

# **The Humane Society of the United States and Affiliates**

Supplementary Financial Report  
December 31, 2014

## Contents

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

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**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 and Affiliates as of and for the year ended December 31, 2014, and have issued our report thereon, dated June 3, 2015, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted 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 consolidated financial statements subsequent to June 3, 2015.

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 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

*McGladrey LLP*

McLean, Virginia  
June 3, 2015

The Humane Society of the United States and Affiliates

Supplemental Statement of Functional Expenses – Humane Society International  
Year Ended December 31, 2014

	Program Expenses			Total Program Expenses	Management and General	Fundraising	Total
	Companion Animals	Farm Animals	Wild Animals				
Salaries	\$ 707,970	\$ 1,079,727	\$ 551,550	\$ 2,339,247	\$ 122,676	\$ 209,271	\$ 2,671,194
Employee Benefits	185,685	283,190	144,660	613,535	32,175	54,887	700,597
<b>Total compensation</b>	893,655	1,362,917	696,210	2,952,782	154,851	264,158	3,371,791
Consultant and Contracted Services	1,064,380	1,623,289	829,215	3,516,884	184,434	314,625	4,015,943
Professional Fees	30,638	46,726	23,868	101,232	5,309	9,059	115,600
Supplies and Field Expenses	59,720	91,080	46,524	197,324	10,349	17,653	225,326
Telephone	17,256	26,318	13,444	57,018	2,990	5,101	65,109
Postage and Shipping	8,580	13,086	6,685	28,351	1,487	2,535	32,373
Occupancy and Building Expense	36,516	55,691	28,448	120,655	6,327	10,795	137,777
Bank and Trustees Fees	-	-	-	-	174,142	372,757	546,899
Travel, Meals, and Lodging	206,072	314,282	160,542	680,896	35,708	60,914	777,518
Insurance and Bonds	7,424	11,322	5,784	24,530	1,286	2,194	28,010
Depreciation	-	2,000	-	2,000	-	-	2,000
Contributions and Grants	567,249	367,732	443,185	1,378,166	-	-	1,378,166
Real Estate and Other Taxes	1,990	3,034	1,550	6,574	345	588	7,507
Education Material, Publications and Campaigns	129,435	197,402	100,838	427,675	22,428	38,260	488,363
Mailing Costs	707,887	1,079,601	551,486	2,338,974	122,663	209,245	2,670,882
<b>Total</b>	<b>\$ 3,730,802</b>	<b>\$ 5,194,480</b>	<b>\$ 2,907,779</b>	<b>\$ 11,833,061</b>	<b>\$ 722,319</b>	<b>\$ 1,307,884</b>	<b>\$ 13,863,264</b>

## Supplemental Footnote Disclosure – Humane Society International Joint Cost Allocation

Year Ended December 31, 2014

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### 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 expenses presented in the statement of functional expenses.

For the year ended December 31, 2014, the allocation of the joint costs is summarized as follows:

Program	\$ 650,069
Management and general	32,302
Fundraising	394,376
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	\$ 1,076,747
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