

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

**Financial Statements and Supplemental Schedules**

**For the Years Ended December 31, 2011 and 2010**

**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, 2011 and 2010, 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, 2011 and 2010, 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 financial statements as a whole. The schedules of functional expenses on pages 14 and 15 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 16, 2012

# UNITED STATES FIELD HOCKEY ASSOCIATION, INC.

## STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2011 AND 2010

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	2011	2010
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 2,799,598	\$ 2,317,183
Accounts receivable, net	57,857	41,597
Prepaid expenses and other assets	452,625	385,433
Investments	<u>272,866</u>	<u>262,169</u>
Total current assets	3,582,946	3,006,382
RESTRICTED INVESTMENTS	368,977	357,486
BENEFICIAL INTEREST IN NET ASSETS OF THE UNITED STATES FIELD HOCKEY FOUNDATION	1,504,796	1,601,467
PROPERTY AND EQUIPMENT, NET	<u>194,320</u>	<u>196,123</u>
<b>TOTAL ASSETS</b>	<u>\$ 5,651,039</u>	<u>\$ 5,161,458</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 175,646	\$ 54,426
Accrued expenses	258,378	253,512
Deferred revenue	<u>3,311,433</u>	<u>3,031,876</u>
Total liabilities	<u>3,745,457</u>	<u>3,339,814</u>
<b>NET ASSETS</b>		
Unrestricted	1,887,412	1,790,062
Temporarily restricted	9,830	23,242
Permanently restricted	<u>8,340</u>	<u>8,340</u>
Total net assets	<u>1,905,582</u>	<u>1,821,644</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 5,651,039</u>	<u>\$ 5,161,458</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, 2011

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Registration fees	\$ 3,585,899			\$ 3,585,899
Membership dues	969,427			969,427
USOC support	75,000	\$ 688,100		763,100
Other fees	461,203			461,203
Umpire fees	291,575			291,575
In-kind revenue	269,431			269,431
Corporate sponsorship	170,875			170,875
Sales revenue	140,092			140,092
Rebates	136,183			136,183
Licensing revenue	129,330			129,330
Contributions	40,546			40,546
Investment return	27,706			27,706
Advertising revenue	22,050			22,050
Grants	5,178	10,000		15,178
Change in beneficial interest in net assets of United States Field Hockey Foundation	(36,082)			(36,082)
Other	6,868			6,868
Net assets released from restrictions	<u>711,512</u>	<u>(711,512)</u>		
Total revenue, gains and other support	<u>7,006,793</u>	<u>(13,412)</u>	<u>\$ —</u>	<u>6,993,381</u>
<b>EXPENSES</b>				
Program services:				
Olympic and sport development	2,703,861			2,703,861
International teams	2,608,773			2,608,773
Member services	<u>266,999</u>			<u>266,999</u>
Total program services	5,579,633			5,579,633
General and administrative	908,217			908,217
Marketing and communication	368,192			368,192
Volunteer administration	29,975			29,975
Fundraising	<u>23,426</u>			<u>23,426</u>
Total expenses	<u>6,909,443</u>	<u>—</u>	<u>—</u>	<u>6,909,443</u>
CHANGE IN NET ASSETS	97,350	(13,412)	—	83,938
NET ASSETS, Beginning of year	<u>1,790,062</u>	<u>23,242</u>	<u>8,340</u>	<u>1,821,644</u>
NET ASSETS, End of year	<u>\$ 1,887,412</u>	<u>\$ 9,830</u>	<u>\$ 8,340</u>	<u>\$ 1,905,582</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
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Registration fees	\$ 3,263,130			\$ 3,263,130
Membership dues	802,641			802,641
USOC support	81,392	\$ 740,000		821,392
Other fees	371,624			371,624
Umpire fees	234,622			234,622
In-kind revenue	278,235			278,235
Corporate sponsorship	154,877			154,877
Sales revenue	130,252			130,252
Rebates	115,327			115,327
Licensing revenue	71,763			71,763
Grants	15,154	24,218		39,372
Contributions	25,733	9,306		35,039
Investment return	44,315			44,315
Advertising revenue	27,575			27,575
Change in beneficial interest in net assets of United States Field Hockey Foundation	177,959			177,959
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>
<b>EXPENSES</b>				
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.

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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	2011	2010
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ 83,938	\$ 277,176
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	37,625	94,314
Realized and unrealized investment gains	(8,981)	(27,552)
Change in net assets of United States Field Hockey Foundation	36,082	(177,959)
Gain on sale of property and equipment	(650)	
Changes in operating assets and liabilities:		
Accounts receivable	(16,260)	(16,458)
Prepaid expenses and other assets	(67,192)	136,504
Accounts payable and accrued expenses	126,086	111,658
Deferred revenue	<u>279,557</u>	<u>34,380</u>
Net cash provided by operating activities	<u>470,205</u>	<u>432,063</u>
<b>INVESTING ACTIVITIES</b>		
Purchases of investments	(1,208,729)	(125,221)
Proceeds from disposition of investments	1,195,522	56,809
Contributions received from United States Field Hockey Foundation	60,589	90,711
Purchase of property and equipment	(35,822)	(29,216)
Proceeds from sale of property and equipment	<u>650</u>	<u>        </u>
Net cash provided by (used in) investing activities	<u>12,210</u>	<u>(6,917)</u>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	482,415	425,146
<b>CASH AND CASH EQUIVALENTS, Beginning of year</b>	<u>2,317,183</u>	<u>1,892,037</u>
<b>CASH AND CASH EQUIVALENTS, End of year</b>	<u>\$ 2,799,598</u>	<u>\$ 2,317,183</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 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, 2011 and 2010, the allowance for doubtful accounts was \$3,527 and \$12,375, 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, 2011 and 2010 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 \$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 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 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, 2011 and 2010, \$310,715 and \$329,027, 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 April 16, 2012, 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 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, 2011 and 2010, the Association has accumulated restricted investments of \$368,977 and \$357,486, respectively, relating to this obligation.

The cost of the artificial turf and the related construction were capitalized. The artificial turf was amortized over an eight-year period, while the construction costs were amortized over a five-year period. The 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 \$1,504,796 and \$1,601,467 at December 31, 2011 and 2010, 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:

	2011	2010
Contributions to the Association	\$ (60,589)	\$ (90,711)
Other changes in net assets	<u>(36,082)</u>	<u>177,959</u>
Total	<u>\$ (96,671)</u>	<u>\$ 87,248</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)
<b>2011:</b>				
<b>INVESTMENTS</b>				
Money market	\$ 16,655	\$ 16,655		
Equity mutual funds:				
Domestic	126,684	126,684		
International	43,097	43,097		
Fixed income	417,241	417,241		
Real estate	19,778	19,778		
Domestic equity securities	<u>18,388</u>	<u>18,388</u>		
Total investments	641,843	641,843		
Beneficial interest in the Foundation	<u>1,504,796</u>			\$ 1,504,796
Total	<u>\$ 2,146,639</u>	<u>\$ 641,843</u>	<u>\$ —</u>	<u>\$ 1,504,796</u>
<b>2010:</b>				
<b>INVESTMENTS</b>				
Money market	\$ 104,340	\$ 104,340		
Equity mutual funds:				
Domestic	500,639	500,639		
Domestic 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>			\$ 1,601,467
Total	<u>\$ 2,221,122</u>	<u>\$ 619,655</u>	<u>\$ —</u>	<u>\$ 1,601,467</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, 2011 and 2010:

Balance, January 1, 2010	\$ 1,514,219
Total gains or losses included in change in net assets	177,959
Contributions to the Association	<u>(90,711)</u>
Balance, December 31, 2010	1,601,467
Total gains or losses included in change in net assets	(36,082)
Contributions to the Association	<u>(60,589)</u>
Balance, December 31, 2011	<u>\$ 1,504,796</u>

	2011	2010
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.	<u>\$ 177,959</u>	<u>\$ 36,082</u>

Total investment return is comprised of the following:

	2011	2010
Interest and dividend income	\$ 18,725	\$ 16,763
Net realized and unrealized gains on investments	<u>8,981</u>	<u>27,552</u>
Total	<u>\$ 27,706</u>	<u>\$ 44,315</u>

## 5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	2011	2010
Land	\$ 29,341	\$ 29,341
Buildings	180,818	180,818
Machinery and equipment	<u>489,294</u>	<u>532,986</u>
Total	699,453	743,145
Less accumulated depreciation and amortization	<u>505,133</u>	<u>547,022</u>
Total	<u>\$ 194,320</u>	<u>\$ 196,123</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:

	<b>2011</b>	<b>2010</b>
Futures program	\$ 2,443,270	\$ 2,315,154
Membership revenue	671,788	549,657
Other program revenue	<u>196,375</u>	<u>167,065</u>
Total	<u>\$ 3,311,433</u>	<u>\$ 3,031,876</u>

**7. OPERATING LEASE**

The Association leases a copier under non-cancellable operating lease agreements expiring through 2015. Rent expense under operating leases was \$4,799 and \$8,822 for the years ended December 31, 2011 and 2010, respectively. The future minimum annual lease payments are as follows:

2012	\$ 4,468
2013	4,468
2014	4,468
2015	<u>1,117</u>
Total	<u>\$ 14,521</u>

The Association has also entered into facility leases to host Futures programs in 2012. Amounts due under these agreements total \$258,644 in 2012, of which \$176,594 have been prepaid at December 31, 2011. Facility expense was \$584,696 and \$583,577 for the years ended December 31, 2011 and 2010, respectively.

**8. RESTRICTED NET ASSETS**

Temporarily restricted net assets of \$9,830 and \$23,242 at December 31, 2011 and 2010, respectively, were available for Futures programs and umpires.

Permanently restricted net assets of \$8,340 at December 31, 2011 and 2010 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>2011</b>	<b>2010</b>
Purpose restrictions accomplished:		
Elite Team program expenses	\$ 688,100	\$ 740,000
Other	<u>23,412</u>	<u>10,282</u>
Total	<u>\$ 711,512</u>	<u>\$ 750,282</u>

**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:

	<b>2011</b>	<b>2010</b>
High performance	\$ 646,814	\$ 695,600
Value in-kind	41,286	50,792
Media content license	<u>75,000</u>	<u>75,000</u>
Total	<u>\$ 763,100</u>	<u>\$ 821,392</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 \$16,516 and \$16,509 for the years ended December 31, 2011 and 2010, 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. Cash deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Cash balances exceed the FDIC insurance limits, placing a portion of cash balances at risk.

**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, 2011**

	Program Services				Supporting Services				Total
	Olympic and Sport Development	International Teams	Member Services	Total	General and Administrative	Marketing and Communication	Volunteer Administration	Fund Raising	
Contract services	\$ 923,597	\$ 466,135	\$ 1,118	\$ 1,390,850	\$ 503	\$ 12,440		\$ 8,482	\$ 1,403,793
Salaries, taxes and benefits	196,941	518,745	15,938	731,624	472,028	183,445			1,395,579
Rooms and lodging	209,850	438,525		648,375	2,792	4,809	\$ 8,435		664,411
Facility rental	540,066	38,593		578,659	4,380	1,658			584,697
Travel	167,997	334,134		502,131	22,349	11,906	12,260		548,646
Stipends	885	343,786		344,671					344,671
Meals and per diem	100,475	133,051		233,526	3,543	3,670	1,238		241,977
Uniforms	54,162	140,625		194,787	19,342		276		214,405
Fees/Visas/Registration	176,437	3,722		180,159	4,832	271			185,262
Ground travel	48,943	93,096		142,039	3,635	3,681	2,182		151,537
Insurance		3,804	118,173	121,977	15,816				137,793
Bank and credit card fees	108	457		565	126,214				126,779
Equipment rental	69,236	2,517		71,753	6,629	31,938	393		110,713
Photocopying and printing	20,144	7,459	6,672	34,275	1,997	44,439		11,803	92,514
Web fee expense	3,540	458	82,180	86,178	459	1,391			88,028
Professional services		195		195	66,903	19,532			86,630
Postage and freight	20,369	7,873	8,565	36,807	5,562	31,494	331	3,141	77,335
Equipment	57,214	4,281		61,495	768	991	553		63,807
Grant expense	6,845	2,909		9,754	48,000				57,754
Scholarships	57,524			57,524					57,524
Supplies	8,692	27,442	6,479	42,613	6,501	2,226	2,046		53,386
Telephone and fax	4,223	14,422		18,645	18,411	3,170	1,894		42,120
Depreciation and amortization					37,625				37,625
Gifts and awards	11,269	7,297		18,566	2,757	1,257	15		22,595
Special events	17,486	1,306		18,792		2,214			21,006
Repairs and maintenance					19,438				19,438
Office expense					10,260				10,260
Software	53	394		447	6,957	120			7,524
Relocation expense		7,227		7,227					7,227
Hospitality	3,198	1,657		4,855	141	1,919			6,915
Bad debt expense (recoveries)					(9,448)				(9,448)
Other	4,607	8,663	27,874	41,144	9,823	5,621	352		56,940
<b>TOTAL</b>	<b>\$ 2,703,861</b>	<b>\$ 2,608,773</b>	<b>\$ 266,999</b>	<b>\$ 5,579,633</b>	<b>\$ 908,217</b>	<b>\$ 368,192</b>	<b>\$ 29,975</b>	<b>\$ 23,426</b>	<b>\$ 6,909,443</b>



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	\$ 4,000	\$ 6,311	\$ 1,472,642
Contract services	891,303	272,751	-	1,164,054	9,632	14,315	-	-	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	15,000	13,250	-	13,250	2,864	377	-	-	16,491
Grant expense	-	-	-	-	10,260	-	-	-	15,000
Office expense	-	-	-	-	8,739	-	-	-	10,260
Bad debt expense	-	-	-	-	-	-	-	-	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
Other	4,042	3,666	20,291	27,999	29,725	4,840	-	-	62,564
<b>TOTAL</b>	<b>\$ 2,587,743</b>	<b>\$ 2,469,611</b>	<b>\$ 272,534</b>	<b>\$ 5,329,888</b>	<b>\$ 882,408</b>	<b>\$ 322,408</b>	<b>\$ 37,695</b>	<b>\$ 16,811</b>	<b>\$ 6,589,210</b>