

Pre-Proposal Conference  
February 25, 2019  
Commodity Board Accounting Services

1. For the Cost Proposal, please clarify whether you are looking for a fixed fee or an hourly rate.

Please prepare your proposal with a fixed fee per commodity board.

2. Do you currently contract the services that are being requested by this solicitation? If so, can you please provide us with the prior year fees broken down by each of the five Boards. If provided on an hourly rate basis, please provide an approximate number of hours that the contractor is providing for these services annually for each of the five boards.

APPLE \$4500/yr invoiced monthly

POTATO \$1785/yr invoiced quarterly

WINE \$3600/yr invoiced monthly

PEACH & NECTARINE \$685/yr invoiced quarterly

VEGETABLE \$4225/yr invoiced monthly

3. How long do the respective board meetings last. It varies. You will be finished and able to leave after the first 30-40 minutes but you are welcome to stay if you wish.

4. Please provide us a list of the dates for each board meeting for the upcoming year. At this time, the meetings have not been scheduled. Historically there are 4 at the end of January. 1 in February. 1 in March. 1 in May. 1 in June. 4 in July (one of which is a call). 1 call in September. 4 in November.

5. Please provide copies of the most recent audited financial statements and the most recent financial board report for each board. Financial statements are attached.

6. The solicitation states the contractor will process invoices for payments, cut checks and reconcile bank accounts on a monthly basis, please clarify whether the contractor is also required to record the checks that are deposited or if someone else records those in QuickBooks. And whether they are tracked in a separate ledger or QuickBooks only. Deposits are recorded by crop year, not individual checks.

7. If the consultant records the detailed deposits in QuickBooks, approximately how many checks need to be recorded per year for each board. N/A

8. Please clarify whether there are any payroll checks that must be prepared by the consultant. There will not be any payroll checks to be prepared. Just contractor payments that will require a 1099, including the winning bidder of this contract. There is only one contractor for the Vegetable board but the Wine Board is considering hiring a contractor as well.

9. The solicitation states that the Contractor is subject to an audit by an independent firm. Please clarify that the financial statements for each board are subject to audit, rather than the contractor itself. The Contractor is subject to a light audit referred to as "Agreed Upon Procedures".

10. Please state what basis of accounting the year-end financial statements are prepared on (Cash, Accrual, etc.) Any Board that is not currently on Accrual Accounting will need to be switched at the beginning of the Fiscal Year July 1.

11. Please provide the Bank that is currently being used for each of the Boards and the number of accounts for each. All accounts are with the Citizens Bank. Peach, Potato, Apple have one. Vegetable has two. Wine has three.
12. How many checks are written for each board. The number of checks for each board are listed in the scope of work.
13. Will the accounting firm be the signor for the account? This will vary by board. The treasurer for each board will decide. Checks will come back to PDA to be mailed.
14. How will invoices be approved for payment? Invoices will be sent to the treasurer via email then to the accountant for payment.
15. When did current account resign? How big is the backlog of work to be done? The accountant resigned unexpectedly January 29, 2019, the new account once selected will need to start immediately. There is approximately 5 weeks of back logged work to be caught up on.
16. What would PDA like to see on improved with the new accountant? Grant reporting on an accrual basis verses cash on hand. Regular attendance to the board meetings, board meetings are held either at PDA or the Mid Atlantic Fruit and Vegetable Conference-Hershey, one meeting is held in State College in July for the Potato Board.
17. Will be the quick books files be available? Yes all the files will be available to the new accountant.
18. Will the prior account provide the 1099's from previous years? Yes all the previous years 1099's should be in the records returned by the previous accountant. PDA will need to confirm what they contain.
19. How will the accountant be notified when grants are awarded. PDA will provide the accountant with an award list of the grantees that will include all the award information.
20. Is quick books manadatory? Is PDA tied to the current process? No switching to another accounting software is not impossible but it would need to be compatible with an online system.

**Due to the delay in the posting of the Q&A, the deadline for this SFP has been extended to March 20, 2019.**

PA Peach & Nectarine Research Program  
Income Statement  
For the Period July 1, 2018 through January 24, 2019

Item	7/1/2018 to 1/24/2019	7/1/2017 to 1/24/2018
Income:		
Assessments	11,344.32	17,096.60
Research Contribution		
Carryover		
<b>Total Income</b>	<b>11,344.32</b>	<b>17,096.60</b>
Expenditures:		
Board Expense	0.00	0.00
Postage and Printing	0.00	0.00
Audit	0.00	0.00
Peach & Nectarine Research**	36,757.94	7,080.70
Miscellaneous	80.62	71.48
Bank fees	20.00	44.00
Financial Services	513.75	513.75
<b>Total Expenditures</b>	<b>37,372.31</b>	<b>7,709.93</b>
<b>Excess Expenditures over Income as of 1/24/18 and 19</b>	<b>(26,027.99)</b>	<b>9,386.67</b>
<b>Add Cash Carryover from Period Ended 6/30/18</b>	<b>59,733.90</b>	
<b>Fund Balance as of January 24, 2019</b>	<b>33,705.91</b>	

\*\*Research Expenses Paid in Current Fiscal Year:

Penn State: PDA Bacterial Leaf	3,751.32
Penn State: PDA Control Options for Stink Bug	3,861.75
Penn State: Brown Marmorated Stink Bug	548.71
Penn State: Peach Rootstock	13,490.82
	21,652.60

**PA Apple Program  
General Ledger**  
July 1, 2018 - January 25, 2019

Date	Transaction T	Num	Name	Memo/Description	Amount	Balance
1110 Citizens Checking						
						467,660.14
						467,162.14
07/06/2018	Check	1014	Diane Belles		-518.00	466,818.89
07/06/2018	Check	1013	Safeguard Business Systems		-343.25	396,818.89
07/25/2018	Check	1015	SHAP Endowment		-70,000.00	404,127.12
07/30/2018	Deposit				7,308.23	404,123.12
07/31/2018	Check	SVCCHRG		Service Charge	-4.00	405,171.02
07/31/2018	Deposit				1,047.90	404,653.02
08/03/2018	Check	1016	Diane Belles		-518.00	409,050.53
08/07/2018	Deposit				4,397.51	398,487.53
08/10/2018	Check	1018	US Apple Export Council		-10,563.00	399,760.39
08/17/2018	Deposit				1,272.86	399,756.39
08/31/2018	Check	SVCCHRG		Service Charge	-4.00	403,955.25
09/10/2018	Deposit				4,198.86	403,437.25
09/14/2018	Check	1019	Diane Belles		-518.00	403,364.13
09/14/2018	Check	1020	PA Media Group		-73.12	405,168.16
09/17/2018	Deposit				1,804.03	416,085.87
09/26/2018	Deposit				10,917.71	416,081.87
09/28/2018	Check	SVCCHRG		Service Charge	-4.00	309,281.87
09/30/2018	Check	1023	US Apple Association		-106,800.00	308,763.87
10/01/2018	Check	1024	Diane Belles		-518.00	308,759.87
10/31/2018	Check	SVCCHRG		Service Charge	-4.00	308,241.87
11/13/2018	Check	1025	Diane Belles		-518.00	308,052.38
11/18/2018	Check	1031	Mark Boyer		-189.49	307,708.15
11/18/2018	Check	1030	Carolyn McQuiston		-344.23	307,470.74
11/18/2018	Check	1029	Gary Faulkner		-237.41	305,675.02
11/18/2018	Check	1027	State Horticultural Assoc. of Pennsylvania		-1,795.72	304,175.02
11/18/2018	Check	1028	State Horticultural Assoc. of Pennsylvania		-1,500.00	304,171.02
11/30/2018	Check	SVCCHRG		Service Charge	-4.00	304,106.02
12/06/2018	Check	1032	Sargent's Court Reporting Service Inc.	Inv 1356980	-65.00	303,588.02
12/06/2018	Check	1033	Diane Belles		-518.00	303,521.11
12/16/2018	Check	1036	PA Media Group		-66.91	303,146.11
01/11/2019	Check	1035	Diane Belles		-375.00	311,767.47
01/24/2019	Deposit				8,621.36	346,610.00
01/24/2019	Deposit				34,842.53	

01/24/2019	Deposit	32,487.87	379,097.87
<b>Total for 1110 Citizens Checking</b>		<u>32,487.87</u>	
<b>Retained Earnings</b>		<b>-\$ 88,582.27</b>	
<b>Total for Retained Earnings</b>			<u>467,680.14</u>
<b>4010 Assessment Income - CY</b>			
01/24/2019	Deposit	6,955.22	6,955.22
01/24/2019	Deposit	6,885.08	13,840.30
01/24/2019	Deposit	34,718.75	48,559.05
<b>Total for 4010 Assessment Income - CY</b>		<b>\$ 48,559.05</b>	
<b>4011 Assessment Income - 2017</b>			
07/30/2018	Deposit	7,308.23	7,308.23
07/31/2018	Deposit	1,047.90	8,356.13
08/07/2018	Deposit	3,814.37	12,170.50
08/17/2018	Deposit	1,272.86	13,443.36
09/10/2018	Deposit	4,004.09	17,447.45
09/17/2018	Deposit	100.03	17,547.48
09/17/2018	Deposit	166.64	17,714.12
09/17/2018	Deposit	434.28	18,148.40
01/24/2019	Deposit	1,531.16	19,679.56
01/24/2019	Deposit	123.78	19,803.34
01/24/2019	Deposit	1,808.61	21,611.95
<b>Total for 4011 Assessment Income - 2017</b>		<b>\$ 21,611.95</b>	
<b>4012 Assessment Income 2016</b>			
08/07/2018	Deposit	583.14	583.14
09/10/2018	Deposit	194.77	777.91
09/17/2018	Deposit	1,103.08	1,880.99
09/26/2018	Deposit	367.42	2,248.41
09/26/2018	Deposit	241.73	2,490.14
09/26/2018	Deposit	4,251.87	6,742.01
09/26/2018	Deposit	155.30	6,897.31
09/26/2018	Deposit	3,591.26	10,488.57
09/26/2018	Deposit	949.66	11,438.23
01/24/2019	Deposit	23,724.04	35,162.27
01/24/2019	Deposit	205.12	35,367.39
09/26/2018	Deposit	1,360.47	36,727.86
<b>Total for 4012 Assessment Income 2016</b>		<b>\$ 36,727.86</b>	
<b>Accounting Fees</b>			
07/06/2018	Check	518.00	518.00
08/03/2018	Check	518.00	1,036.00
09/14/2018	Check	518.00	1,554.00
			July accounting services
			August accounting services
			September accounting services

10/01/2018	Check	1024	Diane Belles	October accounting services	518.00	2,072.00
11/13/2018	Check	1025	Diane Belles	November accounting services	518.00	2,590.00
12/06/2018	Check	1033	Diane Belles	December accounting services	518.00	3,108.00
01/11/2019	Check	1035	Diane Belles	January accounting services	375.00	3,483.00
<b>Total for 6130 Accounting Fees</b>					<b>\$ 3,483.00</b>	
<b>6132 Advertising/Legal Notices</b>						
09/14/2018	Check	1020	PA Media Group	Meeting Notice 7/3/18	73.12	73.12
12/16/2018	Check	1036	PA Media Group	Meeting Notice 11/6/18 Inv 88882124	66.91	140.03
<b>Total for 6132 Advertising/Legal Notices</b>					<b>\$ 140.03</b>	
<b>6135 Annual State Crop Assessment</b>						
09/30/2018	Check	1023	US Apple Association	2018-2019 Annual State Crop Assessment for PA	106,800.00	106,800.00
<b>Total for 6135 Annual State Crop Assessment</b>					<b>\$ 106,800.00</b>	
<b>6136 Bank Charges &amp; Fees</b>						
07/31/2018	Check	SVCCHRG			4.00	4.00
08/31/2018	Check	SVCCHRG			4.00	8.00
09/28/2018	Check	SVCCHRG			4.00	12.00
10/31/2018	Check	SVCCHRG			4.00	16.00
11/30/2018	Check	SVCCHRG			4.00	20.00
<b>Total for 6136 Bank Charges &amp; Fees</b>					<b>\$ 20.00</b>	
<b>6220 Board Expense</b>						
11/18/2018	Check	1030	Carolyn McQuiston	travel to/from board meeting 11/8/18	344.23	344.23
11/18/2018	Check	1031	Mark Boyer	Travel to/from board meeting 11/8/18	189.49	533.72
11/18/2018	Check	1029	Gary Faulkner	Travel to/from board meeting in Harrisburg 11/8/18	237.41	771.13
12/06/2018	Check	1032	Sargent's Court Reporting Service Inc.	Certified Transcript 11/8/18.	65.00	836.13
<b>Total for 6220 Board Expense</b>					<b>\$ 836.13</b>	
<b>6228 Charitable Contributions</b>						
07/25/2018	Check	1015	SHAP Endowment	Contribution to SHAP Endowment	70,000.00	70,000.00
<b>Total for 6228 Charitable Contributions</b>					<b>\$ 70,000.00</b>	
<b>6229 Office/General Administrative Expenses</b>						
07/06/2018	Check	1013	Safeguard Business Systems	500 laser checks and envelopes; 150 deposit tickets	343.25	343.25
<b>Total for 6229 Office/General Administrative Expenses</b>					<b>\$ 343.25</b>	
<b>7162 US Apple Export Council Dues</b>						
08/10/2018	Check	1018	US Apple Export Council	7/1/18 - 6/31/19 Membership Dues Balance	10,563.00	10,563.00
<b>Total for 7162 US Apple Export Council Dues</b>					<b>\$ 10,563.00</b>	
<b>7201 PA Farm Show</b>						
11/18/2018	Check	1028	State Horticultural Assoc. of Pennsylvania	PA Farm Show Booth Rental	1,500.00	1,500.00
11/18/2018	Check	1027	State Horticultural Assoc. of Pennsylvania	Apple Bags for PA Farm Show Inv #11	1,795.72	3,295.72
<b>Total for 7201 PA Farm Show</b>					<b>\$ 3,295.72</b>	

**PA Apple Program  
Profit and Loss Comparison  
July 1 - Jan 24, 2019**

**Budget**

**July 2018 - June 2019**

**Income**

4010 Assessment Income - 2018	150,000.00
4011 Assessment Income - 2017	
4012 Assessment Income 2016	

**Total Assessment Income**

**\$ 150,000.00**

**Expenses**

6130 Accounting Fees	5,000.00
6132 Advertising/Legal Notices	300.00
6135 Annual State Crop Assessment	106,800.00
61XX Audit	1,000.00
6136 Bank Charges & Fees	48.00
61XX Consumer Education (Farm Show Booth Rental/misc	4,300.00
61XX Court Reporter	200.00
6201 Staff Travel	0.00
6220 Board Expense	1,000.00
6228 Charitable Contributions (to SHAP endowment)	70,000.00
6229 Office/General Administrative Expenses	343.25
6236 Telephone Expense	0.00
6260 Insurance - D&O	675.00
6410 Depreciation Exp	0.00
7162 US Apple Export Council Dues	10,563.00
72XX Research	175,000.00
7223 PMA Show	0.00

**Total Expenses**

**\$ 375,229.25**

**Net Operating Income**

**-\$ 225,229.25**

**Net Income**

**-\$ 225,229.25**

<b>Total</b>	<b>Total</b>	<b>Budget</b>
<b>Current YTD</b>	<b>Prior YTD</b>	<b>July 2019 - June 2020</b>
48,559.05		180,000.00
21,611.95		
36,727.86		
<b><u>\$ 106,898.86</u></b>	<b><u>\$ 197,004.19</u></b>	<b><u>\$ 180,000.00</u></b>
3,483.00	2,385.00	5,000.00
140.03	0.00	300.00
106,800.00	0.00	106,800.00
0.00		1,000.00
20.00	48.00	48.00
3,295.72		5,000.00
65.00		200.00
0.00	358.72	0.00
771.13	153.58	1,000.00
70,000.00	0.00	0.00
343.25	0.00	0.00
0.00	513.65	0.00
0.00	110.78	675.00
0.00	181.92	0.00
10,563.00	0.00	0.00
0.00		75,000.00
0.00	19,000.00	0.00
<b><u>\$ 195,481.13</u></b>	<b><u>\$ 22,751.65</u></b>	<b><u>\$ 195,023.00</u></b>
<b><u>-\$ 88,582.27</u></b>	<b><u>\$ 174,252.54</u></b>	<b><u>-\$ 15,023.00</u></b>
<b><u>-\$ 88,582.27</u></b>	<b><u>\$ 174,252.54</u></b>	<b><u>-\$ 15,023.00</u></b>



PA Potato Research Program  
Income Statement  
For the Period July 1, 2018 through January 24, 2019

Item	7/1/2018 to 1/24/2019	Budget for 2017-2018	7/1/2017 to 1/24/2018
<b>Income:</b>			
Assessments	31,988.00	20,000.00	33,380.00
Interest Income			
Miscellaneous Income			
<b>Total Income</b>	<b>31,988.00</b>	<b>20,000.00</b>	<b>33,380.00</b>
<b>Expenditures:</b>			
Board Expense	0.00	3,200.00	1,036.61
Bank Fees	24.00	0.00	24.00
Postage and Printing	0.00	500.00	0.00
Audit	0.00	1,000.00	0.00
Potato Research	23,038.82	13,215.00	9,239.44
Miscellaneous (PA Media Group)	71.48	300.00	318.83
Financial Services	1,323.75	1,785.00	1,323.75
<b>Total Expenditures</b>	<b>24,458.05</b>	<b>20,000.00</b>	<b>11,942.63</b>
<b>Excess Income over Expenditures as of 1/24/19</b>	<b>7,529.95</b>	<b>0.00</b>	<b>21,437.37</b>
Add: Cash Carryover Period Ending 6/30/18	32,105.94		
Fund Balance January 24, 2019	39,635.89		

<b>Research Grants:</b>	
Germplasm Eval Program	21,897.01
PDA Verticillium Wilt	1,141.81
	<u>23,038.82</u>

PA Vegetable Marketing and Research Program

General Ledger

AS OF DECEMBER 31, 2018

8:08 PM  
01/20/19  
Cash Basis

3900 - Retained Earnings  
Total 3900 - Retained Earnings

6620 - Fresh Ideas

Total 6620 - Fresh Ideas

6678 - Veg Education and Promotion

Total 6678 - Veg Education and Promotion

6429 - bank fee

Total 6429 - bank fee

6410 - Exec Secretary Fees / Admin

Total 6410 - Exec Secretary Fees / Admin

Type	Date	Name	Memo	Paid Amount
Check	09/12/2018	Troxell Administrative Services	Copies - Fresh Ideas	1,162.80
				<u>1,162.80</u>
Check	02/23/2018	Kitchen Table Consultants	Video Dev and Project Management	12,790.00
Check	03/27/2018	Kitchen Table Consultants	Video Dev and Project Management	6,395.00
Check	08/16/2018	Kitchen Table Consultants	25% bal due Video Design Inv Jul18-112	6,395.00
Check	12/31/2018	Pennsylvania Vegetable Growers Assoc.	Chazbo Media Inv 4342	13,491.52
				<u>39,071.52</u>
General Journal	01/04/2018	bank fee	Deposited check returned fee	45.00
General Journal	01/31/2018	bank fee		4.00
General Journal	02/28/2018	bank fee		4.00
General Journal	03/31/2018	bank fee		4.00
General Journal	04/30/2018	bank fee		4.00
General Journal	05/31/2018	bank fee		4.00
General Journal	06/30/2018	bank fee	bank fee and NSF check fee	4.00
General Journal	07/31/2018	bank fee		24.00
Check	08/31/2018		Service Charge	4.00
General Journal	09/30/2018	bank fee		4.00
Check	10/31/2018		Service Charge	4.00
General Journal	11/30/2018	bank fee		4.00
General Journal	12/31/2018	bank fee		4.00
				<u>113.00</u>
Check	04/19/2018	Troxell Administrative Services	Jan 18 General Admin Service Fee	1,083.33
Check	04/19/2018	Troxell Administrative Services	Feb and March 2018 General Admin Service Fee	2,166.66
Check	05/28/2018	Troxell Administrative Services	April 18 General Admin Service Fee	1,083.33
Check	06/16/2018	Troxell Administrative Services	May 18 General Admin Service Fee	1,083.33
Check	09/12/2018	Troxell Administrative Services	July 18 General Admin Service Fee	1,083.33
Check	09/12/2018	Troxell Administrative Services	June 18 General Admin Service Fee	1,083.33
Check	10/24/2018	Troxell Administrative Services	August 18 General Admin Service Fee	1,083.33
Check	10/24/2018	Troxell Administrative Services	Sept 18 General Admin Service Fee	1,083.33
Check	12/31/2018	Troxell Administrative Services	Oct - Dec 18 General Admin Service Fee	3,249.99
				<u>12,999.96</u>

PA Vegetable Marketing and Research Program

Type	Date	Name	Memo	Paid Amount
<b>General Ledger</b>				
AS OF December 31, 2018				

6420 - Accounting Fees

Check	01/01/2018	2063	Diane Belles	Dec 2017 accounting services	352.08
Check	02/08/2018	2074	Diane Belles	Jan 2018 accounting services	352.08
Check	03/12/2018	2077	Diane Belles	Feb 2018 accounting services	352.08
Check	04/04/2018	2100	Diane Belles	Mar 2018 accounting services	352.08
Check	05/10/2018	2105	Diane Belles	Apr 2018 accounting services	352.08
Check	06/10/2018	2109	Diane Belles	May 2018 accounting services	352.08
Check	07/02/2018	2118	Diane Belles	June 2018 accounting services	352.08
Check	08/10/2018	2119	Diane Belles	July 2018 accounting services	352.08
Check	09/12/2018	2129	Diane Belles	August 2018 accounting services	352.08
Check	10/05/2018	2133	Diane Belles	September 2018 accounting services	352.08
Check	11/05/2018	2138	Diane Belles	October 2018 accounting services	352.08
Check	12/10/2018	2145	Diane Belles	November 2018 accounting services	352.08
Check	12/31/2018	2159	Diane Belles	December 2018 accounting services	352.08
					4,577.04

Total 6420 - Accounting Fees

6430 - Board Travel

Check	03/27/2018	2080	Leonard Burger	Lodging and mileage - Jan and Mar board meetings	252.59
Check	03/27/2018	2081	Stephen J. Ganser	mileage - Jan and March board meetings	143.88
Check	03/27/2018	2082	Scott Hoffman	mileage - Jan and March board meetings	137.34
Check	03/27/2018	2083	Joel Kosa	mileage - Jan and March board meetings	325.86
Check	03/27/2018	2084	Joseph Mason	Mileage, meals and lodging - March mtg	266.85
Check	03/27/2018	2085	Kenneth M. Metrick	Expenses from March board meeting	303.11
Check	03/27/2018	2085	Kenneth M. Metrick	Expenses from Jan board meeting	429.09
Check	03/27/2018	2086	David Miller	Mileage - March meeting	30.52
Check	03/27/2018	2087	Laverne Nolt.	Lodging and Mileage - Jan meeting	186.75
Check	03/27/2018	2087	Laverne Nolt.	mileage - March meeting	125.35
Check	03/27/2018	2088	David Peters..	mileage - March meeting	27.25
Check	03/27/2018	2089	Chris Powell	Mileage - Jan and March meeting	97.01
Check	03/27/2018	2090	Nathan Richard	mileage - March meeting	77.39
Check	03/27/2018	2091	James Stahl	mileage - Jan meeting	32.70
Check	03/27/2018	2092	Bennie C Yoder	Driver to Somerset - March meeting	60.00
Check	03/27/2018	2092	Bennie C Yoder	Mileage - Jan meeting	227.00
Check	04/10/2018	2101	Joseph Mason	Mileage	181.49
Check	12/31/2018	2146	Scott Hoffman	mileage - November 14, 2018 board meeting	62.13
Check	12/31/2018	2147	Joel Kosa	mileage - 11/14/18 board meeting	128.62
Check	12/31/2018	2148	Joseph Mason	Mileage, meals and lodging 11/14/18 board meeting	417.92
Check	12/31/2018	2149	David Miller	Mileage - 11/14/18 meeting	31.61
Check	12/31/2018	2150	Laverne Nolt.	mileage - 11/14/18 board meeting	119.90
Check	12/31/2018	2151	Chris Powell	Mileage - 11/14/18 meeting	55.59
Check	12/31/2018	2152	James Stahl	mileage - 11/14/18 meeting	47.96

PA Vegetable Marketing and Research Program

8:08 PM  
01/20/19  
Cash Basis

**General Ledger**  
 12/31/2018  
 339.84  
 4,107.75

Total 6430 - Board Travel

**6440 - Telephone**

Type	Date	Account	Name	Memo	Paid Amount
Check	12/31/2018	2161	Troxell Administrative Services	Lunch for Nov board meeting	339.84
Check	04/19/2018	2104	Troxell Administrative Services	Jan - March general telephone	45.00
Check	05/28/2018	2108	Troxell Administrative Services	General Telephone	15.00
Check	05/28/2018	2108	Troxell Administrative Services	Conference call	1.23
Check	06/16/2018	2114	Troxell Administrative Services	General Telephone	15.00
Check	09/12/2018	2130	Troxell Administrative Services	General Telephone	15.00
Check	09/12/2018	2131	Troxell Administrative Services	General Telephone	15.00
Check	09/12/2018	2131	Troxell Administrative Services	Conference Call	26.73
Check	10/24/2018	2135	Troxell Administrative Services	General Telephone	15.00
Check	10/24/2018	2136	Troxell Administrative Services	General Telephone	15.00
Check	12/31/2018	2161	Troxell Administrative Services	General Telephone	45.00
<b>Total 6440 - Telephone</b>					<b>207.96</b>

**6450 - Postage**

Check	04/19/2018	2104	Troxell Administrative Services	General postage	169.24
Check	04/19/2018	2104	Troxell Administrative Services	Referendum Mailing postage	842.45
Check	05/28/2018	2108	Troxell Administrative Services	General postage	31.05
Check	09/12/2018	2130	Troxell Administrative Services	IPM and General postage	525.84
Check	10/24/2018	2135	Troxell Administrative Services	General Postage	250.00
Check	10/24/2018	2135	Troxell Administrative Services	General Postage IPM	200.00
Check	12/31/2018	2161	Troxell Administrative Services	Postage	25.81
<b>Total 6450 - Postage</b>					<b>2,044.39</b>

**6460 - Printing & Copying**

Check	03/14/2018	2079	Rowe's Print Shop	Mailers and envelopes	930.00
Check	04/19/2018	2104	Troxell Administrative Services	General copying 1st Qtr	46.09
Check	09/12/2018	2131	Troxell Administrative Services	Copies - 2nd Qtr	542.97
Check	09/12/2018	2131	Troxell Administrative Services	Research Copies	32.80
Check	10/24/2018	2136	Troxell Administrative Services	IPM updates - 3rd qtr	873.95
Check	12/31/2018	2161	Troxell Administrative Services	General copying	40.64
<b>Total 6460 - Printing &amp; Copying</b>					<b>2,466.45</b>

**6470 - Supplies**

Check	04/19/2018	2104	Troxell Administrative Services	General supplies	22.72
<b>Total 6470 - Supplies</b>					<b>22.72</b>

**6480 - Other Expenses**  
Legal Notices

PA Vegetable Marketing and Research Program

Type	Date	Name	Memo	Paid Amount
Check	01/26/2018	AS for December 2017 PA Media Group	Meeting Notice Ad #8413406 - Nov 2, 2017	103.47
Check	02/15/2018	PA Media Group	Meeting Notice Ad #8563834 - Mar 15, 2018	71.48
Check	04/17/2018	PA Media Group	Misc Legal Notice PA 2/8/18 Inv 8526342	463.93
Check	04/17/2018	PA Media Group	Meeting Notice 4/1/18	98.90
Check	05/10/2018	PA Media Group	Meeting Notice 4/17/18 Inv 8599344	98.90
Check	06/16/2018	PA Media Group	Meeting Notice 6/3/18 Inv 8660045	82.12
Check	06/24/2018	PA Media Group	Meeting Notice Jan 2018	71.48
Total Legal Notices				990.28
<b>6480 - Other Expenses - Other</b>				
Check	01/01/2018	Kitchen Table Consultants	Infographic and Short Video Creation	2,500.00
Check	03/27/2018	GMCC	Commercial Fire Policy Renewal	223.00
Total 6480 - Other Expenses - Other				2,723.00
<b>6510 - Research Grants</b>				
Check	06/16/2018	PSU College of Ag Sciences	Breeding Tomatoes for Disease Resistance	2,500.00
Check	06/16/2018	Rodale Institute	Managing Allium Leafminer in Org Onion Productio	2,500.00
Check	06/16/2018	Rodale Institute	Testing High Residue Cultivation for Snap Bean an	2,500.00
Check	06/16/2018	University of Delaware-VanGessel	Authority MTZ: the Fit for Processing Tomatoes	2,500.00
Check	08/16/2018	Rodale Institute	Managing Allium Leafminer in Org Onion Productio	2,500.00
Check	08/16/2018	Rodale Institute	Testing High Residue Cultivation for Snap Bean an	2,500.00
Check	08/16/2018	PSU College of Ag Sciences	Breeding Tomatoes for Disease Resistance	5,000.00
Total 6510 - Research Grants				20,000.00
<b>6650 - Point of Purchase</b>				
Check	04/19/2018	Troxell Administrative Services	POP Postage 2/15 - 3/14/18	12.05
Check	06/16/2018	Troxell Administrative Services	Postage	365.98
Check	08/16/2018	Kutco Printing	10,000 Brochure copies Inv 1080	978.00
Check	08/16/2018	ULINE	Boxes, Jumbo Mailers	443.90
Check	09/12/2018	Lagrew Printing Company	Stickers Qty 2900	924.94
Check	09/12/2018	Troxell Administrative Services	Postage	851.19
Check	09/12/2018	Troxell Administrative Services	Monthly Service Fee	1,000.00
Check	09/12/2018	Troxell Administrative Services	Yard signs	472.40
Check	09/12/2018	Troxell Administrative Services	Packing tape	131.52
Check	09/12/2018	Troxell Administrative Services	POP Postage	56.00
Check	10/24/2018	The Country Print Shop, LP	Color Copies - Simply Delicious	355.00
Check	10/24/2018	The Country Print Shop, LP	50 Restaurant Signs	52.00
Check	10/24/2018	Troxell Administrative Services	August 18 Service Fee	1,000.00
Check	10/24/2018	Troxell Administrative Services	Inv 512	766.23
Check	10/24/2018	Troxell Administrative Services	POP Postage	1,223.11

PA Vegetable Marketing and Research Program

Type	Date	Num	Name	Memo	Paid Amount
Check	10/24/2018	AS 2135	Troxell Administrative Services	Inv 512	220.99
Check	10/24/2018	2136	Troxell Administrative Services	POP Postage	113.40
Check	10/24/2018	2136	Troxell Administrative Services	POP copying - 3rd qtr	25.20
Check	11/05/2018	2137	ULINE	Jumbo Mailers	282.94
Check	12/31/2018	2161	Troxell Administrative Services	POP Postage	81.98
Total 6650 · Point of Purchase					9,356.83
6670 · Specialty Crop Block Program					
6679 · Education and Promotion					
Check	11/06/2018	2139	M&M Displays	13,000 Plastic Price Cards	4,070.60
Total 6679 · Education and Promotion					4,070.60
6674 · SCBG 13-14 - Produce Month					
Check	01/22/2018	2068	Kitchen Table Consultants	PA Produce Month 2018 - initial 50% pmt	4,955.00
Check	05/28/2018	2107	Kitchen Table Consultants	25% down payment PA Produce Month Inv 18-239	2,477.50
Check	08/16/2018	2121	Kutco Printing	540 Price Card Pads - Inv. 1079	1,012.00
Check	08/16/2018	2125	Kutco Printing	Posters - inv 1081	1,275.00
Check	08/16/2018	2126	ULINE	Boxes and Bags	334.17
Check	09/09/2018	2128	Kitchen Table Consultants	25% bal due Website; Press Releases; Social Medi	2,477.50
Check	09/12/2018	2130	Troxell Administrative Services	Monthly Service Fee	1,000.00
Check	10/24/2018	2135	Troxell Administrative Services	August 18 Service Fee	1,000.00
Check	10/24/2018	2135	Troxell Administrative Services	Produce Month - postage	27.97
Check	10/24/2018	2136	Troxell Administrative Services	Produce Month copying - 3rd qtr	68.20
Check	12/31/2018	2158	BurrellesLuce	Clip transactions	235.80
Total 6674 · SCBG 13-14 - Produce Month					14,863.14
6670 · Specialty Crop Block Program - Other					
Check	09/12/2018	2131	Troxell Administrative Services	SCBG - Service Fee	1,000.00
Total 6670 · Specialty Crop Block Program - Other					1,000.00
Total 6670 · Specialty Crop Block Program					
6675 · Strategic Plan Implementation					
Check	01/11/2018	2066	PA Vegetable Growers Association	Fee for Workshop and Training at Mid-Atlantic Con	0.00
Check	01/11/2018	2066	PA Vegetable Growers Association	handouts, dinner meeting, and printing of reports	0.00
Total 6675 · Strategic Plan Implementation					0.00
6676 · PA Produce Promotion					
Check	10/05/2018	2132	BurrellesLuce	Clip transactions 7/16 to 9/16/18	325.17
Total 6676 · PA Produce Promotion					325.17

PA Vegetable Marketing and Research Program

8:08 PM  
01/20/19  
Cash Basis

**General Ledger** **AS of December 31, 2018**

Type	Date	Name	Memo	Paid Amount
<b>6685 - Website</b>				
Check	03/27/2018	Graphtech	Inv 123997 Website Hosting 2017	180.00
Check	03/27/2018	Graphtech	Inv 123998 Website Hosting 2018	180.00
Check	06/16/2018	Troxell Administrative Services	Website	35.86
Check	10/24/2018	Troxell Administrative Services	August 18 Service Fee	935.00
Check	12/31/2018	Troxell Administrative Services	Annual License	79.20
				<u>1,410.06</u>
<b>6800 - Refunds</b>				
Check	01/31/2018	George A. Snyder	double payment of 2017 assessment	29.50
Check	01/31/2018	Jay Pensyl	double payment of 2017 assessment	25.00
Check	01/31/2018	John B. Stoltzfus	double payment of 2017 assessment	25.00
Check	03/27/2018	Glenn D. Shoemaker	Double payment of 2017 assessment	32.50
Check	03/27/2018	Rob Wood	Double payment of 2017 assessment	25.00
Check	03/27/2018	Daniel Lapp	Double payment of 2017 assessment	25.00
Check	03/27/2018	Amos Fisher	Overpayment of 2017 assessment	135.57
Check	06/10/2018	Joseph Hostetler	Overpayment of 2017 Assessment	25.00
Check	06/27/2018	Jay Borger	Refund of 2017 overpayment - Point of Purchase o:	14.00
Check	11/11/2018	Raymond Sobolesky	Refund for overpayment	32.50
Check	11/11/2018	David Esh	Refund of overpayment	17.00
Check	11/11/2018	Christ G. Stoltzfus	refund of overpayment	19.50
Check	11/11/2018	Harold Keyser	Refund for overpayment	10.00
Check	11/11/2018	Tom Andrascik	overpayment of 2018 Assessment	25.00
Check	12/31/2018	Samuel Lapp	Overpayment of 2018 assessment fee	25.00
Check	12/31/2018	Nathan Stock	Refund of 2018 Assessment fee	44.50
Check	12/31/2018	Dennis Ilyes	Refund of Overpayment of 2018 assessment	77.50
Check	12/31/2018	Levi M Weaver	Refund of overpayment of 2018 assessment fee	46.00
Check	12/31/2018	Adin M Zimmerman	Refund for overpayment of assessment for 2018	33.00
				<u>666.57</u>
<b>TOTAL</b>				<u><u>122,179.24</u></u>

Total 6685 - Website

Total 6800 - Refunds

**PA Wine Marketing & Research Program  
Attachment to Financial Statements for FY 2018-2019**

Budget Line Item	Budget Amount	Budget Allocation		July 1 2018-Jan 31, 2019 Expenses YTD
		Marketing & Enology	Viticulture Research	
<b>Marketing &amp; Enology Budget -see Project statement for details</b>		100%		
Preventing Post-Bottling Reductive aroma	0.00	0.00		0.00
<b>FY 2018-2019</b>				
PWA Marketing	30,500.00	-		
Total Marketing & Enology Budget	30,500.00	0.00		0.00
<b>Viticulture Budget -see project statement for details</b>				
<b>Prior Year Items Not Yet Paid</b>				
Seaweed Extract for reducing freezing	1,154.56		1,154.56	1,154.56
<b>FY 2018-2019</b>				
Contingency Research Funds	-			
<b>Total Viticulture Research Budget</b>	1,154.56		1,154.56	1,154.56
Total Marketing & Enology and Viticulture Research Budget	<b>31,654.56</b>	<b>0.00</b>	<b>1,154.56</b>	<b>1,154.56</b>
Grand Total Expenses	<b>31,654.56</b>	<b>0.00</b>	<b>1,154.56</b>	<b>1,154.56</b>



**PENNSYLVANIA WINE MARKETING  
AND RESEARCH PROGRAM**

**AGREED UPON PROCEDURES**

**JUNE 30, 2016**

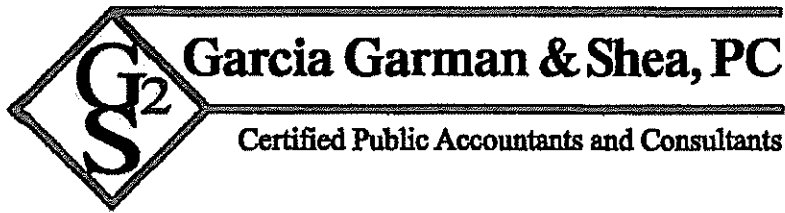
PENNSYLVANIA WINE MARKETING AND RESEARCH PROGRAM  
AGREED UPON PROCEDURES  
JUNE 30, 2016

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Vincent M. Garcia, CPA  
Matthew P. Garman, CPA  
Angela K. Shea, CPA  
William D. Oyster, CPA

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Pennsylvania Wine Marketing and Research Program  
Harrisburg, Pennsylvania

We have performed the procedures listed below, which were agreed to by the Pennsylvania Wine Marketing and Research Program, solely to assist you in evaluating the specified internal controls and accounting records of the Pennsylvania Wine Marketing and Research Program, in accordance with the criteria specified therein as of June 30, 2016. Pennsylvania Wine Marketing and Research Program's management is responsible for the presentation of the accounting records and for their internal controls. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

**BANK RECONCILIATION PROCEDURES**

- Obtain copies of the June 30, 2016, bank reconciliations for all cash accounts and test for clerical accuracy.
- Trace bank and financial institution balances to bank and financial institution statements and book balances to the trial balance.
- Reviewed outstanding deposits and outstanding checks for reasonableness.
- Propose any resulting adjustments.

**BANK RECONCILIATION RESULTS AND FINDINGS**

- The bank reconciliations were reviewed as of June 30, 2016; there were two deposits in transit, both dated June 30, 2016, one outstanding check dated May 16, 2016, and five outstanding checks dated June 28, 2016. The reconciled balances agreed to the trial balance and no unusual reconciling items were noted during the review.
- It was noted in our review of internal controls that nobody reviews the completed bank reconciliations performed by the accountant.

**BANK RECONCILIATION RECOMMENDATIONS**

- We recommend that either the board Treasurer or President obtain a copy of the bank reconciliation on at least a quarterly basis and review the bank activity for the quarter and initial off on the reconciliation that it was reviewed to verify no unusual reconciling items exist.

### **CASH DISBURSEMENTS PROCEDURES**

- Randomly select 25 check disbursements for testing, being sure to include all cash accounts in the population.
- Obtain cancelled checks (copies on bank statement), invoices, and other supporting documents for all checks in the sample.
- Examine paid invoice and/or other supporting documentation for agreement of date, amount, payee, and description. Observe authorized signatures or initials. Assess reasonableness of expenditure in view of the Organization's operations.
- Trace posting to the general ledger. Assess the reasonableness of the account distribution.

### **CASH DISBURSEMENTS RESULTS AND FINDINGS**

- We noted one check was printed out of order and for the prior year, and one check was voided.
- We noted one payment for a routine invoice did not have support that could be located.

### **CASH DISBURSEMENTS RECOMMENDATIONS**

- We recommend that checks be used in check sequence order for optimal internal control and to better account for any potential gaps in the sequence.
- We recommend that a cash disbursement journal be generated on a monthly basis and provided to the Treasurer to review and initial off approval to cover any invoices not individually approved.

### **CASH RECEIPTS PROCEDURES**

- Assess reasonableness of any postings to restricted funds for proper fund accounting.
- Test timing of deposits into the bank.

### **CASH RECEIPTS RESULTS AND FINDINGS**

- There were no noted restricted deposits that were not properly segregated and accounted for noted during our testing.
- We found timing of deposits to be reasonable.

### **CASH RECEIPTS RECOMMENDATIONS**

- There were no recommendations relating to cash receipts of the Organization.

#### **OTHER PROCEDURES**

- Document understanding of internal controls.
- Evaluate internal controls with a report on findings and weaknesses, including recommendations for strengthening controls.

#### **OTHER RESULTS AND FINDINGS**

- We obtained an understanding of the internal controls and did not note any additional areas of concern.

#### **OTHER RECOMMENDATIONS**

- There were no other recommendations relating to the internal controls of the Organization.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the accounting records and account balances. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Pennsylvania Wine Marketing and Research Program and is not intended to be and should not be used by anyone other than these specified parties.

*Garcia Garman & Shea, PC*

Lebanon, Pennsylvania  
December 7, 2016