

# **The Humane Society of the United States and Affiliates**

Supplementary Financial Report  
December 31, 2014

## Contents

---

Independent Auditor's Report on the Supplementary Information	1
Supplemental Statement of Functional Expenses – Fund for Animals	2
Supplemental Footnote Disclosure – Fund for Animals Joint Cost Allocation	3

---



**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 and Affiliates as of and for the year ended December 31, 2014, and have issued our report thereon, dated June 3, 2015, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted 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 consolidated financial statements subsequent to June 3, 2015.

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 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.

*McGladrey LLP*

McLean, Virginia  
June 3, 2015

**The Humane Society of the United States and Affiliates**

**Supplemental Statement of Functional Expenses – Fund for Animals  
Year Ended December 31, 2014**

	Program Services			Management and General	Fundraising	Total
	Education and Policy	Direct Care and Service	Total Program Expenses			
Salaries	\$ 24,530	\$ 1,931,722	\$ 1,956,252	\$ 110,278	\$ 117,551	\$ 2,184,081
Employee Benefits	(1,474)	564,014	562,540	31,712	33,803	628,055
<b>Total compensation</b>	23,056	2,495,736	2,518,792	141,990	151,354	2,812,136
Consultant and Contracted Services	111,033	327,287	438,320	24,709	26,338	489,367
Professional Fees	1,407,084	-	1,407,084	79,320	84,552	1,570,956
Supplies and Field Expenses	11,253	1,060,491	1,071,744	60,416	64,401	1,196,561
Telephone	4,819	101,757	106,576	6,008	6,404	118,988
Postage and Shipping	1,503	12,428	13,931	785	837	15,553
Occupancy and Building Expense	100,059	516,837	616,896	34,776	37,069	688,741
Bank and Trustees Fees	-	-	-	11,494	44,696	56,190
Travel, Meals, and Lodging	4,212	99,795	104,007	5,863	6,250	116,120
Insurance and Bonds	116,872	-	116,872	6,588	7,023	130,483
Depreciation	-	575,238	575,238	-	-	575,238
Contributions and Grants	-	30,000	30,000	-	-	30,000
Real Estate and Other Taxes	9,455	19,358	28,813	1,624	1,731	32,168
Education Material, Publications and Campaigns	40,433	54,983	95,416	5,379	5,734	106,529
Mailing Costs	962,314	-	962,314	54,248	57,825	1,074,387
<b>Total</b>	<b>\$ 2,792,093</b>	<b>\$ 5,293,910</b>	<b>\$ 8,086,003</b>	<b>\$ 433,200</b>	<b>\$ 494,214</b>	<b>\$ 9,013,417</b>

## Supplemental Footnote Disclosure – Fund for Animals Joint Cost Allocation

Year Ended December 31, 2014

---

### 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, 2014, the allocation of the joint costs is summarized as follows:

Programs	\$ 618,661
Management and general	33,445
Fundraising	462,739
	<u>\$ 1,114,845</u>