

The Humane Society Of The United States And Affiliates

Supplementary Financial Report
December 31, 2011

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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, 2011, and our report thereon, dated August 6, 2012, is as follows:

We have audited the accompanying consolidated balance sheet of The Humane Society of the United States and Affiliates (the Society) as of December 31, 2011, and the related consolidated 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 consolidated financial statements based on our audit. The prior year's summarized comparative information has been derived from the Society's 2010 consolidated financial statements and in our report, dated July 21, 2011, we expressed an unqualified opinion on those consolidated financial statements.

We conducted our audit 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 audit provides a reasonable basis for our opinion.

In our opinion, the 2011 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, 2011, and the changes in their net assets and their cash flows for the year 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 consolidated financial statements as a whole. The 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 supplementary information has been subjected to the auditing procedures applied in the audit 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.

The supplementary information submitted herewith is as follows:

1. Supplemental Schedule Of Functional Expenses – Fund For Animals.
2. Supplemental Footnote Disclosure – Fund For Animals Joint Cost Allocation

McGladrey LLP

Gaithersburg, Maryland
August 6, 2012

The Humane Society of the United States And Affiliates

**Supplemental Schedule Of Functional Expenses – Fund For Animals
Year Ended December 31, 2011**

	Education & Policy	Direct Care Facilities	Total Program Services	Management & General	Fundraising	Total
Salaries	\$ 244,589	\$ 1,451,915	\$ 1,696,504	\$ 114,274	\$ 129,500	\$ 1,940,278
Employee benefits	60,613	387,766	448,379	30,202	34,226	512,807
Total compensation	305,202	1,839,681	2,144,883	144,476	163,726	2,453,085
Consultant and contracted services	123,189	432,356	555,545	37,420	42,407	635,372
Professional fees	346,125	-	346,125	23,314	26,421	395,860
Supplies and field expenses	28,371	917,345	945,716	63,702	72,190	1,081,608
Telephone	14,310	64,785	79,095	5,328	6,038	90,461
Postage and shipping	1,554	14,477	16,031	1,080	1,224	18,335
Occupancy and building expense	101,550	468,476	570,026	38,396	43,512	651,934
Bank and trustee fees	-	-	-	22,495	35,427	57,922
Travel, meals, and lodging	75,986	74,974	150,960	10,168	11,523	172,651
Insurance and bonds	903	3,611	4,514	304	344	5,162
Depreciation	-	319,823	319,823	-	-	319,823
Contributions and grants	29,000	-	29,000	-	-	29,000
Real estate and other taxes	3,528	28,134	31,662	2,133	2,417	36,212
Education material, publications and campaigns	1,711	53,882	55,593	3,745	4,243	63,581
Mailing costs	823,961	1,022	824,983	55,569	62,974	943,526
Total non-compensation expenses	1,550,188	2,378,885	3,929,073	263,654	308,720	4,501,447
Total expenses	\$ 1,855,390	\$ 4,218,566	\$ 6,073,956	\$ 408,130	\$ 472,446	\$ 6,954,532

Supplemental Footnote Disclosure – Fund For Animals Joint Cost Allocation

Year Ended December 31, 2011

Allocation of Joint Costs

The Fund for Animals 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, 2011, the allocation of the joint costs is summarized as follows:

Programs	\$	556,440
Fundraising		437,017
Membership development		30,725
	\$	<u>1,024,182</u>