

Financial Statement of

The HAMS Harm Reduction Network, Inc.

08/01/2013 - 07/31/2014

The HAMS Harm Reduction Network, Inc.

Statement of Financial Position (Balance Sheet)

08/01/2013 to 07/31/2014

	August 1, 2013	July 31, 2014
ASSETS		
Current Assets		
Cash in Bank	\$4,389.06	\$5,734.82
PayPal Balance	\$0.00	\$0.00
Total Current Assets	\$4,389.06	\$5,734.82
Fixed Assets	\$0.00	\$0.00
TOTAL ASSETS	\$4,389.06	\$5,734.82
LIABILITIES		
	\$0.00	\$0.00
NET ASSETS (equity)	\$4,389.06	\$5,734.82

All assets are unrestricted.

See accompanying notes to financial statements

Prepared by Kenneth Anderson, Executive Director
August, 2014

The HAMS Harm Reduction Network, Inc.

Statement of Activities (Income Statement)

08/01/2013 to 07/31/2014

Income	\$113,994.74
Expenses	\$112,648.98
Change in Net Assets	\$1,345.76
Net Assets 08/01/2013	\$4,389.06
Net Assets 07/31/2014	\$5,734.82

Expense details

	Total	Program	Administrative	Fundraising
Compensation	\$3,600.00	\$2,160.00	\$720.00	\$720.00
Payroll taxes	\$375.02	\$225.01	\$75.00	\$75.00
Advertizing	\$102,252.48	\$102,252.48	\$0.00	\$0.00
Office expenses	\$1,990.01	\$1,312.63	\$677.38	\$0.00
Information technology	\$2,680.47	\$2,544.27	\$136.20	\$0.00
Occupancy	\$80.00	\$0.00	\$80.00	\$0.00
Travel	\$0.00	\$0.00	\$0.00	\$0.00
Conference	\$329.00	\$300.00	\$29.00	\$0.00
Insurance	\$1,206.00	\$0.00	\$1,206.00	\$0.00
Other	\$136.00	\$0.00	\$136.00	\$0.00
Totals	\$112,648.98	\$108,794.40	\$3,059.58	\$795.00

Revenue Details

Contributions, gifts and grants	\$98,247.66
Donations	\$1,757.27
Google Grant	\$96,490.39
Program service revenue	\$15,729.12
Information Program	\$15,729.12
Support Program	\$0.00
Outreach Program	\$0.00
Interest	\$1.68
Other	\$16.28
Total revenue	\$113,994.74

See accompanying notes to financial statements.

The HAMS Harm Reduction Network, Inc.

Cash Flow Statement

08/01/2013 to 07/31/2014

Cash flow from operating activities	\$1,345.76
Cash flow from investing activities	\$0.00
Cash Flow From Financing Activities	\$0.00
Net Increase in cash	\$1,345.76
Cash and cash equivalents, beginning of year	\$4,389.06
Cash and cash equivalents, end of year	\$5,734.82

See accompanying notes to financial statements.

The HAMS Harm Reduction Network, Inc.

Notes to Financial Statements

08/01/2013 to 07/31/2014

Organization and Summary of Significant Accounting Policies

Organization - The HAMS Harm Reduction Network (“HAMS”) is a nonprofit organization established under Section 501(c)(3) of the Internal Revenue Code. The mission of HAMS is to provide information and support to help people to reduce the risks and harms associated with the consumption of alcohol or with other high risk behaviors.

Basis of Accounting - The accompanying financial statements are presented using the cash method of accounting.

Assets - All assets are unrestricted.

Fixed Assets - HAMS has no fixed assets, computers are treated as expenses.

Goods and Services - HAMS pays cash in advance for all goods and services.

Current Assets - All current assets consist of cash in the bank.

Sales - All HAMS products are manufactured and sold by third party vendors which pay HAMS royalties on sales. The HAMS book is sold through Amazon POD and kindle services, and HAMS T-shirts etc. are sold by CafePress. All products are program related.

Income Taxes – HAMS is exempt from Federal income and State franchise taxes under provisions of Section 501(c)(3) of the Internal Revenue Code and Section 23701 of the State Taxation Code respectively. As such, no provision for income taxes has been provided in these financial statements.

Detailed Expenses

Vendor	TOTAL	Item(s)	IRS category
123 flashchat	\$192.00	chat room	info tech 14
parachat	\$50.92	chat room	info tech 14
meetup	\$144.00	meetup site	info tech 14
usa web	\$105.00	web hosting	info tech 14
lycos	\$400.93	web hosting/domain names	info tech 14
yahoo	\$278.29	web hosting/domain names	info tech 14
go daddy	\$211.13	domain names	info tech 14
BTR	\$1,162.00	Podcast	info tech 14
infrascale	\$59.99	online backup	info tech 14
norton	\$76.21	anti virus	info tech 14
createspace	\$720.73	review copies of HAMS book	office expenses 13
amazon	\$722.62	books/software/printer/prime membership	office expenses 13
Barnes&Noble	\$17.26	Books	office expenses 13
skype	\$56.88	Skype	office expenses 13
PayPal	\$48.27	PayPal fees	office expenses 13
Citibank	\$386.09	bank fees/payroll service	office expenses 13
USPS	\$5.60	Postage	office expenses 13
NYS Gov	\$25.00	char500 filing fee	office expenses 13
kinkos fedex	\$7.56	Printing	office expenses 13
HRC	\$300.00	conference registration	conference 19
academi	\$29.00	Carl Hart talk	conference 19
wages	\$3,600.00	Wages	compensation 5
payroll taxes	\$375.02	payroll taxes	payroll taxes 10
Crystal and Co	\$1,206.00	Insurance	insurance 23
Austin Harm Reduction	\$26.00	T shirt	other 24
RCI	\$75.00	membership dues	other 24
NYNPCC	\$35.00	membership dues	other 24
Google	\$96,490.39	AdWords	advertizing 12
facebook	\$1,423.09	Ads	advertizing 12
sue london	\$125.00	radio host	advertizing 12
IRIS7	\$2,450.00	PR agent	advertizing 12
PRWeb	\$369.00	press release	advertizing 12
PR Newswire	\$1,395.00	press release	advertizing 12
PO Box	\$80.00	rental fee	occupancy 16

Detailed Revenues

SOURCE	INCOME	IRS CATEGORY	PROGRAM
Interest	\$1.68	Interest	NA
paper donations	\$276.00	Contributions, gifts and grants	NA
online donations	\$1,481.27	Contributions, gifts and grants	NA
Google grant	\$96,490.39	Contributions, gifts and grants	NA
café press	\$0.00	Program service revenue	Outreach
support program	\$0.00	Program service revenue	Support
US paperback sales	\$8,486.03	Program service revenue	Information
foreign paperback sales	\$245.76	Program service revenue	Information
live paperback sales	\$102.00	Program service revenue	Information
US kindle sales	\$4,909.07	Program service revenue	Information
foreign kindle sales	\$369.85	Program service revenue	Information
Amazon associates ads	\$1,616.41	Program service revenue	Information
createspace refund	\$4.28	other	NA
tps tax	\$12.00	other	NA
TOTAL	\$113,994.74		



