

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

Financial Statements and Supplemental Schedules

For the Years Ended December 31, 2010 and 2009

And

Independent Auditors' Report

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	5
Notes to Financial Statements	6
SUPPLEMENTAL SCHEDULES	
Functional Expenses for the Year Ended December 31, 2010	13
Functional Expenses for the Year Ended December 31, 2009	14

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, 2010 and 2009, 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, 2010 and 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 audits were 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 audits 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
May 17, 2011

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,317,183	\$ 1,892,037
Accounts receivable, net	41,597	25,139
Prepaid expenses and other assets	385,433	521,937
Investments	<u>262,169</u>	<u>249,052</u>
Total current assets	<u>3,006,382</u>	<u>2,688,165</u>
OTHER ASSETS		
Restricted investments	357,486	274,639
Beneficial interest in net assets of the United States Field Hockey Foundation	1,601,467	1,514,219
Property and equipment, net	<u>196,123</u>	<u>261,221</u>
Total other assets	<u>2,155,076</u>	<u>2,050,079</u>
TOTAL ASSETS	<u>\$ 5,161,458</u>	<u>\$ 4,738,244</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 54,426	\$ 44,507
Accrued expenses	253,512	151,773
Deferred revenue	<u>3,031,876</u>	<u>2,997,496</u>
Total liabilities	<u>3,339,814</u>	<u>3,193,776</u>
NET ASSETS		
Unrestricted	1,790,062	1,536,128
Temporarily restricted	23,242	
Permanently restricted	<u>8,340</u>	<u>8,340</u>
Total net assets	<u>1,821,644</u>	<u>1,544,468</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,161,458</u>	<u>\$ 4,738,244</u>

See notes to financial statements.

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2010

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT				
Registration fees	\$ 3,263,130			\$ 3,263,130
USOC support	81,392	\$ 740,000		821,392
Membership dues	802,641			802,641
Other fees	371,624			371,624
In-kind revenue	278,235			278,235
Umpire fees	234,622			234,622
Corporate sponsorship	154,877			154,877
Sales revenue	130,252			130,252
Grants	105,865	24,218		130,083
Rebates	115,327			115,327
Change in beneficial interest in net assets of United States Field Hockey Foundation	87,248			87,248
Licensing revenue	71,763			71,763
Investment return	44,315			44,315
Contributions	25,733	9,306		35,039
Advertising revenue	27,575			27,575
Other	298,263			298,263
Net assets released from restrictions	<u>750,282</u>	<u>(750,282)</u>		
Total revenue, gains and other support	<u>6,843,144</u>	<u>23,242</u>	<u>\$ —</u>	<u>6,866,386</u>
EXPENSES				
Program services:				
Olympic and sport development	2,587,743			2,587,743
International teams	2,469,611			2,469,611
Member services	<u>272,534</u>			<u>272,534</u>
Total program services	5,329,888			5,329,888
General and administrative	882,408			882,408
Marketing and communication	322,408			322,408
Volunteer administration	37,695			37,695
Fundraising	<u>16,811</u>			<u>16,811</u>
Total expenses	<u>6,589,210</u>	<u>—</u>	<u>—</u>	<u>6,589,210</u>
CHANGE IN NET ASSETS	253,934	23,242	—	277,176
NET ASSETS, Beginning of year	<u>1,536,128</u>	<u>—</u>	<u>8,340</u>	<u>1,544,468</u>
NET ASSETS, End of year	<u>\$ 1,790,062</u>	<u>\$ 23,242</u>	<u>\$ 8,340</u>	<u>\$ 1,821,644</u>

See notes to financial statements.

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
USOC support	93,408	\$ 578,100		671,508
Membership dues	682,333			682,333
Other fees	1,104,816			1,104,816
In-kind revenue	316,759			316,759
Umpire fees	211,991			211,991
Corporate sponsorship	43,769			43,769
Sales revenue	116,857			116,857
Grants	26,961	102,117		129,078
Rebates	141,268			141,268
Change in beneficial interest in net assets of United States Field Hockey Foundation	303,919			303,919
Licensing revenue	147,905			147,905
Investment income	69,744			69,744
Contributions	46,052	53,298		99,350
Advertising revenue	42,280			42,280
Other	303,182			303,182
Net assets released from restrictions	<u>1,022,489</u>	<u>(1,022,489)</u>		
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:				
Olympic and sport development	2,643,973			2,643,973
International teams	3,089,628			3,089,628
Member services	<u>317,671</u>			<u>317,671</u>
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	<u>10,303</u>			<u>10,303</u>
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.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
OPERATING ACTIVITIES		
Change in net assets	\$ 277,176	\$ 216,096
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	94,314	147,114
Realized and unrealized investment gains	(27,552)	(54,326)
Other change in beneficial interest in United States Field Hockey Foundation	(177,959)	(303,919)
Changes in operating assets and liabilities:		
Accounts receivable	(16,458)	234,355
Prepaid expenses and other assets	136,504	(187,852)
Accounts payable and accrued expenses	111,658	59,656
Deferred revenue	<u>34,380</u>	<u>257,359</u>
Net cash provided by operating activities	<u>432,063</u>	<u>368,483</u>
INVESTING ACTIVITIES		
Purchases of investments	(125,221)	(164,292)
Proceeds from disposition of investments	56,809	152,781
Contributions received from United States Field Hockey Foundation	90,711	
Purchase of property and equipment	<u>(29,216)</u>	<u> </u>
Net cash used in investing activities	<u>(6,917)</u>	<u>(11,511)</u>
FINANCING ACTIVITIES		
Net cash used in financing activities — Principal payments on note payable	<u> </u>	<u>(86,602)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	425,146	270,370
CASH AND CASH EQUIVALENTS, Beginning of year	<u>1,892,037</u>	<u>1,621,667</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 2,317,183</u>	<u>\$ 1,892,037</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 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, 2010 and 2009, the allowance for doubtful accounts was \$12,375 and \$12,036, 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, 2010 and 2009 cash equivalents consisted primarily of checking accounts.

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, 2010 and 2009, \$329,027 and \$316,759, 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.

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 May 17, 2011, the date the financial statements were available for issuance.

2. 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, 2010 and 2009, the Association has accumulated restricted investments of \$357,486 and \$274,639, respectively.

The cost of the artificial turf and the related construction were capitalized and recognized as prepaid facility costs. 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 for the year ended December 31, 2009. 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.

3. 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 \$1,601,467 and \$1,514,219 at December 31, 2010 and 2009, 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:

	2010	2009
Contributions to the Association	\$ (90,711)	
Other changes in net assets	<u>177,959</u>	<u>\$ 303,919</u>
Total	<u>\$ 87,248</u>	<u>\$ 303,919</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 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:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2010:				
INVESTMENTS				
Money market	\$ 104,340	\$ 104,340		
Equity mutual funds	500,639	500,639		
Equity securities	<u>14,676</u>	<u>14,676</u>		
Total investments	619,655	619,655		
Beneficial interest in the Foundation	<u>1,601,467</u>			\$ <u>1,601,467</u>
Total	<u>\$ 2,221,122</u>	<u>\$ 619,655</u>	<u>\$ —</u>	<u>\$ 1,601,467</u>
2009:				
INVESTMENTS				
Money market	\$ 101,011	\$ 101,011		
Equity mutual funds	409,590	409,590		
Equity securities	<u>13,090</u>	<u>13,090</u>		
Total investments	523,691	523,691		
Beneficial interest in the Foundation	<u>1,514,219</u>			\$ <u>1,514,219</u>
Total	<u>\$ 2,037,910</u>	<u>\$ 523,691</u>	<u>\$ —</u>	<u>\$ 1,514,219</u>

The following table sets forth a summary of changes in the fair value of the Association's Level 3 interest in the Foundation for the years ended December 31, 2010 and 2009:

Balance, January 1, 2009	\$ 1,210,300
Unrealized gains relating to assets held at December 31, 2009	338,500
Realized losses	(37,306)
Interest and dividend income	26,248
Purchases, sales, issuances and settlements, net	<u>(23,523)</u>
Balance, December 31, 2009	1,514,219
Unrealized gains relating to assets held at December 31, 2010	226,292
Realized losses	(72,015)
Interest and dividend income	24,115
Purchases, sales, issuances and settlements, net	<u>(91,144)</u>
Balance, December 31, 2010	<u>\$ 1,601,467</u>

Total investment return is comprised of the following:

	2010	2009
Interest and dividend income	\$ 16,763	\$ 15,418
Net realized and unrealized gains on investments	<u>27,552</u>	<u>54,326</u>
Total	<u>\$ 44,315</u>	<u>\$ 69,744</u>

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	2010	2009
Land	\$ 29,341	\$ 29,341
Buildings	180,818	174,618
Machinery and equipment	<u>532,986</u>	<u>510,682</u>
Total	743,145	714,641
Less accumulated depreciation and amortization	<u>547,022</u>	<u>453,420</u>
Total	<u>\$ 196,123</u>	<u>\$ 261,221</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:

	2010	2009
Futures program	\$ 2,315,154	\$ 2,057,010
Membership revenue	549,657	519,641
Other program revenue	<u>167,065</u>	<u>420,845</u>
Total	<u>\$ 3,031,876</u>	<u>\$ 2,997,496</u>

7. 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 \$8,822 and \$8,864 for the years ended December 31, 2010 and 2009, respectively. The future minimum annual lease payments are as follows:

2011	\$ 5,553
2012	4,468
2013	4,468
2014	4,468
2015	<u>1,117</u>
Total	<u>\$ 20,074</u>

8. RESTRICTED NET ASSETS

Temporarily restricted net assets of \$23,242 at December 31, 2010 were available for Futures Scholarships and programs.

Permanently restricted net assets of \$8,340 at December 31, 2010 and 2009 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.

	2010	2009
Purpose restrictions accomplished:		
Elite Team program expenses	\$ 740,000	\$ 1,017,489
Other	<u>10,282</u>	<u>5,000</u>
Total	<u>\$ 750,282</u>	<u>\$ 1,022,489</u>

9. 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:

	2010	2009
High performance	\$ 695,600	\$ 596,508
Value in-kind	50,792	
Media content license	<u>75,000</u>	<u>75,000</u>
Total	<u>\$ 821,392</u>	<u>\$ 671,508</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 \$16,509 and \$11,777 for the years ending December 31, 2010 and 2009, 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, 2010

	Program Services				Supporting Services				Total
	Olympic and Sport Development	International Teams	Member Services	Total	General and Administrative	Marketing and Communication	Volunteer Administration	Fund Raising	
Salaries, taxes and benefits	\$ 234,784	\$ 685,423	\$ 29,638	\$ 949,845	\$ 351,207	\$ 165,279		\$ 6,311	\$ 1,472,642
Contract services	891,303	272,751		1,164,054	9,632	14,315	\$ 4,000		1,192,001
Travel	194,809	346,222		541,031	46,588	9,054	18,042		614,715
Facility rental	556,009	21,654		577,663	4,424	1,490			583,577
Rooms and lodging	183,083	272,610		455,693	6,342	2,538	13,301		477,874
Uniforms	56,490	183,209		239,699	5,000				244,699
Stipends		236,139		236,139					236,139
Meals and per diem	68,447	137,700		206,147	3,830	2,482	1,048		213,507
Ground travel	48,464	130,736		179,200	4,308	3,263	474		187,245
Insurance		6,768	139,252	146,020	39,394				185,414
Fees/Visas/Registration	139,634	2,401		142,035	1,292				143,327
Equipment rental	40,653	49,331		89,984	8,068	30,882			128,934
Equipment	88,935	26,578		115,513	836	2,561			118,910
Bank and credit card fees	89			89	112,559				112,648
Professional services		4,667		4,667	78,757	12,496			95,920
Depreciation and amortization				-	94,314				94,314
Web fee expense	30	550	82,792	83,372	359	4,794			88,525
Postage and freight	16,207	5,722	391	22,320	7,762	30,601	64	7,512	68,259
Supplies	12,248	33,820		46,068	9,277	442	105		55,892
Photocopying and printing	15,235	973		16,208	1,625	33,029		2,988	53,850
Telephone and fax	2,808	9,799	170	12,777	15,697	1,680	661		30,815
Relocation expense		6,580		6,580	23,479				30,059
Gifts and awards	11,856	11,385		23,241	312	1,326			24,879
Software		13,250		13,250	2,864	377			16,491
Grant expense	15,000			15,000					15,000
Office expense				-	10,260				10,260
Bad debt expense				-	8,739				8,739
Hospitality	263	7,462		7,725		959			8,684
Special events	7,354	215		7,569					7,569
Repairs and maintenance				-	5,758				5,758
Promotion	1,206			1,206		150			1,356
Parking fees	65	10		75	218	185			478
Other	2,771	3,656	20,291	26,718	29,507	4,505			60,730
TOTAL	\$ 2,587,743	\$ 2,469,611	\$ 272,534	\$ 5,329,888	\$ 882,408	\$ 322,408	\$ 37,695	\$ 16,811	\$ 6,589,210

UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

SUPPLEMENTAL SCHEDULE OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2009

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