



The Humane Society of the United States and Affiliates

Supplemental Schedule of Functional
Expenses - South Florida Wildlife Center
Year Ended December 31, 2017

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

Supplemental Schedule of Functional Expenses
- South Florida Wildlife Center
Year Ended December 31, 2017

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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, 2017, and have issued our report dated May 18, 2018 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 18, 2018.

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, 2017.

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

September 19, 2018

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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, 2017</i>	Program Expenses			Management and General	Fundraising	Total
	Direct Animal Care Services	Veterinary Programs	Total Program			
Expenses						
Salaries	\$ 1,484,075	\$ 348,116	\$ 1,832,191	\$ 158,640	\$ -	\$ 1,990,831
Employee benefits	453,139	106,292	559,431	48,439	-	607,870
Total compensation	1,937,214	454,408	2,391,622	207,079	-	2,598,701
Education material, publications and campaigns	49,298	11,564	60,862	5,270	-	66,132
Mailing costs	8,404	1,971	10,375	3,211	18,574	32,160
Consultant and contracted services	65,073	15,264	80,337	7,933	7,848	96,118
Travel and events	6,532	1,532	8,064	698	-	8,762
Supplies and field expenses	344,869	80,895	425,764	36,865	-	462,629
Bank and trustee fees	6,032	1,415	7,447	1,238	-	8,685
Occupancy and building expense	180,944	42,444	223,388	19,342	-	242,730
Depreciation	43,666	10,243	53,909	4,668	-	58,577
Postage and shipping	10,670	2,503	13,173	1,141	-	14,314
Telephone	10,173	2,386	12,559	1,087	-	13,646
Insurance and bonds	79,616	18,675	98,291	8,511	-	106,802
Miscellaneous taxes	1,186	278	1,464	560	3,481	5,505
Total expenses	\$ 2,743,677	\$ 643,578	\$ 3,387,255	\$ 297,603	\$ 29,903	\$ 3,714,761

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 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.