

HARVEST HOME FARMER'S MARKET, INC.

**AUDITED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2018 AND 2017**

ANGELITO A. BALLO, CPA

HARVEST HOME FARMER'S MARKET, INC.

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-2
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6-12
 <u>Supplemental Reports and Schedules</u>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	13-14
Independent Auditor's Report on Supplementary Information	15
Schedules of Functional Expenses	Schedule A 16
Schedule of Expenses of Government Awards	Schedule B 17
Schedule of Findings and Questioned Costs	Schedule C 18

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Independent Auditor's Report

To the Board of Directors of Harvest Home Farmer's Market, Inc.

Report on the Financial Statements

I have audited the accompanying financial statements of Harvest Home Farmer's Market, Inc., which comprise the statement of financial position as of December 31, 2018 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. The financial statements of Harvest Home Farmer's Market, Inc. as of December 31, 2017, and for the year then ended were audited by other auditors whose report dated August 20, 2018, expressed an unqualified opinion on those statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion


In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Harvest Home Farmer's Market, Inc. as of December 31, 2018 and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of functional expenses and expenses of government awards are presented for purposes of additional analysis and are not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated August 28, 2019 on my consideration of Harvest Home Farmer's Market, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and the compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Harvest Home Farmer's Market, Inc.'s internal control over financial reporting and compliance.

 CPA
Angelito A. Ballo, CPA

New York, NY
August 28, 2019

HARVEST HOME FARMER'S MARKET, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2018 AND 2017

	2018	2017
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	\$ 2,153	\$ 25,030
Accounts receivable	18,580	6,810
Grants and contributions receivable (Note 4)	198,748	109,495
Prepayments	4,340	-
Total current assets	223,821	141,335
Non-current assets		
Equipment (net of accumulated dep.) (Note 5)	4,829	8,357
Total non-current assets	4,829	8,357
Other assets		
Security deposit	490	1,990
Total other assets	490	1,990
Total Assets	\$ 229,140	\$ 151,682
Liabilities		
Current liabilities:		
Accounts payable and accrued expenses	\$ 47,518	\$ 38,826
Line of credit (Note 6)	50,000	30,861
Accrued farmer's token redemption (Note 7)	24,166	29,301
Loan payable (Note 8)	60,000	-
Deferred revenue (Note 9)	3,600	12,631
Total current liabilities	185,284	111,619
Net Assets		
Without donor restrictions	(11,144)	40,063
With donor restrictions (Note 10)	55,000	-
Total net assets	43,856	40,063
Total Liabilities and Net Assets	\$ 229,140	\$ 151,682

See Notes to financial Statements.

HARVEST HOME FARMER'S MARKET, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	Without Donor Restrictions	With Donor Restrictions	2018	2017
Revenues and other support:				
Government grants & contracts	\$ 589,309	\$	\$ 589,309	\$ 425,676
Non-government grants and contract	4,000	55,000	59,000	-
General Contributions	34,517		34,517	56,678
Market rents	120,244		120,244	123,067
Fund raising			-	30,118
In-kind (Note 11)	36,593		36,593	24,500
Miscellaneous	6,140		6,140	-
Total revenues and other support	<u>790,803</u>	<u>55,000</u>	<u>845,803</u>	<u>660,039</u>
Net assets released from restrictions:				
Program restrictions satisfied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and support	790,803	55,000	845,803	660,039
Expenses:				
Program services:				
Farmer's market	32,379		32,379	278,728
Healthy living	234,226		234,226	9,178
Healthy eating	399,715		399,715	173,580
Total program expenses	<u>666,320</u>	<u>-</u>	<u>666,320</u>	<u>461,486</u>
Supporting activities				
Management and general	175,690		175,690	165,616
Fund raising	<u>-</u>		<u>-</u>	<u>33,012</u>
Total expenses	842,010	-	842,010	660,114
Increase (decrease) in net assets	(51,207)	55,000	3,793	(75)
Net assets, beginning	<u>40,063</u>	<u>-</u>	<u>40,063</u>	<u>40,138</u>
Net assets, ending	<u>\$ (11,144)</u>	<u>\$ 55,000</u>	<u>\$ 43,856</u>	<u>\$ 40,063</u>

See Notes to financial Statements.

HARVEST HOME FARMER'S MARKET, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operation		
Net increase (decrease) in net assets	\$ 3,793	\$ (75)
Adjustments to reconcile net increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation	3,528	3,636
Changes in operating assets and liabilities:		
(Increase) Decrease in operating assets:		
Accounts receivable	(11,770)	8,582
Grants and contributions receivable	(89,253)	(3,337)
Prepaid expenses	(4,340)	-
Security deposits	1,500	-
Increase (Decrease) in operating liabilities:		
Accounts payable and accrued expenses	8,692	(7,775)
Accrued farmer's token redemption	(5,135)	13,600
Deferred income	<u>(9,031)</u>	<u>(3,574)</u>
Net cash provided (used) by operating activities	(102,016)	11,057
Cash flows from investing activities		-
Cash flows from financing activities		
Line of credit - (payment) borrowed - net	19,139	12,182
Loan proceeds - net	<u>60,000</u>	<u>(97,600)</u>
Net cash provided from financing activities	<u>79,139</u>	<u>(85,418)</u>
Net increase (decrease) in cash	(22,877)	(74,361)
Cash and cash equivalents, beginning	<u>25,030</u>	<u>99,391</u>
Cash and cash equivalents, ending	\$ <u>2,153</u>	\$ <u>25,030</u>
Supplemental Disclosure		
Interest paid	\$ <u>2,385</u>	\$ <u>808</u>

See Notes to financial Statements.

HARVEST HOME FARMER'S MARKET, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

Note 1. Organization and Nature of Business

Harvest Home Farmer's Market, Inc. founded in 1993 is a non-profit organization incorporated pursuant to the Not for Profit Corporation Law of the State of New York. Harvest Home Farmer's Market, Inc. ("HHFM") is one of New York State's largest operators of farmers markets in high need, low income communities whose main goal is to increase access to local farm fresh produce, educate the public about health and nutrition and support regional agriculture.

The Corporation is a not for profit organization operating under the Internal Revenue Code Section 501 (c) (3) and is, therefore, not subject to Federal, State or City income taxes.

Note 2. Summary of Significant Accounting Policies

A. Summarized Comparative Totals

The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in United States of America. Accordingly, such information should be read in conjunction with the Corporation's financial statements for the year ended December 31, 2017, from which the summarized information was derived.

B. Basis of Presentation

Harvest Home Farmer's Market, Inc.'s financial statements are presented consistent with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), Not-for-Profit Organizations - ASC 958. Under FASB ASC 958, the corporation is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions.

C. Basis of Accounting

The organization uses the accrual method of accounting to account for its revenues and expenses and accordingly reflect all significant receivables and payables.

Cash Equivalents

HHFM considers as cash equivalents money market funds and all highly liquid resources such as investment in certificate of deposits with original maturity of three months or less. As of December 31, 2018 and 2017, HHFM did not have any resources that were considered cash equivalents.

HARVEST HOME FARMER'S MARKET, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

Note 2. Summary of Significant Accounting Policies (Continued)

Receivables

All receivables are expected to be collected within one year and as such have been stated at their net realizable value with no allowance for uncollectible receivable. If any receivables become uncollectible, they will be charged to operations when that determination is made.

Property and Equipment

Capitalized assets are depreciated using the straight-line method over the useful lives of the assets.

Revenues

Revenues received from market rental fees are based on signed contracts and are renewed annually.

Contributions received are recorded as with donor restrictions and without donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction is released or expires in the reporting period in which the support is recognized. Unconditional promises to give are recognized as revenues in the period in which the promise amount is received. Conditional promises to give are recognized as revenues upon meeting such conditions.

HHFM received various grants from government agencies. In accordance with the grant provisions, HHFM either receives grant funds following the disbursement of approved expenses or is authorized to receive funds in advance of anticipated expenditures. All unreimbursed expenses as of the year end are recorded as grant receivables and all advanced funds not expended are recorded as deferred income.

Advertising Costs

The organization uses advertising to promote its programs and costs are expensed as incurred. Advertising expense amounted to \$7,478 and \$18,088 in 2018 and 2017, respectively.

HARVEST HOME FARMER'S MARKET, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

Note 2. Summary of Significant Accounting Policies (Continued)

D. Functional Allocation of Expenses

The costs of providing various programs have been summarized on a functional basis in the schedule of functional expenses. Certain costs have been allocated among the programs and supporting services benefited. Personnel services are allocated based on time spent on each program. Other than personnel services are allocated based on the ratio of each program's expenses to the total of such expenses. The organization classifies expenses which are not directly related to a specific program as management and general.

E. Accounting for Uncertainty in Income Tax

The Harvest Home Farmer's Market, Inc. adopted the recognition requirement for uncertain income tax positions as required by accounting principles generally accepted in the United States of America. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more likely than not to be sustained upon examination by taxing authorities. There was no impact on The Harvest Home Farmer's Market, Inc. financial statements as a result of the implementation of Financial Accounting Standard Board's ASC 740-10 (formerly known as FASB Interpretation No. 48, Accounting for Uncertainty in Income taxes). Accordingly Harvest Home Farmer's Market, Inc. has not recorded any reserves or related accruals for interest and penalties for uncertain tax position. Tax periods ending December 31, 2015 and subsequent remain subject to examination by applicable taxing authorities.

F. Subsequent Events Evaluation by Management

Management evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected in the financial statements. Such evaluation is performed through the date the financial statements were available to be issued, which was August 28, 2019 for these financial statements.

G. Contingent Liabilities

Grants and contracts are subject to audit by the funding agency. Any unresolved disallowed/questioned cost noted during an audit can result to a refund/payback to the funding agency. No provision has been made for any liabilities that may arise from such audits since amount, if any, cannot be determined at this date.

HARVEST HOME FARMER'S MARKET, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

Note 2. Summary of Significant Accounting Policies (Continued)

H. Concentration of Credit and Market Risk

Financial instruments that potentially expose HHFM to concentrations of credit and market risk consist primarily of cash. Cash and cash equivalents are maintained at high quality financial institutions which were fully covered by the Federal Depository Insurance Corporation ("FDIC"). FDIC provides deposit insurance up to \$250,000.

Approximately 69% for 2018 and 67% for 2017 of revenue was from government funded programs. Most of these government funded programs are renewed in 2019.

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 3. Cash and Cash Equivalents

At December 31, cash and cash equivalents consisted of:

	<u>2018</u>	<u>2017</u>
TD Bank		
Checking – operating and payroll	\$ (13,191)	\$ 16,488
Checking	4,994	0
Capital One		
Checking – credit card transaction	0	276
Checking – EBT account	10,030	8,266
Petty cash	<u>320</u>	<u>0</u>
Total	\$ <u>2,153</u>	\$ <u>25,030</u>

All cash balances are available for operating expenses.

HARVEST HOME FARMER'S MARKET, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

Note 4. Grants and Contributions Receivable

As of December 31, grants and contributions receivable consisted of:

<u>Receivable from:</u>	<u>Balance at 12/31/2018</u>	<u>Subsequent Receipts</u>	<u>Balance at 12/31/2017</u>	<u>Subsequent Receipts</u>
NYC DYCD #68186P	\$	\$	\$ 90,541	\$ 90,541
NYC DYCD #68186Q	90,874	90,874		
NYS OSC - AGA			15,000	15,000
NYS Department of Agriculture & Markets			454	454
Fund for Public Health in New York			3,500	3,500
HPNAP - FY 18	55,038	55,038		
HPNAP - FY 19	2,836	2,836		
Laurie M. Tisch Illumination Fund	50,000	50,000		
Total	<u>\$ 198,748</u>	<u>\$ 198,748</u>	<u>\$ 109,495</u>	<u>\$ 109,495</u>

Note 5. Equipment

Equipment consisted of the following:

<u>Furniture and Equipment</u>	<u>2018</u>	<u>2017</u>
Computer equipment	\$ 20,337	\$ 20,337
Furniture	1,563	1,563
Less: Accumulated depreciation	<u>(17,071)</u>	<u>(13,543)</u>
Total	<u>\$ 4,829</u>	<u>\$ 8,357</u>

Depreciation expense amounted to \$3,528 in 2018 and \$3,636 in 2017.

Note 6. Line of Credit

HHFM has a \$50,000 unsecured line of credit with TD Bank. Advances on the credit line are payable on demand and carry a variable interest rate of 8.29% in 2018. Outstanding balance amounted to \$50,000 and \$30,861 as of December 31, 2018 and 2017, respectively.

Note 7. Accrued Farmer's Token Redemption

Consumers purchase tokens through Electronic Benefit Transactions ("EBT") and debit or credit card. Farmers collect tokens from consumers in exchange for merchandise. HHFM records a liability for tokens that have yet to be redeemed by the farmers. HHFM maintains a separate bank account to account for these transactions. Outstanding balance amounted to \$24,166 and \$29,301 in 2018 and 2017, respectively.

HARVEST HOME FARMER'S MARKET, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

Note 8. Loan Payable

HHFM received interest free loan from the Fund for the City of New York as an advance of funds against NYC DYCD contract. The outstanding amount of \$60,000 in 2018 was subsequently paid.

Note 9. Deferred Revenue

Deferred revenue consisted of the following:

<u>Funder/Program</u>	<u>2018</u>	<u>2017</u>
NYS DOH/HPNAP:		
Initial advance	\$ 6,000	\$ 12,631
Reduction of advance for reimbursement	<u>(2,400)</u>	<u>(12,631)</u>
Ending balance	<u>\$ 3,600</u>	<u>\$ -</u>

Note 10. Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following:

<u>Funder</u>	<u>Activity</u>	<u>Balance</u> <u>2017</u>	<u>New/Additional</u> <u>Contribution</u>	<u>Amount</u> <u>Released</u>	<u>Balance</u> <u>2018</u>
Laurie M. Tisch Illumination Fund	General Support	\$ -	\$ 50,000	\$ -	\$ 50,000
The Laura B. Vogler Foundation, Inc.	General Support	-	5,000	-	5,000
Ending balance		<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ 55,000</u>

Note 11. In-kind Contribution

HHFM received donated goods and services as follows:

	<u>2018</u>	<u>2017</u>
Produce	\$ -	\$ 11,600
Volunteer support services	<u>36,593</u>	<u>12,900</u>
Total	<u>\$ 36,593</u>	<u>\$ 24,500</u>

Donated goods are valued at their estimated fair market value at the date of donation and services are valued at estimated comparable rate for similar service.

HARVEST HOME FARMER'S MARKET, INC.
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2018 AND 2017

Note 12. Lease Commitment

HHFM occupies office space with future rental obligation as follows:

Landlord: Foundation 126th Street Realty, LLC
 Site: 104-106 126th Street, New York, NY 10035, Unit 3D
 Term: 3/1/15 to 2/28/19
 Future annual rental obligation:

<u>Year</u>	<u>Amount</u>
CY 19 (up to 2/28/19)	\$ <u>5,812</u>
Total	\$ <u>5,812</u>

Rent expense amounted to \$34,452 and \$33,995 for 2018 and 2017, respectively.

Note 13. Retirement Plan

The Harvest Home Farmer's Market, Inc. opened a retirement plan in 2016. Under the plan, eligible employees may elect to make deposits, subject to the maximum amount allowed for federal tax purposes. In addition, the plan calls for the HHFM to make matching contributions based on the participant's contribution and salary. HHFM did not make employer contribution to the plan for the years ended 2018 and 2017.

Note 14. Program Services

HHFM has three major program services as follows:

Farmer's Markets – Establish and manages farmer's markets in low income communities and provides job opportunities during the market season in the boroughs of the Bronx, Brooklyn, Manhattan and Queens

Healthy Living – Provide physical activity for children during summer through the Playstreet program

Healthy Eating – Provide nutrition education both at the farmer's markets and other venues in the community

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with Government
Auditing Standards

Independent Auditor's Report

Board of Directors
Harvest Home Farmer's Market, Inc.:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the Standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Harvest Home Farmer's Market, Inc. which comprise the statement of financial position as of December 31, 2018 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated August 28, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Harvest Home Farmer's Market, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Harvest Home Farmer's Market, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Harvest Home Farmer's Market, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not design to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Harvest Home Farmer's Market, Inc.'s financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

 CPA
Angelito A. Ballo, CPA

New York, NY
August 28, 2019

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Independent Auditor's Report on Supplementary Information

Board of Directors

Harvest Home Farmer's Market, Inc.

I have audited the financial statements of Harvest Home Farmer's Market, Inc. as of and for the year ended December 31, 2018, and have issued my report thereon dated August 28, 2019 which contained an unqualified opinion on those financial statements. My audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedules of functional expenses and expenses of government awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary schedules of functional expenses and expenses of government awards are fairly stated in all material respects in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified parties.


Angelito A. Ballo, CPA

New York, NY
August 28, 2019

HARVEST HOME FARMER'S MARKET, INC.
SCHEDULES OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	Program Services			Program Services Total	Supporting Services		Total 2018	2017
	Farmer's Market	Healthy Living	Healthy Eating		Management and General	Fund Raising		
Expenses:								
Salaries	\$ 5,103	\$ 97,465	\$ 236,284	\$ 338,852	\$ 8,908	\$	\$ 347,760	\$ 282,778
Fringe benefits	590	11,155	25,120	36,865	2,258		39,123	31,943
Contracted services		27,000		27,000	8,400		35,400	47,697
Marketing and advertising	324		5,550	5,874	1,604		7,478	18,088
Dues and permits	609			609	5,598		6,207	2,581
Program expenses	4,590	4,975		9,565	931		10,496	2,131
HPNAP farmer vendor reimbursement		42,599		42,599	-		42,599	-
Health bucks reimbursement			64,897	64,897	-		64,897	21,214
Grants				-	-		-	5,500
Fund raising				-	-		-	14,121
Insurance			1,307	1,307	636		1,943	2,695
Occupancy		3,857	15,656	19,513	18,007		37,520	38,279
Office expense and supplies	4,493	10,802	4,983	20,278	2,402		22,680	14,696
Postage	252		1,575	1,827	975		2,802	564
Printing	1,866	6,694	6,948	15,508	815		16,323	13,093
Repairs & maintenance				-	1,535		1,535	-
Professional fees		18,460	22,708	41,168	73,217		114,385	71,210
Telephone			2,860	2,860	635		3,495	5,722
Conference & meetings			60	60	1,383		1,443	850
Travel expenses	12,996	8,882		21,878	6,168		28,046	21,345
Website and internet		2,337		2,337	2,441		4,778	1,707
Finance charge				-	2,385		2,385	808
Bank and merchant service charges	1,556			1,556	3,392		4,948	3,853
Payroll service fees				-	4,836		4,836	10,229
Depreciation				-	3,528		3,528	3,636
Miscellaneous				-	125		125	3,502
In-kind (Note 11)				-	36,593		36,593	24,500
Indirect costs			11,767	11,767	(11,767)		-	-
Bad debt				-	685		685	17,372
Total	\$ 32,379	\$ 234,226	\$ 399,715	\$ 666,320	\$ 175,690	\$ -	\$ 842,010	\$ 660,114

See Notes to financial Statements.

HARVEST HOME FARMER'S MARKET, INC.
 SCHEDULE OF EXPENSES OF GOVERNMENT AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule B

<u>Funding Agency</u>	<u>Name of Project/Program</u>	<u>CFDA No./ Contract no.</u>	<u>Budget period</u>	<u>Budget Amount</u>	<u>Amount Expended from 1/1/18 to 12/31/18</u>
<u>Federal Grants</u>					
National Institute of Food and Agriculture/ United States Department of Agriculture	Food Insecurity Nutrition Incentive	10.331 2016-70025-25240	6/1/16 - 5/31/20	\$ 499,992	\$ 184,455
United States Department of Agriculture Food and Nutrition Service	Farmer's Market Supplemental Nutrition Assistance Program	10.545 SNAP-FSUP-15-NY-01	9/30/15 - 9/30/18	<u>250,000</u>	<u>90,000</u>
Total				749,992	274,455
<u>NYS Grants</u>					
NYS Department of Health	Hunger Prevention & Nutrition Asst Program	C32844GG-3450000	11/1/17-10/31/18	175,000	180,490 A
NYS Department of Health	Hunger Prevention & Nutrition Asst Program	C32844GG-3450000	11/1/18-10/31/19	<u>175,000</u>	<u>5,236</u>
Total				350,000	185,726
<u>New York City Grants/Pass Through</u>					
NYC Dept. of Youth and Community Dev.	Food and Nutrition Education	68186Q	7/1/18 - 6/30/19	100,000	90,874
NYC Dept. of Youth and Community Dev.	Food and Nutrition Education	68186P	7/1/17 - 6/30/18	100,000	9,459
DYCD/CCNSF through New York Urban League	Communities of Color Stabilization Fund	620690	1/1/18 - 6/30/18	<u>45,000</u>	<u>45,000</u>
Total				<u>245,000</u>	<u>145,333</u>
Total				\$ <u>1,344,992</u>	\$ <u>605,514</u>

A - Includes \$6,027 of COLA.

See Notes to financial Statements.

HARVEST HOME FARMER'S MARKET, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2018

Schedule of Findings

Current year

Material weakness

None

Immaterial weakness

None

Prior year

None

Schedule of Questioned Costs

Current year

None

Prior year

None