



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

Supplemental Schedule of Functional  
Expenses - Project Chimps  
Year Ended December 31, 2020

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

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Supplemental Schedule of Functional  
Expenses - Project Chimps  
Year Ended December 31, 2020

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

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

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, 2020, and have issued our report dated May 6, 2021, 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 6, 2021.

The supplemental schedule of functional expenses - Project Chimps 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.

Project Chimps is an affiliate of the Society, and as described in the accompanying notes to the supplemental schedule of functional expenses, 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, 2020.

### ***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**

May 26, 2021

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## **Supplemental Schedule of Functional Expenses**

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# The Humane Society of the United States

## Supplemental Schedule of Functional Expenses - Project Chimps

<i>Year ended December 31, 2020</i>	<u>Program Expenses</u>		Management and General	Fundraising	Total
	Direct Animal Care Services	Total Program			
<b>Expenses</b>					
Salaries	\$ 1,118,882	\$ 1,118,882	\$ 155,680	\$ -	\$ 1,274,562
Employee benefits	189,136	189,136	26,316	-	215,452
<b>Total compensation</b>	1,308,018	1,308,018	181,996	-	1,490,014
Education material, publications and campaigns	33,276	33,276	4,630	-	37,906
Consultant and contracted services	75,519	75,519	11,203	4,999	91,721
Professional fees	4,000	4,000	556	-	4,556
Travel, events, meals, & lodging	13,129	13,129	1,827	-	14,956
Office supplies & expenses	361,811	361,811	50,342	-	412,153
Bank & lockbox fees	-	-	12	2,359	2,371
Occupancy and building expense	175,977	175,977	24,485	-	200,462
Depreciation	179,851	179,851	25,024	-	204,875
Postage & shipping	3,941	3,941	548	-	4,489
Telecommunications	9,378	9,378	1,305	-	10,683
Insurance and bonds	12,317	12,317	1,714	-	14,031
Real estate and other taxes	1,333	1,333	841	4,710	6,884
<b>Total expenses</b>	\$ 2,178,550	\$ 2,178,550	\$ 304,483	\$ 12,068	\$ 2,495,101

See Notes to the Supplemental Schedule

# The Humane Society of the United States

## Notes to the Supplemental Schedule of Functional Expenses - Project Chimps

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### 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:

#### *Project Chimps (PC)*

Founded in 2014, PC seeks to end the use of chimpanzees in invasive biomedical research and provide lifetime sanctuary care to chimpanzees in need. As part of this mission, PC has retired 80 chimpanzees coming out of biomedical research to a sanctuary on 236 acres in Georgia. PC has an agreement with University of Louisiana-Lafayette New Iberia Research Center (NIRC) to move nearly all 200 NIRC chimpanzees to the sanctuary, bringing an end to chimpanzee research at that facility.

PC'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 programs 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.

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

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