



The Humane Society of the United States and Affiliates

Supplemental Schedule of Functional
Expenses - Fund for Animals
Year Ended December 31, 2015

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

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Expenses - Fund for Animals
Year Ended December 31, 2015

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Independent Auditor's Report on the Supplemental Schedule of Functional Expenses

To the Board of Directors
The Humane Society of the United States
Washington, D.C.

We have previously audited the consolidated financial statements of The Humane Society of the United States and Its Affiliates (The Society) as of and for the year ended December 31, 2015, and have issued our report dated June 1, 2016 which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purposes of forming an opinion on those consolidated financial statements as a whole. We have not performed any procedures in regard to those consolidated financial statements since our report date of June 1, 2016.

The supplemental schedule of functional expenses - Fund for Animals presented in the following section of this report is presented for purposes of additional analysis and is not a required part of the consolidated financial statements referred to above. 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 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.

Fund for Animals is an affiliate of The Society, and as discussed within the footnotes, is included within the consolidated financial statements of the Society.

BDO USA, LLP

August 18, 2016

Supplemental Schedule of
Functional Expenses of Fund for Animals

The Humane Society of the United States

Supplemental Schedule of Functional Expenses - Fund for Animals

Year ended December 31, 2015	Program Expenses					Total Program	Management and General	Fundraising	Total
	Direct Care	Public Policy	Corporate Policy	Education					
Expenditures									
Salaries	\$ 1,970,516	\$ -	\$ -	\$ -	\$ 1,970,516	\$ 85,500	\$ 180,856	\$ 2,236,872	
Employee benefits	545,129	-	-	-	545,129	23,653	50,032	618,814	
Total compensation	2,515,645	-	-	-	2,515,645	109,153	230,888	2,855,686	
Education material, publications and campaigns	76,261	-	-	-	76,261	3,309	6,999	86,569	
Mailing costs	751,035	-	-	-	751,035	32,587	68,930	852,552	
Consultant and contracted services	342,398	-	-	-	342,398	14,856	31,425	388,679	
Professional fees	558,683	-	-	-	558,683	24,241	51,276	634,200	
Contributions and grants	30,500	-	-	-	30,500	-	-	30,500	
Travel and events	101,788	-	-	-	101,788	4,416	9,342	115,546	
Supplies and field expenses	1,055,055	-	-	-	1,055,055	45,778	96,833	1,197,666	
Bank and trustee fees	-	-	-	-	-	69,159	48,515	117,674	
Occupancy and building expense	830,926	-	-	-	830,926	36,053	76,263	943,242	
Depreciation	584,940	-	-	-	584,940	-	-	584,940	
Postage and shipping	14,405	-	-	-	14,405	625	1,322	16,352	
Telephone	61,301	-	-	-	61,301	2,660	5,626	69,587	
Insurance and bonds	144,913	-	-	-	144,913	6,288	13,300	164,501	
Real estate and other taxes	33,045	-	-	-	33,045	1,434	3,033	37,512	
Total expenses	\$ 7,100,895	\$ -	\$ -	\$ -	\$ 7,100,895	\$ 350,559	\$ 643,752	\$ 8,095,206	

See Notes to the Supplemental Schedule

The Humane Society of the United States

Notes to the Supplemental Schedule of Functional Expenses

1. The Organization and Summary of Significant Accounting Policies

The Humane Society of the United States and Affiliates (collectively, The Society) is a not-for-profit organization whose primary purpose is the worldwide advancement of humane treatment of animals through public education, awareness, and direct animal care programs. An affiliate of the Society is noted below and who is the subject of this supplemental reporting:

The Fund for Animals (FFA)

FFA has been responsible for most HSUS animal care facilities since 2005, including the Cleveland Amory Black Beauty Ranch in Texas, the Cape Wildlife Center in Massachusetts, the Duchess Sanctuary in Oregon, and the Fund for Animals Wildlife Center in California. These facilities focus on rehabilitation, release and hands-on care and rescue of injured, orphaned, and abandoned animals, as well as promoting the humane treatment of all animals and the prevention of cruelty through education and advocacy.

FFA's operations are consolidated within The Society's consolidated financial statements.

2. Functional allocation of expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the consolidated statements of activities and consolidated statements of functional expenses of The Society (not included in this supplemental report). Expenses that can be identified with a specific program or support service are charged directly according to their natural expenditure classifications. Certain costs common to multiple functions have been allocated among the various functions benefited. General and administrative expenses include those costs that are not directly identifiable with any specific function, but which provide for the overall support and direction of The Society.

3. Allocation of Joint Costs

The Society has allocated the joint costs of providing educational materials and activities that include a fundraising appeal. Since only those activities that include both programmatic and fundraising components are included in this allocation, the amounts do not include all of the expenses presented in the consolidated statement of functional expenses. This allocation is based upon the percentage of material in each mailing or television advertising related to the particular services as determined by content analysis.

Total FFA costs for mailing pieces and television advertising spot that requested financial support and served other program or management functions were allocated as follows for the year ended December 31, 2015:

Program	\$	319,889
Management and general		23,800
Fundraising		601,132
	\$	944,821
