



The Humane Society of the United States and Affiliates

Supplemental Schedule of Functional
Expenses - South Florida Wildlife Center
Year Ended December 31, 2018

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

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Expenses - South Florida Wildlife Center
Year Ended December 31, 2018

The Humane Society of the United States and Affiliates

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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 Affiliates (The Society) as of and for the year ended December 31, 2018, and have issued our report dated May 15, 2019, 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 May 15, 2019.

The supplemental schedule of functional expenses - South Florida Wildlife Center 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.

South Florida Wildlife Center is an affiliate of The Society, and as discussed within the footnotes, is included within the consolidated financial statements of the Society. This report should be read in conjunction with the audited consolidated financial statements of The Society as of and for the year ended December 31, 2018.

Restriction on Use

This report is intended solely for the information and use of the Board of Directors and management of the Society and is not intended to be and should not be used by anyone other than these specified parties.

BDO USA, LLP

August 23, 2019

Supplemental Schedule of Functional Expenses

The Humane Society of the United States

Supplemental Schedule of Functional Expenses - South Florida Wildlife Center

<i>Year ended December 31, 2018</i>	Program Expenses			Management and General	Fundraising	Total
	Direct Animal Care Services	Veterinary Programs	Total Program			
Expenses						
Salaries	\$ 1,491,492	\$ 349,856	\$ 1,841,348	\$ 285,604	\$ -	\$ 2,126,952
Employee benefits	355,389	83,363	438,752	68,053	-	506,805
Total compensation	1,846,881	433,219	2,280,100	353,657	-	2,633,757
Education material, publications and campaigns	37,287	8,746	46,033	7,141	-	53,174
Mailing costs	-	-	-	4,290	27,660	31,950
Consultant and contracted services	85,204	19,985	105,189	17,093	5,000	127,282
Professional fees	14,297	3,353	17,650	2,738	-	20,388
Travel and events	7,204	1,690	8,894	1,379	-	10,273
Supplies and field expenses	242,695	56,929	299,624	46,473	-	346,097
Bank and trustee fees	-	-	-	1,063	5,382	6,445
Occupancy and building expense	158,731	37,233	195,964	30,395	-	226,359
Depreciation	43,878	10,292	54,170	8,402	-	62,572
Postage and shipping	10,977	2,575	13,552	2,102	-	15,654
Telephone	11,434	2,682	14,116	2,189	-	16,305
Insurance and bonds	48,308	11,332	59,640	9,250	-	68,890
Miscellaneous taxes	1,941	455	2,396	933	3,622	6,951
Total expenses	\$ 2,508,837	\$ 588,491	\$ 3,097,328	\$ 487,105	\$ 41,664	\$ 3,626,097

See Notes to the Supplemental Schedule

The Humane Society of the United States

Notes to the Supplemental Schedule of Functional Expenses

1. The Organization

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 which is the subject of this supplemental reporting:

South Florida Wildlife Center, Inc. (SFWC)

SFWC, incorporated in 1969, helps animals in South Florida's tri-county region (Palm Beach, Broward, and Miami-Dade). Staff members rescue, rehabilitate, and release harmed or displaced native wildlife; treat and place domestic, exotic and farm animals in need; and teach the public about living alongside our wild neighbors. The largest wildlife trauma hospital and rehabilitation center in the nation, based on intake numbers, the SFWC daily performs field rescues of injured, orphaned, and imperiled animals. SFWC personnel restore mobility and function to injured wildlife, provide rehabilitative care in enriched, species-specific habitats, and release rehabilitated animals back into the wild.

SFWC'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 statement of activities and consolidated statement of functional expenses. Costs that can be specifically identified with a final cost objective are charged directly to that activity. Certain categories of expenses that are attributable to one or more program or supporting functions of the organization are allocated. The method of allocation is listed below by allocation name. Management and general costs include the Office of the President, Office of General Counsel, Information Technology and other general costs such as insurance.

The table below provide details around each functional expense allocation of the Society:

Allocation Name	Method/Basis of Calculation
Occupancy and building expense	Headcount
Depreciation	Asset ownership by department
Bank and trustee fees	Direct allocation
Management and general costs	Salary per functional expense divided by total salaries
