

**Financial Statement of**

**The HAMS Harm Reduction Network, Inc.**

**08/01/2014 - 07/31/2015**

# 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
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash in Bank	\$5,734.82	\$10,090.67
PayPal Balance	\$0.00	\$0.00
<b>Total Current Assets</b>	<b>\$5,734.82</b>	<b>\$10,090.67</b>
<b>Fixed Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$5,734.82</b>	<b>\$10,090.67</b>
<b>LIABILITIES</b>		
	\$0.00	\$0.00
<b>NET ASSETS (equity)</b>	<b>\$5,734.82</b>	<b>\$10,090.67</b>

All assets are unrestricted.

See accompanying notes to financial statements

Prepared by Kenneth Anderson, Executive Director  
August, 2015

# The HAMS Harm Reduction Network, Inc.

## Statement of Activities (Income Statement)

08/01/2014 to 07/31/2015

Income	\$72,221.57
Expenses	\$67,865.72
Change in Net Assets	\$4,355.85
Net Assets 08/01/2013	\$5,734.82
Net Assets 07/31/2014	\$10,090.67

### Expense details

	Total	Program	Administrative	Fundraising
Individual grant	\$309.00	\$309.00	\$0.00	\$0.00
Compensation	\$3,600.00	\$2,160.00	\$720.00	\$720.00
Payroll taxes	\$459.02	\$275.41	\$91.80	\$91.80
Advertizing	\$52,857.16	\$52,857.16	\$0.00	\$0.00
Office expenses	\$3,894.80	\$2,739.07	\$1,155.73	\$0.00
Information technology	\$3,084.75	\$2,928.55	\$156.20	\$0.00
Occupancy	\$80.00	\$0.00	\$80.00	\$0.00
Travel	\$1,521.50	\$1,521.50	\$0.00	\$0.00
Conference	\$370.88	\$370.88	\$0.00	\$0.00
Insurance	\$1,206.00	\$0.00	\$1,206.00	\$0.00
Other	\$482.61	\$0.00	\$482.61	\$0.00
<b>Totals</b>	<b>\$67,865.72</b>	<b>\$63,161.58</b>	<b>\$3,892.34</b>	<b>\$811.80</b>

### Revenue Details

Contributions, gifts and grants	\$55,657.67
Donations	\$2,880.00
Google Grant	\$52,777.67
Program service revenue	\$16,504.30
Information Program	\$16,504.30
Support Program	\$0.00
Outreach Program	\$0.00
Interest	\$4.01
Other	\$55.59
<b>Total revenue</b>	<b>\$72,221.57</b>

See accompanying notes to financial statements.

# The HAMS Harm Reduction Network, Inc.

## Cash Flow Statement

08/01/2014 to 07/31/2015

Cash flow from operating activities	\$4,355.85
Cash flow from investing activities	\$0.00
Cash Flow From Financing Activities	\$0.00
Net Increase in cash	\$4,355.85
<b>Cash and cash equivalents, beginning of year</b>	<b>\$5,734.82</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$10,090.67</b>

See accompanying notes to financial statements.

# **The HAMS Harm Reduction Network, Inc.**

## **Notes to Financial Statements**

08/01/2014 to 07/31/2015

### **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.