

The Humane Society of the United States and Affiliates

Supplementary Financial Report
December 31, 2013

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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, 2013, and have issued our report thereon, dated October 14, 2014, 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 October 14, 2014.

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
October 14, 2014

Fund for Animals

**Statement of Functional Expenses
For the Year Ended December 31, 2013**

	Program Services			Management and General	Fundraising	Total
	Education and Policy	Direct Care and Service	Total Program Expenses			
Salaries	\$ 248,592	\$ 1,483,828	\$ 1,732,420	\$ 68,277	\$ 92,160	\$ 1,892,857
Employee benefits	61,401	363,474	424,875	16,745	22,602	464,222
Total compensation	309,993	1,847,302	2,157,295	85,022	114,762	2,357,079
Consultant and contracted services	96,515	359,607	456,122	17,976	24,265	498,363
Professional fees and settlements	2,643,625	54	2,643,679	104,194	140,637	2,888,510
Supplies and field expenses	11,240	1,059,218	1,070,458	42,188	56,946	1,169,592
Telephone	21,934	58,221	80,155	3,159	4,264	87,578
Postage and shipping	2,107	9,067	11,174	440	594	12,208
Occupancy and building expense	95,751	557,116	652,867	25,730	34,731	713,328
Bank and trustees fees	-	-	-	21,866	35,145	57,011
Travel, meals, and lodging	45,166	71,816	116,982	4,610	6,223	127,815
Insurance and bonds	16,895	20,278	37,173	1,465	1,977	40,615
Depreciation	-	524,499	524,499	-	-	524,499
Contributions and grants	-	30,000	30,000	-	-	30,000
Real estate and other taxes	302	3,478	3,780	149	201	4,130
Education material, publications and campaigns	12,054	38,881	50,935	2,007	2,710	55,652
Mailing costs	907,911	-	907,911	35,782	48,299	991,992
Total	\$ 4,163,493	\$ 4,579,537	\$ 8,743,030	\$ 344,588	\$ 470,754	\$ 9,558,372

Supplemental Footnote Disclosure – Fund for Animals Joint Cost Allocation

Year Ended December 31, 2013

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, 2013, the allocation of the joint costs is summarized as follows:

Programs	\$ 594,432
Fundraising	<u>467,512</u>
	<u>\$ 1,061,944</u>