



HANDLER UNIVERSITY

Moderator: Sabrina Poth (ABC)

Speaker: Bryce Spycher (ABC)



Industry Services Department: Where We Operate



Quality / Safety

Providing tools and resources for maximizing almond quality and safety throughout shelf-life as well as addressing regulatory concerns



Reporting, Compliance & Assessments

Ensuring handlers understand MO requirements and obligations; Collecting Industry Data; Providing industry receipts and shipment reports; Preparing handler assessments and compliance cases



Crop Forecasts & Surveys

Engaging with industry and third-parties to conduct industry crop and acreage surveys and ensure transparent sharing of data



Industry Programs Management

Manage functional and technical aspects of voluntary and mandatory programs



Industry Support

Provide industry support of programs and to facilitate almond trade

Industry Services Department

Agenda

1. Becoming a Handler
2. Handler Requirements
 - a) Annual
 - b) Quarterly
 - c) Monthly
 - d) Other
3. Inedible Dispositions
4. Inshell Credits
5. Other Programs



Almond Marketing Order (Part 981)

§981.13 Handler

Handler means any person handling almonds during any crop year, except that such term shall not include either a grower who sells only almonds of his own production at retail at a roadside stand operated by him, or a person receiving almonds from growers and other persons and delivering these almonds to a handler.

§981.16 To handle

To handle means to use almonds commercially of own production or to sell, consign, transport, ship (except as a common carrier of almonds owned by another) or in any other way to put almonds grown in the area of production into any channel of trade for human consumption worldwide, either within the area of production or by transfer from the area of production to points outside or by receipt as first receiver at any point of entry in the United States or Puerto Rico of almonds grown in the area of production, exported therefrom and submitted for reentry or which are reentered free of duty. However, sales or deliveries by a grower to handlers, hullers or other processors within the area of production shall not, in itself, be considered as handling by a grower.

How to Become a Handler

1. Handler Must Submit Form 42

a) Handler Information Sheet

2. Handler Must Submit Handler Treatment Plan (HTP)

§981.442(b)(4) Quality control (*Outgoing*) (*Compliance and verification*)

(i) By May 31, each handler shall submit to the Board a Treatment Plan for the upcoming crop year. A Treatment Plan shall describe how a handler plans to treat his or her almonds, and must address specific parameters as outlined by the Board for the handler to ship almonds. Such plan shall be reviewed by the Board, in conjunction with the inspection agency, to ensure it is complete and can be verified, and be approved by the Board. Almonds sent by a handler for treatment to an off-site facility affiliated with another handler shall be subject to the approved Treatment Plan utilized at that facility. Handlers shall follow their own approved Treatment Plans for almonds sent to an off-site facility that is not affiliated with another handle

3. Handler Must Have an Incoming Receipt

§981.42 Quality control.

(a) *Incoming*. Except as provided in this paragraph, each handler shall cause to be determined, through the inspection agency, and at handler expense, the percent of inedible kernels in each variety received by him and shall report the determination to the Board. The quantity of inedible kernels in each variety in excess of two percent of the kernel weight received, shall constitute a weight obligation to be accumulated in the course of processing and shall be delivered to the Board, or Board accepted crushers, feed manufacturers, or feeders. The Board, with the approval of the Secretary, may change this percentage for any crop year, may authorize additional outlets, may exempt bleaching stock from inedible kernel determination or obligation and may establish rules and regulations necessary and incidental to the administration of this provision, including the method of determining inedible kernel content and satisfaction of the disposition obligation. The Board for good cause may waive portions of obligations for those handlers not generating inedible material from such sources as blanching or manufacturing.

POP QUIZ TIME

All almonds grown in California are covered by Federal Marketing Order, Part 981.

TRUE

FALSE

§981.23 Part and subpart.

Part means the order regulating the handling of almonds grown in the State of California, and all rules, regulations, and supplementary orders issued thereunder, and the aforesaid order shall be a *subpart* of such part.

BONUS QUESTION

Almonds grown in Arizona (or other states) are subject to Federal Marketing Order requirements.

TRUE

FALSE

IT DEPENDS:

If almonds grown outside of California in another state are comingled with California almonds and not kept separate then they are subject to all requirements in the Marketing Order. If such almonds are kept completely segregated during processing/shipment/etc. then they would not be subject to Marketing Order requirements.

Handler Requirements

Monthly

- Form 1 – Almonds Received
- Form 25-1 – Total Shipments
- Form 25-2 – Exports By Country

Quarterly

- Form 2 – Redetermination Report (Assessments)
 - 2021/22 Board-Approved Assessment Rate (\$0.03/lb.)
- Credit-Back
- Organic Exemption

Annual

- Form 42 – Handler Info Sheet
- Handler Treatment Plan (HTP)

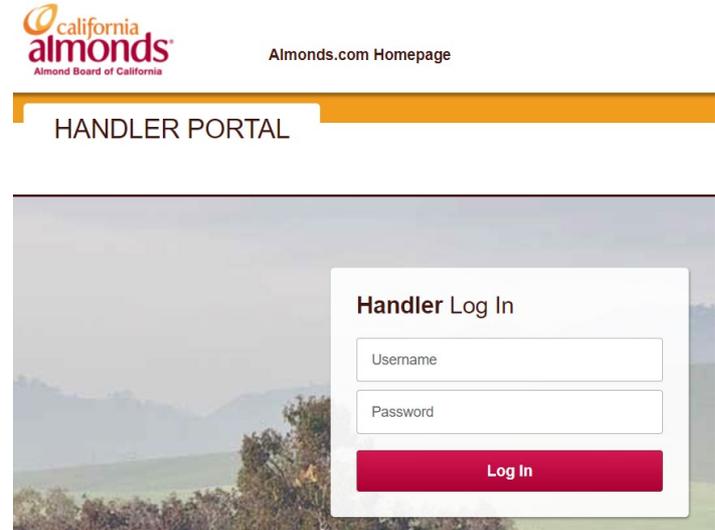
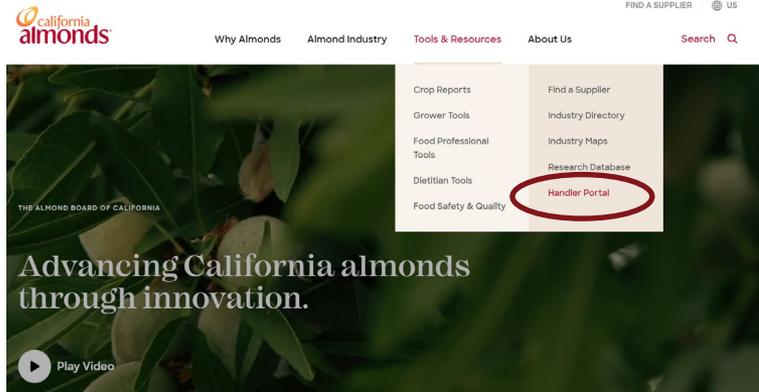
Other

- Form 7 – Inter-handler Transfers
- Form 8 – Inedible Dispositions
- Inshell Credits



Handler Portal

Each registered handler will have an account setup which provides access to a personalized handler portal administered by Almond Board (ABC) Marketing Order Services



After logging into the Handler Portal a handler can access:

- Operations Calendar
- Forms 1, 25-1, 25-2
- Assessments (Form 2)
- Quality Control (QC) Report
- Billing Information (Invoices, Statements, ABC Billing Contacts, etc.)
- Reference Material

It is a one-stop shop for all things compliance with ABC requirements/programs.

Monthly Requirements

Monthly Forms

- Form 1 – Received Almonds
- Form 25-1 – Total Shipments + Commitments
- Form 25-2 – Export Shipments



Form 1 – Received Almonds

- Report total kernels weights receipts by variety for the current reporting period
 - Including both edible and inedible kernels
- Forms are due on the 5th of each month.
 - November forms are due December 5th
 - December forms are due January 5th

The screenshot shows the Almonds.com Handler Portal. At the top, there is a navigation bar with the "california almonds" logo, the text "Almonds.com Homepage", and a user profile for "Olson Acre" with a "Log Out" button. Below the navigation bar is a header for "HANDLER PORTAL". The main content area is divided into a left sidebar and a main panel. The sidebar contains a list of menu items: SERVICES, FORMS 1, 25-1 & 25-2, ASSESSMENTS, FACILITY LOCATIONS, CREDIT BACK, PEC CERTIFICATION, PEC PROGRAM, REFERENCE MATERIAL, and QUALITY REPORT. The main panel is titled "MARKETING ORDER SERVICES" and features a large image of a pile of almonds. Below the image, there is a "News" section with a headline "Grower lists due 12/31/21 - contact Toni Arellano with questions" dated Thursday, November 18, 2021 12:00 AM. Underneath is an "Operations Calendar" for November 2021, with tabs for Day, Week, Month, and Agenda. The calendar shows a grid of days from Sunday to Saturday. At the bottom of the screenshot, there is a second instance of the Almonds.com logo and "Almonds.com Homepage" text, along with the "Olson Acre" user profile and "Log Out" button.

The screenshot shows the Almonds.com Handler Portal. At the top, there is a navigation bar with the "california almonds" logo, the text "Almonds.com Homepage", and a user profile for "Olson Acre" with a "Log Out" button. Below the navigation bar is a header for "HANDLER PORTAL". The main content area is divided into a left sidebar and a main panel. The sidebar contains a list of menu items: SERVICES, FORMS 1, 25-1 & 25-2, and ASSESSMENTS. The main panel is titled "FORMS 1, 25-1 & 25-2" and features three prominent buttons: "Form 1 Received Almonds", "Form 25-1 Shipments", and "Form 25-2 Shipment Destination". At the bottom of the screenshot, there is a second instance of the Almonds.com logo and "Almonds.com Homepage" text, along with the "Olson Acre" user profile and "Log Out" button.

Form 1 – Received Almonds

- Handler enters values into the Current Period column and the year-to-date values are calculated automatically
 - User is only able to enter values where fields are highlighted or numbers are in blue
 - Fields with black numerical values are calculated
- What if a variety I received is not listed?
 - Select variety under the “other variety” drop down list which contains all known minor varieties
 - Input pounds received and select “Add Variety”
 - Variety will be displayed on the default list for the duration of the crop year

FORM 1

[View Form 1 Instructions](#)

Period: 4
Reporting Period:
11/01/2018 to 11/30/2018

2018 4

OMB Approval No. 0581-0178
Form 1

[Print Form](#)

SUMMARY REPORT
ALMONDS RECEIVED FOR OUR OWN ACCOUNT

No change (Check here, sign, and return if no change from previous report)

Varieties	Current Period Total (Kernel Weight)	Previous Period Year to Date Total (Kernel Weight)	Year To Date Total (Kernel Weight)
Aldrich		0	0
Avalon		0	0
Butte		0	0
Butte/Padre		0	0
Carmel		0	0
Carrion		0	0
Folsom		0	0
Fritz		0	0
Independence		0	0

Varieties	Current Period Total (Kernel Weight)	Previous Period Year to Date Total (Kernel Weight)	Year To Date Total (Kernel Weight)
Total	0	0	0

Other Variety

Variety

Current Period Total

Add Variety

By clicking on submit, logged in user certifies to the Almond Board of California and to the U.S. Secretary of Agriculture that the information entered into this website is correct and complete.

[Submit](#) [Print](#)

POP QUIZ TIME

Total edible kernels received should be claimed by variety on a handler's Form 1.

TRUE

FALSE

Total kernels should be claimed by variety for the month received. Total kernels includes all almond content (edible + inedible).

POP QUIZ TIME

What day of each month are Form 1s due?

The 5th of Each Month

Form 25-1 – Total Shipments

- Report Total Shipments by Product Type:
 - Shelled – Natural Brownskin Shipments
 - Manufactured – Blanched, Roasted, Mechanically Cut, etc.
 - Products – Almonds Used as an Ingredient
 - Inshell – Net Kernel Weight
- Shipments include both Domestic + Exports
- Inter-handler Transfers Received
 - Almonds received from another registered handler
 - Form 7 should be received
- Industry Purchase
 - Almonds received from someone other than another handler or grower
 - Broker, Trader, Etc.
- Exempt/Inedible Shipments
 - Inedible Dispositions to ABC-approved Accepted Users
 - Form 8 should be initiated

FORM 25-1

[View Form 25-1 Instructions](#)

Period: 4
Reporting Period:
11/01/2018 to 11/30/2018

2018 4

OMB Approval No. 0581-0178
Form 25-1
[Print Form](#)

REPORT OF SHIPMENTS AND COMMITMENTS

ABC-25-1 is to be submitted in compliance with section 981.474 of Marketing Order No. 981, regulating the handling of almonds grown in California

Shipments	Current Period Total (Kernel Weight)		Prior Period Year to Date (Kernel Weight)		Year To Date Total (Kernel Weight)
Shelled		+	0	=	0
Manufactured		+	0	=	0
Products		+	0	=	0
Inshell (kernel weight)		+	0	=	0
Subtotal	0	+	0	=	0
Inter-handler transfers received		+	0	=	0
Industry purchase		+	0	=	0
Subtotal	0	+	0	=	0
Net Shipments	0	+	0	=	0
Exempt / Inedible		+	0	=	0

Form 25-1 – Commitments

Commitments – Almonds Sold But Not Delivered

- Domestic – almonds contracted for a domestic destination
- Non-contract – almonds held for use in a store/retail/farmers market/etc.
 - Most handlers do not report these commitments
- Export – almonds contracted for an export destination
- What if I don't know where it is going?
 - Claim the commitments to the best of your knowledge

Contracts to Purchase – Almonds Purchased But Not Received

- Domestic
 - Future inter-handler transfers to be received
 - Future industry purchases to be received from domestic origin
- Export
 - California Almonds to be received from an export destination in the future

ALMONDS SOLD BUT NOT DELIVERED		CURRENT CROP YEAR 2018/2019
Domestic (include commitments to ship to trade sources or other handlers)	<input type="text"/>	
Non-contract	<input type="text"/>	
Export	<input type="text"/>	
Subtotal		0
Deduct contracts to purchase from trade sources, including undelivered		
Inter-handler transfers (indicate domestic or export)		
Domestic	<input type="text"/>	
Export	<input type="text"/>	
Subtotal		0
TOTAL COMMITMENTS		0

By clicking on submit, logged in user certifies to the Almond Board of California and to the U.S. Secretary of Agriculture that the information entered into this website is correct and complete.

[Submit](#) [Print](#)

POP QUIZ TIME

Inshell shipments should be claimed in net kernel weight after applying the crackout percentage calculation.

TRUE

FALSE

Form 25-2 – Export Shipments

- Report Export Shipments by Destination:
 - Shelled – Natural Brownskin Shipments
 - Manufactured – Blanched, Roasted, Mechanically Cut, etc.
 - Products – Almonds Used as an Ingredient
 - Inshell – Net Kernel Weight
- No Domestic Shipments Should Be Included
- What if the Destination is Not Listed?
 - Select destination under the “other destination” drop down list which contains all known minor destinations
 - Input total pounds shipped by product type and select “Add Row”
 - Destination will be displayed on the default list for the duration of the crop year

FORM 25-2

[View Form 25-2 Instructions](#)

Period: 4
Reporting Period:
11/01/2018 to 11/30/2018

2018 4

OMB Approval No. 0581-0178
Form 25-2
[Print Form](#)

SHIPMENTS BY COUNTRY OF DESTINATION

ABC-25-2 is to be submitted in compliance with section 981.474 of Marketing Order No. 981, regulating the handling of almonds grown in California

Destination	Shelled Current Period	Manufactured Current Period	Products Current Period	Inshell-KW Current Period	Total Current Period	Prior Period Year-to-Date	Total Year-to-Date
Algeria					0	0	0
Australia					0	0	0
Bahrain					0	0	0
Belgium					0	0	0
Bulgaria					0	0	0
Canada					0	0	0
Chile					0	0	0
China/HongKong					0	0	0
Total	0	0	0	0	0	0	0

Other Destination Shelled Current Period Manufactured Current Period Products Current Period Inshell-KW Current Period

Destination [Add Row](#)

By clicking on submit, logged in user certifies to the Almond Board of California and to the U.S. Secretary of Agriculture that the information entered into this website is correct and complete.

[Submit](#) [Print](#)

POP QUIZ TIME

Shipment totals can be larger on Form 25-2 (Exports) than Form 25-1 (Total Shipments) by product type.

TRUE

FALSE

Other than a correction, you should never ship more pounds export than you ship altogether.

POP QUIZ TIME

U.S. shipments are claimed by product type on Form 25-2.

TRUE

FALSE

Quarterly Requirements

Assessments

- Form 2
- Handler Audit Adjustments

Credit Back

Organic Exemption



Assessments are billed quarterly: Nov 30th, Jan 31st, Apr 30th & Aug 31st

- Assessments are billed each quarter so handlers can spread their costs throughout the year
 - A#1 is based on **Form 1** pounds through October 31st.
 - A#2 is based on your **Form 2** data from August 1st through December 31st.
 - A#3 is based on your **Form 2** data from August 1st through March 31st.
 - A#4 is based on your **Form 2** data from August 1st through July 31st.

The screenshot shows the Almonds.com Handler Portal. At the top left is the "california almonds" logo and the text "Almonds.com Homepage". At the top right is a user profile for "Olson Acre" with a star icon, a user icon, the name "olson", and a "Log Out" button. Below this is a blue header bar with the text "HANDLER PORTAL". The main content area is divided into a left sidebar and a main panel. The sidebar contains a list of menu items: "SERVICES", "FORMS 1, 25-1 & 25-2", "ASSESSMENTS" (highlighted with a right-pointing arrow), "FACILITY LOCATIONS", "CREDIT BACK", "PEC CERTIFICATION", and "PEC PROGRAM". The main panel is titled "ASSESSMENTS" in red. It features a form with "Assessment Form" set to "2021" and "Assessment 1" selected. A green button indicates "Open period - Due 1/1". Below the form, there are two text boxes. The first box contains the text: "Assessment #1 is based on a handler's Form 1 incomings total YTD as of 10/31. If no Form 1 pounds have been reported your assessment will be based on your USDA incomings through 10/31." The second box contains the text: "Assessment 1 - October Form 1 is due November 5th. Assessment 2 - Due January 15th. Assessment 3 - Due April 15th. Assessment 4 - Due August 15th."

Almond Board of California - Redetermination Report

Crop Year: 2017/18

Reporting Period: Aug 1, 2017 - July 31, 2018

Handler: ASSESSMENTS #2, #3, AND #4 ARE DONE BY A FORM 2 / A#1 REQUIRES A FORM 1 (ATTACHED)

	Year-to-Date Kernel Weight	
1. Current Inventory:	72,498,909	Current inventory, including inedibles. The last inventory for the year will become Line #5 (subtracted) for the following CY as it has already been assessed.
2. Net Shipments: (from Form 25-1)	49,402,068	Shipments are automated from your Form 25-1
3. Prior Crop Year Inedibles Shipped	0	Report inedible kernel weight shipped after July 31 st for prior crop year
4. Subtotal (add lines 1, 2 and 3)	121,900,977	
Adjustments:		This was Line #1 at end of last CY. The last inventory for the year becomes Line #5 (subtracted) for the following CY so it won't be assessed twice.
5. Less carryin inventory	17,718,072	
6. Less remaining inedible obligation	648,628	Remaining inedible obligations are subtracted.
7. Subtotal (add lines 5 and 6)	18,366,700	
8. Weight after adjustments (line 4 less line 7)	103,534,277	
9. Add interhandler transfers <i>assessments received</i>	219,614	If handlers decide to transfer assessments on a Form 7 the adjustments are made on Lines 9 or 10.
10. Less interhandler transfers <i>assessments transferred</i>	(0)	
11. Assessable Weight: (line 8 plus line 9; less line 10)	<u>103,753,891</u>	This is the final assessable weight for A#4 in this case.

Possible adjustments made to assessment invoices

- **Handler audit adjustments:** Handlers assessable weight are audited by a 3rd party CPA to assure their assessable weight is correct. This is done to one third of handlers every year, so every three years a handler is audited. The auditor looks at incomings, shipments, invoices and Forms 1, 2, 7 and 25-1. Should it be determined that the assessable weight should be more or less; the handler will be given an audit adjustment during the A#2 assessment period (or A#3/A#4). Weight difference X \$0.03/lb.

Almond Board Assessment Programs:

\$0.012/lb. (40% Administrative) + \$0.018/lb. (60% Marketing) = \$0.03/lb. (Total Assessment)

- **Organic Exemption:** *Credit for certified organic almonds handled.*
- **Credit-Back Program:** *Credit for Market Promotion Activities, Including Paid Advertising. The Credit-Back program was established by industry members and the Almond Board of California to provide reimbursement for branded marketing programs.*
 - There are rules to follow including:
 1. Maximum funding levels
 2. Claims must be submitted for approval

More information can be given by contacting Rahima Kunari rkunari@almondboard.com

Organic Exemption

- Only applicable towards “100% Organic” pounds certified by USDA/National Organic Program (NOP)
- Must submit Organic Exemption Application (SC-649) by July 1st
- Submission of certificate of organic operation and all applicable producer certificates provided by certifying agent and NOP
- Credit of \$0.018/lb. (marketing portion) of total assessment
- Handlers submit organic tonnage four times per year at each quarterly assessment

REPRODUCE LOCALLY. Include form number and date on all reproductions. OMB NO. 0581-0216

U.S. DEPARTMENT OF AGRICULTURE
AGRICULTURAL MARKETING SERVICE
SPECIALTY CROPS PROGRAM

CERTIFIED ORGANIC HANDLER APPLICATION
FOR EXEMPTION FROM MARKET PROMOTION ASSESSMENTS
PAID UNDER FEDERAL MARKETING ORDERS

SECTION 1 - HANDLER APPLICATION

The information on this form is required to make a determination concerning a handler's eligibility for exemption from the portion of a Federal marketing order assessment applicable to marketing promotion, including paid advertising. PLEASE SUBMIT THIS APPLICATION TO THE APPROPRIATE MARKETING COMMITTEE/BOARD/COUNCIL.

Date: _____

To: _____ (Committee/Board/Council)

Applicant's First and Last Name: _____

Company: _____

Mailing Address: _____

Telephone No.: _____ Fax No.: _____

Email Address (optional): _____

In order to be exempt, the above-named applicant/company must meet all of the following (please check):

- Maintain a valid organic certificate issued under the Organic Foods Production Act of 1990 (7 U.S.C. 6501 et seq.) (OFPA) and the National Organic Program (NOP).
- Handle or market organic products eligible to be labeled 'organic' or '100 percent organic' under the NOP.
- Be subject to assessments under the Federal marketing order program for which this exemption is requested.

Please indicate the number of organic certified producers for whom you handle or market, and include yourself in the total if you handle or market your own product: _____

Attach a copy of your certificate of organic operation and all applicable producer certificates of organic operation provided by a USDA-accredited certifying agent under the OFPA and the NOP.

I certify that, at the signing of this statement and for the signed date, the above is true:

Signature _____

Date _____

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information is 0581-0216. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

SC-649 (Exp. 2/29/2024) Destroy previous editions.

Assessment Invoicing Schedule

- Assessments are billed each quarter so handlers can spread their costs throughout the year
 - A#1: mailed 11/30 **due 12/15** is based on **Form 1** pounds through October 31st.
 - A#2: mailed 01/31 **due 02/15** is based on your **Form 2** data from August 1st through December 31st.
 - A#3: mailed 04/30 **due 05/15** is based on your **Form 2** data from August 1st through March 31st.
 - A#4: mailed 08/31 **due 09/15** is based on your **Form 2** data from August 1st through July 31st.

	Based on Form 1 thru 10/31	Based on Form 2 thru 12/31	Based on Form 2 thru 3/31	Based on Form 2 thru 7/31
Standard Calculation		increase in assessable wt.	increase in assessable wt.	no change in assessable wt.
	A#1	A#2	A#3	A#4
Assessable Weight	2,500,000	4,500,000	5,000,000	5,000,000
Rate per LB (annual)	0.03	0.03	0.03	0.03
Total Obligation for 21/22	\$ 75,000.00	\$ 135,000.00	\$ 150,000.00	\$ 150,000.00
Assessment Calculation	\$ 75,000.00	\$ 135,000.00	\$ 150,000.00	\$ 150,000.00
	25%	50%	75%	100%
Assessment #1 Billed	\$ 18,750.00			
% of Annual total Due		\$ 67,500.00	\$ 112,500.00	\$ 150,000.00
Less: A#1 - Billed		\$ (18,750.00)	\$ (18,750.00)	\$ (18,750.00)
Assessment #2 Billed		\$ 48,750.00		
Less: A#2 - Billed			\$ (48,750.00)	\$ (48,750.00)
Assessment #3 Billed			\$ 45,000.00	
Less: A#3 - Billed				\$ (45,000.00)
Assessment #4 Billed				\$ 37,500.00

**PAYING YOUR
INVOICES ON
TIME WILL
PREVENT
INTEREST (AT 30
DAYS PAST DUE)
&
A ONE TIME 10%
PENALTY (60
DAYS PAST DUE)**

Navigating to Billing Listing

- Click on Company Name in upper righthand corner
- This will launch you to the Handler Information tab where you can:
 - Edit facility locations
 - Add locations
- Location/email associated with “Accounts Payable” will receive invoices/statements

The screenshot displays the Almonds.com Handler Portal. At the top right, the user profile 'Olson Acre' is circled in red, with a gear icon next to it. A red arrow points from this profile to the '+ Add Location' button in the Handler Portal. Below the navigation tabs, the 'Handler Information' tab is selected. On the right side, the 'ABC Roles' section is visible, with the 'Accounts Payable' checkbox circled in red. The interface includes the Almonds logo, navigation menus, and a sidebar for the user 'Olson Acre'.

Navigating to Invoices/Statements

- Click on Company Name in upper righthand corner
- Select “Billing” from top menu
- View Invoices/Statements by crop year
 - Can be filtered for easier viewing

The screenshot displays the Almonds.com Handler Portal interface. At the top, the "Almonds.com Homepage" header includes the "california almonds" logo and a user profile for "Olson Acre" with a "Log Out" button. Below this is a blue "HANDLER PORTAL" banner. The main content area features the "Handler Portal" title and a navigation menu with options: "Services", "Forms", "Documents", "Billing" (circled in red), "Credit Back", "PEC", and "Handler Information". A red arrow points from the "Olson Acre" user profile in the top right to the "Billing" menu item. On the left, a dark blue sidebar menu shows "Billing" selected, with sub-options for "Documents", "Invoices", and "Statements". The main content area displays an "Invoices" section with a search bar and filter tabs for "Crop Year", "Assessment", and "Filename".

POP QUIZ TIME

A 10% Late Payment Penalty is applied on the 60th day from the assessment invoice date.

TRUE

FALSE

Interest charges begin on the 31st day from the assessment invoice date and will be calculated daily at a 1.5% monthly rate.

Questions regarding assessment balances can be sent to:
accountsreceivable@almondboard.com

POP QUIZ TIME

Almond Board Assessment Invoices and Statements are available electronically through the Handler Portal.

TRUE

FALSE

Invoices/Statements will be automatically emailed to the email address associated with the facility location marked “Accounts Payable” in the Handler Portal.

*Questions regarding assessment balances can be sent to:
accountsreceivable@almondboard.com*

Accounts Receivable Email

Make sure to add (accountsreceivable@almondboard.com)
system@sent-via.netsuite.com to your Safe Senders List

– Some inbound mail rules may mark the emails as spam otherwise.

From: Accounts Receivable (accountsreceivable@almondboard.com) <system@sent-via.netsuite.com>

Sent: Tuesday, October 5, 2021 11:43 AM

To:

Subject: Almond Board of California – Invoice/Statement

Please see the attached Invoice/Statement from the Almond Board of California. This invoice/statement will be mailed to the AccountsPayable address listed in your Handler Portal account. A PDF copy of this invoice/statement is also available in your Handler Portal account.

If you need to edit your Accounts Payable email and/or physical address listing for ABC invoices/statements, please login to your HandlerPortal account and edit accordingly. If you should need additional help, please reply to this email or contact the Almond Board of California at accountsreceivable@almondboard.com.

Accounts Receivable

Almond Board of California

1150 Ninth St., Ste.1500 • Modesto, CA 95354 USA • T: +1.209.549.8262

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Annual Requirements

Handler Information Sheet (Form 42)

- Continuing handlers can confirm there are no changes

Submission of Grower List

- Toni collects these in advance of Board elections and/or grower referendums

Handler Treatment Plan (HTP)

- Continuing handler with no changes to current approved plan can submit top page only
- Due by May 31st each year



Form 42 – Handler Information Sheet

- Provides general handler contact information and ownership structure
- Submitted in advance of the start of each crop year
 - Due July 31st
- Sent out as part of an annual handler mailing
- Information used to populated the Handler/Processor list located on the Almond Board website

Complete form and fax to: OMB No. 0581-0178
ABC Form 42
ALMOND BOARD OF CALIFORNIA
 1150 9TH Street, Suite 1500
 Modesto, CA 95354
 Tel: (209) 549-8262 Fax: (209) 550-5494

Handler Information Sheet

Handler Name:		
Address:		
City, State, Zip		
Telephone:		
Fax Number:		

Company is (check one): If additional space is needed, use reverse side.

Sole proprietorship.

Name of Owner:		
Residence Address:		
City, State, Zip		

Partnership. Please give names and residence addresses of all partners. If a limited partnership, please indicate. (Limited partners need not be listed).

Name of Partner	Residence Address of Partner(s):

Corporation. Please give names and residence addresses of officers (if applicable).

Chairman:		
President:		
Vice President:		
Secretary:		
Treasurer:		
State Incorporated In:		

This will acknowledge that I have received a copy of Marketing Order No.981, a copy of the Administrative Rules and Regulations and a list of Handler Responsibilities for the 2017/2018 Crop Year.

Signature	Title	Date

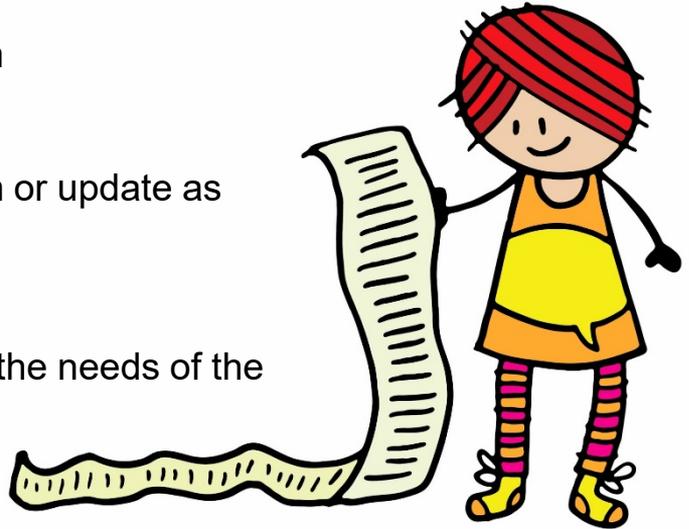
According to the Paperwork Reduction Act of 1995, no agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0581-0178. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD).

To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-4382 (TDD). USDA is an equal opportunity provider and employer.

Grower Lists

- Each year handlers submit their grower lists to ABC for election purposes
- Every 5 years grower lists are needed for grower referendum
- List of current growers will be sent to each handler to confirm or update as necessary
- This step ensures that the Almond Board continues to serve the needs of the almond growers in California



Handler Treatment Plan (HTP)

- Describes how handlers will comply with Pasteurization Rule requirements
 - Flow chart or description of how product will flow through the treatment process (post-treatment packing, identification, storage, etc.)
 - Labeling/Storage efforts to minimize potential cross-contamination
 - Treatment documentation
 - Inter-handler transfers
- Continuing handlers without any changes to procedures, treatment facilities, etc. only need to mark “No change to approved plan” and submit top page
- HTPs are due by May 31st of each year

HANDLER TREATMENT PLAN

Handler Name	<input type="text"/>
Address	<input type="text"/>

CROP YEAR: 2018-2019

Handlers will submit an annual plan to the Almond Board of California (Board or ABC) that outlines how almonds will be subjected to a minimum 4-log reduction of *Salmonella* bacteria contamination prior to entering commercial channels.¹ New plans need only be submitted if there are changes in procedures, treatment facilities, etc. Any changes to the Plan are to be submitted and approved prior to implementation.

New Plan Updated Plan No Change to approved plan

I certify that the information provided in this Handler Treatment Plan is accurate. I understand that the Federal-State Inspection Service and the Board will verify documentation and procedures against this verification plan.

Signature: _____

Date: _____

Return completed form to: Almond Board of California, 1150 9th St., Suite 1500, Modesto, CA 95354 fax: (209) 550-5484

SECTION 1: BACKGROUND INFORMATION

Please confirm the destination of your almond shipments (check all that apply):	<input type="checkbox"/> Within the U.S., or to Canada or Mexico (treated and/or unpasteurized) <input type="checkbox"/> Exported to locations outside the U.S., Canada, or Mexico
Almonds shipped within the U.S., or to Canada or Mexico, excluding those directly shipped to an ABC-approved DV user , are subjected to a minimum 4-log treatment which has been validated and approved the ABC TERP ¹ at: (check all that apply):	<input type="checkbox"/> This Location <input type="checkbox"/> Another Location <input type="checkbox"/> Custom Processor
ABC Approved Custom Processor(s): As an almond handler, I may choose to use an approved Custom Processor and process from the Almond Board List at the time of treatment. Prior to using a Custom Processor, I will verify that the process to be used has been validated and approved by the ABC TERP ¹ to achieve a minimum 4-log reduction for salmonella bacteria on almonds.	<input type="checkbox"/> I agree <input type="checkbox"/> Not Applicable – Exporting to locations outside the U.S., Canada, or Mexico only. Not using a Custom Processor. <input type="checkbox"/> Not Applicable – Treating all product In-house. Not using a Custom Processor.

¹ Exemptions are untreated almonds shipped under the DV program in the U.S., or to Canada, or Mexico, or untreated almonds exported directly or through a third party to other markets. Exempt shipments must be prominently identified as “unpasteurized.” The lettering must be at least 1/8 inch in height. *Almond Board of California Technical Expert Review Panel.

HTP Onsite Verifications

- Almond Board contracts with a third-party to carry out Handler Treatment Plan (HTP) onsite verifications each year
 - HTP Verifications usually happen in the spring
- Third-party auditors will look to ensure that handling activities are as described in the current ABC-approved Handler Treatment Plan
 - Shipment records review
 - Domestic Shipments
 - Export Shipments
 - Inter-handler Transfers
 - Industry Purchases
 - Pasteurization records review
 - Facility walkthrough
 - Labeling requirement
 - Storage segregation
 - Process flow



POP QUIZ TIME

Handler Treatment Plans (HTPs) are due each year by May 31st.

TRUE

FALSE

Other Requirements

- **Form 7 – Inter-handler Transfers**
 - Tracks almond shipments between two registered handlers
 - Helps to assign pasteurization/assessment obligation appropriately
- **Inedible Obligation**
 - Inedibles required to be sent to Accepted Users
- **Form 8 – Inedible Dispositions**
 - Tracks almond shipments between a registered handler and an ABC-approved Accepted User
 - Almonds not for human consumption
 - Required record for handlers to meet inedible obligation
- **Inshell Credits**
 - Available to registered handlers who ship inshell
 - Reduces inedible obligation to account for the inedibles that are sent out as part of an inshell shipment



POP QUIZ TIME

Form 7s are required for almonds purchased directly from a grower.

TRUE

FALSE

Form 7s are required for all inter-handler transfers between two handlers.

Inter-Handler Transfer Received vs. Industry Purchase

- Inter-handler transfers received are purchased from a registered handler
- Industry purchases are almonds purchased from someone other than a grower (USDA Receipt) or registered handler (Inter-handler Transfer)
 - Typically these come from a broker/trader/etc.
- What if a broker and a handler are involved in the transaction?
 - Who do you pay for the almonds?
 - Handler – Inter-handler Transfer Received
 - Broker – Industry Purchase

Both inter-handler transfers received and industry purchases are claimed on Form 25-1 and reduce a handler's net shipments to account for receipt

FORM 25-1

[View Form 25-1 Instructions](#)

OMB Approval No. 0581-0178
Form 25-1
[Print Form](#)

Period: 4
Reporting Period:
11/01/2018 to 11/30/2018

2018 4

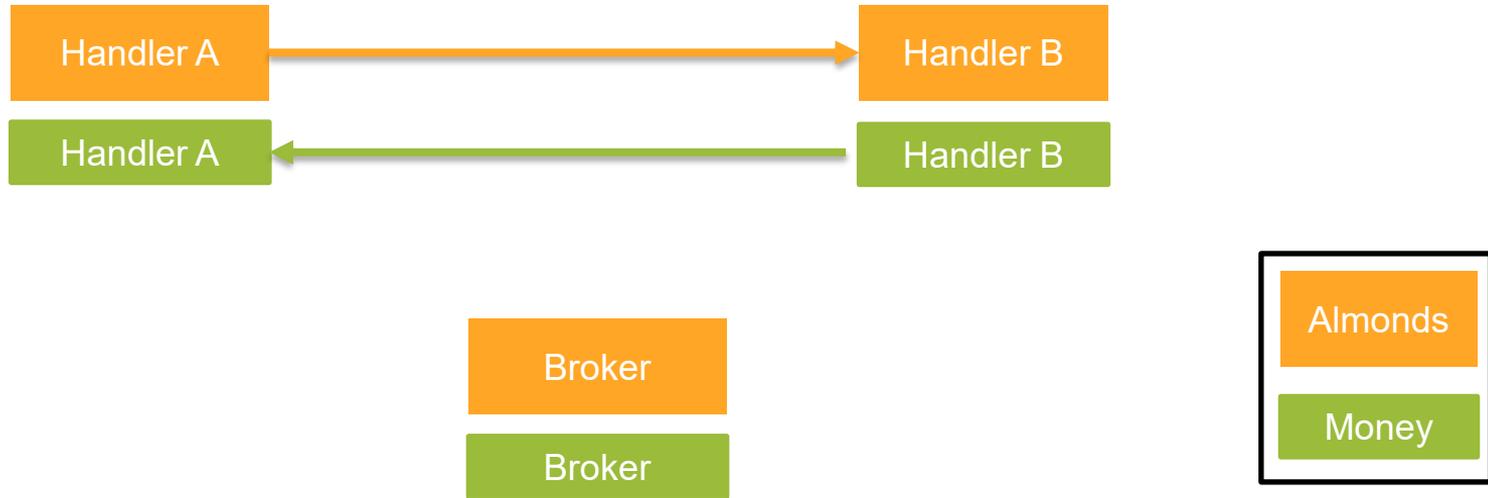
REPORT OF SHIPMENTS AND COMMITMENTS

ABC-25-1 is to be submitted in compliance with section 981.474 of Marketing Order No. 981, regulating the handling of almonds grown in California

Shipments	Current Period Total (Kernel Weight)		Prior Period Year to Date (Kernel Weight)		Year To Date Total (Kernel Weight)
Shelled		+	0	=	0
Manufactured		+	0	=	0
Products		+	0	=	0
Inshell (kernel weight)		+	0	=	0
Subtotal	0	+	0	=	0
Inter-handler transfers received			0	=	0
Industry purchase			0	=	0
Subtotal	0	+	0	=	0
Net Shipments	0	+	0	=	0
Exempt / Inedible		+	0	=	0

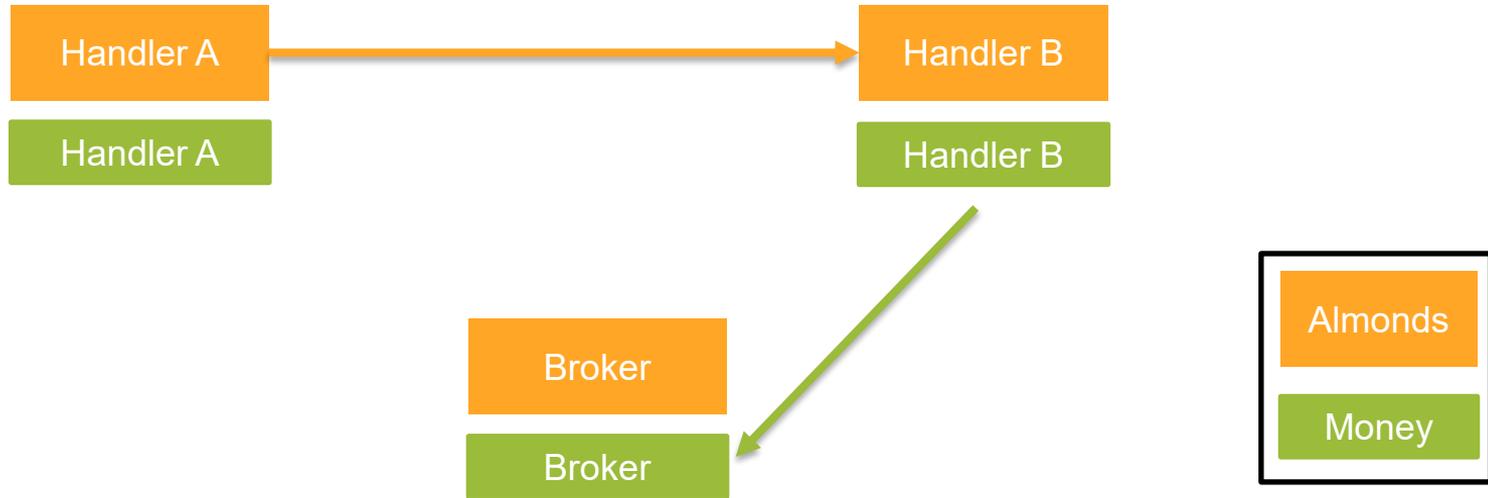
Inter-handler or Industry Purchase?

Inter-handler Transfer



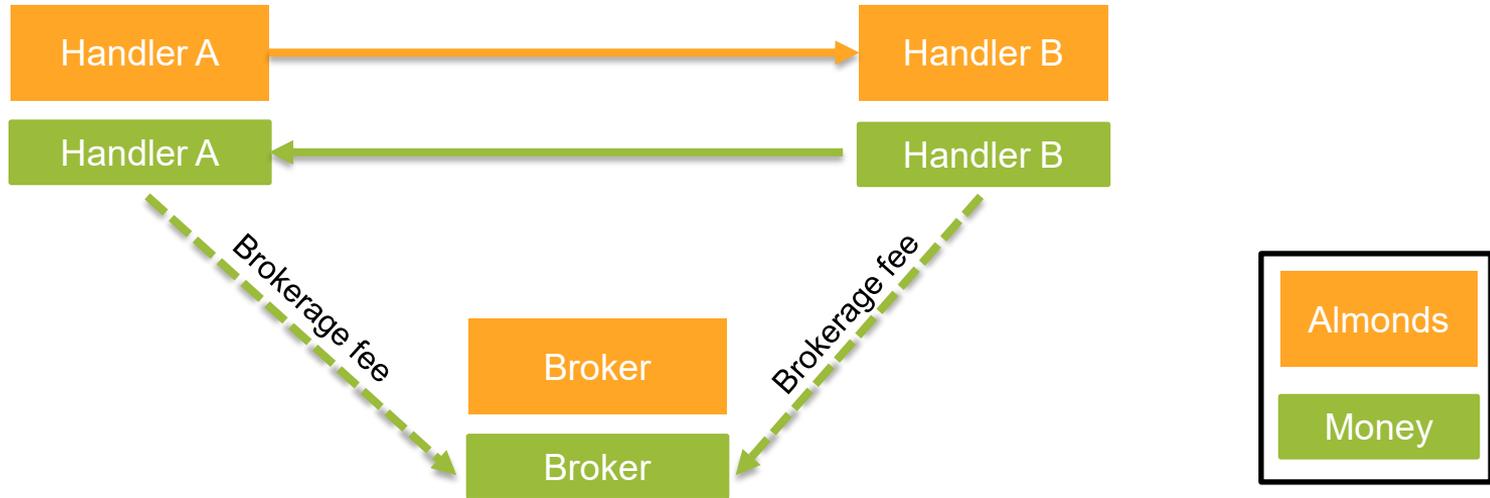
Inter-handler or Industry Purchase?

Industry Purchase



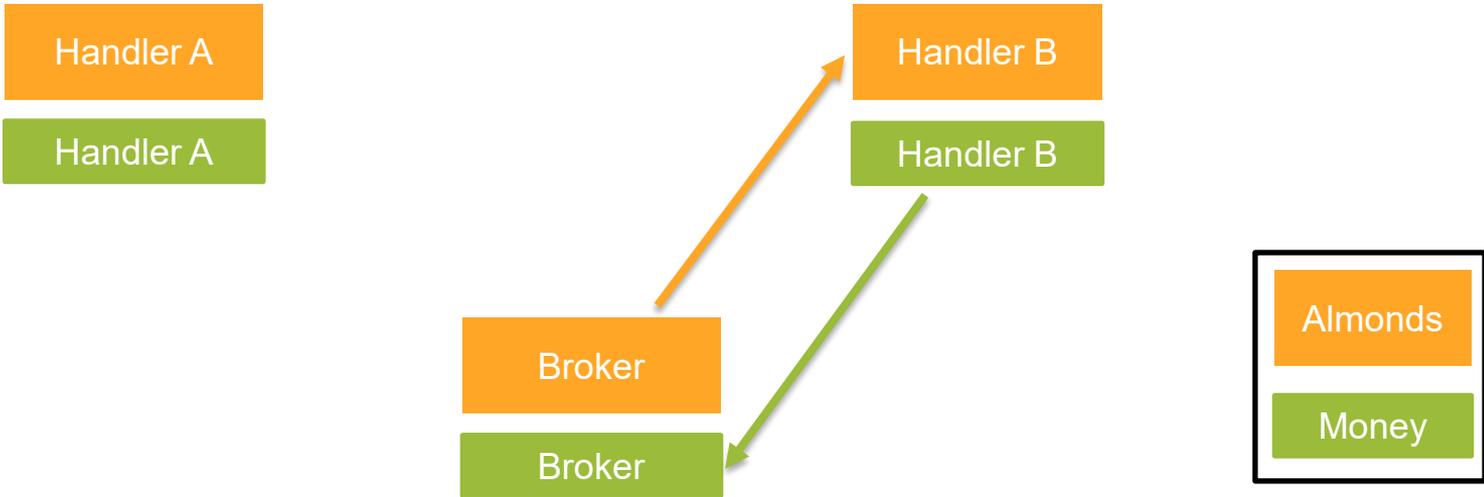
Inter-handler or Industry Purchase?

Inter-handler Transfer



Inter-handler or Industry Purchase?

Industry Purchase



Only treated almonds could be in broker's physical possession in North America

Inedible Obligation

- Inedible Tolerance is 2%
 - Inedibles by variety in excess of 2% tolerance accrue towards a handler's obligation
- 50% of inedible obligation is required to be true inedibles
- Inedible obligations are due by September 30th

Almond Board of California		Q.C. REPORT SECTION THREE						
1150 9th Street, Suite 1500 Modesto, CA 95354-0840								
2017/2018 Crop Year		Period: 08/01/2017 through 11/28/2018						
Incoming Dispositions Credited for: OLSON ACRE								
Date	Cert Number	Gross Weight	% Wt. Certified	Total Wt. Certified	% Inedible Certified	Total Inedible Wt. Certified	Accepted User	Comment
08/16/17	D2448	41,024	95.82%	39,309	19.18%	7,868	Dairy R Us	
08/17/17	D2449	44,782	93.43%	41,846	24.40%	10,227	Dairy R Us	
Totals:				81,149 *		18,795 **		

* lbs have been credited to your 2017/2018 Crop Year Obligation

Almond Board of California		Q.C. REPORT SECTION ONE			
1150 9th Street, Suite 1500 Modesto, CA 95354-0840					
2017/2018 Crop Year		Period: 08/01/2017 through 07/31/2018			
Incoming Almond Receipt Certificates for: OLSON ACRE					
Variety	ABC Form 1 through 07/31/2018	U.S.D.A. Inspection Certificates		Less 2% of (1) (3)	Disposition Obligation (4)
		Total Kernels (1)	Total Inedibles (2)		
Aldrich	356,127	356,127	2,705	7,123	0
Butte	768,512	768,512	5,108	15,370	0
Butte/Padre	111,974	110,549	1,049	2,211	0
Carmel	1,481,167	1,481,169	24,569	29,623	0
Fritz	572,139	580,528	8,050	11,611	0
Independence	0	68,474	757	1,369	0
Livingston	99,493	99,493	1,598	1,990	0
Mission	130,826	130,826	114	2,617	0
Mixed	14,100	14,100	172	282	0
Monterey	893,984	894,009	13,825	17,880	0
Neplus	20,072	20,072	155	401	0
Nonpareil	3,360,510	3,303,963	43,785	66,079	0
Padre	570,549	570,549	1,215	11,411	0
Peerless	1,674	1,674	42	33	9
Price	59,053	59,053	1,430	1,181	249
Sonora	165,934	165,230	6,464	3,305	3,159
Winters	55,286	55,372	1,778	1,107	671
Wood Colony	162,446	162,446	310	3,249	0
Totals:	8,823,846	8,842,146	113,126	176,843	4,087
Less Inshell Credits:					0
Adjusted Obligation:					4,087
Less Creditable Dispositions:					(81,149)
Remaining Obligation:					0
Estimated true inedible lbs. required to meet the 50% true inedible disposition rule:					2,044

How to Access Quality Control (Q.C.) Report

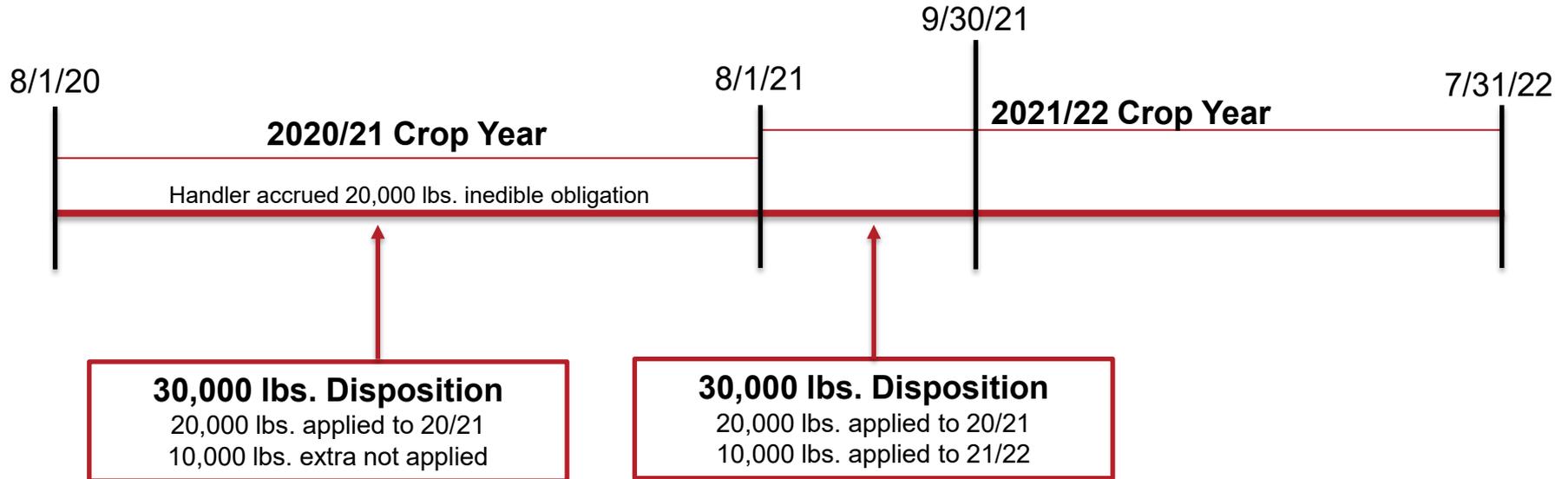
Click on Quality Report on the lefthand menu bar to access:

- Current + Previous Crop Year
 - Section 1 – Summary Page
 - Section 2 – USDA Incoming Almond Certificates
 - Section 3 – Inedible Dispositions Summary

The screenshot displays the Almonds.com Handler Portal. At the top, the logo for "california almonds" is visible, along with the text "Almonds.com Homepage". In the top right corner, the user name "Olson Acre" is shown with a gear icon, and a "Log Out" button is present. Below the header, a navigation bar contains the text "HANDLER PORTAL". On the left side, a vertical menu lists various options: SERVICES, FORMS 1, 25-1 & 25-2, ASSESSMENTS, FACILITY LOCATIONS, CREDIT BACK, PEC CERTIFICATION, PEC PROGRAM, REFERENCE MATERIAL, and QUALITY REPORT. The "QUALITY REPORT" option is highlighted with a right-pointing arrow. The main content area is titled "QUALITY REPORT" and is divided into two columns for "2020/2021 Crop Year" and "2021/2022 Crop Year". Each column contains three boxes labeled "Q.C. Report Section 1", "Q.C. Report Section 2", and "Q.C. Report Section 3". Each box has a blue "Download Report" button.

Inedible Timeline

Inedible obligation must be met by 9/30 following the crop year which it is accrued in



POP QUIZ TIME

If a handler's average inedible percentage is under 2% they will not have an inedible obligation.

TRUE

FALSE

If each variety has less than 2% inedibles (average) then you will not have an inedible obligation.

Form 8 – Inedible Disposition

- Form 8 is required for any inedible disposition
 - Transfer of inedible almonds between handler and Accepted User
 - Inedible almond shipments not for human consumption
 - Crushing for almond oil
 - Mixing into feed
 - Feeding directly to livestock or poultry
- Handler completes Part A
 - Contracts with USDA for an Inedible Certificate
 - Includes Net Kernel Weight (NKW) calculation from Inedible Certificate
 - Lists the Accepted User, Delivery Date and Bill of Lading number
- Accepted User completes Part B
 - Completed when almonds are used for their intended purpose
- Form 8 submitted via email or sent to compliance fax

Almond Board of California
1150 9th Street, Suite 1500
Modesto, CA 95354
Fax: (209) 550-5494

OMB Approval No. 0581-0178
ABC Form 8

ALMONDS: INEDIBLE and EXEMPT OUTLET DISPOSITION Notice of Delivery to Oil or Feed

This report of disposition of almond material is submitted in compliance with the requirements of Federal Marketing Order No. 981. In executing Part A and Part B, Handler and Accepted User respectively certify to the Almond Board of California and to the Secretary of Agriculture as to the correctness and completeness of their respective statements.

Part A (Handler to complete)

Instructions:

1. Must limit deliveries to Accepted Users of Almond Board.
2. Must obtain official weight certificate on each load.
3. Must have Federal-State Inspection certify meat content. Sample must be drawn by an Inspector at time of delivery. However, Board may use oil crusher to sample at destination, giving sample to inspection.
4. Then complete Part A, mail or fax copy to Board with weight and inspection certificates.
5. Mail or fax copy to Accepted User.

Type of Material (Check One)	Weight of Material	Percent Meats	Net Kernel Weight	Inspection Cert. No.
_____ Pickouts	_____ lbs.	_____ %	_____ lbs.	_____
_____ Blend of Meat	_____ lbs.	_____ %	_____ lbs.	_____

The above kernel weight of almonds was delivered to:

Name of Accepted User: _____
Delivery Date: _____ Bill of Lading or Invoice No.: _____
Delivered By: _____ Handler: _____
By: _____ Title: _____

Part B (Accepted User to complete)

Instructions:

1. On completion of disposition, complete Part B and send to Board along with destination public weighmaster certificate.

Disposition of the above almond material has been completed by (check method):

_____ crushing into oil _____ mixing into feed _____ feeding directly

_____ transfer of _____ pounds to _____ (Accepted User)

Date Action Completed: _____ Name of User: _____
By: _____ Title: _____

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Where Do Inedible Shipments Go?

Oil Mills



Where Do Inedible Shipments Go?

Animal Feed



Where Do Inedible Shipments Go?

Refuse/Landfill



How a Handler Completes an Inedible Disposition

1. Make arrangements with Accepted User to take the disposition and set a date/time for the shipment
2. Give the Almond Board staff at least 72-hour notice with the following information:
 - a) Date/time of shipment, shipment location, name of Accepted User, Amount of product to be shipped
3. Give the same notice to USDA/SPI so an inspector can be present at time of shipment to pull a sample and determine the kernel weight of the disposition.
 - a) USDA/SPI will issue an Inedible Certificate (notesheet)
4. Handler must have a certified weight tag for the disposition shipment.
5. Handler completes Part A of Form 8 once the Inedible Certificate is received and sends to the Accepted User
 1. Forward copy of the weight certificate, inedible certificate (notesheet), and Form 8 (Part A) to the Almond Board
Email items to **Toni Arellano** – tarellano@almondboard.com

POP QUIZ TIME

Handlers cannot ship unpasteurized almonds to an Accepted User without a Form 8.

TRUE

FALSE

POP QUIZ TIME

Handlers are required to give 48-hour notice to the Almond Board in advance of any scheduled inedible disposition

TRUE

FALSE

72-hour notice is required prior to any scheduled inedible disposition. Notice should include the following information:

- Date/time of shipment, shipment location, name of Accepted User, Amount of product to be shipped
- Send email to Toni Arellano (tarellano@almondboard.com)

POP QUIZ TIME

What items are required for completion of an inedible disposition?

FORM 8

WEIGHT CERTIFICATE

USDA/SPI INEDIBLE CERTIFICATE

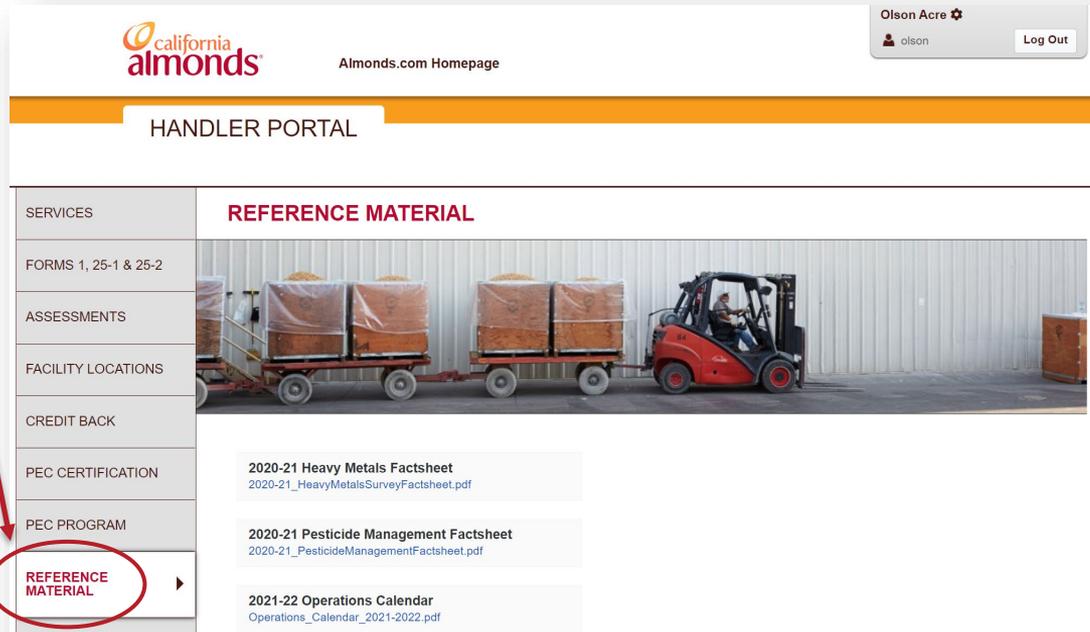
FORM 7

Other

- **Pre-Export Checks (PEC) Program** for shipments to the European Union (Aflatoxin)
- **Almond Sampling Verification Program (ASVP)** for Incoming Sampling
 - Samples drawn for inspection purposes while USDA/SPI is not onsite
- **Direct Verifiable (DV) User Program**
 - Allows for unpasteurized product to be shipped to a licensed DV User in North America
- **Custom Processors**
 - TERP-approved pasteurization on a toll basis

Reference Material

If you ever find yourself looking for a form, factsheet, or background information on a specific topic check **Reference Material** in the Handler Portal



The screenshot displays the Almonds.com Handler Portal. At the top left is the "california almonds" logo, and next to it is the text "Almonds.com Homepage". On the top right, there is a user profile for "Olson Acre" with a gear icon, the name "olson", and a "Log Out" button. Below the header is a large orange bar with the text "HANDLER PORTAL". A sidebar on the left contains a list of menu items: SERVICES, FORMS 1, 25-1 & 25-2, ASSESSMENTS, FACILITY LOCATIONS, CREDIT BACK, PEC CERTIFICATION, and PEC PROGRAM. The "REFERENCE MATERIAL" item is circled in red, and a red arrow points from the text above to this item. The main content area is titled "REFERENCE MATERIAL" and features a large image of a red forklift moving pallets of almonds. Below the image are three document links: "2020-21 Heavy Metals Factsheet" (2020-21_HeavyMetalsSurveyFactsheet.pdf), "2020-21 Pesticide Management Factsheet" (2020-21_PesticideManagementFactsheet.pdf), and "2021-22 Operations Calendar" (Operations_Calendar_2021-2022.pdf).

Questions???

Marketing Order Services Contacts:

Bryce Spycher

bspycher@almondboard.com

Sabrina Poth

spoth@almondboard.com

Toni Arellano

tarellano@almondboard.com



Thank You

Rooted
IN SUCCESS :: 2021
the almond conference