

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

**The Humane Society Of The United States And Affiliates
Fund For Animals**

**Statement Of Functional Expenses
For The Year Ended December 31, 2012**

	Program Services			Management And General	Fundraising	Total
	Education and Policy	Direct Care and Service	Total Program Expenses			
Salaries	\$ 113,852	\$ 1,410,792	\$ 1,524,644	\$ 75,546	\$ 151,310	\$ 1,751,500
Employee benefits	32,625	443,485	476,110	23,591	47,251	546,952
Total compensation	146,477	1,854,277	2,000,754	99,137	198,561	2,298,452
Consultant and contracted services	75,949	364,293	440,242	21,814	43,691	505,747
Professional fees	665,137	1,525	666,662	33,035	66,159	765,856
Supplies and field expenses	20,566	1,007,717	1,028,283	50,951	102,050	1,181,284
Telephone	9,835	65,702	75,537	3,743	7,496	86,776
Postage and shipping	1,954	11,857	13,811	684	1,371	15,866
Occupancy and building expense	91,636	468,295	559,931	27,745	55,569	643,245
Bank and trustees fees	-	-	-	22,024	38,142	60,166
Travel, meals, and lodging	44,544	59,822	104,366	5,171	10,358	119,895
Insurance and bonds	1,241	4,964	6,205	307	616	7,128
Depreciation	-	440,921	440,921	-	-	440,921
Contributions and grants	40,000	-	40,000	-	-	40,000
Real estate and other taxes	2,375	41,510	43,885	2,175	4,355	50,415
Education material, publications and campaigns	3,489	36,496	39,985	1,981	3,968	45,934
Mailing costs	908,560	-	908,560	45,019	90,168	1,043,747
Total	\$ 2,011,763	\$ 4,357,379	\$ 6,369,142	\$ 313,786	\$ 622,504	\$ 7,305,432

Supplemental Footnote Disclosure – Fund For Animals Joint Cost Allocation

Year Ended December 31, 2012

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 expense presented in the statement of functional expenses.

For the year ended December 31, 2012, the allocation of the joint costs is summarized as follows:

Programs	\$ 509,301
Fundraising	<u>588,789</u>
	<u><u>\$ 1,098,090</u></u>