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THE HUMANE SOCIETY OF THE UNITED STATES

FINANCIAL STATEMENTS  
AND REPORT OF INDEPENDENT AUDITORS

DECEMBER 31, 1993

THE HUMANE SOCIETY OF THE UNITED STATES

FINANCIAL STATEMENTS

DECEMBER 31, 1993

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**THOMAS  
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CERTIFIED PUBLIC ACCOUNTANTS

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*Members of the American Institute of  
Certified Public Accountants*

## REPORT OF INDEPENDENT AUDITORS

To the Board of Directors of  
The Humane Society of the United States  
Gaithersburg, Maryland

We have audited the accompanying balance sheet of The Humane Society of the United States as of December 31, 1993 and 1992 and the related statements of revenue, expenses and changes in fund balances, of functional expenses and of cash flows for the years then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Humane Society of the United States as of December 31, 1993 and 1992 and the changes in its fund balances, the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

*Thomas Havey & Co.*

March 11, 1994

THE HUMANE SOCIETY OF THE UNITED STATES

BALANCE SHEET

DECEMBER 31, 1993

(With Comparative Totals at December 31, 1992)

	<u>Unrestricted Funds</u>	
	<u>General</u>	<u>Board-</u>
	<u>Fund</u>	<u>Designated</u>
		<u>Funds</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents (Note 1f)	\$ 3,785,536	\$ 2,202,176
Accounts receivable	29,215	-
Accrued interest receivable	18,312	49,316
Prepaid expenses	162,885	-
Deposits	15,652	-
Due from (to) other funds	( 575,971)	972,255
Pension intangible asset (Note 6)	18,027	-
Total current assets	<u>3,453,656</u>	<u>3,223,747</u>
Deferred compensation annuity contracts (Note 9)	277,271	-
Notes receivable	404,899	226,999
Investments (Note 3)	1,308,037	14,525,709
Fixed assets, at cost less accumulated depreciation of \$1,895,826 and \$1,972,423, respectively (Note 2)	<u>9,241,994</u>	<u>-</u>
Total assets	<u>\$14,685,857</u>	<u>\$17,976,455</u>

LIABILITIES AND FUND BALANCES

Current liabilities:		
Accounts payable	\$ 446,926	\$ -
Other liabilities	252,910	-
Total current liabilities	699,836	-
Accrued pension obligation (Note 6)	626,311	-
Deferred compensation liability (Note 9)	277,271	-
Total liabilities	<u>1,603,418</u>	<u>-</u>
Fund balances:		
Unrestricted	13,082,439	-
Board-designated endowment fund	-	248,285
Board-designated investment fund	-	17,338,938
Board-designated special purpose funds	-	389,232
Restricted funds	-	-
Endowment funds	-	-
Annuity funds	-	-
Trust fund	-	-
Total fund balances - Exhibit "B"	<u>13,082,439</u>	<u>17,976,455</u>
Total liabilities and fund balances	<u>\$14,685,857</u>	<u>\$17,976,455</u>

See accompanying notes to financial statements.

## EXHIBIT "A"

<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Annuity Funds</u>	<u>Trust Fund</u>	<u>1993 Total</u>	<u>1992 Total</u>
\$ 349,166	\$ 754,360	\$ 100,600	\$ 581,202	\$ 7,773,040	\$10,055,752
-	-	30,238	-	59,453	22,092
1,458	11,029	32,263	7,956	120,334	85,874
-	-	-	-	162,885	50,571
-	-	-	-	15,652	32,323
357,694	( 29,319)	( 723,396)	( 1,263)	-	-
-	-	-	-	18,027	124,569
<u>708,318</u>	<u>736,070</u>	<u>( 560,295)</u>	<u>587,895</u>	<u>8,149,391</u>	<u>10,371,181</u>
-	-	-	-	277,271	248,026
-	-	-	-	631,898	847,741
70,653	2,494,292	3,681,207	955,040	23,034,938	17,000,242
-	-	-	-	9,241,994	9,150,215
<u>\$ 778,971</u>	<u>\$ 3,230,362</u>	<u>\$ 3,120,912</u>	<u>\$ 1,542,935</u>	<u>\$41,335,492</u>	<u>\$37,617,405</u>
\$ -	\$ -	\$ -	\$ -	\$ 446,926	\$ 447,114
-	-	-	-	252,910	162,743
-	-	-	-	699,836	609,857
-	-	-	-	626,311	505,476
-	-	-	-	277,271	248,026
-	-	-	-	<u>1,603,418</u>	<u>1,363,359</u>
-	-	-	-	13,082,439	10,207,704
-	-	-	-	248,285	248,285
-	-	-	-	17,338,938	16,948,883
-	-	-	-	389,232	398,811
778,971	-	-	-	778,971	340,952
-	3,230,362	-	-	3,230,362	3,225,451
-	-	3,120,912	-	3,120,912	3,519,256
-	-	-	1,542,935	<u>1,542,935</u>	<u>1,364,704</u>
<u>778,971</u>	<u>3,230,362</u>	<u>3,120,912</u>	<u>1,542,935</u>	<u>39,732,074</u>	<u>36,254,046</u>
<u>\$ 778,971</u>	<u>\$ 3,230,362</u>	<u>\$ 3,120,912</u>	<u>\$ 1,542,935</u>	<u>\$41,335,492</u>	<u>\$37,617,405</u>

THE HUMANE SOCIETY OF THE UNITED STATES

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 1993

(With Comparative Totals for the Year Ended December 31, 1992)

	<u>Unrestricted Funds</u>	
	<u>General Fund</u>	<u>Board-Designated Funds</u>
Revenue and other additions:		
Dues and contributions	\$ 7,152,451	\$ -
Gifts and grants	7,603,359	2,500
Bequests (Note 1g)	1,529,176	4,154,352
Investment income:		
Endowment	193,168	-
Board-designated	12,319	475,310
Other	405,634	-
Rental income	396,117	-
Gain (loss) on sale of investments	( 5,737)	705,388
Sales of literature and other income	606,580	164
	<u>17,893,067</u>	<u>5,337,714</u>
Expenses and other deductions:		
Program services	14,292,513	-
Payments to annuitants	-	-
Management and general	1,752,300	128,715
Membership development	2,721,891	-
Fund raising	1,681,400	-
	<u>20,448,104</u>	<u>128,715</u>
Net increase (decrease) before transfers	(2,555,037)	5,208,999
Transfers:		
Apportionment of prior years' bequest revenue recognized in General Fund (Note 1g)	4,821,737	(4,821,737)
Other transfers	608,035	( 6,786)
Net increase (decrease) for the year	2,874,735	380,476
Fund balances at beginning of year	<u>10,207,704</u>	<u>17,595,979</u>
Fund balances at end of year - Exhibit "A"	<u>\$13,082,439</u>	<u>\$17,976,455</u>

See accompanying notes to financial statements.

Restricted Funds	Endowment Funds	Annuity Funds	Trust Fund	1993 Total	1992 Total
\$ -	\$ -	\$ -	\$ -	\$ 7,152,451	\$ 8,472,889
591,781	50	110,000	-	8,307,690	4,882,049
-	5,000	-	-	5,688,528	11,949,364
-	-	-	-	193,168	205,320
-	-	-	-	487,629	431,963
16,631	-	237,461	56,344	716,070	626,955
-	-	-	-	396,117	349,662
-	18,608	43,086	181,381	942,726	( 201,571)
-	-	80	-	606,824	645,568
<u>608,412</u>	<u>23,658</u>	<u>390,627</u>	<u>237,725</u>	<u>24,491,203</u>	<u>27,362,199</u>
169,210	750	-	49,875	14,512,348	13,709,895
-	-	160,787	-	160,787	170,619
1,183	17,997	26,935	9,619	1,936,749	1,925,489
-	-	-	-	2,721,891	2,418,146
-	-	-	-	1,681,400	1,565,394
<u>170,393</u>	<u>18,747</u>	<u>187,722</u>	<u>59,494</u>	<u>21,013,175</u>	<u>19,789,543</u>
438,019	4,911	202,905	178,231	3,478,028	7,572,656
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>( 601,249)</u>	<u>-</u>	<u>-</u>	<u>-</u>
438,019	4,911	( 398,344)	178,231	3,478,028	7,572,656
<u>340,952</u>	<u>3,225,451</u>	<u>3,519,256</u>	<u>1,364,704</u>	<u>36,254,046</u>	<u>28,681,390</u>
<u>\$ 778,971</u>	<u>\$ 3,230,362</u>	<u>\$ 3,120,912</u>	<u>\$ 1,542,935</u>	<u>\$39,732,074</u>	<u>\$36,254,046</u>

## EXHIBIT "C"

Legal Assistance, Legislation and Government Relations	Laboratory, Bioethics and Farm Animals	Gifts and Grants to Other Humane Organizations	Payments to Annuitants	Management and General	Membership Development	Fund Raising	1993 Total	1992 Total
\$ 518,133	\$ 399,761	\$ -	\$ -	\$ 723,794	\$ -	\$ 240,865	\$ 5,350,732	\$ 4,752,312
41,328	31,887	-	-	57,733	-	19,212	422,608	371,191
114,643	88,453	-	-	181,111	-	53,296	1,194,977	1,106,501
674,104	520,101	-	-	962,638	-	313,373	6,968,317	6,230,004
80,725	2,530	-	-	74,028	-	56,764	919,022	859,251
27,651	-	-	-	69,848	-	-	113,431	146,651
13,899	8,871	-	-	33,726	-	10,305	237,820	258,152
13,483	11,415	-	-	24,023	-	5,111	227,483	211,176
2,178	4,614	-	-	32,365	6,297	64,709	526,238	419,894
39,892	22,165	-	-	118,369	-	12,201	458,846	593,358
-	-	-	-	304,645	-	-	304,645	257,791
19,615	33,863	-	-	51,346	-	-	187,453	212,733
-	-	-	-	56,434	-	20,464	945,230	776,565
8,328	8,328	-	-	16,655	-	-	83,277	101,060
40,227	40,227	-	-	80,455	-	-	402,274	387,836
12,368	5,570	-	-	24,669	-	4,570	109,532	218,070
-	-	309,063	-	-	-	-	309,063	498,891
34,529	42	-	-	39,005	-	20	97,457	161,031
82,508	55,448	-	-	48,543	-	88,589	3,951,764	3,911,005
-	-	-	-	-	2,715,594	1,105,294	5,010,536	4,375,456
-	-	-	160,787	-	-	-	160,787	170,619
<u>\$1,049,507</u>	<u>\$ 713,174</u>	<u>\$ 309,063</u>	<u>\$ 160,787</u>	<u>\$ 1,936,749</u>	<u>\$ 2,721,891</u>	<u>\$ 1,681,400</u>	<u>\$21,013,175</u>	<u>\$19,789,543</u>



THE HUMANE SOCIETY OF THE UNITED STATES

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 1993

(With Comparative Totals for the Year Ended December 31, 1992)

	Public Education, Membership Information and Publications	Cruelty Investigations and Regional Offices	Wildlife, Animal Habitat and Sheltering	Youth and Higher Education
Salaries	\$ 1,088,924	\$ 1,182,572	\$ 851,950	\$ 344,733
Payroll taxes	86,857	90,139	67,955	27,497
Employee benefits	242,652	250,042	188,505	76,275
Total compensation	<u>1,418,433</u>	<u>1,522,753</u>	<u>1,108,410</u>	<u>448,505</u>
Consultants and contracted services	558,012	30,771	82,424	33,768
Professional fees	15,932	-	-	-
Office supplies and expenses	60,135	51,629	28,111	31,144
Telephone	34,152	85,381	43,538	10,380
Postage and shipping	77,894	135,088	26,899	176,194
Occupancy and building expense	91,177	101,445	57,829	15,768
Investment expenses and trustees' fees	-	-	-	-
Board meetings and conference expenses	136,107	-	-	-
Travel, meals and lodging	180,579	382,386	239,458	12,431
Insurance and bonds	20,819	20,819	8,328	-
Depreciation	100,569	100,569	40,227	-
Equipment rental and maintenance	14,779	28,955	13,884	4,737
Contributions and grants	-	-	-	-
Real estate and personal property taxes	16,576	7,163	97	25
Educational material, publications and campaigns	2,637,844	207,649	547,911	283,272
Mailings (Note 7)	1,189,648	-	-	-
Payments to annuitants	-	-	-	-
Total	<u>\$ 6,552,656</u>	<u>\$ 2,674,608</u>	<u>\$ 2,197,116</u>	<u>\$1,016,224</u>

See accompanying notes to financial statements.

THE HUMANE SOCIETY OF THE UNITED STATESSTATEMENT OF CASH FLOWS

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
Cash flows from operating activities:		
Dues and contributions	\$ 7,152,451	\$ 8,472,889
Gifts and grants	8,307,690	4,882,049
Bequests	3,782,782	10,036,109
Investment income	1,362,407	1,308,847
Rental income	396,117	349,662
Sales of literature and other income	796,521	651,007
Salaries, payroll taxes and benefits	( 6,650,773)	( 6,121,511)
Mailing vendors	( 5,010,536)	( 4,375,456)
Service providers, vendors and others	( 8,781,911)	( 9,060,955)
Net cash provided by operating activities	<u>1,354,748</u>	<u>6,142,641</u>
Cash flows from investing activities:		
Principal payments received on notes receivable	491,868	11,723
Purchase of investments	(12,872,863)	( 7,817,510)
Proceeds from sale of investments	9,391,714	7,765,732
Purchase of fixed assets	( 655,440)	( 1,327,164)
Proceeds from sale of fixed assets	7,261	43,204
Net cash used for investing activities	<u>( 3,637,460)</u>	<u>( 1,324,015)</u>
Net increase (decrease) in cash	( 2,282,712)	4,818,626
Cash balance:		
Beginning of year	<u>10,055,752</u>	<u>5,237,126</u>
End of year - Exhibit "A"	<u>\$ 7,773,040</u>	<u>\$ 10,055,752</u>

Supplemental disclosure of non-cash investing activities:

During 1992, notes receivable increased by \$766,500 in connection with the sale of certain investments and fixed assets. During 1993, bequests received by the Society included two notes receivable totalling \$276,025. During 1993 and 1992, bequests received by the Society included donated investments valued at \$1,629,721 and \$1,913,255, respectively. During 1993, fixed assets increased by \$18,900 and investments in real property decreased by \$18,900 due to a reclassification of certain property.

See accompanying notes to financial statements.

THE HUMANE SOCIETY OF THE UNITED STATES

STATEMENT OF CASH FLOWS

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
Reconciliation of net increase in fund balances to net cash provided by operating activities:		
Net increase for the year - Exhibit "B"	\$ 3,478,028	\$ 7,572,656
Non-cash charges (credits) not affecting cash flows:		
Depreciation	402,274	387,836
Non-cash bequests	(1,905,746)	(1,913,255)
Loss (gain) on sale of investments	( 942,726)	201,571
Loss on disposition of fixed assets	173,026	19,475
Changes in accruals of operating assets and liabilities:		
Increase in accounts receivable	( 37,361)	( 18,590)
Decrease (increase) in accrued interest receivable	( 34,460)	44,609
Decrease (increase) in prepaid expenses	( 112,314)	75,967
Decrease (increase) in deposits	16,671	( 14,036)
Decrease (increase) in pension intangible asset	106,542	( 37,629)
Decrease in accounts payable	( 188)	( 322,085)
Increase in other liabilities	90,167	82,773
Increase in accrued pension obligation	120,835	63,349
Net cash provided by operating activities	<u>\$ 1,354,748</u>	<u>\$ 6,142,641</u>

See accompanying notes to financial statements.

THE HUMANE SOCIETY OF THE UNITED STATES

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Note 1. Summary of Significant Accounting Policies

- a. Basis of Presentation - The accompanying financial statements include the assets, liabilities, fund balances and activities of the Society's financially interrelated organizations that are controlled by the management of the Society. All balances and transactions among the organizations included in the financial statements have been eliminated.
- b. Method of Accounting - Assets, liabilities, revenue and expenses are recognized on the accrual basis of accounting with the exception of dues, contributions, bequests, gifts and grants income, which are recognized in the year received.
- c. Depreciation - Depreciation of fixed assets is computed on the straight-line method at rates calculated to prorate the cost of the assets over their estimated useful lives (see Note 2).
- d. Investments - Investments are recorded at cost or, in case of gifts, fair market value at date of donation.
- e. Allocation of Joint Costs - All joint costs of informational materials or activities that include a fund raising appeal are allocated between fundraising and the appropriate program or membership development function (see Note 7).
- f. Cash and Cash Equivalents - For the purposes of the Statement of Cash Flows, cash is considered as amounts available for immediate withdrawal from bank accounts and highly-liquid cash investments such as money market accounts. The Society regards certificates of deposit, regardless of their maturity dates, as short-term investments rather than cash equivalents.
- g. Bequests - Individual bequests in excess of \$25,000 are recognized as revenue in the General Fund at the rate of 20% and in the Board Designated Fund at the rate of 80% in the year of receipt. The 80% reported as revenue in the Board Designated Fund is transferred to the General Fund equally over the following four years. The effect of this policy is to apportion individual bequests to the General Fund over a five year period.

## Note 2. Fixed Assets

At December 31, 1993 and 1992 fixed assets consisted of the following:

	<u>Useful Life</u>	<u>December 31, 1993</u>	<u>December 31, 1992</u>
Land		\$ 3,176,871	\$ 3,143,971
Buildings and improvements	10 to 40 years	6,135,194	5,822,690
Office furniture and equipment	10 years	1,810,388	2,140,610
Automobiles	3 years	15,367	15,367
		<u>11,137,820</u>	<u>11,122,638</u>
Less: Accumulated depreciation		<u>( 1,895,826)</u>	<u>( 1,972,423)</u>
Net fixed assets		<u>\$ 9,241,994</u>	<u>\$ 9,150,215</u>

## Note 3. Investments

The Society's investments at December 31, 1993 and 1992 are summarized as follows:

	<u>December 31, 1993</u>		<u>December 31, 1992</u>	
	<u>Cost or Value at Date of Gift</u>	<u>Market Value</u>	<u>Cost or Value at Date of Gift</u>	<u>Market Value</u>
Corporate stocks	\$ 17,107,283	\$ 21,165,006	\$ 11,182,241	\$ 14,209,386
Government obligations	3,501,192	3,602,787	3,973,688	4,312,886
Real property	638,927	638,927	657,827	657,827
Personal property	160,249	152,135	160,249	152,135
Certificates of deposit	190,000	190,000	-	-
Corporate bonds	<u>1,437,287</u>	<u>1,509,713</u>	<u>1,026,237</u>	<u>1,114,214</u>
	<u>\$ 23,034,938</u>	<u>\$ 27,258,568</u>	<u>\$ 17,000,242</u>	<u>\$ 20,446,448</u>

## Note 4. Future Minimum Lease Receipts

The Society, as lessor, leases space to other parties under various agreements. Total monthly rental payments due under these leases as of December 31, 1993 amount to \$37,190. Future minimum rental payments due under noncancellable leases with terms of one year or more are as follows:

	<u>Amount</u>
Year Ending December 31, 1994	\$ 387,790
1995	<u>76,445</u>
	<u>\$ 464,235</u>

## Note 5. Tax Status

The Society qualifies under Section 501(c)(3) of the Internal Revenue Code and is classified as an organization which is not a private foundation. Therefore, the Society is generally not subject to tax under present income tax laws; however, any unrelated business income may be subject to Federal and state income taxes.

Note 6. Pension Plan for Employees

The Humane Society of the United States Retirement Income Plan is a defined benefit plan that provides regular employees of the Society benefits equal to 2% of earnings for each year of credited service up to a maximum of 25 years. Participants accrue benefits over the years of their employment, although normal pension benefits are not payable until age 65. Participants choosing earlier payment receive substantially reduced benefits.

Based on the latest actuarial valuation prepared by CIGNA Employee Benefits Services, Inc. as of January 1, 1993 and 1992, the net periodic pension cost of the plan for the years ended December 31, 1993 and 1992 is summarized as follows:

	<u>1993</u>	<u>1992</u>
Service cost	\$ 357,474	\$ 216,569
Interest cost	268,423	234,160
Actual return on plan assets	( 277,391)	( 85,109)
Net amortization and deferral	<u>136,170</u>	<u>( 59,927)</u>
Net periodic pension cost	<u>\$ 484,676</u>	<u>\$ 305,693</u>

The following assumptions were used by actuary in determining net periodic pension cost:

	<u>1993</u>	<u>1992</u>
a. Weighted average discount rate	6.50%	7.50%
b. Weighted average rate of compensation increase	5.50%	6.50%
c. Expected long-term rate of return on plan assets	9.50%	9.50%

The plan's funded status projected to December 31, 1993 and 1992 is summarized as follows:

	<u>1993</u>	<u>1992</u>
Accumulated benefit obligation:		
Vested	\$ 3,281,963	\$ 2,613,784
Nonvested	<u>115,990</u>	<u>124,422</u>
	3,397,953	2,738,206
Additional benefit based on estimated future salary levels	<u>1,389,815</u>	<u>1,127,322</u>
Projected benefit obligation	4,787,768	3,865,528
Fair value of plan assets held by the insurance company	<u>2,771,642</u>	<u>2,232,730</u>
Excess (deficiency) of plan assets over projected benefit obligation	(2,016,126)	(1,632,798)
Adjustment to recognize minimum liability	( 18,027)	( 124,569)
Unrecognized prior service cost	122,127	-
Unrecognized net loss	1,045,259	989,830
Unrecognized net asset at transition	<u>240,456</u>	<u>262,061</u>
Net pension obligation included on balance sheet	<u>\$ ( 626,311)</u>	<u>\$ ( 505,476)</u>

# Annual Report

Organization Name <sup>the</sup> Humane Society of the  
United States

EIN 53-0225390 Date Entered: 8/24/94

Initials: CN

Letter Sent: AUG 25 1994

<del>/</del> IRS 990	<del>/</del> \$25.00
<del>/</del> Audit	
<del>/</del> Board List	_____ Other Financial
PFR	

Report Date 12-31-93

Total Contributions \$ 13,770,608

Education: \$ 5,657.853

Services: \$ 4,654,345

Research: \$ 77,750

Other: \$ 2,071,741

DS1 190,244

DS2 174,621

DS3 90,829

DS4 82,486

DS5 8/5-99

ES1 60,170

ES2 56,029

ES3 45,399

ES4 47 997

ES5 55,000

JUN 30 '94 12:00PM THOMAS HAVEY &amp; CO.

P.2



800 Seventeenth Street, N.W.  
Washington, D.C. 20006-2580  
202/331-8880  
202/331-9990 FAX

Members of the American Institute of  
Certified Public Accountants

June 30, 1994

Office of the Attorney General  
Charities Division  
NCL Tower, Suite 1200  
445 Minnesota Street  
St. Paul, MN 55101

530225390

Re: Humane Society of the United States  
2100 - L Street, N.W.  
Washington, DC 20037  
HW 53-0225390

Gentlemen:

We are writing on behalf of our client, The Humane Society of the United States to request an extension of time for them to file Charitable Organisation Annual Report, for the year ended December 31, 1993. Additional time is needed in order to complete the audit of the financial statements. Consequently, information necessary in the preparation of the above form is still outstanding. We request that an additional extension of 90 days, until September 30, 1994, be granted.

As soon as all open items have been resolved, a complete and accurate Annual Report will be promptly filed.

Sincerely,

  
Charles H. Ross





**THOMAS  
HAVEY  
& CO.**

CERTIFIED PUBLIC ACCOUNTANTS

800 Seventeenth Street, N.W.  
Washington, D.C. 20008-2580  
202/331-9880  
202/331-9890 FAX

Members of the American Institute of  
Certified Public Accountants

June 30, 1994

Office of the Attorney General  
Charities Division  
NCL Tower, Suite 1200  
445 Minnesota Street  
St. Paul, MN 55101

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2100 - L Street, N.W.  
Washington, DC 20037  
EIN 53-0225390

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Sincerely,

  
\_\_\_\_\_  
Charles H. Ross



STATE OF MINNESOTA

OFFICE OF THE ATTORNEY GENERAL

HUBERT H. HUMPHREY III  
Attorney General

(612) 296-6172 (Voice)  
(612) 296-1410 (TDD)

FOR OFFICE USE ONLY:  
Received by the Attorney General  
\$25.00 7-18-96

CHARITIES DIVISION  
Suite 1200, NCL Tower  
445 Minnesota Street  
St. Paul, MN 55101-2130

Upon request this material can be made available in alternate formats.

CHARITABLE ORGANIZATION ANNUAL REPORT

For Year Ending: Dec. 31, 1993

INSTRUCTIONS:

- Complete and sign this annual report form.
- Attach a copy of the IRS form 990 or 990EZ along with all attachments and schedules. (If one was not filed, complete question 9 of this form.)
- Attach a \$25.00 registration fee made payable to State of Minnesota if the organization raised or expended \$25,000 or more.
- Attach a copy of the organization's certified audit if it received \$100,000 or more in total contributions.

EIN Number: 53-0225390

- The Humane Society of the United States

Legally Established Name of Organization

2100 - L Street, N. W.

Tom Waite

Address of Principal Office

Contact Person

Washington, D. C. 20037

202/452-1100

City

State

Zip

Telephone Number

- Has the name, address and/or telephone number changed in the last year? Yes \_\_\_\_\_ No ☒   
If name has changed, please provide former name: \_\_\_\_\_
- Has the organization's accounting year changed since the last report or registration statement was filed? Yes \_\_\_\_\_ No ☒ If yes, provide new date: \_\_\_\_\_
- Identify the name and address of any outside professional fund-raiser (includes solicitors and/or consultants) employed by the organization.

Name \_\_\_\_\_ n/a

Street and Number \_\_\_\_\_

City \_\_\_\_\_, State \_\_\_\_\_, Zip \_\_\_\_\_, Telephone \_\_\_\_\_

5. If the answer to any of the following is yes, attach a detailed explanation. All questions relate to the period since the filing of the organization's last annual report or registration statement.
- Has there been any change in the organization's tax status with the Internal Revenue Service?  
Yes \_\_\_\_\_ No x
  - Has there been a significant change in the purposes of the organization? Yes \_\_\_\_\_ No x
  - Has the organization's right to solicit funds been denied, suspended, revoked or enjoined by any state agency or court, or are proceedings pending? Yes \_\_\_\_\_ No x
6. **ATTACH** a copy of a completed Internal Revenue Service Form 990 or 990-EZ with all applicable schedules and attachments. If you file a 990-EZ, you must also file a functional expense statement and a schedule of contributions showing total direct public support and government grants.

A list of all board members and the compensation schedules of board members and highest paid employees must be included with the 990.

**Financial Section.** Complete this section only if you received less than \$25,000 in total revenue and have not attached a completed IRS Form 990 or 990-EZ.

#### INCOME

Contributions from the public	\$ _____	
Government Grants	\$ _____	
Fees for program service	\$ _____	
Other revenue	\$ _____	
<b>TOTAL INCOME</b>		\$ _____

#### EXPENSES

Amount spent for program or charitable purposes	\$ _____	
Management/general expense	\$ _____	
Fund-raising expense	\$ _____	
Amounts paid to affiliated organizations	\$ _____	
<b>TOTAL EXPENSES</b>		\$ _____

EXCESS or Deficit	\$ _____
TOTAL Assets	\$ _____
TOTAL Liabilities	\$ _____

**END OF YEAR FUND BALANCE/NET WORTH** (Assets minus Liabilities) \$ \_\_\_\_\_

8. Describe any funds or properties transferred out of this state, such as those funds paid to affiliated organizations located out of Minnesota. Include an explanation as to recipient and amount.

\_\_\_\_\_  
No funds transferred.  
\_\_\_\_\_

9. a. Were the organization's total contributions, excluding government grants, in excess of \$100,000 for the most recently completed accounting year? Yes x No \_\_\_\_\_
- b. If yes, **ATTACH** an audited financial statement and opinion prepared by a certified public accountant.

10. **ATTACH** list of name, address and title of all current officers, board members, trustees and key employees. See Form 990 attached

**NOTE:** All information and documentation provided as part of this registration, including this form, shall be public records. A charitable organization is not required to file a list of its donors. If this list is filed, it will become part of the organization's registration and will be treated as a public record.

### SIGNATURES AND ACKNOWLEDGMENT

We hereby state and acknowledge that we are duly constituted officers of the organization named in this Annual Report, being the \_\_\_\_\_ President \_\_\_\_\_ (Title) \_\_\_\_\_ Asst. Treasurer \_\_\_\_\_ (Title) thereof, respectively, that this Annual Report is executed on behalf of the organization pursuant to resolution of the \_\_\_\_\_ Board of Directors \_\_\_\_\_ (Board of Directors or Trustees, or if none, other Managing Group) duly adopted on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, approving the content of this Annual Report and all its attachments.

### TWO SIGNATURES REQUIRED

Paul G. Irwin  
Name (Print)  
Signature  
President/Treasurer  
Title  
Date 7/6/94

Tom Waite  
Name (Print)  
Signature  
Asst. Treasurer/Controller  
Title  
Date 7/6/94

### FOR OFFICE USE ONLY

E \_\_\_\_\_  
S \_\_\_\_\_  
R \_\_\_\_\_  
O \_\_\_\_\_

DS1 \_\_\_\_\_  
DS2 \_\_\_\_\_  
DS3 \_\_\_\_\_  
DS4 \_\_\_\_\_  
DS5 \_\_\_\_\_

ES1 \_\_\_\_\_  
ES2 \_\_\_\_\_  
ES3 \_\_\_\_\_  
ES4 \_\_\_\_\_  
ES5 \_\_\_\_\_