178,040			178,040
Licensing revenue	62,121			62,121
Rebates	118,500			118,500
Grants	11,269	5,000		16,269
Sales revenue	103,633			103,633
Contributions	77,071	264,709		341,780
Investment return	1,206			1,206
Corporate sponsorship	46,500			46,500
Advertising revenue	43,633			43,633
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	613,802	(613,802)		
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:				
International team	2,163,244			2,163,244
Olympic and sport development	2,275,045			2,275,045
Member services	836,549			836,549
Total program services	5,274,838			5,274,838
General and administrative	923,976			923,976
Marketing and communication	495,425			495,425
Volunteer administration	363,657			363,657
Fundraising	87,740			87,740
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, 2009 AND 2008

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	2009	2008
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ 216,096	\$ (1,111,926)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	147,114	166,523
Realized and unrealized investment (gains) losses	(54,326)	11,995
Other change in interest in United States Field Hockey Foundation	(303,919)	537,491
Changes in operating assets and liabilities:		
Accounts receivable	234,355	18,647
Prepaid expenses and other assets	(187,852)	(123,515)
Restricted assets	(41,400)	(61,761)
Accounts payable and accrued expenses	59,656	(201,501)
Deferred revenue	<u>257,359</u>	<u>(86,280)</u>
Net cash provided by (used in) operating activities	<u>327,083</u>	<u>(850,327)</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment		(40,860)
Purchases of investments	(122,892)	(133,271)
Proceeds from disposition of investments	152,781	311,219
Contributions received from United States Field Hockey Foundation	<u>          </u>	<u>214,709</u>
Net cash provided by investing activities	<u>29,889</u>	<u>351,797</u>
<b>FINANCING ACTIVITIES</b>		
Net cash used in financing activities —		
Principal payments on note payable	<u>(86,602)</u>	<u>(80,937)</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	270,370	(579,467)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>1,621,667</u>	<u>2,201,134</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,892,037</u>	<u>\$ 1,621,667</u>
<b>SUPPLEMENTAL CASH FLOWS INFORMATION</b>		
Interest paid	<u>\$ —</u>	<u>\$ 13,287</u>

See notes to financial statements.

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# UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS

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### 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, 2009 and 2008, the allowance for doubtful accounts was \$12,036 and \$70,000, 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, 2009 and 2008 cash equivalents consisted primarily of checking accounts. At December 31, 2009, the Association's cash accounts exceeded federally insured limits by approximately \$1,676,000.

**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 \$2,000 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 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, 2009 and 2008, \$316,759 and \$163,715, 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.

**Subsequent Events** — The Association has evaluated subsequent events for recognition or disclosure through June 21, 2010, the date the financial statements were available for issuance.

## 2. INVESTMENTS AND INVESTMENT RETURN

Investments consisted of the following at December 31, 2009 and 2008:

	2009	2008
Money market	\$ 101,011	\$ 298,785
Equity mutual funds	409,590	150,909
Equity securities	<u>13,090</u>	<u>8,160</u>
Total	<u>\$ 523,691</u>	<u>\$ 457,854</u>

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

	<b>2009</b>	<b>2008</b>
Current investments	\$ 235,059	\$ 215,757
Restricted investments	274,639	233,239
Non-current investments	<u>13,993</u>	<u>8,858</u>
Total	<u>\$ 523,691</u>	<u>\$ 457,854</u>

Total investment return is comprised of the following:

	<b>2009</b>	<b>2008</b>
Interest and dividend income	\$ 15,418	\$ 13,201
Net realized and unrealized gains (losses) on investments reported at fair value	<u>54,326</u>	<u>(11,995)</u>
Total	<u>\$ 69,744</u>	<u>\$ 1,206</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, 2009 and 2008, the Association has accumulated restricted investments of \$274,639 and \$233,239, respectively.

The cost of the artificial turf and the related construction were capitalized and shown as prepaid facility costs on the statements of financial position. The artificial turf was amortized over an eight-year period, while the construction costs were amortized over a five-year period. Total amortization expense relating to the field and construction was \$43,491 and \$71,070 for the years ended December 31, 2009 and 2008, respectively. Accumulated amortization was \$496,562 and \$453,071 at December 31, 2009 and 2008, respectively. The prepaid facility costs were fully amortized as of December 31, 2009.

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 \$1,514,219 and \$1,210,300 at December 31, 2009 and 2008, respectively.

The changes in the Association's interest in the net assets of the Foundation for the years ended December 31, 2009 and 2008 consist of the following:

	<b>2009</b>	<b>2008</b>
Contributions		\$ (214,709)
Other changes in net assets	<u>\$ 303,919</u>	<u>(537,491)</u>
Total	<u>\$ 303,919</u>	<u>\$ (752,200)</u>

The contribution amount at December 31, 2008 is included in accounts receivable of the Association.

## 5. 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 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, 2009 and 2008:

	<b>Fair Value</b>	<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
<b>2009:</b>				
<b>ASSETS</b>				
Money market	\$ 101,011	\$ 101,011		
Equity mutual funds	409,590	409,590		
Equity securities	13,090	13,090		
Interest in the Foundation	<u>1,514,219</u>	<u>                    </u>	<u>                    </u>	\$ <u>1,514,219</u>
	<u>\$ 2,037,910</u>	<u>\$ 523,691</u>	<u>\$ —</u>	<u>\$ 1,514,219</u>
<b>2008:</b>				
<b>ASSETS</b>				
Money market	\$ 298,785	\$ 298,785		
Equity mutual funds	150,909	150,909		
Equity securities	8,160	8,160		
Interest in the Foundation	<u>1,210,300</u>	<u>                    </u>	<u>                    </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 interest in the Foundation for the year ended December 31, 2009:

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	1,210,300
Change in interest in Foundation	<u>303,919</u>
December 31, 2009	<u>\$ 1,514,219</u>

## 6. PROPERTY AND EQUIPMENT

Property and equipment at December 31 consists of:

	<b>2009</b>	<b>2008</b>
Land	\$ 29,341	\$ 29,341
Buildings	174,618	174,618
Machinery and equipment	<u>510,682</u>	<u>510,720</u>
Total	714,641	714,679
Less accumulated depreciation and amortization	<u>453,420</u>	<u>349,835</u>
Total	<u>\$ 261,221</u>	<u>\$ 364,844</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, 2009 and 2008:

	<b>2009</b>	<b>2008</b>
Futures program	\$ 2,057,010	\$ 2,012,571
Membership revenue	519,641	475,441
Other program revenue	<u>420,845</u>	<u>252,125</u>
Total	<u>\$ 2,997,496</u>	<u>\$ 2,740,137</u>

**8. NOTE PAYABLE**

The note payable outstanding at December 31, 2008 consisted of a non-interest bearing, unsecured promissory note due January 1, 2009.

**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 \$8,864 for the years ended December 31, 2009 and 2008, respectively. The future minimum annual lease payments are as follows:

2010	\$ 5,471
2011	<u>1,086</u>
Total	<u>\$ 6,557</u>

**10. RESTRICTED NET ASSETS**

Temporarily restricted net assets of \$288,974 at December 31, 2008 were available for High Performance and Olympic Development purposes.

Permanently restricted net assets of \$8,340 at December 31, 2009 and 2008 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.

	<b>2009</b>	<b>2008</b>
Purpose restrictions accomplished:		
Elite Team program expenses	\$ 1,017,489	\$ 555,259
Futures Scholarships awarded	<u>5,000</u>	<u>58,543</u>
Total	<u>\$ 1,022,489</u>	<u>\$ 613,802</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:

	<b>2009</b>	<b>2008</b>
High performance	\$ 596,508	\$ 548,020
International relations grant		40,000
Media content license	<u>75,000</u>	<u>97,000</u>
Total	<u>\$ 671,508</u>	<u>\$ 685,020</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 \$11,777 and \$24,676 for the years ending December 31, 2009 and 2008, respectively.

**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, 2009

	Program Services				Supporting Services				Total
	International Teams	Olympic and Sport Development	Member Services	Total	General and Administrative	Marketing and Communication	Volunteer Administration	Fund Raising	
Salaries, taxes and benefits	\$ 815,946	\$ 126,964	\$ 19,110	\$ 962,020	\$ 340,044	\$ 179,017			\$ 1,481,081
Contract services	185,273	886,390		1,071,663	34,793	4,044	\$ 95,800		1,206,300
Rooms and lodging	581,595	204,252		785,847	6,027	5,649	16,654		814,177
Facility rental	65,476	600,667		666,143	4,265	3,345			673,753
Travel	260,197	157,393	69	417,659	26,659	5,166	32,144		481,628
Meals and per diem	305,464	125,002		430,466	4,396	1,564	5,161		441,587
Ground travel	177,341	83,522		260,863	5,149	2,825	3,565		272,402
Uniforms	199,433	49,516		248,949	7,164	204			256,317
Stipends	197,745	11,295		209,040					209,040
Insurance	17,197	1,302	135,171	153,670	19,566		12,316		185,552
Equipment rental	71,934	77,402		149,336	3,191	12,312			164,839
Depreciation and amortization					147,114				147,114
Fees/Visas/Registration	3,460	121,015	100	124,575	12,153	209			136,937
Equipment	31,901	83,112		115,013	7,529	1,249			123,791
Bank and credit card fees	3,061	427	58,011	61,499	55,985				117,484
Web fee expense	146	243	95,338	95,727		700			96,427
Photocopying and printing	11,106	20,421	662	32,189	8,079	47,161	140	\$ 8,030	95,599
Postage and freight	10,501	17,500		28,001	6,104	27,615	139	2,273	64,132
Software	26,996			26,996	31,934	399			59,329
Supplies	30,014	13,394		43,408	13,030	907	18		57,363
Telephone and fax	15,333	3,369	39	18,741	25,526	1,402	2,372		48,041
Professional services	792			792	32,198	713	649		34,352
Promotion	27,644	1,791		29,435					29,435
Gifts and awards	12,918	8,818		21,736	5,707	1,122			28,565
Medical	14,187	11,365		25,552					25,552
Grant expense	8,410	15,770		24,180	40				24,220
Repairs and maintenance	130	190		320	15,698				16,018
Relocation expense	4,411			4,411	10,000				14,411
Hospitality	8,928	49		8,977	162	3,517			12,656
Office expense					8,244				8,244
Parking fees	32	4,457		4,489	595	110			5,194
Bad debt expense (recoveries)					(56,676)				(56,676)
Other	2,057	18,347	9,171	29,575	79,169	9,276			118,020
<b>TOTAL</b>	<b>\$ 3,089,628</b>	<b>\$ 2,643,973</b>	<b>\$ 317,671</b>	<b>\$ 6,051,272</b>	<b>\$ 853,845</b>	<b>\$ 308,506</b>	<b>\$ 168,958</b>	<b>\$ 10,303</b>	<b>\$ 7,392,884</b>



# 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	Total	General and Administration	Marketing and Communication	Volunteer Administration	Fund Raising	
Salaries, taxes and benefits	\$ 613,951	\$ 266,646	\$ 135,800	\$ 1,016,397	\$ 260,101	\$ 121,081			\$ 1,397,579
Contract services	3,617	719,555	139,854	863,026	99,610	208,443		\$ 55,060	1,226,139
Rooms and lodging	278,243	114,023	34,535	426,801		3,093	\$ 148,988	757	579,639
Facility rental	10,128	464,055	90,405	564,588	6,256	4,512			575,356
Travel	404,392	135,318	39,226	578,936	67	10,702	27,135	3,589	620,429
Meals and per diem	224,689	121,279	21,674	367,642	10,799	2,759	72,408	82	453,690
Ground travel	69,218	59,911	13,117	142,246	4,900	8,828	1,041	712	157,727
Uniforms	79,384	10,555	24,466	114,405	15,904	1,529		422	132,260
Stipends	246,449	7,405		253,854	20,574				274,428
Insurance	6,015	32	70,864	76,911	107,958		9,277		194,146
Equipment rental	3,463	19,961	59,595	83,019	2,378	11,589			96,986
Depreciation and amortization					166,523				166,523
Fees/Visas/Registration	10,185	1,911	3,332	15,428	867	153			16,448
Equipment	1,564	18,878	5,457	25,899	1,658	24			27,581
Bank and credit card fees	4,377	1,955	9,832	16,164	116,956				133,120
Web fee expense			69,207	69,207	24,295	872			94,374
Photocopying and printing	3,317	21,510	7,649	32,476	8,417	32,980		8,564	82,437
Postage and freight	7,706	15,179	13,729	36,614	9,167	35,680	78	7,094	88,633
Software	24,518	6,205		30,723					30,723
Supplies	39,598	18,005	5,649	63,252	18,713	6,758	111	461	89,295
Telephone and fax	10,154	8,200	199	18,553	27,170	5,905	1,465	68	53,161
Professional services	12,428	84,097	1,096	97,621		794	615	2,910	101,940
Promotion	1,388	2,949		4,337	1,808	5,827			11,972
Gifts and awards	10,096	1,844	5,814	17,754	6,201			7,938	31,893
Medical	9,383	1,279		10,662	53				10,715
Grant expense		23,241		23,241		1,759			25,000
Repairs and maintenance					203	58			261
Relocation expense	63,748			63,748					63,748
Hospitality	217	3,574	12,948	16,739					16,739
Office expense					10,820				10,820
Parking fees			27,588	27,588					27,588
Bad debt expense		5,279	12,772	18,051	2,554				20,605
Special events		88,324	31,741	120,065					120,065
Advances	5,261	4,595		9,856	24	324			10,204
Other	19,755	49,280		69,035		31,755	102,539	83	203,412
<b>TOTAL</b>	<b>\$ 2,163,244</b>	<b>\$ 2,275,045</b>	<b>\$ 836,549</b>	<b>\$ 5,274,838</b>	<b>\$ 923,976</b>	<b>\$ 495,425</b>	<b>\$ 363,657</b>	<b>\$ 87,740</b>	<b>\$ 7,145,636</b>