



The Humane Society of the United States and Affiliates

Supplemental Schedule of Functional
Expenses - Project Chimps
Year Ended December 31, 2021

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Tel: 703-893-0600
Fax: 703-893-2766
www.bdo.com

8401 Greensboro Drive
Suite 800
McLean, VA 22102

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, 2021, and have issued our report dated May 6, 2022, 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, 2022.

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, 2021.

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 20, 2022

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Supplemental Schedule of Functional Expenses

The Humane Society of the United States

Supplemental Schedule of Functional Expenses - Project Chimps

<i>Year ended December 31, 2021</i>	Direct Animal Care Programs	Management and General	Fundraising	Total
Salaries	\$ 1,130,540	\$ 148,185	\$ -	\$ 1,278,725
Employee benefits	478,303	62,693	-	540,996
Total compensation	1,608,843	210,878	-	1,819,721
Education material, publications and campaigns	31,478	4,125	-	35,603
Consultant and contracted services	48,979	6,420	-	55,399
Professional fees	9,080	1,190	-	10,270
Travel, events, meals, and lodging	25,868	3,391	-	29,259
Office supplies & expenses	427,282	56,006	-	483,288
Bank and lockbox fees	-	-	928	928
Occupancy and building expense	204,878	26,854	-	231,732
Depreciation	201,136	26,364	-	227,500
Postage and shipping	6,219	815	-	7,034
Telecommunications	9,978	1,308	-	11,286
Insurance and bonds	13,234	1,735	-	14,969
Real estate and personal property taxes	5,528	725	-	6,253
Total expenses	\$ 2,592,503	\$ 339,811	\$ 928	\$ 2,933,242

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:

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 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 of the Society. 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 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