

# **The Humane Society Of The United States And Affiliates**

Supplementary Financial Report  
December 31, 2012

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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 as of and for the year ended December 31, 2012, and have issued our report thereon, dated August 15, 2013, 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 August 15, 2013.

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  
August 15, 2013

## Humane Society International

### Statement of Functional Expenses For the Year Ended December 31, 2012

	Program Expenses			Total Program Expenses	Management and General	Fundraising	Total
	Companion Animals	Farm Animals	Wild Animals				
Salaries	\$ 410,623	\$ 329,346	\$ 857,042	\$ 1,597,011	\$ 77,103	\$ 221,036	\$ 1,895,150
Employee benefits	112,164	89,962	234,105	436,231	21,061	60,377	517,669
<b>Total compensation</b>	522,787	419,308	1,091,147	2,033,242	98,164	281,413	2,412,819
Consultant and contracted services	590,451	473,579	1,232,374	2,296,404	110,870	317,836	2,725,110
Professional fees	35,054	28,116	73,165	136,335	6,582	18,870	161,787
Supplies and field expenses	67,087	53,808	140,021	260,916	12,597	36,112	309,625
Telephone	13,812	11,078	28,829	53,719	2,594	7,435	63,748
Postage and shipping	4,210	3,377	8,787	16,374	790	2,266	19,430
Occupancy and building expense	33,631	26,974	70,193	130,798	6,315	18,103	155,216
Bank and trustees fees	-	-	-	-	76,350	236,909	313,259
Travel, meals, and lodging	135,302	108,520	282,398	526,220	25,406	72,832	624,458
Insurance and bonds	1,056	847	2,204	4,107	198	569	4,874
Depreciation	-	1,000	2,177	3,177	-	-	3,177
Contributions and grants	318,016	83,888	364,791	766,695	-	-	766,695
Real estate and other taxes	1,998	1,603	4,170	7,771	375	1,076	9,222
Education material, publications and campaigns	69,516	55,756	145,092	270,364	13,053	37,420	320,837
Mailing costs	365,249	292,953	762,340	1,420,542	68,584	196,612	1,685,738
<b>Total</b>	<b>\$ 2,158,169</b>	<b>\$ 1,560,807</b>	<b>\$ 4,207,688</b>	<b>\$ 7,926,664</b>	<b>\$ 421,878</b>	<b>\$ 1,227,453</b>	<b>\$ 9,575,995</b>

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

Year Ended December 31, 2012

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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 expense presented in the statement of functional expenses. For the year ended December 31, 2011, the allocation of the joint costs is summarized as follows:

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Program	\$ 925,418
Fundraising	<u>1,078,719</u>
	<u><u>\$ 2,004,137</u></u>