

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

Supplementary Financial Report
December 31, 2009

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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 submitted, under separate cover, the consolidated financial statements of The Humane Society of the United States and Affiliates (the Society) for the year ended December 31, 2009, and our report thereon, dated August 6, 2010, is as follows:

We have audited the accompanying consolidated balance sheet of the Society as of December 31, 2009, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Humane Society of the United States and Affiliates as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated August 6, 2010, on our consideration of the Society's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our tests of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

As described in Note 1 to the consolidated financial statements, during the year ended December 31, 2009, The Society for Prevention of Cruelty to Animals of Broward County, Inc., a not-for-profit organization, combined with The Humane Society of the United States and became a consolidated affiliate.

Our audit was made for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and in our opinion is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole and should be read in conjunction with those financial statements and related notes.

The supplementary information submitted herewith is as follows:

1. Supplemental Schedule Of Functional Expenses – Humane Society International

Gaithersburg, Maryland
August 6, 2010

Supplemental Statement Of Functional Expenses - Humane Society International
Year Ended December 31, 2009

	Companion Animals	Farm Animals	Wild Animals	Total Program Services	Management and General	Fundraising	Total
Salaries	\$ 414,172	\$ 263,443	\$ 822,342	\$ 1,499,957	\$ 117,270	\$ 187,543	\$ 1,804,770
Employee benefits	91,899	58,454	182,467	332,820	25,464	40,052	398,336
Total compensation	506,071	321,897	1,004,809	1,832,777	142,734	227,595	2,203,106
Consultant and contracted services	339,841	216,163	663,694	1,219,698	95,850	336,127	1,651,675
Professional fees	12,568	7,994	24,953	45,515	3,545	2,961	52,021
Supplies and field expenses	38,206	24,302	75,858	138,366	10,776	9,001	158,143
Telephone	16,880	10,737	33,516	61,133	4,761	3,977	69,871
Postage and shipping	2,608	1,659	5,177	9,444	735	614	10,793
Occupancy and building expense	5,857	3,725	11,629	21,211	1,652	1,380	24,243
Bank and trustees fees	9,065	5,766	18,000	32,831	13,338	11,141	57,310
Travel, meals, and lodging	125,197	79,634	248,580	453,411	35,311	29,495	518,217
Insurance and bonds	350	223	696	1,269	99	83	1,451
Depreciation	1,093	695	2,171	3,959	308	258	4,525
Contributions and grants	139,645	9,195	96,470	245,310	-	-	245,310
Real estate and other taxes	1,344	855	2,669	4,868	379	317	5,564
Education material, publications and campaigns	145,006	92,234	287,911	525,151	40,898	34,162	600,211
Mailing costs	323,366	205,684	642,043	1,171,093	129,615	108,266	1,408,974
Total non-compensation expenses	1,161,026	658,866	2,113,367	3,933,259	337,267	537,782	4,808,308
Total expenses	\$ 1,667,097	\$ 980,763	\$ 3,118,176	\$ 5,766,036	\$ 480,001	\$ 765,377	\$ 7,011,414