

The Humane Society of the United States and Affiliates

Supplementary Financial Report
December 31, 2013

Contents

Independent Auditor's Report on the Supplementary Information	1
Supplemental Statement of Functional Expenses	2
Supplemental Footnote Disclosure – Humane Society International Joint Cost Allocation	3



Independent Auditor's Report on the Supplementary Information

To the Board of Directors
The Humane Society of the United States
Washington, D.C.

We have audited the consolidated financial statements of The Humane Society of the United States as of and for the year ended December 31, 2013, and have issued our report thereon, dated October 14, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to October 14, 2014.

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits 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.

McGladrey LLP

Gaithersburg, Maryland
October 14, 2014

Humane Society International

Statement of Functional Expenses For the Year Ended December 31, 2013

	Program Expenses			Total Program Expenses	Management and General	Fundraising	Total
	Companion Animals	Farm Animals	Wild Animals				
Salaries	\$ 494,620	\$ 509,591	\$ 661,875	\$ 1,666,086	\$ 83,106	\$ 216,161	\$ 1,965,353
Employee benefits	107,431	110,683	143,759	361,873	18,051	46,950	426,874
Total compensation	602,051	620,274	805,634	2,027,959	101,157	263,111	2,392,227
Consultant and contracted services	703,280	724,567	941,094	2,368,941	118,165	307,352	2,794,458
Professional fees	29,905	30,810	40,018	100,733	5,025	13,069	118,827
Supplies and field expenses	75,684	77,975	101,277	254,936	12,716	33,076	300,728
Telephone	15,435	15,902	20,654	51,991	2,593	6,746	61,330
Postage and shipping	8,181	8,428	10,947	27,556	1,374	3,575	32,505
Occupancy and building expense	43,476	44,792	58,177	146,445	7,305	19,000	172,750
Bank and trustees fees	-	-	-	-	120,254	309,529	429,783
Travel, meals, and lodging	176,637	181,984	236,367	594,988	29,678	77,195	701,861
Insurance and bonds	5,748	5,922	7,692	19,362	966	2,512	22,840
Depreciation	-	2,000	2,177	4,177	-	-	4,177
Contributions and grants	422,173	194,263	385,486	1,001,922	-	-	1,001,922
Real estate and other taxes	2,469	2,542	3,302	8,313	414	1,078	9,805
Education material, publications and campaigns	147,701	152,171	197,646	497,518	24,817	64,549	586,884
Mailing costs	519,296	535,014	694,895	1,749,205	87,252	226,945	2,063,402
Total	\$ 2,752,036	\$ 2,596,644	\$ 3,505,366	\$ 8,854,046	\$ 511,716	\$ 1,327,737	\$ 10,693,499

Supplemental Footnote Disclosure – Humane Society International Joint Cost Allocation

Year Ended December 31, 2013

Allocation of Joint Costs

The Humane Society International has allocated the joint costs of providing calls to action and activities that include a fundraising appeal. Since only those activities which include both programmatic and fundraising components are included in this allocation, the amounts below do not include all the expense presented in the statement of functional expenses.

For the year ended December 31, 2013, the allocation of the joint costs is summarized as follows:

Program	\$ 1,445,305
Fundraising	<u>1,234,067</u>
	<u>\$ 2,679,372</u>