AGENDA

California Avocado Commission
Board of Directors Meeting

Meeting Information

Date: October 1, 2026
Time: 8:00 a.m.

Physical Meeting Location:
Hilton Garden Inn Burbank Los Angeles
401 S. San Fernando Blvd.
Burbank, CA 91502

Web/Teleconference URL:
https://californiaavocado.zoom.us/j/83839042723?pwd=Z2OQ1Mxbppbr7yKoD4YbFaEKAy18cl.1
Conference Call Number: (669) 900-6833
Meeting ID: 838 3904 2723
Passcode: 119730

Meeting materials will be posted online at least 24 hours prior to the meeting at:
https://www.californiaavocadogrowers.com/commission/industry-calendar

Board Member and Alternate Attendance

As of Friday, September 25, 2026, the following Board members and alternates have advised the Commission they will participate in this meeting:

John Berns
Maureen Cottingham
Robert Jackson
Ohannes Karaoghlanian
Danny Klittich
Rachael Laenen
Marty Ordman
Andy Sheaffer
Stephen Sheldon
Al Stehly
Tina Wolferd

Time	Item
8:00 a.m.	**1. Call to Order** a. Roll Call/Quorum b. Introductions

Time	Item
	2. Opportunity for Public Comment Persons may address the Board on subjects within the jurisdiction of the Commission.
	3. Consent Calendar a. Consider approval of Board of Director's meeting minutes of August 20, 2026 b. 2025-26 Financial update
	4. Closed Session a. Closed session regarding pending and/or ongoing litigation pursuant to Government Code Section 11126(e) b. The Board may go into closed session to discuss and make recommendations regarding appointment, employment or dismissal of an employee. i. President's Performance Reviews pursuant to Section 11126(a)(1) of the California Government Code.
	5. Return to open session and announce action taken in closed session, if any.
	6. Chair's Report
	7. President's Updates
	8. Executive Committee Report a. Public Member recommendations for term ending October 31, 2028
	9. Production Research Committee Report
	10. Marketing Report
	11. Finance Committee Report a. Auditor's Letters of Engagement for 2025-26 Financial Audit Services b. 2025-26 Profit Sharing Plan Contributions c. CAC Reserves Policy d. Finance Committee Recommendation on 2026-27 Budget and Assessment Rate
	12. Consider Approval of Proposed 2026-27 CAC Business Plan and Budget
	13. Establish Assessment Rate for 2026-27 Fiscal Year
	14. Governance Committee Report
1:00 p.m.	**15. Adjourn Meeting**

Disclosures

Some agenda items may not be discussed prior to adjournment. Such items will be rescheduled for a subsequent meeting. All meetings of the Commission are open to the public and subject to the Bagley-Keene Open Meeting Act.

All agenda items are subject to discussion and possible action.

For information or a request regarding disability-related modification or accommodation for the meeting, please contact April Aymami at 949-341-1955 via email at aaymami@avocado.org. Such requests should be made at least 48 hours prior to the meeting.

This meeting schedule notice and agenda is available on the internet at https://www.californiaavocadogrowers.com/commission/meeting-agendas-minutes and http://it.cdfa.ca.gov/igov/postings/detail.aspx?type=Notices.

Contact April Aymami at aaymami@avocado.org or 949-341-1955 if you have any questions.

Summary Definition of Conflict of Interest

Commission members and alternates are responsible to determine whether they have a conflict of interest and whether to recuse themselves from discussion or vote during a meeting. The following ***Summary Definition of Conflict of Interest*** may be helpful.

A Commission *member or employee* has a conflict of interest in a decision of the Commission if it is reasonably foreseeable that the decision will have a material effect, financial or otherwise, on the member or employee or a member of his or her immediate family that is distinguishable from its effect on all persons subject to the Commission's jurisdiction.

No Commission member or employee shall make, or participate in making, any decision in which he or she knows or should know he or she has a conflict of interest.

No Commission member or employee shall, in any way, use his or her position to influence any decision in which he or she knows or should know he or she has a conflict of interest.

BOARD WRITE-UP

ITEM 3.a: Consider approval of Board of Director's meeting minutes of August 20, 2026

SUMMARY:

The minutes of the Board of Directors' regular meeting of August 20, 2026 are attached for the Board's review and approval.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Approve minutes as presented
- Amend minutes
- Take no action

STAFF RECOMMENDATION:

- Approve minutes as presented

EXHIBITS / ATTACHMENTS:

- Minutes of the Board of Directors' regular meeting of August 20, 2026

CALIFORNIA AVOCADO COMMISSION
BOARD MEETING MINUTES
August 20, 2026

A meeting of the California Avocado Commission (CAC) Board was held on Thursday, August 20, 2026 with the following people present:

MEMBERS PRESENT
John Berns
Maureen Cottingham
Robert Jackson
Ohannes Karaoghlanian
Danny Klittich
Rachael Laenen
Daryn Miller
Marty Ordman
Andy Sheaffer
Al Stehly
Tina Wolferd

ALTERNATES PRESENT
Nathan Lurie
Doug O'Hara

MEMBERS ABSENT
John Dmytriw
Stephen Sheldon

ALTERNATES ABSENT
Maddie Cook
Enrico Ferro
Adam Franscioni

OFFICIALLY PRESENT
Victoria Carpenter, *USDA*
Carolyn Gleason, *McDermott Will & Schulte*
Ben Kardokus, *CDFA*
Matt Schraut, *Fusion Marketing*
Matt Shupe, *Praetorian PR*
George Soares, *Kahn, Soares & Conway, LLP*
Mark Spannagel, *Republic Strategy Group*

STAFF PRESENT
April Aymami
Zac Benedict
Alya Hijazi
Stacia Kierulff
Ken Melban
Lori Small
Cristina Wede

GUESTS PRESENT
Will Carlton
Michael Craviotto
Bailey Diioia
Consuelo Fernandez
Robert Grether
Steven Muro
Esper Petersen
Jack Poe
David Pommer
Jamie Shafer
Edwin Solares
Tim Spann
Joanne Robles-Swanson
Ron VanThyne
David Vasquez III
Jane Waters
Josh Waters

ITEM #1 CALL TO ORDER

Roll Call/Quorum – Item 1.a.

Rachael Laenen, CAC Chair, called the meeting to order at 8:03 a.m. with a quorum present.

Introductions – Item 1.b.

April Aymami, CAC director of industry affairs and operations, announced the California Department of Food and Agriculture (CDFA) and US Department of Agriculture (USDA) representatives, CAC staff and known guests participating in the meeting.

ITEM #2 OPPORTUNITY FOR PUBLIC COMMENT

Ken Melban, CAC president, reported that CAC received a total of seventeen written public comments prior to the meeting, this included eleven comments from non-exempt growers and six comments from exempt growers. Mr. Melban noted several common themes reflected in the public comments. The first item was a request to modify the Production Research Committee's recommendation regarding Dr. Edwin Solares' Phase 1 proposal. The second was a request to vote against increasing the assessment. The third was a request for the Board to adopt a policy providing a Zoom or other remote participation option for all Board and committee meetings. In addition to these comments, CAC also received a request for the Governance Committee to establish timelines and immediately continue discussions regarding the grievances that have been submitted.

Joanne Robles-Swanson, representing AGC and the new District 1, expressed her agreement with the public comments presented by Mr. Melban. She also reminded the Board of the importance of addressing potential conflicts of interest and encouraged any Board member who may have a conflict regarding an item under consideration to recuse themselves from the discussion and/or vote, as appropriate. Ms. Robles-Swanson further emphasized the importance of viewing issues from the perspective of growers as a whole, rather than distinguishing between large and small growers, noting that unity among growers is essential to the strength and success of the industry.

ITEM # 3 CONSENT CALENDAR

Ms. Laenen introduced the consent calendar items and asked for questions or comments.

Hearing none, the following motion was put forward:

MOTION:

The CAC Board of Directors approves the Consent Calendar, Items 3.a through 3.d. as presented.

(Klittich/Miller) MSC Unanimous ***MOTION 26-8-20-1***

The *Consent Calendar* is included in the August 20, 2026 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 3.a through 3.d.

ITEM #4 CHAIR'S REPORT

Consider approval of updated Governance Committee roster – Item 4.a.

Ms. Laenen commented that there was an update to the Governance Committee roster. Before the Governance Committee can be scheduled, Board approval needs to be received to update the new committee list.

MOTION:

The CAC Board of Directors approves the Governance Committee appointments as presented.

(Jackson/Stehly) MSC Unanimous ***MOTION 26-8-20-2***

The Board continued its discussion regarding providing a Zoom or other remote participation option for all CAC meetings. Ms. Laenen clarified that the Board is not restricting individuals from participating in CAC meetings and explained that the Board has established a more structured discussion process at the Board table to ensure that discussion remains focused among Board members when a particular item is under consideration. Board members commented that a formal process or policy should be established to address remote participation. There was a request for the matter to be placed on a future meeting agenda for further discussion and consideration of a process for providing a remote participation option.

The *Updated Governance Committee Roster* is included in the August 20, 2026 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 4.a.

ITEM #5 PRESIDENT'S UPDATES

USMCA/TRQ – Item 5.a.

Mr. Melban introduced the team working with the California Avocado Commission on the USMCA and TRQ process. The team includes legal counsel George Soares of Kahn, Soares & Conway LLP and Carolyn Gleason of McDermott Will & Schulte. Mr. Melban also introduced the

Commission's congressional relations representative, Mark Spannagel, prior Chief of Staff to U.S. Representative Doug LaMalfa, and Matt Shupe, principal and owner of Praetorian Public Relations.

Mr. Melban provided an update on the USMCA and seasonal TRQ for Mexican avocado imports. He reported that, from November 2025 through August 2026, CAC continued its advocacy efforts regarding the USMCA, including its request for a seasonal TRQ on Mexican avocado imports and concerns regarding inspection procedures and seasonal import surges. CAC submitted written comments and testimony to USTR, provided supporting data, and participated in meetings with senior USTR and USDA officials, while also working with California Congressional offices to build support for a seasonal TRQ and import volume limits during U.S. growers' marketing periods. CAC further expanded its advocacy through coalition efforts, Congressional outreach, and comments on proposed Section 301 tariffs, as well as public outreach through press releases, opinion editorials, and an advocacy video addressing Mexican avocado imports, inspection concerns, and related security issues.

The Board continued to discuss the efforts by CAC, credible TRQ's, possible CDFA involvement, public relations strategy and campaign, press coverage, social media, advocacy, and competitor values.

The ***President Updates TRQ Presentation*** is attached to the permanent copy of these Minutes and identified as EXHIBIT B.

ITEM #6 MARKETING REPORT

Zac Benedict, CAC marketing director, presented the marketing report update, highlighting activities undertaken since the previous Board meeting as part of the reallocation of funds and increased retail activations. Mr. Benedict explained that the consumer advertising strategy has evolved into a broader brand advertising approach focused on building the California Avocados brand and maintaining a consistent presence with its target consumers. As part of the budget reallocation, the marketing team increased its investment in consumer media to maximize the impact of each advertising dollar, particularly as a significant portion of the marketing budget was directed toward retail activities. Mr. Benedict also provided an update on grower content television advertising and related marketing efforts.

Lori Small, CAC senior marketing manager, presented the public relations segment of the marketing report. She provided an overview of the publisher content outlets, retail influencer activations, influencer social media, seasonal messaging and local relevance, and retail trade media.

Mr. Benedict presented the retail update, highlighting CAC's Instacart partnership, retail promotions, and promotional goals for 2026. He provided an update on the U.S. market and national account activities, including Walmart display advertising and digital penetration, the launch of the new California avocado bag strap at Walmart, Costco stickered end caps, an extended Whole Foods promotion, Kroger offer redemption, and promotional activities with ShopRite, Hy-Vee, Publix, The Fresh Market, Lunds & Byerlys, Four Seasons Produce, and Raley's. Mr. Benedict also discussed retail activations with Safeway Northern California, Albertsons, Vons, and Pavilions, as well as related television coverage and other efforts to increase California avocado visibility and consumer engagement at retail.

Matt Schraut, Fusion Marketing, presented an overview of CAC's price differential analysis. He discussed the traditionally reported FOB price differential between California avocados and imported avocados, as well as price differentials within California and in markets outside of California. Mr. Schraut also reviewed California vs. Mexico season-to-date price differentials, volumes shipped within and outside of California and weighted FOB prices based on volume.

The Board discussed retail objectives, FOB differential, field pricing, number of promotions, PLU's, marketing spend, marketing on other varieties, premium, and market price.

The *Marketing Presentation* is attached to the permanent copy of these Minutes and identified as EXHIBIT C.

The *Price Differential Presentation* is attached to the permanent copy of these Minutes and identified as EXHIBIT D.

ITEM #7 PRODUCTION RESEARCH COMMITTEE REPORT

Danny Klittich, CAC production research committee chair, reported on a topic that had been brought before the Committee several weeks earlier regarding the genetic differentiation of Carmen Hass from Hass. He noted that the request was initiated by Board member Ohannes Karaoghlanian and referred the Board to the detailed information provided in the Board packet. Mr. Klittich reported that the Committee received four proposals in response to the request.

Public comments for item #7:

Joanne Robles-Swanson, District 1 and AGC member, commented that the AGC had distributed a communication to growers regarding the genetic differentiation of Carmen Hass from Hass and the potential impacts of the issue. She stated that the AGC would like the Board to consider modifying the Production Research Committee's recommendation and support Dr. Edwin Solares' Phase 1 proposal. Ms. Robles-Swanson emphasized the urgency of the issue, noting that Mexico has been shipping Carmen Hass labeled as Hass during California's peak season. She stated that if Carmen Hass is determined not to be Hass, imports marketed under the Hass label could undermine USDA and APHIS phytosanitary requirements and place California avocado growers at an unfair competitive disadvantage.

Dr. Edwin Solares, a California-based researcher, commented that his area of research specifically focuses on genetic differentiation. He stated that he had received authorization for the use of research data and sequencing of Carmen Hass samples necessary to conduct the proposed research. Dr. Solares also clarified that his RFP did not contain any language regarding intellectual property.

Ohannes Karagohlanian, CAC Board member, commented that the proposed research project is technically challenging and would require highly targeted sequencing and advanced genomic analysis to have a reasonable chance of successfully accomplishing the research objectives. He emphasized the importance of supporting California-based researchers and early-career scientists and stated that Dr. Solares possesses the technical expertise necessary to complete the project, as well as access to laboratory facilities at the University of California, Riverside, to support the research. Mr. Karagohlanian further noted that Dr. Solares was not seeking intellectual property rights as part of the Phase 1 proposed research.

Mr. Klittich continued his committee report, noting that Dr. Solares' proposal was initially not considered due to intellectual property language included in the proposal. He explained that the Board and Production Research Committee have encountered challenges related to intellectual property in the past, making such provisions an important consideration when evaluating research proposals. Mr. Klittich stated that, going forward, the committee will take into consideration any work product that may be patentable or otherwise protectable as a result of research funded by CAC, with the understanding that such intellectual property would belong to CAC. He noted that the proposed research could provide significant long-term utility to California avocado growers. Mr. Klittich also emphasized that the Production Research Committee is always cognizant of costs when evaluating research proposals. He reported that Dr. Hormaza's proposal was ranked first based on the established relationship with the researcher and the proposal's cost; however, there was mixed support among committee members regarding the ranking of the remaining proposals.

The Board discussed Dr. Solares' Phase 1 proposal, including previous requests for research on the topic, the importance of genetic differentiation, project funding, potential benefits to California avocado growers, intellectual property considerations, and restricting the importation of varieties from Mexico. Following discussion, the Board reached a consensus to approve Dr. Solares' Phase 1 proposal without intellectual property rights.

MOTION:
The CAC Board of Directors approves Dr. Edwin Solares' Phase 1 proposal, with the understanding that no intellectual property rights or licensing are included as part of the approval.
(Berns/Karaoghlanian) MSC (10 Yea/1 Nay) ***MOTION 26-8-20-3***

The *Production Research Committee Report* is included in the August 20, 2026 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 7.

ITEM #8 FINANCE COMMITTEE REPORT
Maureen Cottingham, CAC treasurer, reported that the Finance Committee met on August 10. She stated that the majority of the items discussed were for review purposes. The committee reviewed the financial updates, internal control policies and procedures, contracts exceeding $25,000, the cash disbursement audit, corporate insurance policies, and the proposed 2026–27 assessment rate and business plan. Ms. Cottingham highlighted two items for the Board's attention. First, the committee will be revising CAC's internal control policies, and staff is currently obtaining three proposals for this work. Second, the committee voted to recommend a 1.5 cent per pound assessment rate for 2026–27.

ITEM #9 2026-27 PLANNING
Business Plan – Item 9.a.
Mr. Melban noted that the 2026–27 Business Plan and Budget are included in the Board packet Item 9.a. He highlighted the new consolidated format for the Business Plan and the streamlined budget format that will be used moving forward.

The *Draft 2026-27 CAC Business Plan & Budget* are included in the August 20, 2026 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 9.a.

ITEM #10 CONSIDER APPROVAL OF PRELIMINARY 2026-27 CAC BUDGET
Ms. Laenen emphasized that the discussion regarding the assessment rate should not be characterized as an increase in the assessment rate, but rather as a reinstatement of the established assessment rate. She noted that CAC has relied on its reserves over the past several years and highlighted the importance of accurately describing the action as returning the assessment rate to its prior level to support a balanced budget.

The Board discussed the proposed assessment rate of 1.5 cents per pound, the preliminary budget, the anticipated HAB rebate revenue, CAC marketing and non-marketing program allocations, reserves, crop size, and stability for the growers.

MOTION:
The CAC Board of Directors approves the 2026-27 CAC Preliminary Budget based on an assessment rate of 1.5 cents per pound as presented.
(Stehly/Cottingham) MSC (6 Yea/3 Nay) ***MOTION 26-8-20-4***

The *Preliminary 2026-27 CAC Budget* is included in the August 20, 2026 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 10.

ADJOURN MEETING
Ms. Laenen adjourned the meeting at 1:22 p.m. The next regularly scheduled Board meeting will be held on October 1, 2026.

Respectfully submitted,

____
Stacia Kierulff, CAC Business Relations Manager

I certify that the above is a true statement of the Minutes of August 20, 2026 approved by the CAC Board of Directors on October 1, 2026.

____
John Berns, CAC Board Secretary

EXHIBITS ATTACHED TO THE PERMANENT COPY OF THESE MINUTES

EXHIBIT A	August 20, 2026 Board Packet
EXHIBIT B	President Updates TRQ Slides
EXHIBIT C	Marketing Presentation
EXHIBIT D	Price Differential Presentation
EXHIBIT E	August 20, 2026 Board Meeting AB 2720 Roll Call Vote Tally Summary

Exhibit E

CALIFORNIA AVOCADO COMMISSION

AB 2720 Roll Call Vote Tally Summary

To be attached to the Meeting Minutes

Meeting Name: *California Avocado Commission Regular Board Meeting*	**Meeting Location:** *United Water Conservation District 1701 N Lombard St Oxnard, CA 93030*	**Meeting Date:** *August 20, 2026*

Attendees Who Voted	***MOTION 26-8-20-1***	***MOTION 26-8-20-2***	***MOTION 26-8-20-3***	***MOTION 26-8-20-4***
Al Stehly	Yea	Yea	Nay	Yea
Robert Jackson	Yea	Yea	Yea	Yea
Ohannes Karaoghlanian	Yea	Yea	Yea	Nay
Tina Wolferd	Yea	Yea	Yea	Nay
Doug O'Hara (Cottingham Alt)	Yea	Yea		
Maureen Cottingham			Yea	Yea
John Berns	Yea	Yea	Yea	Nay
Rachael Laenen	Did Not Vote	Did Not Vote	Did Not Vote	Did Not Vote
Nathan Lurie	Yea	Yea	Yea	Yea
Daryn Miller	Yea	Yea	Yea	Yea
Andy Sheaffer	Yea	Yea	Yea	Yea
Danny Klittich	Yea	Yea	Yea	Yea
Marty Ordman	Yea	Yea	Yea	Yea
Outcome	**Unanimous**	**Unanimous**	**10 Yea/1 Nay**	**6 Yea/3 Nay**

BOARD WRITE-UP

ITEM 3.b: 2025-26 Financial update

SUMMARY:

Attached are CAC's 2025-26 financial statements through July 2026 as prepared by management. The reports include CAC statement of financial position, statement of activity and year-to-date actual versus budget comparisons.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Discussion item only

STAFF RECOMMENDATION:

- Not applicable

EXHIBITS / ATTACHMENTS:

- 2025-26 CAC Financial Statements through the month ending July 2026

California Avocado Commission

Statement of Financial Position

As of Jul 31, 2026

	TOTAL			
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)	$ Change (PY)	% Change (PY)
Assets				
Current Assets				
Bank Accounts				
10010-000 BMO Checking (5241) - CAC (deleted)	0.00	4,159,313.93	-4,159,313.93	-100.0 %
10015-000 WAB Checking (4129) - CAC	250,000.00	250,000.00	0.00	0.0 %
10110-000 BMO Money Market (5407) - CAC (deleted)	0.00	21.93	-21.93	-100.0 %
10115-000 WAB Money Market (6144) - Collateralized	2,820,572.96	-10.00	2,820,582.96	2.82058296E7 %
10210-000 Cash - LAIF - CAC	12,058.03	11,575.39	482.64	4.17 %
10215-000 WAB ICS Sweep Account	5,988,355.84	8,438,039.95	-2,449,684.11	-29.03 %
Total for Bank Accounts	**$9,070,986.83**	**$12,858,941.20**	**-$3,787,954.37**	**-29.46 %**
Accounts Receivable				
12901-000 Misc Receivables (A/R)	61,234.46	9,850.00	51,384.46	521.67 %
Total for Accounts Receivable	**$61,234.46**	**$9,850.00**	**$51,384.46**	**521.67 %**
Other Current Assets				
11001-000 CAC Assessment Receivable	483,300.00	211,400.00	271,900.00	128.62 %
11002-000 HAB Assessment Receivable	2,477,000.00	1,649,000.00	828,000.00	50.21 %
12004-000 Due from Avocado Inspection Program	0.00	1,272.25	-1,272.25	-100.0 %
12701-000 Grant Receivable	0.00	131,461.19	-131,461.19	-100.0 %
12801-000 Voluntary Life Benefit Receivable	-0.05	0.00	-0.05	
13001-000 Prepaid Deposits	4,050.00	11,352.50	-7,302.50	-64.33 %
13002-000 Prepaid Expenses	167,385.69	137,555.04	29,830.65	21.69 %
Misc Receivable (old non-AR)	0.00	0.00	0.00	
Total for Other Current Assets	**$3,131,735.64**	**$2,142,040.98**	**$989,694.66**	**46.2 %**
Total for Current Assets	**$12,263,956.93**	**$15,010,832.18**	**-$2,746,875.25**	**-18.3 %**
Fixed Assets				
15001-000 Furniture	26,160.00	26,160.00	0.00	0.0 %
15002-000 Accumulated Depreciation-Furniture	-26,160.00	-26,160.00	0.00	0.0 %
15101-000 Office Equipment	61,002.24	61,002.24	0.00	0.0 %
15102-000 Accumulated Depreciation-Office Equip.	-61,002.24	-61,002.24	0.00	0.0 %
15301-000 Software	15,021.62	15,021.62	0.00	0.0 %
15302-000 Accumulated Depreciation-Software	-15,021.62	-15,021.62	0.00	0.0 %
15401-000 Land Improvements	108,558.63	108,558.63	0.00	0.0 %
15402-000 Accumulated Depreciation-Land Improvements	-108,558.63	-108,558.63	0.00	0.0 %
Total for Fixed Assets	**$0.00**	**$0.00**	**$0.00**	
Other Assets				
16001-000 Mauchly Office Lease	634,984.73	634,984.73	0.00	0.0 %
16002-000 Mauchly Amortization	-634,984.69	-593,349.93	-41,634.76	-7.02 %
16003-000 Pine Tree Lease	117,984.95	117,984.95	0.00	0.0 %
16004-000 Pine Tree Amortization	-55,059.71	-31,462.67	-23,597.04	-75.0 %
16101-000 Quadient Capital Lease	3,435.74	3,435.74	0.00	0.0 %
16102-000 Quadient Amortization	-3,435.77	-3,435.77	0.00	0.0 %

California Avocado Commission

Statement of Financial Position

As of Jul 31, 2026

	TOTAL			
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)	$ Change (PY)	% Change (PY)
16103-000 CBE 2020 Sharp Capital Lease	0.00	0.00	0.00	
16104-000 CBE 2020 Sharp Amortization	0.00	0.00	0.00	
16105-000 CBE 2022 Sharp Capital Lease	13,543.55	13,543.55	0.00	0.0 %
16106-000 CBE 2022 Sharp Amortization	-13,543.57	-10,511.95	-3,031.62	-28.84 %
16107-000 CBE 2020 Ricoh Capital Lease	0.00	0.00	0.00	
16108-000 CBE 2020 Ricoh Amortization	0.00	0.00	0.00	
16109-000 CBE 2022 Ricoh Capital Lease	13,652.62	13,652.62	0.00	0.0 %
16110-000 CBE 2022 Ricoh Amortization	-13,652.63	-10,997.95	-2,654.68	-24.14 %
17000-000 Merchandise Shop Inventory	0.00	0.00	0.00	
Total for Other Assets	**$62,925.22**	**$133,843.32**	**-$70,918.10**	**-52.99 %**
Total for Assets	**$12,326,882.15**	**$15,144,675.50**	**-$2,817,793.35**	**-18.61 %**
Liabilities and Equity				
Liabilities				
Current Liabilities				
Accounts Payable				
20001-000 Accounts Payable (A/P)	1,320,113.87	1,632,106.13	-311,992.26	-19.12 %
Total for Accounts Payable	**$1,320,113.87**	**$1,632,106.13**	**-$311,992.26**	**-19.12 %**
Other Current Liabilities				
20002-000 Accounts Payable - Clearing	0.00	0.00	0.00	
20009-000 Miscellaneous Payable	0.00	0.00	0.00	
20101-000 Accrued Expenses	236,549.96	195,267.12	41,282.84	21.14 %
21011-000 Section 125 Payable	0.00	0.00	0.00	
21021-000 Vacation Payable - Short Term	55,381.53	69,841.16	-14,459.63	-20.7 %
21031-000 Deferred Compensation Payable	0.00	0.00	0.00	
24001-000 ST Lease Liability - LACA1	-0.01	44,611.69	-44,611.70	-100.0 %
24002-000 ST Lease Liability - CAPO1	24,217.17	21,924.61	2,292.56	10.46 %
24101-000 ST Lease Liability - MAFI1	0.00	0.00	0.00	
24102-000 ST Lease Liability - CBE 2020 Sharp	0.00	0.00	0.00	
24103-000 ST Lease Liability - CBE 2022 Sharp	0.00	3,175.17	-3,175.17	-100.0 %
24104-000 ST Lease Liability - CBE 2020 Ricoh	0.00	0.00	0.00	
24105-000 ST Lease Liability - CBE 2022 Ricoh	0.00	2,791.51	-2,791.51	-100.0 %
Total for Other Current Liabilities	**$316,148.65**	**$337,611.26**	**-$21,462.61**	**-6.36 %**
Total for Current Liabilities	**$1,636,262.52**	**$1,969,717.39**	**-$333,454.87**	**-16.93 %**
Long-term Liabilities				
28011-000 LT Lease Liability - CAPO1	45,796.26	70,013.40	-24,217.14	-34.59 %
28110-000 LT Lease Liability - MAFI1	0.00	0.00	0.00	
28111-000 LT Lease Liability - LACA1	0.00	0.00	0.00	
28112-000 LT Lease Liability - CBE 2022 Sharp	0.00	0.00	0.00	
28114-000 LT Lease Liability - CBE 2022 Ricoh	0.00	0.00	0.00	
Total for Long-term Liabilities	**$45,796.26**	**$70,013.40**	**-$24,217.14**	**-34.59 %**
Total for Liabilities	**$1,682,058.78**	**$2,039,730.79**	**-$357,672.01**	**-17.54 %**

California Avocado Commission

Statement of Financial Position

As of Jul 31, 2026

	TOTAL			
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)	$ Change (PY)	% Change (PY)
Equity				
32010-000 Net Assets	$0.00	$0.00	$0.00	
32011-000 Net Assets-Restricted for Marketing	2,457,888.08	2,242,969.68	214,918.40	9.58 %
32012-000 Net Assets-Invested in Leased Assets	-7,052.32	-206,466.59	199,414.27	96.58 %
32013-000 Net Assets-Unrestricted	542,994.90	957,327.57	-414,332.67	-43.28 %
Total for 32010-000 Net Assets	**$2,993,830.66**	**$2,993,830.66**	**$0.00**	**0.0 %**
32000-000 Retained Earnings	7,853,767.63	13,095,466.33	-5,241,698.70	-40.03 %
Net Revenue	-202,774.92	-2,984,352.28	2,781,577.36	93.21 %
Total for Equity	**$10,644,823.37**	**$13,104,944.71**	**-$2,460,121.34**	**-18.77 %**
Total for Liabilities and Equity	**$12,326,882.15**	**$15,144,675.50**	**-$2,817,793.35**	**-18.61 %**

California Avocado Commission

MEC Statement of Activity vs. Prior Year

November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
Revenue				
40001-000 CAC Assessment Revenue-Current Year	2,656,835.52	1,247,008.19	1,409,827.33	113.06 %
40002-000 CAC Assessment Revenue-Prior Year	-63.21	609.11	-672.32	-110.38 %
40011-000 HAB Rebate Assess. Revenue-Current Year	5,108,776.70	4,676,435.64	432,341.06	9.25 %
40012-000 HAB Rebate Assess. Revenue-Prior Year	1,467.95	-4,761.19	6,229.14	130.83 %
42001-000 Accounting/Administration Fee Revenue (AIP)	42,000.00	40,833.31	1,166.69	2.86 %
46000-000 Grant Funding				
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue	114,437.51		114,437.51	
Total for 46000-000 Grant Funding	**$114,437.51**		**$114,437.51**	
48001-000 Interest Income	155,708.07	41,065.94	114,642.13	279.17 %
48003-000 Other - Pine Tree Ranch Crop Income	16,489.03	453,824.63	-437,335.60	-96.37 %
48009-000 Other Income - Misc	755.00	3,138.05	-2,383.05	-75.94 %
48009-118 Other Income - From the Grove	31,200.00	36,300.00	-5,100.00	-14.05 %
40005-000 Penalties-Current Year		0.74	-0.74	-100.0 %
Total for Revenue	**$8,127,606.57**	**$6,494,454.42**	**$1,633,152.15**	**25.15 %**
Cost of Goods Sold				
Gross Profit	**$8,127,606.57**	**$6,494,454.42**	**$1,633,152.15**	**25.15 %**
Expenditures				
50000-000 Marketing				
51000-000 Consumer Marketing				
51001-072 Media Planning & Buying-Curious Plot	966,743.46	1,302,258.52	-335,515.06	-25.76 %
51002-072 Creative Strategy, Content & Production-Curious Plot	239,628.17	630,350.85	-390,722.68	-61.98 %
51004-072 Consumer Marketing-Retail-Curious Plot	534,293.01	1,035,559.55	-501,266.54	-48.41 %
51801-072 Account Administration-Curious Plot	203,596.59	264,543.71	-60,947.12	-23.04 %
54001-072 Consumer PR-Curious Plot	260,712.82	378,750.33	-118,037.51	-31.16 %
55101-072 Consumer Email Marketing & Website-Curious Plot	96,348.53	139,380.39	-43,031.86	-30.87 %
55103-072 Social Media & Content Marketing-Curious Plot	411,615.91	414,331.57	-2,715.66	-0.66 %
57002-072 Consumer Tracking Study & Research-Curious Plot	34,455.00		34,455.00	
51002-000 Production		1,323.31	-1,323.31	-100.0 %
55101-000 Email Content (deleted)		10.11	-10.11	-100.0 %
57002-000 Consumer Research (deleted)		27,000.00	-27,000.00	-100.0 %
Total for 51000-000 Consumer Marketing	**$2,747,393.49**	**$4,193,508.34**	**-$1,446,114.85**	**-34.48 %**

California Avocado Commission

MEC Statement of Activity vs. Prior Year

November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
52000-000 Trade - Retail				
52000-001 Trade Relations				
52001-066 Trade Advertising-Media-Fusion	100,203.77	116,682.35	-16,478.58	-14.12 %
52002-066 Trade Advertising-Production-Fusion	22,417.98	28,393.46	-5,975.48	-21.05 %
52022-000 Dues	11,300.85	11,471.16	-170.31	-1.48 %
52042-000 Conventions	15,001.18	18,261.39	-3,260.21	-17.85 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	15,000.10	17,285.72	-2,285.62	-13.22 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	232,200.00	226,564.30	5,635.70	2.49 %
52059-081 Retail Co-Promotion-PJ/PR	12,500.00		12,500.00	
52060-081 Cross-Functional Shopper Insights Survey-PJ/PR	21,950.00		21,950.00	
52071-075 Key Account Coverage-TX/MW/SE-Anderson	105,975.90	87,031.08	18,944.82	21.77 %
52075-013 Key Account Coverage-SW/NW-Becker	134,000.00	126,409.08	7,590.92	6.01 %
52015-000 Trade PR Expenses (deleted)		6,939.96	-6,939.96	-100.0 %
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR (deleted)		16,090.98	-16,090.98	-100.0 %
Total for 52000-001 Trade Relations	**$670,549.78**	**$655,129.48**	**$15,420.30**	**2.35 %**
52010-000 Retail & Consumer Promotions				
52124-000 Retail Performance Programs-Retail Promotions	573,503.51	413,927.68	159,575.83	38.55 %
52125-000 Retail Brand Awareness Programs	322,725.92	196,021.14	126,704.78	64.64 %
52128-066 Retail Trade Promotions-Fusion	27,327.95	28,742.86	-1,414.91	-4.92 %
52129-000 Retailer Social Media Advertising Support	101.02	8,500.00	-8,398.98	-98.81 %
52131-000 Retail Merchandising Services (POS Placement)	1,357.50	4,000.00	-2,642.50	-66.06 %
52132-000 Retail Identity Programs-Display Bins	13,962.75	90,000.00	-76,037.25	-84.49 %
52301-000 Premiums	0.00	4,747.24	-4,747.24	-100.0 %
52303-000 Storage/Fulfillment	11,219.76	25,027.75	-13,807.99	-55.17 %
52016-000 Recipe Development (deleted)		0.00	0.00	
52302-000 POS Materials		8,175.00	-8,175.00	-100.0 %
Total for 52010-000 Retail & Consumer Promotions	**$950,198.41**	**$779,141.67**	**$171,056.74**	**21.95 %**
52200-000 Data, Research & Analysis				
52202-000 Retail POS Scan Data-Circana	49,523.25	49,523.25	0.00	0.0 %
52204-066 Data Analysis & Retail Research-FUSION	80,122.16	88,422.30	-8,300.14	-9.39 %
52206-086 Inventory Reporting-AVMA	2,025.00	2,025.00	0.00	0.0 %
52211-066 California Avocado Market Analysis-Fusion	47,864.46	46,513.02	1,351.44	2.91 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	36,740.78	38,518.12	-1,777.34	-4.61 %

California Avocado Commission

MEC Statement of Activity vs. Prior Year

November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
Total for 52200-000 Data, Research & Analysis	**$216,275.65**	**$225,001.69**	**-$8,726.04**	**-3.88 %**
52400-000 Administration & Other				
52140-098 Grower Communications-GingerRoot	3,127.50	6,080.00	-2,952.50	-48.56 %
52401-004 Travel Expenses - Splane	864.66	5,221.26	-4,356.60	-83.44 %
52401-019 Travel Expenses - Marketing Staff	14,389.95	15,544.60	-1,154.65	-7.43 %
52411-000 Office Expenses - Marketing	7,008.09	10,857.11	-3,849.02	-35.45 %
Total for 52400-000 Administration & Other	**$25,390.20**	**$37,702.97**	**-$12,312.77**	**-32.66 %**
Total for 52000-000 Trade - Retail	**$1,862,414.04**	**$1,696,975.81**	**$165,438.23**	**9.75 %**
53000-000 Trade - Foodservice				
53001-070 Media-Agency	40,300.00	50,662.42	-10,362.42	-20.45 %
53002-070 Production-Agency	16,393.25	30,407.04	-14,013.79	-46.09 %
53101-070 Public Relations-Agency	35,894.18	60,686.97	-24,792.79	-40.85 %
53103-070 Foodservice Events-Agency	64,969.02	99,055.13	-34,086.11	-34.41 %
53104-070 Chain Promotions-Agency	122,530.87	173,453.56	-50,922.69	-29.36 %
53105-070 Culinary Education Program-Agency	550.00	1,310.00	-760.00	-58.02 %
53801-070 Program Administration Fees-Agency	14,900.00	30,150.00	-15,250.00	-50.58 %
53802-070 Program Administration Expenses-Agency	704.39	1,269.83	-565.44	-44.53 %
Total for 53000-000 Trade - Foodservice	**$296,241.71**	**$446,994.95**	**-$150,753.24**	**-33.73 %**
59000-000 Marketing Activities Support				
51003-000 Buy California Marketing Agreement	18,750.01	14,583.31	4,166.70	28.57 %
51803-067 Marketing Planning/Special Projects-RoMo	33,300.00	49,500.00	-16,200.00	-32.73 %
51805-000 Marketing Personnel Expense	453,622.72	602,189.48	-148,566.76	-24.67 %
52134-000 Export Program	12,600.00	15,000.00	-2,400.00	-16.0 %
51803-000 Marketing/Planning		942.97	-942.97	-100.0 %
54001-000 Artisan Chef Program (deleted)		0.00	0.00	
Total for 59000-000 Marketing Activities Support	**$518,272.73**	**$682,215.76**	**-$163,943.03**	**-24.03 %**
Total for 50000-000 Marketing	**$5,424,321.97**	**$7,019,694.86**	**-$1,595,372.89**	**-22.73 %**
64000-000 Industry Affairs				
64000-001 Industry Statistics and Information				
64001-000 AMRIC Operation	2,996.68	2,448.57	548.11	22.38 %
64001-130 AMRIC Operation-Hooman Mohammadpour	11,100.00	10,586.45	513.55	4.85 %
64002-000 Crop Forecasting and Analysis	1,842.69	3,764.62	-1,921.93	-51.05 %
64002-104 Crop Forecasting And Analysis-Land IQ	39,436.00	38,287.50	1,148.50	3.0 %
64004-000 Grove ID GIS Project Dmnt	2,399.00		2,399.00	
64004-104 Grove ID GIS Project Dmnt-Land IQ		1,546.25	-1,546.25	-100.0 %
Total for 64000-001 Industry Statistics and Information	**$57,774.37**	**$56,633.39**	**$1,140.98**	**2.01 %**

California Avocado Commission

MEC Statement of Activity vs. Prior Year
November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
64100-000 Grower Communications				
64105-000 Online Information	2,681.08	1,878.61	802.47	42.72 %
64105-098 Online Information-GingerRoot	13,162.50	7,940.00	5,222.50	65.77 %
64105-099 Online Information-Fishhook	4,477.50	5,000.00	-522.50	-10.45 %
64106-000 Publications	8,795.28	463.60	8,331.68	1797.17 %
64106-067 Publications-ROMO	1,125.00	1,125.00	0.00	0.0 %
64106-085 Publications-Fox Wthr	990.00	990.00	0.00	0.0 %
64106-098 Publications-GingerRoot	15,255.00	5,740.00	9,515.00	165.77 %
64106-118 Publications-Champ	33,011.11	48,734.42	-15,723.31	-32.26 %
64107-000 Annual Meeting	4,928.99	14,228.38	-9,299.39	-65.36 %
64108-098 Annual Report-GingerRoot	2,070.00	3,560.00	-1,490.00	-41.85 %
Total for 64100-000 Grower Communications	**$86,496.46**	**$89,660.01**	**-$3,163.55**	**-3.53 %**
64200-000 Issues Management				
64204-000 Research Program Coordination & Outreach	73,578.87	80,471.63	-6,892.76	-8.57 %
64206-000 Legislative & Regulatory Advocacy	423,876.44	309,070.49	114,805.95	37.15 %
Total for 64200-000 Issues Management	**$497,455.31**	**$389,542.12**	**$107,913.19**	**27.7 %**
64300-000 Legal & Governance				
64301-000 Elections	4,884.42	4,267.25	617.17	14.46 %
64302-000 Legal Support	195,603.83	126,380.50	69,223.33	54.77 %
64303-000 Governance Support	5,302.78	4,529.11	773.67	17.08 %
64304-000 Referendum	2,082.78		2,082.78	
64305-000 Redistricting	1,380.00		1,380.00	
Total for 64300-000 Legal & Governance	**$209,253.81**	**$135,176.86**	**$74,076.95**	**54.8 %**
64400-000 Demonstration Grove				
64401-000 Pine Tree - Rent	0.00	0.00	0.00	
64402-000 Pine Tree - Grove Management	19,754.42	68,064.47	-48,310.05	-70.98 %
64403-000 Pine Tree - Utilities	-2,259.83	-745.89	-1,513.94	-202.97 %
64404-000 Pine Tree - Property Tax & Insurance	2,257.95	2,118.65	139.30	6.57 %
64405-000 Pine Tree - Miscellaneous Expense	1,101.71	740.00	361.71	48.88 %
64406-000 Pine Tree - Crop Harvesting	7,740.73	47,285.61	-39,544.88	-83.63 %
64408-000 Pine Tree - CAC Assessment	179.59	1,145.11	-965.52	-84.32 %
64409-000 Pine Tree - HAB Assessment	449.28	5,681.93	-5,232.65	-92.09 %
Total for 64400-000 Demonstration Grove	**$29,223.85**	**$124,289.88**	**-$95,066.03**	**-76.49 %**

California Avocado Commission

MEC Statement of Activity vs. Prior Year
November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
64500-000 Education & Outreach				
64502-000 Pine Tree Ranch Field Days	283.25	1,291.61	-1,008.36	-78.07 %
64503-000 Grower Outreach	70,396.25	212.00	70,184.25	33105.78 %
Total for 64500-000 Education & Outreach	**$70,679.50**	**$1,503.61**	**$69,175.89**	**4600.65 %**
64800-000 Other Industry Affairs				
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	37,227.80	31,900.00	5,327.80	16.7 %
64801-086 Industry Reports-AVMA	360.00	360.00	0.00	0.0 %
64803-000 Travel Expenses - Industry Affairs	6,560.71	20,614.03	-14,053.32	-68.17 %
64804-000 Office Expenses - Industry Affairs	1,248.11	1,841.62	-593.51	-32.23 %
64805-000 Committee Meeting Expense	2,107.45		2,107.45	
64901-000 Misc IA Exps (Theft Reward)	203.08	3,190.51	-2,987.43	-93.63 %
Total for 64800-000 Other Industry Affairs	**$47,707.15**	**$57,906.16**	**-$10,199.01**	**-17.61 %**
Total for 64000-000 Industry Affairs	**$998,590.45**	**$854,712.03**	**$143,878.42**	**16.83 %**
65000-000 Production Research				
65100-000 Pest & Disease				
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol	197,513.00		197,513.00	
65135-000 Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	6,000.00		6,000.00	
65137-000 Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide s	50,633.00		50,633.00	
65139-000 Investigating conditional host status of GEM avocado to fruit fly	7,150.00		7,150.00	
Total for 65100-000 Pest & Disease	**$261,296.00**		**$261,296.00**	
65200-000 Breeding, Varieties & Genetics				
65218-000 CAL POLY Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	12,000.00		12,000.00	
65216-000 Commercial-Scale Field Testing of Advanced Rootstock (deleted)		44,814.00	-44,814.00	-100.0 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced ro (deleted)		4,955.65	-4,955.65	-100.0 %
Total for 65200-000 Breeding, Varieties & Genetics	**$12,000.00**	**$49,769.65**	**-$37,769.65**	**-75.89 %**

California Avocado Commission

MEC Statement of Activity vs. Prior Year

November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
65300-000 Cultural Management				
65323-000 Develop tools and info on crop water use (deleted)	0.00	27,802.00	-27,802.00	-100.0 %
65325-000 Artificial Pollination Research	31,058.00	31,360.00	-302.00	-0.96 %
65326-000 Addressing the relationship between soil characteristics and soil salinity in CA avocado groves	755.00		755.00	
65327-000 Creating a Weather Station Network to Guide Irrigation Decision of Avocados	88,375.00		88,375.00	
65328-000 Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	14,428.87		14,428.87	
65324-000 Adapting a User-friendly Online Irrigation Calculator for Avocados (deleted)		0.00	0.00	
Total for 65300-000 Cultural Management	**$134,616.87**	**$59,162.00**	**$75,454.87**	**127.54 %**
65400-000 Industry Research Support				
65403-000 FFAR Fellow Sponsor - Landesman	32,500.00	32,500.00	0.00	0.0 %
Total for 65400-000 Industry Research Support	**$32,500.00**	**$32,500.00**	**$0.00**	**0.0 %**
Total for 65000-000 Production Research	**$440,412.87**	**$141,431.65**	**$298,981.22**	**211.4 %**
66010-000 Grant Programs				
66015-000 Export Marketing				
66022-000 USDA Grant - FAS MAP China/North Asia	155,066.65	115,790.57	39,276.08	33.92 %
66021-000 USDA Grant - FAS MAP China (deleted)		8,000.00	-8,000.00	-100.0 %
Total for 66015-000 Export Marketing	**$155,066.65**	**$123,790.57**	**$31,276.08**	**25.27 %**
66100-000 Unreimbursed Grant Receivables	8,115.42	31,787.99	-23,672.57	-74.47 %
Total for 66010-000 Grant Programs	**$163,182.07**	**$155,578.56**	**$7,603.51**	**4.89 %**
70000-000 Operations				
71100-000 Office Expense				
71101-000 Office Rent - CAC Mauchly, Irvine	0.00	0.00	0.00	
71102-000 Rent-CAM, Ins, Prop Tax	1,418.71	24,489.67	-23,070.96	-94.21 %
71104-000 Rent-Offsite Storage	7,775.00	7,495.00	280.00	3.74 %
71111-000 Insurance-Liability	57,492.33	61,639.61	-4,147.28	-6.73 %
71121-000 Office Expenses - Operations	5,765.70	4,426.95	1,338.75	30.24 %
71122-000 Office Supplies	1,833.58	1,063.80	769.78	72.36 %
71123-000 Janitorial	489.00	4,524.87	-4,035.87	-89.19 %
71131-000 Office Utilities	265.90	7,778.75	-7,512.85	-96.58 %
71141-000 Bank & Payroll Fees	29,299.80	7,420.71	21,879.09	294.84 %
71151-000 Equipment Maintenance & Expense	215.54	5,495.01	-5,279.47	-96.08 %
71161-000 Telephone	3,029.31	6,141.88	-3,112.57	-50.68 %
71162-000 Employee Communication Expense	10,050.00	10,275.00	-225.00	-2.19 %
71181-000 Postage & Courier Service	394.55	275.28	119.27	43.33 %
Total for 71100-000 Office Expense	**$118,029.42**	**$141,026.53**	**-$22,997.11**	**-16.31 %**

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November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
71200-000 Professional Fees				
71201-000 CPA-Financial Audits	42,997.50	41,200.00	1,797.50	4.36 %
71207-000 CDFA Fiscal and Compliance Audit	10,762.50	10,290.00	472.50	4.59 %
71211-000 Calif. Department of Food & Ag.-CDFA	69,867.55	60,593.01	9,274.54	15.31 %
71221-000 Dept. of Ag-USDA/AMS	39,447.10	33,305.16	6,141.94	18.44 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues	6,913.00	6,610.50	302.50	4.58 %
78301-000 Pension Adm & Legal	25,035.12	19,356.01	5,679.11	29.34 %
71203-000 CPA-Assessment Audits		0.00	0.00	
71236-000 Outsourced Accounting		21,649.98	-21,649.98	-100.0 %
Total for 71200-000 Professional Fees	**$195,022.77**	**$193,004.66**	**$2,018.11**	**1.05 %**
71300-000 Personnel Expenses				
71301-000 Salaries/Wages				
71302-000 Salaries/Wages - IA & Ops	509,441.06	480,642.48	28,798.58	5.99 %
71303-000 Salaries/Wages - Marketing	59,436.38	71,479.19	-12,042.81	-16.85 %
Total for 71301-000 Salaries/Wages	**$568,877.44**	**$552,121.67**	**$16,755.77**	**3.03 %**
71311-000 Pension Expense				
71312-000 Pension Expense - IA & Ops	52,254.27	45,997.28	6,256.99	13.6 %
71313-000 Pension Expense - Marketing	5,184.51	7,353.30	-2,168.79	-29.49 %
Total for 71311-000 Pension Expense	**$57,438.78**	**$53,350.58**	**$4,088.20**	**7.66 %**
71321-000 Payroll Tax & Work Comp				
71322-000 Payroll Tax & Work Comp - IA & Ops	38,283.76	35,831.80	2,451.96	6.84 %
71323-000 Payroll Tax & Work Comp - Marketing	4,719.64	6,932.25	-2,212.61	-31.92 %
Total for 71321-000 Payroll Tax & Work Comp	**$43,003.40**	**$42,764.05**	**$239.35**	**0.56 %**
71331-000 Benefits		$0.00	$0.00	
71332-000 Benefits - IA & Ops	98,763.76	90,532.21	8,231.55	9.09 %
71333-000 Benefits - Marketing	10,968.31	12,976.63	-2,008.32	-15.48 %
Total for 71331-000 Benefits	**$109,732.07**	**$103,508.84**	**$6,223.23**	**6.01 %**
Total for 71300-000 Personnel Expenses	**$779,051.69**	**$751,745.14**	**$27,306.55**	**3.63 %**
71400-000 Commissioner Expenses	-$58.74		-$58.74	
71403-000 Travel Expenses - Board Members	14,426.97	4,415.48	10,011.49	226.74 %
71404-000 Board Meeting Expenses	21,890.16	19,484.14	2,406.02	12.35 %
71405-000 HAB BOLD Participation	4,558.46	6,392.34	-1,833.88	-28.69 %
71406-000 District Designated Funds	17,813.36		17,813.36	
Total for 71400-000 Commissioner Expenses	**$58,630.21**	**$30,291.96**	**$28,338.25**	**93.55 %**

California Avocado Commission

MEC Statement of Activity vs. Prior Year

November, 2025-July, 2026

	TOTAL			
	Nov 1 2025 - Jul 31 2026	Nov 1 2024 - Jul 31 2025 (PY)	$ Change (PY)	% Change (PY)
73000-000 Information Technology				
73001-000 Network Maintenance	22,734.75	9,946.99	12,787.76	128.56 %
73002-000 Network Hardware, Software & Licenses	10,707.46	2,413.12	8,294.34	343.72 %
73003-000 IT Support & Consulting	13,888.00	21,409.50	-7,521.50	-35.13 %
73004-000 Accounting & Assessment System	3,999.25	5,652.39	-1,653.14	-29.25 %
73005-000 IT Services	820.00	7,380.00	-6,560.00	-88.89 %
Total for 73000-000 Information Technology	**$52,149.46**	**$46,802.00**	**$5,347.46**	**11.43 %**
78000-000 Depreciation, Interest & Other Operations				
78101-000 Travel Expenses - Operations	23,401.86	1,945.62	21,456.24	1102.8 %
78401-000 Membership Dues & Registration	299.00	299.00	0.00	0.0 %
78501-000 Dues, Education, Training, Recruitment & Other	19,581.15	18,360.69	1,220.46	6.65 %
79001-000 Amortization Expense	28,106.48	119,391.70	-91,285.22	-76.46 %
79100-000 Interest Expense	3,127.09	4,522.30	-1,395.21	-30.85 %
79200-000 Fraud Loss	26,475.00		26,475.00	
Total for 78000-000 Depreciation, Interest & Other Operations	**$100,990.58**	**$144,519.31**	**-$43,528.73**	**-30.12 %**
Total for 70000-000 Operations	**$1,303,874.13**	**$1,307,389.60**	**-$3,515.47**	**-0.27 %**
Total for Expenditures	**$8,330,381.49**	**$9,478,806.70**	**-$1,148,425.21**	**-12.12 %**
Net Operating Revenue	**-$202,774.92**	**-$2,984,352.28**	**$2,781,577.36**	**93.21 %**
Other Revenue				
Other Expenditures				
99999-000 Suspense	0.00		0.00	
Total for Other Expenditures	**$0.00**		**$0.00**	
Net Other Revenue	**$0.00**		**$0.00**	
Net Revenue	**-$202,774.92**	**-$2,984,352.28**	**$2,781,577.36**	**93.21 %**

California Avocado Commission

Budget vs. Actuals: CAC 2025-26 Budget Amendment #2 - FY26 P&L Classes

November 2025 - July 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue												
40001-000 CAC Assessment Revenue-Current Year					2,656,835.52	2,550,575.00	106,260.52	104.17 %	$2,656,835.52	$2,550,575.00	$106,260.52	104.17 %
40002-000 CAC Assessment Revenue-Prior Year					-63.21		-63.21		$ -63.21	$0.00	$ -63.21	0.00%
40011-000 HAB Rebate Assess. Revenue-Current Year	5,108,776.70	5,171,300.00	-62,523.30	98.79 %					$5,108,776.70	$5,171,300.00	$ -62,523.30	98.79 %
40012-000 HAB Rebate Assess. Revenue-Prior Year	1,467.95		1,467.95						$1,467.95	$0.00	$1,467.95	0.00%
42001-000 Accounting/Administration Fee Revenue (AIP)					42,000.00	54,000.00	-12,000.00	77.78 %	$42,000.00	$54,000.00	$ -12,000.00	77.78 %
46000-000 Grant Funding									$0.00	$0.00	$0.00	0.00%
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue					114,437.51	50,000.00	64,437.51	228.88 %	$114,437.51	$50,000.00	$64,437.51	228.88 %
Total 46000-000 Grant Funding					**114,437.51**	**50,000.00**	**64,437.51**	**228.88 %**	**$114,437.51**	**$50,000.00**	**$64,437.51**	**228.88 %**
48001-000 Interest Income	14,471.25	37,500.03	-23,028.78	38.59 %	141,236.82	142,499.97	-1,263.15	99.11 %	$155,708.07	$180,000.00	$ -24,291.93	86.50 %
48003-000 Other - Pine Tree Ranch Crop Income					16,489.03	31,250.00	-14,760.97	52.76 %	$16,489.03	$31,250.00	$ -14,760.97	52.76 %
48009-000 Other Income - Misc					755.00		755.00		$755.00	$0.00	$755.00	0.00%
48009-118 Other Income - From the Grove					31,200.00	45,000.00	-13,800.00	69.33 %	$31,200.00	$45,000.00	$ -13,800.00	69.33 %
Total Revenue	**$5,124,715.90**	**$5,208,800.03**	**$ -84,084.13**	**98.39 %**	**$3,002,890.67**	**$2,873,324.97**	**$129,565.70**	**104.51 %**	**$8,127,606.57**	**$8,082,125.00**	**$45,481.57**	**100.56 %**
GROSS PROFIT	**$5,124,715.90**	**$5,208,800.03**	**$ -84,084.13**	**98.39 %**	**$3,002,890.67**	**$2,873,324.97**	**$129,565.70**	**104.51 %**	**$8,127,606.57**	**$8,082,125.00**	**$45,481.57**	**100.56 %**
Expenditures												
50000-000 Marketing									$0.00	$0.00	$0.00	0.00%
51000-000 Consumer Marketing									$0.00	$0.00	$0.00	0.00%
51001-072 Media Planning & Buying-Curious Plot	966,743.46	890,507.00	76,236.46	108.56 %					$966,743.46	$890,507.00	$76,236.46	108.56 %
51002-072 Creative Strategy, Content & Production-Curious Plot	239,628.17	250,000.00	-10,371.83	95.85 %					$239,628.17	$250,000.00	$ -10,371.83	95.85 %
51004-072 Consumer Marketing-Retail-Curious Plot	393,609.28	335,543.00	58,066.28	117.31 %	140,683.73	165,000.00	-24,316.27	85.26 %	$534,293.01	$500,543.00	$33,750.01	106.74 %
51801-072 Account Administration-Curious Plot	203,596.59	201,000.00	2,596.59	101.29 %		0.00	0.00		$203,596.59	$201,000.00	$2,596.59	101.29 %
54001-072 Consumer PR-Curious Plot	260,712.82	284,100.00	-23,387.18	91.77 %	0.00		0.00		$260,712.82	$284,100.00	$ -23,387.18	91.77 %
55101-072 Consumer Email Marketing & Website-Curious Plot	96,348.53	139,720.00	-43,371.47	68.96 %					$96,348.53	$139,720.00	$ -43,371.47	68.96 %
55103-072 Social Media & Content Marketing-Curious Plot	236,754.10	92,000.00	144,754.10	257.34 %	174,861.81	255,000.00	-80,138.19	68.57 %	$411,615.91	$347,000.00	$64,615.91	118.62 %
57002-072 Consumer Tracking Study & Research-Curious Plot					34,455.00	34,455.00	0.00	100.00 %	$34,455.00	$34,455.00	$0.00	100.00 %
Total 51000-000 Consumer Marketing	**2,397,392.95**	**2,192,870.00**	**204,522.95**	**109.33 %**	**350,000.54**	**454,455.00**	**-104,454.46**	**77.02 %**	**$2,747,393.49**	**$2,647,325.00**	**$100,068.49**	**103.78 %**
52000-000 Trade - Retail									$0.00	$0.00	$0.00	0.00%
52000-001 Trade Relations									$0.00	$0.00	$0.00	0.00%
52001-066 Trade Advertising-Media-Fusion	100,203.77	99,676.18	527.59	100.53 %					$100,203.77	$99,676.18	$527.59	100.53 %
52002-066 Trade Advertising-Production-Fusion	22,417.98	27,950.00	-5,532.02	80.21 %					$22,417.98	$27,950.00	$ -5,532.02	80.21 %
52022-000 Dues	11,300.85	10,417.50	883.35	108.48 %					$11,300.85	$10,417.50	$883.35	108.48 %
52042-000 Conventions	15,001.18	0.00	15,001.18						$15,001.18	$0.00	$15,001.18	0.00%
52052-081 Program Admin/Strategy/Planning-PJ/PR	15,000.10	15,002.00	-1.90	99.99 %	0.00		0.00		$15,000.10	$15,002.00	$ -1.90	99.99 %

California Avocado Commission

Budget vs. Actuals: CAC 2025-26 Budget Amendment #2 - FY26 P&L Classes

November 2025 - July 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52055-081 Key Account Marketing Communications-Fees-PJ/PR	0.00		0.00		232,200.00	232,200.00	0.00	100.00 %	$232,200.00	$232,200.00	$0.00	100.00 %
52059-081 Retail Co-Promotion-PJ/PR	12,500.00	12,500.00	0.00	100.00 %					$12,500.00	$12,500.00	$0.00	100.00 %
52060-000 Cross-Functional Shopper Insights Survey		11,950.00	-11,950.00						$0.00	$11,950.00	$ -11,950.00	0.00%
52060-081 Cross-Functional Shopper Insights Survey-PJ/PR	21,950.00	10,700.00	11,250.00	205.14 %					$21,950.00	$10,700.00	$11,250.00	205.14 %
52071-075 Key Account Coverage-TX/MW/SE-Anderson	105,975.90	104,750.00	1,225.90	101.17 %					$105,975.90	$104,750.00	$1,225.90	101.17 %
52075-013 Key Account Coverage-SW/NW-Becker	134,000.00	134,000.00	0.00	100.00 %					$134,000.00	$134,000.00	$0.00	100.00 %
Total 52000-001 Trade Relations	**438,349.78**	**426,945.68**	**11,404.10**	**102.67 %**	**232,200.00**	**232,200.00**	**0.00**	**100.00 %**	**$670,549.78**	**$659,145.68**	**$11,404.10**	**101.73 %**
52010-000 Retail & Consumer Promotions		0.00	0.00						$0.00	$0.00	$0.00	0.00%
52124-000 Retail Performance Programs-Retail Promotions	552,453.51	533,421.00	19,032.51	103.57 %	21,050.00	345,000.00	-323,950.00	6.10 %	$573,503.51	$878,421.00	$ -304,917.49	65.29 %
52125-000 Retail Brand Awareness Programs	322,725.92	490,000.00	-167,274.08	65.86 %					$322,725.92	$490,000.00	$ -167,274.08	65.86 %
52128-066 Retail Trade Promotions-Fusion	27,327.95	25,450.00	1,877.95	107.38 %					$27,327.95	$25,450.00	$1,877.95	107.38 %
52129-000 Retailer Social Media Advertising Support		30,000.00	-30,000.00		101.02		101.02		$101.02	$30,000.00	$ -29,898.98	0.34 %
52131-000 Retail Merchandising Services (POS Placement)	1,357.50	150,000.00	-148,642.50	0.91 %					$1,357.50	$150,000.00	$ -148,642.50	0.91 %
52132-000 Retail Identity Programs-Display Bins	13,962.75	191,000.00	-177,037.25	7.31 %					$13,962.75	$191,000.00	$ -177,037.25	7.31 %
52301-000 Premiums	0.00	5,000.00	-5,000.00	0.00 %					$0.00	$5,000.00	$ -5,000.00	0.00 %
52302-000 POS Materials		5,000.00	-5,000.00						$0.00	$5,000.00	$ -5,000.00	0.00%
52303-000 Storage/Fulfillment	11,219.76	25,500.00	-14,280.24	44.00 %					$11,219.76	$25,500.00	$ -14,280.24	44.00 %
Total 52010-000 Retail & Consumer Promotions	**929,047.39**	**1,455,371.00**	**-526,323.61**	**63.84 %**	**21,151.02**	**345,000.00**	**-323,848.98**	**6.13 %**	**$950,198.41**	**$1,800,371.00**	**$ -850,172.59**	**52.78 %**
52200-000 Data, Research & Analysis									$0.00	$0.00	$0.00	0.00%
52202-000 Retail POS Scan Data-Circana	49,523.25	50,250.00	-726.75	98.55 %					$49,523.25	$50,250.00	$ -726.75	98.55 %
52204-066 Data Analysis & Retail Research-FUSION	80,122.16	90,400.00	-10,277.84	88.63 %					$80,122.16	$90,400.00	$ -10,277.84	88.63 %
52206-086 Inventory Reporting-AVMA		0.00	0.00		2,025.00	2,025.00	0.00	100.00 %	$2,025.00	$2,025.00	$0.00	100.00 %
52211-066 California Avocado Market Analysis-Fusion	47,864.46	53,150.00	-5,285.54	90.06 %					$47,864.46	$53,150.00	$ -5,285.54	90.06 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	36,740.78	38,000.00	-1,259.22	96.69 %					$36,740.78	$38,000.00	$ -1,259.22	96.69 %
Total 52200-000 Data, Research & Analysis	**214,250.65**	**231,800.00**	**-17,549.35**	**92.43 %**	**2,025.00**	**2,025.00**	**0.00**	**100.00 %**	**$216,275.65**	**$233,825.00**	**$ -17,549.35**	**92.49 %**
52400-000 Administration & Other									$0.00	$0.00	$0.00	0.00%
52140-098 Grower Communications-GingerRoot					3,127.50	6,840.00	-3,712.50	45.72 %	$3,127.50	$6,840.00	$ -3,712.50	45.72 %
52401-004 Travel Expenses - Splane	864.66	3,000.00	-2,135.34	28.82 %					$864.66	$3,000.00	$ -2,135.34	28.82 %
52401-019 Travel Expenses - Marketing Staff	14,389.95	13,750.00	639.95	104.65 %					$14,389.95	$13,750.00	$639.95	104.65 %
52411-000 Office Expenses - Marketing	7,008.09	14,500.00	-7,491.91	48.33 %	0.00		0.00		$7,008.09	$14,500.00	$ -7,491.91	48.33 %
Total 52400-000 Administration & Other	**22,262.70**	**31,250.00**	**-8,987.30**	**71.24 %**	**3,127.50**	**6,840.00**	**-3,712.50**	**45.72 %**	**$25,390.20**	**$38,090.00**	**$ -12,699.80**	**66.66 %**
Total 52000-000 Trade - Retail	**1,603,910.52**	**2,145,366.68**	**-541,456.16**	**74.76 %**	**258,503.52**	**586,065.00**	**-327,561.48**	**44.11 %**	**$1,862,414.04**	**$2,731,431.68**	**$ -869,017.64**	**68.18 %**
53000-000 Trade - Foodservice									$0.00	$0.00	$0.00	0.00%
53001-070 Media-Agency	40,300.00	71,800.00	-31,500.00	56.13 %					$40,300.00	$71,800.00	$ -31,500.00	56.13 %
53002-070 Production-Agency	16,393.25	22,000.00	-5,606.75	74.51 %					$16,393.25	$22,000.00	$ -5,606.75	74.51 %

California Avocado Commission

Budget vs. Actuals: CAC 2025-26 Budget Amendment #2 - FY26 P&L Classes

November 2025 - July 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
53101-070 Public Relations-Agency	35,894.18	56,850.00	-20,955.82	63.14 %					$35,894.18	$56,850.00	$ -20,955.82	63.14 %
53103-070 Foodservice Events-Agency	64,969.02	81,100.00	-16,130.98	80.11 %					$64,969.02	$81,100.00	$ -16,130.98	80.11 %
53104-070 Chain Promotions-Agency	122,611.01	148,950.00	-26,338.99	82.32 %	-80.14		-80.14		$122,530.87	$148,950.00	$ -26,419.13	82.26 %
53105-070 Culinary Education Program-Agency	550.00	1,500.00	-950.00	36.67 %					$550.00	$1,500.00	$ -950.00	36.67 %
53801-070 Program Administration Fees-Agency	14,900.00	30,000.00	-15,100.00	49.67 %					$14,900.00	$30,000.00	$ -15,100.00	49.67 %
53802-070 Program Administration Expenses-Agency	704.39	1,500.00	-795.61	46.96 %					$704.39	$1,500.00	$ -795.61	46.96 %
Total 53000-000 Trade - Foodservice	**296,321.85**	**413,700.00**	**-117,378.15**	**71.63 %**	**-80.14**		**-80.14**		**$296,241.71**	**$413,700.00**	**$ -117,458.29**	**71.61 %**
59000-000 Marketing Activities Support									$0.00	$0.00	$0.00	0.00%
51003-000 Buy California Marketing Agreement	18,750.01	18,748.00	2.01	100.01 %					$18,750.01	$18,748.00	$2.01	100.01 %
51803-067 Marketing Planning/Special Projects-RoMo					33,300.00	33,300.00	0.00	100.00 %	$33,300.00	$33,300.00	$0.00	100.00 %
51805-000 Marketing Personnel Expense	453,622.72	579,086.00	-125,463.28	78.33 %					$453,622.72	$579,086.00	$ -125,463.28	78.33 %
52134-000 Export Program					12,600.00	15,000.00	-2,400.00	84.00 %	$12,600.00	$15,000.00	$ -2,400.00	84.00 %
Total 59000-000 Marketing Activities Support	**472,372.73**	**597,834.00**	**-125,461.27**	**79.01 %**	**45,900.00**	**48,300.00**	**-2,400.00**	**95.03 %**	**$518,272.73**	**$646,134.00**	**$ -127,861.27**	**80.21 %**
Total 50000-000 Marketing	**4,769,998.05**	**5,349,770.68**	**-579,772.63**	**89.16 %**	**654,323.92**	**1,088,820.00**	**-434,496.08**	**60.09 %**	**$5,424,321.97**	**$6,438,590.68**	**$ - 1,014,268.71**	**84.25 %**
64000-000 Industry Affairs									$0.00	$0.00	$0.00	0.00%
64000-001 Industry Statistics and Information									$0.00	$0.00	$0.00	0.00%
64001-000 AMRIC Operation					2,996.68	2,700.00	296.68	110.99 %	$2,996.68	$2,700.00	$296.68	110.99 %
64001-130 AMRIC Operation-Hooman Mohammadpour					11,100.00	10,800.00	300.00	102.78 %	$11,100.00	$10,800.00	$300.00	102.78 %
64002-000 Crop Forecasting and Analysis					1,842.69	5,000.00	-3,157.31	36.85 %	$1,842.69	$5,000.00	$ -3,157.31	36.85 %
64002-104 Crop Forecasting And Analysis-Land IQ					39,436.00	39,500.00	-64.00	99.84 %	$39,436.00	$39,500.00	$ -64.00	99.84 %
64004-000 Grove ID GIS Project Dmnt					2,399.00	2,400.00	-1.00	99.96 %	$2,399.00	$2,400.00	$ -1.00	99.96 %
Total 64000-001 Industry Statistics and Information					**57,774.37**	**60,400.00**	**-2,625.63**	**95.65 %**	**$57,774.37**	**$60,400.00**	**$ -2,625.63**	**95.65 %**
64100-000 Grower Communications									$0.00	$0.00	$0.00	0.00%
64105-000 Online Information					2,681.08	2,350.00	331.08	114.09 %	$2,681.08	$2,350.00	$331.08	114.09 %
64105-098 Online Information-GingerRoot					13,162.50	16,200.00	-3,037.50	81.25 %	$13,162.50	$16,200.00	$ -3,037.50	81.25 %
64105-099 Online Information-Fishhook					4,477.50	3,150.00	1,327.50	142.14 %	$4,477.50	$3,150.00	$1,327.50	142.14 %
64106-000 Publications					8,795.28	2,250.00	6,545.28	390.90 %	$8,795.28	$2,250.00	$6,545.28	390.90 %
64106-067 Publications-ROMO					1,125.00	1,125.00	0.00	100.00 %	$1,125.00	$1,125.00	$0.00	100.00 %
64106-085 Publications-Fox Wthr					990.00	990.00	0.00	100.00 %	$990.00	$990.00	$0.00	100.00 %
64106-098 Publications-GingerRoot					15,255.00	13,050.00	2,205.00	116.90 %	$15,255.00	$13,050.00	$2,205.00	116.90 %
64106-118 Publications-Champ					33,011.11	54,000.00	-20,988.89	61.13 %	$33,011.11	$54,000.00	$ -20,988.89	61.13 %
64107-000 Annual Meeting					4,928.99	15,000.00	-10,071.01	32.86 %	$4,928.99	$15,000.00	$ -10,071.01	32.86 %
64108-000 Annual Report						9,000.00	-9,000.00		$0.00	$9,000.00	$ -9,000.00	0.00%
64108-098 Annual Report-GingerRoot					2,070.00	8,000.00	-5,930.00	25.88 %	$2,070.00	$8,000.00	$ -5,930.00	25.88 %
Total 64100-000 Grower Communications					**86,496.46**	**125,115.00**	**-38,618.54**	**69.13 %**	**$86,496.46**	**$125,115.00**	**$ -38,618.54**	**69.13 %**

California Avocado Commission

Budget vs. Actuals: CAC 2025-26 Budget Amendment #2 - FY26 P&L Classes

November 2025 - July 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
64200-000 Issues Management									$0.00	$0.00	$0.00	0.00%
64202-000 Field/Technical Support						20,000.00	-20,000.00		$0.00	$20,000.00	$ -20,000.00	0.00%
64204-000 Research Program Coordination & Outreach					73,578.87	74,000.00	-421.13	99.43 %	$73,578.87	$74,000.00	$ -421.13	99.43 %
64206-000 Legislative & Regulatory Advocacy	0.00		0.00		423,876.44	412,500.00	11,376.44	102.76 %	$423,876.44	$412,500.00	$11,376.44	102.76 %
Total 64200-000 Issues Management	**0.00**		**0.00**		**497,455.31**	**506,500.00**	**-9,044.69**	**98.21 %**	**$497,455.31**	**$506,500.00**	**$ -9,044.69**	**98.21 %**
64300-000 Legal & Governance									$0.00	$0.00	$0.00	0.00%
64301-000 Elections					4,884.42	5,500.00	-615.58	88.81 %	$4,884.42	$5,500.00	$ -615.58	88.81 %
64302-000 Legal Support					195,603.83	197,250.00	-1,646.17	99.17 %	$195,603.83	$197,250.00	$ -1,646.17	99.17 %
64303-000 Governance Support					5,302.78	5,000.00	302.78	106.06 %	$5,302.78	$5,000.00	$302.78	106.06 %
64304-000 Referendum					2,082.78	5,000.00	-2,917.22	41.66 %	$2,082.78	$5,000.00	$ -2,917.22	41.66 %
64305-000 Redistricting					1,380.00	3,500.00	-2,120.00	39.43 %	$1,380.00	$3,500.00	$ -2,120.00	39.43 %
Total 64300-000 Legal & Governance					**209,253.81**	**216,250.00**	**-6,996.19**	**96.76 %**	**$209,253.81**	**$216,250.00**	**$ -6,996.19**	**96.76 %**
64400-000 Demonstration Grove									$0.00	$0.00	$0.00	0.00%
64402-000 Pine Tree - Grove Management					19,754.42	49,665.00	-29,910.58	39.78 %	$19,754.42	$49,665.00	$ -29,910.58	39.78 %
64403-000 Pine Tree - Utilities					-2,259.83	4,050.00	-6,309.83	-55.80 %	$ -2,259.83	$4,050.00	$ -6,309.83	-55.80 %
64404-000 Pine Tree - Property Tax & Insurance					2,257.95	1,917.00	340.95	117.79 %	$2,257.95	$1,917.00	$340.95	117.79 %
64405-000 Pine Tree - Miscellaneous Expense					1,101.71	0.00	1,101.71		$1,101.71	$0.00	$1,101.71	0.00%
64406-000 Pine Tree - Crop Harvesting					7,740.73	6,250.00	1,490.73	123.85 %	$7,740.73	$6,250.00	$1,490.73	123.85 %
64408-000 Pine Tree - CAC Assessment					179.59	250.00	-70.41	71.84 %	$179.59	$250.00	$ -70.41	71.84 %
64409-000 Pine Tree - HAB Assessment	0.00		0.00		449.28	625.00	-175.72	71.88 %	$449.28	$625.00	$ -175.72	71.88 %
Total 64400-000 Demonstration Grove	**0.00**		**0.00**		**29,223.85**	**62,757.00**	**-33,533.15**	**46.57 %**	**$29,223.85**	**$62,757.00**	**$ -33,533.15**	**46.57 %**
64500-000 Education & Outreach									$0.00	$0.00	$0.00	0.00%
64501-000 Field Meetings, Seminars & Workshops						5,000.00	-5,000.00		$0.00	$5,000.00	$ -5,000.00	0.00%
64502-000 Pine Tree Ranch Field Days					283.25	2,000.00	-1,716.75	14.16 %	$283.25	$2,000.00	$ -1,716.75	14.16 %
64503-000 Grower Outreach					70,396.25	67,500.00	2,896.25	104.29 %	$70,396.25	$67,500.00	$2,896.25	104.29 %
Total 64500-000 Education & Outreach					**70,679.50**	**74,500.00**	**-3,820.50**	**94.87 %**	**$70,679.50**	**$74,500.00**	**$ -3,820.50**	**94.87 %**
64800-000 Other Industry Affairs						0.00	0.00		$0.00	$0.00	$0.00	0.00%
64801-000 Coalition Dues, Sponsorships , Registrations & Rep					37,227.80	35,000.00	2,227.80	106.37 %	$37,227.80	$35,000.00	$2,227.80	106.37 %
64801-086 Industry Reports-AVMA					360.00	360.00	0.00	100.00 %	$360.00	$360.00	$0.00	100.00 %
64803-000 Travel Expenses - Industry Affairs					6,560.71	16,400.00	-9,839.29	40.00 %	$6,560.71	$16,400.00	$ -9,839.29	40.00 %
64804-000 Office Expenses - Industry Affairs					1,248.11	2,500.00	-1,251.89	49.92 %	$1,248.11	$2,500.00	$ -1,251.89	49.92 %
64805-000 Committee Meeting Expense					2,107.45	3,600.00	-1,492.55	58.54 %	$2,107.45	$3,600.00	$ -1,492.55	58.54 %
64901-000 Misc IA Exps (Theft Reward)					203.08	500.00	-296.92	40.62 %	$203.08	$500.00	$ -296.92	40.62 %
Total 64800-000 Other Industry Affairs					**47,707.15**	**58,360.00**	**-10,652.85**	**81.75 %**	**$47,707.15**	**$58,360.00**	**$ -10,652.85**	**81.75 %**
Total 64000-000 Industry Affairs	**0.00**		**0.00**		**998,590.45**	**1,103,882.00**	**-105,291.55**	**90.46 %**	**$998,590.45**	**$1,103,882.00**	**$ -105,291.55**	**90.46 %**
65000-000 Production Research									$0.00	$0.00	$0.00	0.00%
65100-000 Pest & Disease									$0.00	$0.00	$0.00	0.00%

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	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol					197,513.00	197,513.00	0.00	100.00 %	$197,513.00	$197,513.00	$0.00	100.00 %
65135-000 Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado					6,000.00	6,000.00	0.00	100.00 %	$6,000.00	$6,000.00	$0.00	100.00 %
65136-000 Impact of Natural Vegetation on Insect Pollinators in Agroecosystems						3,431.00	-3,431.00		$0.00	$3,431.00	$ -3,431.00	0.00%
65137-000 Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide s					50,633.00	75,949.00	-25,316.00	66.67 %	$50,633.00	$75,949.00	$ -25,316.00	66.67 %
65139-000 Investigating conditional host status of GEM avocado to fruit fly					7,150.00	7,150.00	0.00	100.00 %	$7,150.00	$7,150.00	$0.00	100.00 %
Total 65100-000 Pest & Disease					**261,296.00**	**290,043.00**	**-28,747.00**	**90.09 %**	**$261,296.00**	**$290,043.00**	**$ -28,747.00**	**90.09 %**
65200-000 Breeding, Varieties & Genetics									$0.00	$0.00	$0.00	0.00%
65218-000 CAL POLY Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)					12,000.00	21,500.00	-9,500.00	55.81 %	$12,000.00	$21,500.00	$ -9,500.00	55.81 %
Total 65200-000 Breeding, Varieties & Genetics					**12,000.00**	**21,500.00**	**-9,500.00**	**55.81 %**	**$12,000.00**	**$21,500.00**	**$ -9,500.00**	**55.81 %**
65300-000 Cultural Management									$0.00	$0.00	$0.00	0.00%
65325-000 Artificial Pollination Research					31,058.00	31,058.00	0.00	100.00 %	$31,058.00	$31,058.00	$0.00	100.00 %
65326-000 Addressing the relationship between soil characteristics and soil salinity in CA avocado groves					755.00	755.00	0.00	100.00 %	$755.00	$755.00	$0.00	100.00 %
65327-000 Creating a Weather Station Network to Guide Irrigation Decision of Avocados					88,375.00	88,375.00	0.00	100.00 %	$88,375.00	$88,375.00	$0.00	100.00 %
65328-000 Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts					14,428.87	75,413.00	-60,984.13	19.13 %	$14,428.87	$75,413.00	$ -60,984.13	19.13 %
Total 65300-000 Cultural Management					**134,616.87**	**195,601.00**	**-60,984.13**	**68.82 %**	**$134,616.87**	**$195,601.00**	**$ -60,984.13**	**68.82 %**
65400-000 Industry Research Support									$0.00	$0.00	$0.00	0.00%
65403-000 FFAR Fellow Sponsor - Landesman					32,500.00	32,500.00	0.00	100.00 %	$32,500.00	$32,500.00	$0.00	100.00 %
Total 65400-000 Industry Research Support					**32,500.00**	**32,500.00**	**0.00**	**100.00 %**	**$32,500.00**	**$32,500.00**	**$0.00**	**100.00 %**
Total 65000-000 Production Research					**440,412.87**	**539,644.00**	**-99,231.13**	**81.61 %**	**$440,412.87**	**$539,644.00**	**$ -99,231.13**	**81.61 %**
66010-000 Grant Programs									$0.00	$0.00	$0.00	0.00%
66015-000 Export Marketing									$0.00	$0.00	$0.00	0.00%
66022-000 USDA Grant - FAS MAP China/North Asia					155,066.65	155,000.00	66.65	100.04 %	$155,066.65	$155,000.00	$66.65	100.04 %
Total 66015-000 Export Marketing					**155,066.65**	**155,000.00**	**66.65**	**100.04 %**	**$155,066.65**	**$155,000.00**	**$66.65**	**100.04 %**
66100-000 Unreimbursed Grant Receivables					8,115.42		8,115.42		$8,115.42	$0.00	$8,115.42	0.00%
Total 66010-000 Grant Programs					**163,182.07**	**155,000.00**	**8,182.07**	**105.28 %**	**$163,182.07**	**$155,000.00**	**$8,182.07**	**105.28 %**
70000-000 Operations									$0.00	$0.00	$0.00	0.00%
71100-000 Office Expense									$0.00	$0.00	$0.00	0.00%
71102-000 Rent-CAM, Ins, Prop Tax					1,418.71	4,000.00	-2,581.29	35.47 %	$1,418.71	$4,000.00	$ -2,581.29	35.47 %
71104-000 Rent-Offsite Storage					7,775.00	7,200.00	575.00	107.99 %	$7,775.00	$7,200.00	$575.00	107.99 %
71111-000 Insurance-Liability					57,492.33	76,500.00	-19,007.67	75.15 %	$57,492.33	$76,500.00	$ -19,007.67	75.15 %

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	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
71121-000 Office Expenses - Operations					5,765.70	2,500.00	3,265.70	230.63 %	$5,765.70	$2,500.00	$3,265.70	230.63 %
71122-000 Office Supplies					1,833.58	2,250.00	-416.42	81.49 %	$1,833.58	$2,250.00	$ -416.42	81.49 %
71123-000 Janitorial					489.00	2,050.00	-1,561.00	23.85 %	$489.00	$2,050.00	$ -1,561.00	23.85 %
71131-000 Office Utilities					265.90	0.00	265.90		$265.90	$0.00	$265.90	0.00%
71141-000 Bank & Payroll Fees					29,299.80	47,925.00	-18,625.20	61.14 %	$29,299.80	$47,925.00	$ -18,625.20	61.14 %
71151-000 Equipment Maintenance & Expense					215.54	0.00	215.54		$215.54	$0.00	$215.54	0.00%
71161-000 Telephone					3,029.31	6,300.00	-3,270.69	48.08 %	$3,029.31	$6,300.00	$ -3,270.69	48.08 %
71162-000 Employee Communication Expense					10,050.00	10,800.00	-750.00	93.06 %	$10,050.00	$10,800.00	$ -750.00	93.06 %
71181-000 Postage & Courier Service					394.55	725.00	-330.45	54.42 %	$394.55	$725.00	$ -330.45	54.42 %
Total 71100-000 Office Expense					**118,029.42**	**160,250.00**	**-42,220.58**	**73.65 %**	**$118,029.42**	**$160,250.00**	**$ -42,220.58**	**73.65 %**
71200-000 Professional Fees									$0.00	$0.00	$0.00	0.00%
71201-000 CPA-Financial Audits					42,997.50	43,000.00	-2.50	99.99 %	$42,997.50	$43,000.00	$ -2.50	99.99 %
71203-000 CPA-Assessment Audits						30,000.00	-30,000.00		$0.00	$30,000.00	$ -30,000.00	0.00%
71207-000 CDFA Fiscal and Compliance Audit					10,762.50	11,000.00	-237.50	97.84 %	$10,762.50	$11,000.00	$ -237.50	97.84 %
71211-000 Calif. Department of Food & Ag.-CDFA					69,867.55	56,250.00	13,617.55	124.21 %	$69,867.55	$56,250.00	$13,617.55	124.21 %
71221-000 Dept. of Ag-USDA/AMS					39,447.10	37,800.00	1,647.10	104.36 %	$39,447.10	$37,800.00	$1,647.10	104.36 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues					6,913.00	2,000.00	4,913.00	345.65 %	$6,913.00	$2,000.00	$4,913.00	345.65 %
78301-000 Pension Adm & Legal					25,035.12	21,450.00	3,585.12	116.71 %	$25,035.12	$21,450.00	$3,585.12	116.71 %
Total 71200-000 Professional Fees					**195,022.77**	**201,500.00**	**-6,477.23**	**96.79 %**	**$195,022.77**	**$201,500.00**	**$ -6,477.23**	**96.79 %**
71300-000 Personnel Expenses									$0.00	$0.00	$0.00	0.00%
71301-000 Salaries/Wages									$0.00	$0.00	$0.00	0.00%
71302-000 Salaries/Wages - IA & Ops					509,441.06	516,675.00	-7,233.94	98.60 %	$509,441.06	$516,675.00	$ -7,233.94	98.60 %
71303-000 Salaries/Wages - Marketing					59,436.38	71,442.00	-12,005.62	83.20 %	$59,436.38	$71,442.00	$ -12,005.62	83.20 %
Total 71301-000 Salaries/Wages					**568,877.44**	**588,117.00**	**-19,239.56**	**96.73 %**	**$568,877.44**	**$588,117.00**	**$ -19,239.56**	**96.73 %**
71311-000 Pension Expense									$0.00	$0.00	$0.00	0.00%
71312-000 Pension Expense - IA & Ops					52,254.27	51,671.00	583.27	101.13 %	$52,254.27	$51,671.00	$583.27	101.13 %
71313-000 Pension Expense - Marketing					5,184.51	7,073.00	-1,888.49	73.30 %	$5,184.51	$7,073.00	$ -1,888.49	73.30 %
Total 71311-000 Pension Expense					**57,438.78**	**58,744.00**	**-1,305.22**	**97.78 %**	**$57,438.78**	**$58,744.00**	**$ -1,305.22**	**97.78 %**
71321-000 Payroll Tax & Work Comp									$0.00	$0.00	$0.00	0.00%
71322-000 Payroll Tax & Work Comp - IA & Ops					38,283.76	36,911.97	1,371.79	103.72 %	$38,283.76	$36,911.97	$1,371.79	103.72 %
71323-000 Payroll Tax & Work Comp - Marketing					4,719.64	5,875.47	-1,155.83	80.33 %	$4,719.64	$5,875.47	$ -1,155.83	80.33 %
Total 71321-000 Payroll Tax & Work Comp					**43,003.40**	**42,787.44**	**215.96**	**100.50 %**	**$43,003.40**	**$42,787.44**	**$215.96**	**100.50 %**
71331-000 Benefits									$0.00	$0.00	$0.00	0.00%
71332-000 Benefits - IA & Ops					98,763.76	103,074.00	-4,310.24	95.82 %	$98,763.76	$103,074.00	$ -4,310.24	95.82 %
71333-000 Benefits - Marketing					10,968.31	16,188.00	-5,219.69	67.76 %	$10,968.31	$16,188.00	$ -5,219.69	67.76 %
Total 71331-000 Benefits					**109,732.07**	**119,262.00**	**-9,529.93**	**92.01 %**	**$109,732.07**	**$119,262.00**	**$ -9,529.93**	**92.01 %**
Total 71300-000 Personnel Expenses					**779,051.69**	**808,910.44**	**-29,858.75**	**96.31 %**	**$779,051.69**	**$808,910.44**	**$ -29,858.75**	**96.31 %**

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71400-000 Commissioner Expenses					-58.74		-58.74		$ -58.74	$0.00	$ -58.74	0.00%
71403-000 Travel Expenses - Board Members					14,426.97	30,000.00	-15,573.03	48.09 %	$14,426.97	$30,000.00	$ -15,573.03	48.09 %
71404-000 Board Meeting Expenses					21,890.16	28,500.00	-6,609.84	76.81 %	$21,890.16	$28,500.00	$ -6,609.84	76.81 %
71405-000 HAB BOLD Participation					4,558.46	4,000.00	558.46	113.96 %	$4,558.46	$4,000.00	$558.46	113.96 %
71406-000 District Designated Funds					17,813.36	16,000.00	1,813.36	111.33 %	$17,813.36	$16,000.00	$1,813.36	111.33 %
Total 71400-000 Commissioner Expenses					**58,630.21**	**78,500.00**	**-19,869.79**	**74.69 %**	**$58,630.21**	**$78,500.00**	**$ -19,869.79**	**74.69 %**
73000-000 Information Technology									$0.00	$0.00	$0.00	0.00%
73001-000 Network Maintenance					22,734.75	22,590.00	144.75	100.64 %	$22,734.75	$22,590.00	$144.75	100.64 %
73002-000 Network Hardware, Software & Licenses					10,707.46	9,284.00	1,423.46	115.33 %	$10,707.46	$9,284.00	$1,423.46	115.33 %
73003-000 IT Support & Consulting					13,888.00	22,435.00	-8,547.00	61.90 %	$13,888.00	$22,435.00	$ -8,547.00	61.90 %
73004-000 Accounting & Assessment System					3,999.25	3,100.00	899.25	129.01 %	$3,999.25	$3,100.00	$899.25	129.01 %
73005-000 IT Services					820.00	3,500.00	-2,680.00	23.43 %	$820.00	$3,500.00	$ -2,680.00	23.43 %
Total 73000-000 Information Technology					**52,149.46**	**60,909.00**	**-8,759.54**	**85.62 %**	**$52,149.46**	**$60,909.00**	**$ -8,759.54**	**85.62 %**
78000-000 Depreciation, Interest & Other Operations									$0.00	$0.00	$0.00	0.00%
78101-000 Travel Expenses - Operations					23,401.86	43,875.00	-20,473.14	53.34 %	$23,401.86	$43,875.00	$ -20,473.14	53.34 %
78401-000 Membership Dues & Registration					299.00	0.00	299.00		$299.00	$0.00	$299.00	0.00%
78501-000 Dues, Education, Training, Recruitment & Other					19,581.15	27,000.00	-7,418.85	72.52 %	$19,581.15	$27,000.00	$ -7,418.85	72.52 %
79001-000 Amortization Expense					28,106.48	28,111.00	-4.52	99.98 %	$28,106.48	$28,111.00	$ -4.52	99.98 %
79100-000 Interest Expense					3,127.09	3,982.00	-854.91	78.53 %	$3,127.09	$3,982.00	$ -854.91	78.53 %
79200-000 Fraud Loss					26,475.00		26,475.00		$26,475.00	$0.00	$26,475.00	0.00%
Total 78000-000 Depreciation, Interest & Other Operations					**100,990.58**	**102,968.00**	**-1,977.42**	**98.08 %**	**$100,990.58**	**$102,968.00**	**$ -1,977.42**	**98.08 %**
Total 70000-000 Operations					**1,303,874.13**	**1,413,037.44**	**-109,163.31**	**92.27 %**	**$1,303,874.13**	**$1,413,037.44**	**$ -109,163.31**	**92.27 %**
Total Expenditures	**$4,769,998.05**	**$5,349,770.68**	**$ - 579,772.63**	**89.16 %**	**$3,560,383.44**	**$4,300,383.44**	**$ - 740,000.00**	**82.79 %**	**$8,330,381.49**	**$9,650,154.12**	**$ - 1,319,772.63**	**86.32 %**
NET OPERATING REVENUE	$354,717.85	$ -140,970.65	$495,688.50	-251.63 %	$ -557,492.77	$ - 1,427,058.47	$869,565.70	39.07 %	$ -202,774.92	$ - 1,568,029.12	$1,365,254.20	12.93 %
NET REVENUE	$354,717.85	$ -140,970.65	$495,688.50	-251.63 %	$ -557,492.77	$ - 1,427,058.47	$869,565.70	39.07 %	$ -202,774.92	$ - 1,568,029.12	$1,365,254.20	12.93 %

BOARD WRITE-UP

ITEM 8: **Public Member recommendations for term ending October 31, 2028**

SUMMARY:

In March 2023 a Public Member Selection Process was approved and, in accordance with this process, CAC management has solicited applications for the Public Member and Alternates seats with terms ending, October 31, 2028. At the time of this writing, six individuals have expressed an interest in the public member positions and have submitted resumes for consideration. The Executive Committee will meet on September 30, 2026 to review the submitted resumes and will provide an update and potential recommendations to the CAC Board during the October 1, 2026 meeting.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- If the Executive Committee determines that one or more applicants are qualified, it shall recommend to the Board of Directors consideration of such applicants for available public member positions. The next step outlined in the Public Member Selection Process states that the Board shall interview each applicant recommended by the Executive Committee. Upon completion of the process, the Board may schedule a meeting to consider recommending to the Secretary of Food and Agriculture the appointment of specific applicants to one or both Public Member positions.

STAFF RECOMMENDATION:

- Not applicable

EXHIBITS / ATTACHMENTS:

- CAC Public Member Selection Process
- Public Member Resume Submission for:
  - Jose Gomez
  - Jeff Long
  - Michelle McIntosh
  - Miranda Olagaray
  - Marty Ordman
  - Jennifer Reiner

PUBLIC MEMBER SELECTION PROCESS

Commission law provides that the Commission Board of Directors shall recommend to the Secretary of Food and Agriculture the appointment of a public member and alternate public member to serve on the Board in accordance with Commission law.

The process to be utilized by the Commission for such action is as follows.

1. Solicit applications (with resumes) which demonstrate expertise in food safety, public health, nutrition, marketing, public education or other relevant experience. Preference for California residents.

2. The Executive Committee shall review the information provided by applicants and may interview applicants and/or require additional information to ensure that applicants are in compliance with Commission law and to evaluate each applicant's qualifications for the public member positions.

3. When the Executive Committee determines that one or more applicants are qualified, it shall recommend to the Board of Directors consideration of such applicants for available public member positions.

4. The Board of Directors shall interview each applicant recommended by the Executive Committee.

5. Upon completion of the process, the Board of Directors may schedule a meeting to consider recommending to the Secretary of Food and Agriculture the appointment of specific applicants to one or both public member positions.

JOSE A. GOMEZ

California, USA ● [redacted] ● Jose Antonio Gomez | LinkedIn

Senior Agribusiness Executive – Global Product Supply & P&L Leader

High-impact Executive Leader with 18+ years of experience transforming fresh produce operations in the Americas and Europe. Proven track record of driving double-digit P&L growth, optimizing cross-border supply chains, and leading innovation in high-value categories. Distinctive ability to bridge the gap between commercial strategy and grower realities. Expert in ESG integration, investor-grade strategic planning, and building high-performance, multicultural teams. Dual Citizen (USA/EU) & Bilingual (English/Spanish).

EXPERIENCE

Fruitegy — **Global**

Founder & Managing Director — **2025 – Current**

- Spearheading Strategic Planning and Business Development efforts to optimize product portfolios for global agricultural clients, leveraging expert product life-cycle management to drive successful R&D, licensing and commercialization strategies for high-value fruit genetics and technologies.

Driscoll's — **USA, Canada, Mexico, Peru & Colombia**

Senior Director, Product Leadership – Blueberry & Blackberry — **2022 – 2025**

- **P&L Management & Strategic Growth:**
  - Held full P&L accountability for the Blueberry and Blackberry **strategic business** units across the Americas, driving a 5-year strategic plan that delivered **15% YOY revenue growth and a 14% CAGR**, consistently outpacing industry standards.
  - Manage comprehensive forecasting and budgeting, aligning **supply/demand by product line & pricing models** to meet aggressive growth and profitability targets.
- **Financial Restructuring & Grower Relations:**
  - Architected and executed critical **business model changes** to re-balance revenue-sharing structures between the corporation and the grower base.
  - Successfully **incentivized grower reinvestment** and expansion by aligning economic models with market realities, directly strengthening long-term partnerships.
- **Global Supply Chain & Operational Excellence:**
  - Directed a complex, cross-border fruit supply (USA, Mexico, Canada & Peru) to ensure a resilient 52-week plan, significantly improving the peak-to-trough ratio and mitigating seasonal volatility.
  - Led cross-functional teams in executing strategic workstreams, ensuring operational alignment across the organization.
- **Innovation & Asset/Product Management:**
  - Championed the commercialization and global scaling of high-margin proprietary varieties while making high-stakes decisions to discontinue obsolete, non-competitive assets to protect category margins.
  - Defined "Berry Concepts" to guide R&D investment, validating traits against market scenarios and farming economics.

Driscoll's — **USA, Canada & Mexico**

Director, Applied Research & Agronomy — **2016 – 2022**

- **Operational Transformation & Change Management:**
  - Spearheaded a massive **agronomic transformation across 10,000 hectares and 8 growing regions**, successfully migrating Driscoll's independent grower base from soil to substrate production systems.
  - Driven by a strategic need to mitigate soil-borne pathogens and increase yield stability, this initiative modernized the farming operations of the supply base and secured long-term business continuity.
- **ESG Leadership & Margin Optimization:**
  - Directed disruptive innovation initiatives focused on "Grower Economics" and Sustainability, specifically targeting reductions in **water usage and labor costs** to protect margins against inflationary pressures.

- Developed and **implemented sustainable production protocols** that aligned operational realities with corporate ESG goals, addressing critical industry challenges like water scarcity.

Φ **Strategic Product Portfolio Deployment:**

- Partnered with Global Breeding leadership to **commercialize and deploy 16 new proprietary cultivars**, revolutionizing the category's flavor profile and productivity metrics.
- Established the rigorous validation frameworks (**built and operated Research Stations & Demo Farms**) required to de-risk these new asset and production system launches before full commercial scale-up.

Φ **Talent Development & Resource Management:**

- Recruited, led and developed specialized team of agronomists and research scientists, managing a $5.5M operating budget and fostering a **high-performance culture focused on applied solutions** rather than theoretical research.

AGQ Labs — **USA, Mexico & Central America**

General Manager, USA & Mexico — **2010 – 2015**

Director of Agricultural Services, Central America — **2009 – 2010**

Agronomist, Spain, Portugal & Morocco — **2008 – 2009**

Φ **Executive Leadership & P&L Growth:**

- Spearheaded the **strategic expansion** of AGQ's operations across North and Central America, holding full P&L and operational oversight for the region.
- Delivered **exponential revenue growth**, scaling the regional business to contribute approximately 30% of the company's total global revenue through aggressive market penetration and strategic partnerships.

Φ **Operational Infrastructure & Startup Execution:**

- Built the operational footprint from the ground up in two distinct markets. In the USA, **directed the construction and accreditation** of state-of-the-art ISO:17025 laboratory; in Central America, established a network of logistical centers to streamline international sample processing.
- Designed and executed the "Go-to-Market" strategy for the region, successfully navigating diverse regulatory environments and establishing the company as a **market leader in precision agriculture lab analytical services**.

Φ **Strategic Partnerships & Regulatory Affairs:**

- Negotiated and **managed high-value joint ventures**, including a key partnership with Disagro (Central America's largest fertilizer trader), driving partner sales revenue by an estimated $300M/year through technical portfolio integration.
- Served as the primary **liaison with government bodies** (USDA, CDFA, Water Boards), industry associations, research institutions and universities ensuring strict compliance with environmental and import/export regulations across borders.

Φ **Organizational Development & Technical Consultancy:**

- Recruited, trained, and led a multidisciplinary team of over **80 agronomists and scientists** across multiple countries, fostering a culture of technical excellence and customer focus.
- Oversaw **200,000 hectares** of high-value crops (Avocado, Berries, Citrus, Grapes, Tropical crops), advising top-tier growers on nutritional efficiency, water management, and yield maximization (achieving productivity gains of 20-80%).

Previous Experience: Bodegas Riojanas SA (Spain), Vineyard Agronomist & Research Technician (2007 – 2008), Family-Owned Farms (Spain), Farm Manager (1999 – 2008), DO Rioja Wine Regulatory Council (Spain), Harvest Inspector (2006)

EDUCATION & EXECUTIVE DEVELOPMENT

Stanford Graduate School of Business (USA), Executive Finance and Accounting — ***2024***

- ***Focus:*** **Corporate finance, financial reporting, capital allocation, and value creation strategies.**

Wageningen University & Research (Netherlands), Specialization in Greenhouse Horticulture — ***2018***

University of Navarra (Spain) M.Sc. in Agricultural Engineering — ***2008***

University of La Rioja (Spain) Dual B.Sc. in Horticulture & Landscape Architecture (Valedictorian) — ***2005***

Additional Qualifications: Certified Crop Advisor (American Society of Agronomy), Environmental Impact Assessment Expert (Universidad of La Rioja); Masters in Viticulture, Oenology and Wine Marketing (UNESCO)

August 2, 2026

To: California Avocado Commission

Re: Alternate Public Member Position, CAC Board of Directors

Having spent more than four decades as a professional in the fresh produce industry, I believe my experience would lend itself well to serving on the California Avocado Commission board as an alternate public member.

My direct experience with the avocado category includes working for Calavo Growers. In my current capacity as a journalist representing several international publications, I have kept abreast of the avocado industry for many years. My role focuses on interviewing key players in the fresh produce industry and reporting on news and trends in the marketplace.

I am retiring from my current position as of August 31st of this year and therefore will be in a position to devote the time required to serving on the Board.

My resume is attached; professional and personal recommendations are available on request. I hope to speak with you soon.

Sincerely,

Jeffrey Long
[redacted]

JEFFREY LONG
[redacted]

Fresh produce sales and marketing professional with more than 45 years experience working in the U.S. domestic and international industry.

Career Highlights

FRUITNET MEDIA INTERNATIONAL, London, UK **2004-present**

US and Canada Representative

Journalist and sales associate covering the North American export marketplace for one of the world's largest producers of print and digital publications for fresh fruit and vegetable industry. Responsibilities include researching current market developments and trends; interviewing U.S. grower-shippers; writing articles for multiple publications; pursuing advertising/sponsorship sales for Fruitnet Media global events.

VERISOURCE INTERNATIONAL, Newport Beach, CA

President and CEO

Founded agricultural division, directly sourcing and shipping fresh and value-added foods primarily to Pacific Rim markets. The division was an early exporter of California avocados to So. Korea.

CALAVO GROWERS, Tustin, CA

Manager, International Sales
Responsible for international sales and marketing of Calavo branded fresh products. Managed Calavo's avocado export program to Japan, Hong Kong and Canada, sourcing fruit from California and Mexico.

Sr. Manager, Diversified Products
Responsible for worldwide sales, marketing and distribution of Calavo branded fresh Hawaiian papaya.

BRUCE CHURCH CO., Salinas, CA

Business Development Mgr.
Developed and expanded business for the company's bulk and value-added fresh products in the U.S. Extensive domestic travel, meeting with major retail, wholesale and food service accounts.

Manager of International Sales

Responsible for international sales and marketing of bulk and value added fresh products.

ORGANIZATIONS/PUBLIC SERVICE

United Fresh Fruits & Vegetable Association

Chairman, International Trade Committee	**1994 – 95**
Member, International Trade Committee	**1988 – 96**

Member, Santa Barbara County Civil Grand Jury **2024-25**

Studied, analyzed and submitted recommendations for improvements in County food safety, housing and other issues.

EDUCATION

University of Santa Clara
Graduate School of Business, Agribusiness Institute

University of California, Davis
BA, History

Michelle McIntosh

[redacted] • linkedin.com/in/michellemcintosh

MARKETING & ADVERTISING LEADER | AGRICULTURE • TOURISM • CALIFORNIA BRANDS

PROFILE

Integrated marketing leader with 15+ years of experience across advertising, public relations, tourism and agriculture, including long-term leadership of major California brands and public-facing programs. For more than a decade, I have helped lead the global Visit California account and have managed campaigns for California Grown and the California Wine Institute. My work sits at the intersection of marketing strategy, public-private partnerships, stakeholder engagement, communications and complex program execution.

I bring a strong understanding of California agriculture and the role strategic marketing plays in supporting growers, producers and California's broader agricultural economy. I also bring prior public-sector committee experience through presenting at CA GROWN board meetings, working on the Specialty Crop review committees and nonprofit board experience through the Junior League of San Diego. Known for thoughtful collaboration, sound judgment, clear communication and a solutions-oriented approach, I am comfortable working across diverse stakeholder groups and navigating complex, high-visibility initiatives.

AGRICULTURE, CALIFORNIA & PUBLIC-SERVICE EXPERIENCE

- California Grown: Led domestic multimedia marketing work supporting California agriculture and the California Grown brand.
- California Department of Food & Agriculture: Served as a Crop Review Committee member (2017–2020), gaining direct experience participating in an agricultural public-sector process.
- California Wine Institute: Led international multimedia campaigns for a California agricultural commodity organization and global California brand.
- Visit California: More than a decade supporting the state's destination marketing organization, including global and domestic campaigns, multi-market communications and complex stakeholder programs.

PROFESSIONAL EXPERIENCE

PROGRAM DIRECTOR, WEST COAST | THE SHIPYARD – CALIFORNIA

March 2015 – Present

- Led international and domestic multimedia marketing programs for Visit California, California Grown, California Wine Institute, Breg Inc. and JetSuiteX.
- Manage complex production and talent budgets ranging from $200K to $15M, balancing strategic priorities, financial stewardship, timelines and execution.
- Develop and execute integrated marketing strategies in collaboration with creative, media, finance, research, analytics and external partners.
- Lead cross-functional teams and multi-market workstreams, ensuring clear communication, accountability and delivery against objectives.
- Use competitive analysis, research and data analytics to inform strategy and develop executive-level presentations and recommendations.
- Oversee multi-language creative assets and content across video, social, digital, editorial and other high-impact channels.
- Represent agency teams in high-level client relationships and new-business efforts, including RFP strategy and presentations.

ACCOUNT MANAGER | RS&E – SACRAMENTO, CALIFORNIA

March 2011 – March 2015

- Managed energy and private-sector accounts and helped implement advertising and public relations programs for regional, national and public-facing organizations.
- Led cross-functional strategy meetings to plan annual media buys, communications initiatives and creative campaigns.
- Built and maintained client relationships through clear communication, strategic counsel and reliable program management.
- Managed account budgets totaling $4.5M while keeping activities on target and on schedule.

ASSOCIATION SERVICES ASSISTANT | SMITH MOORE & ASSOCIATES – SACRAMENTO, CALIFORNIA

June 2010 – March 2011

- Supported the Marketing Director with marketing management and new-business development.

BOARD, COMMUNITY & PROFESSIONAL LEADERSHIP

- Executive Board Committee Member, Junior League of San Diego | 2019–2021
- Crop Review Committee Member, California Department of Food & Agriculture | 2017–2020
- Strategy Assistant to Marketing Chair, Boys & Girls Club of Greater Sacramento | 2014–2015
- Catalyst Leadership Program Fellow, Sacramento Asian Chamber of Commerce | 2012–2013
- Member, San Diego Ad Club | 2017–2025
- Member, Sacramento Ad Club | 2015–2017

EDUCATION & CERTIFICATION

- B.A., Journalism - Public Relations emphasis; Minor in Marketing, California State University, Chico | 2010
- Certified ANA Marketing Professional (CAMP), Association of National Advertisers

Miranda Olagaray

[redacted]
LinkedIn Profile

PROFESSIONAL PROFILE

California agricultural communications professional with experience supporting commodity boards and trade associations across the state. Skilled in strategic marketing, stakeholder communications, board and committee engagement, advocacy and performance reporting. Brings both professional agricultural experience and firsthand perspective from a family farming operation in Lodi.

PROFESSIONAL EXPERIENCE

Digital Media Director

Farmers Communication Exchange | Sacramento, CA

September 2022 - PRESENT

Have lead strategic communications for 25+ agricultural associations across California, specializing in, grower storytelling, and policy communications, member communications.

- Lead digital strategy and communications for 25+ agricultural associations and commodity organizations across California.
- Serve as a communications point of contact for volunteer boards and committees, presenting campaign strategies, recommendations and performance reports.
- Develop communications for growers, association members, policymakers and consumers across social media, websites, email and paid advertising.
- Increased the California Cantaloupe Advisory Board's social media followers by 39% and impressions by 389% in one year.
- Coordinate grassroots advocacy communications, manage campaign budgets and contribute to Specialty Crop Block Grant funding efforts.
- Collaborate with agricultural leaders and stakeholders to identify member needs and strengthen engagement.

Sanzberro Farms | Lodi, CA

November 2024 - PRESENT

Participate in strategic planning for the family farming operation, providing firsthand perspective on the economic and policy challenges facing California growers.

SKILLS

- Agricultural Communications
- Strategic Marketing
- Board & Committee Communications
- Stakeholder Engagement
- Consumer Outreach
- Advocacy
- Campaign Strategy
- Performance Analytics
- Budget Management

EDUCATION

Sonoma State University

Business Marketing (BS)

August 2018 - May 2022

- Cum Laude Honors
- Courses in Communications, in addition to a Business Marketing degree
- Leadership roles:
  - Order of Omega, Treasurer
  - Alpha Omicron Pi, VP Membership Recruitment
  - Village Council, Program Manager

MARTY ORDMAN

Malibu, CA 90265 [redacted] [redacted]

SUMMARY

Award winning marketing executive with over twenty-five years of consumer products experience in a Fortune 500 brand management setting. Expertise in cross divisional marketing development and corporate communications for a nationally recognized global corporation. Proven success in creating strategic solutions and developing new marketing techniques to address today's social driven media priorities, integrated across advertising, promotions, digital and public relations.

- Multi-media Campaign Success
- Brand Development
- Global Marketing Communications
- Licensing & Contract Negotiations
- Corporate Social Responsibility
- Cross Functional Team Leadership

PROFESSIONAL EXPERIENCE

MSO CONSULTING **2013 – PRESENT**

Worked with Dole Packaged Foods, Captain Planet Foundation, PGA Tour, Tiger Woods Foundation, New Frontier Foods, Ruby Rockets and Nichols Farms on various marketing, communications, and event programs.

DOLE FOOD COMPANY, WESTLAKE VILLAGE, CA **1985 – 2013**
Vice President, Marketing & Communications 2006 -- 2013

Reported to the President & CEO, with 4 direct reports and 12 team members and an annual budget of $2.7 million. Responsible for global communications, brand development and digital marketing assets across eight operating divisions. Managed consumer center and test kitchen with senior advisory role for the Dole Nutrition Institute and Corporate Social Responsibility teams. During tenure at company revenues grew from $1.4 to $7.2 billion.

Worldwide Brand Development

- Directed successful revitalization and global repositioning of the Dole brand resulting in a 20% increase in same product sales and a 30% increase in brand awareness.
- Led brand repositioning executed across three operating divisions in four worldwide regions, integrated with internal communications, advertising, promotion, digital and collateral.
- Successfully drove licensee partner agreements (PepsiCo, Target Foods, and Snow Dairy) to convert to new Dole positioning.
- Led successful product launch of Dole Fruit "N Juice bars in highly competitive frozen novelty category.

Corporate Communications & Public Relations

- Launched a proactive corporate communications program highlighting Dole's accomplishments and generating over 400 million earned media impressions over a 3-year period.
- Appointed by CEO to act as worldwide Dole spokesperson for corporation handling crisis communications for recalls, litigation, activist attacks and on-going communications.
- Significant partnership with inhouse general counsel on lobbying efforts to effectively and successfully mitigate potential harmful global legal actions.
- Successfully teamed with product marketing groups and Dole Nutrition Institute to optimize public relations programs that earned over 100 million media impressions.

Corporate Social Responsibility

- Key member of company's global Corporate Social Responsibility team charged with proactively communicating intiatives and activities to various stakeholders.
- Sprearheaded annual visits by NGO's and media to operations in Latin America to showcase environmental and labor programs.
- Managed company's award-winning nutrition education program directed to consumers, retailers and educators. Materials distributed to over 20,000 teachers and millions of children.
- Responsible for company's charitable giving with emphasis on nutrition and health organizations.

Partnership Marketing

- Developed multi-tiered marketing programs with a variety of high visibilty entertainment entities including Disney, Fox, Universal, Mattel and Microsoft resulting in a 15-25% promotional incremental uplift in sales.
- Enriched and advanced the multi-million dollar Disney/Dole relationship through five renegotiations in the U.S. and led international marketing teams in Europe and Asia to complete similar deals.
- Created and drove dozens of promotional programs with high-end consumer product brands such as Danon, Crayola, Kraft, Kikkoman, Oster and Tropicana.
- Managed marketing relationship with dessert appliance maker (Yonanas), integrating Dole brand into package design, on-line and retail programs in non-food outlets.

Celebrity & Event Marketing

- Led Dole's mutli-year sponsorships of the Tiger Woods World Challenge and the Shark Shootout hosted by Greg Norman, increasing brand positioning in sports world.
- Managed Dole's successful multimillion dollar four-year relationship with Kenny Rogers including advertising development, North American concert tour, in-store promotions, PR and personal appearances.
- Led annual sponsorship of" Easter at The White House" showcasing Dole's continuing prominent role in expanding children's nutritional education and healthy new products.
- Developed comprehensive marketing strategy to showcase company's healthy products to fitness enthusiasts by negotiating and raising high-impact product brand exposure at significant long distance running events including the NY, LA, Boston, Honolulu, Big Sur Marathons and the Rock 'N Roll running series.

Digital Marketing

- Led the successful revitalization of the Dole website (dole.com) twice (2007 and 2013) resulting in a dramatic 20% increase in views and uplift in recognized brand stature in social media outlets.
- Responsible for strategy and launch of Facebook presence, resulting in over 800,000 new friends.
- Implemented new and innovative Digital Asset Management system resulting in increased company-wide operational efficiencies.
- Developed first-ever Blogger Communications program resulting in 2+ million impressions over a three-year period and culminating in a breakthrough annual summit.

Prior Dole Positions

Vice President, Marketing Services	1999-2006
Director, Sales Promotions & Special Events	1992-1999
Manager, Sales Promotion & Special Events, Dole Packaged Foods	1987-1992
Brand Manager, Dole Frozen Desserts, Dole Packaged Foods	1985-1987

FLAIR COMMUNICATIONS AGENCY, CHICAGO, IL & SAN FRANCISCO, CA **1981 – 1985**

Leading marketing communications agency with Fortune 500 clients with offices in five cities.

Senior Account Executive working on Kellogg's, Westinghouse, Gerber, Kodak and Stroh's Beer.

EDUCATION

BBA Marketing, University of Wisconsin

AFFILIATIONS & AWARDS

Recipient of the 2012 Communicator Award for Digital Annual Report
Chairman, Produce for Better Health Foundation
Member, Nutrition Council, United Fresh Produce Association
Member, Brand Management Committee, Association National Advertisers

July 27, 2026

Dear Board Members,

I'm excited to apply for the Alternate Public Member for Board of Directors**.** With over two decades of experience leading digital transformation, omnichannel marketing and commercial growth strategies in the food industry, I have deep expertise in utilizing storytelling and data to drive business results. During my tenure at Del Monte Foods, Inc. I represented the company at the Canned Food Alliance and served as Executive Committee Member at the Produce for Better Health (now Have a Plant organization).

At Del Monte Foods, I managed a $40m full-funnel budget across national and retail channels leading creative and integrated marketing plan development. In this role, I led a digital transformation, shifting from traditional media to a performance-driven, in-house media model where thru advanced audience acquisition targeting and rigorous daily optimizations, double digital gains in efficiency and conversion were achieved. I built a multi-year digital roadmap that accelerated our use of emerging martech such as AI-enabled predictive audience modeling, dynamic creative, automated campaigns, and content development tools. One of my key accomplishments was launching ecommerce from a nonexistent business to $80 million in just four years. Managing the ecommerce P&L, I defined and executed a multi-year, go-to-market strategy, stood up the Amazon business, and built the tech stack with quarterly reporting to the Board and Executive Team.

As an Independent Consultant, I've partnered with brands to modernize their marketing and commerce operations. Most recently as a Fractional Marketing leader, I redesigned the DTC company, SmartEquine's, end-to-end marketing and promotion process to support acquisition goals. I also implemented a new CRM strategy, introducing new segments and evolving lifecycle/transaction-based emails to align with current business goals. Importantly, I built new KPI frameworks aligned to performance goals while supporting CAC and LTV.

Across my career, I have built and led high-performing teams, fostered strong cross-functional partnerships and championed the integration of technology, data and creativity to drive results. I have worked directly with retailers my entire career developing insight-based, marketing programs and running retailer media campaigns. In addition to professional organizations, I have served on Boards in my local community including Membership Director for a local Swim and Tennis Club and Treasurer of our High School Boosters. I'm a huge avocado fan and would be honored to participate on the board!

Sincerely,

Jennifer Reiner

JENNIFER A. REINER

[redacted] [redacted]

San Francisco Bay Area [Jennifer Reiner | LinkedIn](), [Jen Reiner Marketing Consulting]()

DIGITAL, BRAND GROWTH & OMNICHANNEL MARKETING EXECUTIVE

Transformational marketing executive with 20+ years leading brand building, omnichannel growth, and integrated marketing for iconic consumer brands across CPG, retail, and food & beverage. Proven track record of modernizing marketing mix and driving profitable growth for heritage and emerging brands through a blend of creativity, data and executional rigor. Deep expertise in insight-led, strategic go-to-market plans, cross-functional collaboration, performance media, P&L ownership and measurement. Path 2 Purchase Hall of Fame Inductee 2020.

Digital & Social Media | E-Commerce & DTC | Search & SEO | Retail Media |Go-to-Market Strategy| CRM & Lifecycle | Insights & Analytics| Performance Marketing |Brand & Creative Strategy | P&L Management |Measurement & KPIs

EXPERIENCE

INDEPENDENT MARKETING CONSULTANT **October 2024 – present**

Executive advisor leading GTM & Marketing strategy, brand positioning, digital commerce and omnichannel marketing

SMART EQUINE (acquired by Chewy Feb. '26), Fractional CMO/Performance Marketing, August 2025 –March 2026

- Partnered with CEO to lead enterprise marketing transformation, redesigning org structure and developing marketing and promotional strategy for DTC subscription business for equine supplements, stemming a six-year decline by 5%.
- Modernized marketing mix, implementing end-to-end integrated campaign process and used enhanced audience to align to acquisition and subscription goal while implementing KPIs and scorecards to improve efficiency and ROI.
- Developed CRM and customer segmentation strategy grounded in lifecycle journey mapping and 1st party data to increase retention and LTV.

COUNTRY NATURAL BEEF COOPERATIVE, Marketing Strategy Consultant, April 2026- present

- Building GTM strategy, marketing plan and sell-in story for branded natural beef launch across retail channels.

DAISO USA (Japanese retailer), Marketing Consultant, October 2024 – April 2026

- Lead brand positioning, go-to-market strategy and integrated marketing campaigns to increase brand awareness, drive store traffic, and accelerate revenue across a rapidly expanding U.S. retail footprint.

DEL MONTE FOODS, INC., Walnut Creek, CA **August 2013- March 2024**

Vice President, Omnichannel Marketing, January 2022 - March 2024

- Owned $40m full-funnel, marketing budget leading creative and integrated marketing across all national and retail channels – TV, search, SEO, web, programmatic, social, display, influencer, PR, CRM, web and streaming.
- Developed annual Digital Roadmap and modernized marketing mix leveraging AI-Assisted tools including ChatGBT, dynamic creative, predictive audience targeting, content generation, Meta Advantage +, Google smart bidding and automated search campaigns.
- Led brand frameworks, positioning, brand identity architecture and creative strategy to shape brand storytelling; including the development of the Del Monte brand's purpose and Growers of Good campaign.
- Built and operationalized in-house performance team, improving audience targeting and optimizations, reducing campaign costs by 25% and improving conversion by 15%.
- Led upfront national and retailer media negotiations, marketing mix ROI and sales attribution analysis.
- Spearheaded research projects for brand tracking, A/B testing, concept testing, campaigns and packaging.
- Managed multiple agencies, led major RPFs and delivered $3M in cost savings.
- Oversaw Creative Services and packaging design, implemented new project management system and outsourced pre-press capabilities for $500k cost savings.

Senior Director, Ecommerce & Omnichannel Marketing, October 2015 - December 2021

- Built Del Monte ecommerce business from zero to $80m in four years, owning P&L, digital shelf, content, pricing and customer planning process, while building internal capabilities (PIM/DAM).
- Established Amazon, Instacart and other retailer media businesses, integrating content, ratings/reviews and advertising to drive profitable growth.
- Built retail search using Kenshoo, Instacart, Pacvue and Criteo AI tools for dynamic retargeting and placements driving 10-15% in ROAS.
- Led SEO strategy and leveraged Google Analytics to optimize websites and search performance across all brand sites improving site traffic, 1st page ranking and SOV.

- Redesigned all brand websites (Del Monte, Contadina, College Inn) and launched new sites (Kitchen Basics, JOYBA Bubble Tea, Take Root Organics) on Drupal CMS to improve UX, commerce and PIM integration.

Senior Director, Shopper Marketing & Category Management, April 2015- October 2015
Director, Shopper Marketing, August 2013 - April 2015

- Developed and implemented new category road map blueprint and led Fruit Category Leadership project resulting in a Healthy Snacking sales story supporting shelving and assortment recommendations.
- Developed shopper team and POS merchandising capabilities earning top 20 position in Kantar's PowerRanking for Shopper Marketing in 2015. Launched a "Healthy Shelf" concept in Tops Markets with shelving changes, shelf communication and video endcap to break down misconceptions about canned vegetables.

COCA-COLA REFRESHMENTS, San Ramon, CA **April 2011 - June 2012**
AVP/Group Director, Shopper Marketing
Led a team of eight Shopper Marketing Managers and Creative Activation Managers building integrated campaigns for National Retail accounts including Safeway, Costco, BJs, Stater Bros., Smart & Final, and Regional Grocery for West Region.

- Hosted the first "Digital Road Show" for retail demonstrating Coca-Cola's digital capabilities with customers.
- Launched Olympics programming and the first sustaining Coke with Meals Platform in Deli & Grocery for the system at Safeway. Named deli partner by Safeway for thought leadership, insights, and marketing support.

THE CLOROX COMPANY, Oakland, CA **March 2004 - April 2011**
Multicultural Team Leader, September 2009 - April 2011
Senior Marketing Manager, Multicultural, August 2008 - September 2009
P&L business owner of cross-functional team growing sales and share with multicultural consumers in the U.S.

- Developed and executed the company's first Hispanic Sales strategy including customer segmentation, and AMPS objectives (assortment, merchandising, pricing, shelving) to drive results at retail.
- Led research, marketing strategy and integrated marketing communications across Clorox portfolio for all brands which included national media plans (TV, Radio), digital, promotions, grassroots, in-store, media/branded entertainment, and scale platforms. Awarded PMA Bronze Award for Flu Prevention Campaign in collaboration with Dra Aliza Lifshitz from Univision, Launched co-branded ESPN Deportes/Kingsford campaign.

Shopper Marketing Manager, Safeway, Pet Specialty & HEB, April 2006 - August 2008
Shopper Marketing Manager, Walmart/Auto & Glad, March 2004 - April 2006
Collaborated with cross-functional customer teams to develop insight-driven shopper solutions for assigned customers driving brand sales and share gains.

- Championed Safeway as test partner for Clorox which resulted in custom shopper research (observational, shop-along, intercepts, mission trips and quant study) which was used to develop category growth strategies, in-aisle design concepts and merchandising solutions resulting in two category captaincy wins at Safeway.
- Developed and executed wide range of integrated marketing campaigns at retail including media integrations at Walmart (Overhaulin' for Auto, Clean Sweep for cleaning and Glad) and Animal Planet at PetSmart.

ADDITIONAL RELEVANT EXPERIENCE

SAATCHI & SAATCHIX, Springdale, AR
Director of Strategy/Shopper Marketing
The Pillsbury Company/General Mills Inc., Minneapolis, MN
P&L Business Owner/Marketing Manager, In-store Bakery, Associate Marketing Manager, In-store Bakery

EDUCATION

Master of Business Administration (MBA), Marketing, DePaul University, Chicago, IL
Bachelor of Science (BS), Business Administration, Dual Major: Marketing and International Business
Bowling Green State University, Bowling Green, OH

AWARDS

2020 Hall of Fame Inductee Path to Purchase, Who's Who in Ecommerce 2019, Women of Excellence 2018, Who's Who in Shopper Marketing 2020, 2019, 2018, 2017

From: [redacted]
To: Stacia Kierulff
Subject: RE: Alternative Board Member application
Date: Monday, September 21, 2026 10:09:53 AM
Attachments: image001.png

Hi Stacia,
Thanks for the update! Am I expected to attend, or is more of a notification that the decision will be made then?

It's been a while since we last connected, but I wanted to call out that I've been working with a Beef Co-Op – Country Natural Beef since April. Additional related board experience below:

- New Zealand Marketing & Pear Marketing Boards – I was a Regional Brand Manager selling to grocery stores
- Produce for Better Health Association/Have a Plant Association – over 8 years as Executive Member (merged with International Fresh Produce Association in 2023 at which time we ended our partnership)
- Canned Food Alliance - Executive Member 4 years

Thanks!

Jen Reiner
[redacted]

From: Stacia Kierulff <skierulff@avocado.org>
Sent: Monday, September 21, 2026 9:57 AM
To: [redacted]
Subject: RE: Alternative Board Member application

Hi Jennifer,

Thank you for your interest in serving on the California Avocado Commission as a Public Member. A meeting of the Executive Committee has been scheduled for September 30 where they will review all Public Member candidate submissions. The meeting details can be found here: https://www.californiaavocadogrowers.com/event/cac-executive-committee-meeting-september-2026

Thank you,
Stacia Kierulff

BOARD WRITE-UP

ITEM 11.a: Auditor's Letters of Engagement for 2025-26 Financial Audit Services

SUMMARY:

The draft Letter of Engagement (LOE) for the 2025-26 Financial Statement Audit Service from Baker Tilly US, LLP is attached here for Committee review. The LOE confirms the understanding between the Commission and Baker Tilly regarding the services and deliverables that Baker Tilly will provide, the audit objectives to be achieved, schedule and timing of testwork, and fees for services to be performed. The LOE includes audit services only where an opinion is rendered on the financial statements. Baker Tilly will conduct the audit in accordance with auditing standards generally accepted in the U.S. and also with standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

In conjunction with the Financial Statement Audit, the U.S. Department of Agriculture (USDA) requests that that Baker Tilly examine whether the Commission complied with the requirements of Section V.D. of the Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs, dated January 2020, for the year ended October 31, 2026.

In addition to the annual Financial Statement Audit, the Commission will engage Baker Tilly to perform a fiscal and compliance assessment for fiscal year 2025-26. This is a requirement set by the California Department of Food and Agriculture (CDFA) in 2009 which aims to assess the Commission's compliance with its General Rules for Travel and Other Expenditures. The LOE for 2025-26 CDFA Fiscal and Compliance Assessment from Baker Tilly also is attached.

The Finance Committee met on September 21, 2026 and has recommended acceptance of the Baker Tilly LOEs as presented.

FISCAL ANALYSIS:

- If the Board accepts the Baker Tilly LOEs for the financial statement audit, USDA AMS compliance examination and CDFA compliance assessment, the cost would be approximately $55,650 and is included in the proposed 2026-27 CAC Budget

BOARD OPTIONS:

- Accept the Baker Tilly LOEs for 2025-26 Financial Statement Audit & Fiscal and Compliance Assessment.
- Seek a different audit/accounting firm to perform the required services

STAFF RECOMMENDATION:

- Accept the LOEs as presented

EXHIBITS / ATTACHMENTS:

- Letter of Engagement for 2025-26 Financial Statement Audit Services from Baker Tilly
- Letter of Engagement for Examination of Commission Compliance with USDA AMS Guidelines
- Letter of Engagement for 2025-26 CDFA Fiscal and Compliance Assessment Services from Baker Tilly

September 15, 2026

Mr. Ken Melban, President
California Avocado Commission
2271 W Malvern Ave. PMB234
Fullerton, California 92833-9926
United States

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your accountants.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide to California Avocado Commission (Client, you, your).

Services and Related Report

We will audit the financial statements of Client as of and for the year ended October 31, 2026, and the related notes to the financial statements and supplementary information (collectively, the financial statements). Upon completion of our audit, we will provide Client with our audit report on the financial statements and supplementary information referred to below. If, for any reasons caused by or relating to the affairs or management of Client, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report, or if necessary, withdraw from the engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our 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, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

> The budgetary comparison schedule

> Combining statement of revenues, expenses, and changes in net position

> Schedule of restricted marketing program expenses

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI) to supplement Client's financial statements. Such information, although not a part of the financial statements, is required by the Government Auditing Standards who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to Client's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

> Management's Discussion and Analysis

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. The objective also includes reporting on:

> Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (i) that the purpose of the report is solely to describe the scope of 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, and (ii) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose.

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion and to render the required reports.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations and the provisions of grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.

As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

> Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

> Obtain an understanding of internal control relevant to the audit 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

> Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the

financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

> Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS *and Government Auditing Standards*. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of Client and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards*.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Client's compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS and *Government Auditing Standards*, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refer to as nonaudit services.

We will perform the following nonattest services:

> Financial statement drafting

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, Baker Tilly US, LLP or Baker Tilly Advisory Group, LP agree that you will:

> Continue to make all management decisions and perform all management functions including approving all journal entries and general ledger classifications when they are submitted to you.

> Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services performed.

> Evaluate the adequacy and results of the nonattest services performed.

> Accept responsibility for the results of the nonattest services.

> Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

Management's Responsibilities

Our audit will be conducted on the basis that Client's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

> For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

> For the design, implementation, establishment, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and;

- To provide us with:

  - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;

  - Additional information that we may request from management for the purpose of the audit; and

  - Unrestricted access to persons within Client from whom we determine it necessary to obtain audit evidence.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that Client complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

Our professional standards require that we remain independent of Client as well as any "affiliate" of Client. Professional standards define an affiliate as follows:

- an entity that Client can control (for example, a subsidiary);

- an entity in which Client or an entity controlled by Client has a direct financial interest that gives Client significant influence over such entity and is material to Client;

> an entity that controls Client (for example, a parent) when Client is material to such entity;

> an entity with a direct financial interest in Client when that entity has significant influence over Client, and the interest in Client is material to such entity;

> a sister entity of Client if Client and sister entity are each material to the entity that controls both;

> a trustee that is deemed to control a trust financial statement client that is not an investment company;

> an investment adviser, a general partner, or a trustee of an investment company financial statement attest client (fund) if the fund is material to the investment adviser, general partner, or trustee that is deemed to have either control or significant influence over the fund.

In order to fulfill our mutual responsibility to maintain auditor independence, you agree to notify us of any known affiliate relationships, to the best of your knowledge and belief. Additionally, you agree to inform us of any known services provided or relationships between affiliates of Client and Baker Tilly or any of its employees or personnel.

Other Documents

GAAS requires that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements) and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by Client must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will provide copies of our reports to Client; however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and Confidential Information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes Confidential Information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is Client's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, Client hereby authorizes us to do so.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.

Timing and Fees

Our estimated professional fees for these services will be $42,000.

In addition to professional fees, our invoices will include our standard technology charge of 5%, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

Invoices for these fees will be rendered as work progresses and are payable on presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. Client will be obligated to compensate us for all time expended and to reimburse us for all expenditures through the date of termination. In the event that collection procedures are required, Client agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

> Changes to the timing of the engagement initiated by Client, which may require the reassignment of our personnel.

> Client's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate Client records.

> Significant delays in responding to inquiries made of Client personnel, or significant changes in Client accounting policies or practices, or in Client accounting personnel, their responsibilities, or their availability.

> Significant delays or errors in the draft financial statements and necessary schedules prepared by Client personnel.

> Implementation of new general ledger software or a new chart of accounts by Client.

> Significant changes in Client's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within Client, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or

conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.

> New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.

> Significant deficiencies or material weaknesses in the design or operating effectiveness of Client's internal control over financial reporting.

> A significant level of proposed audit adjustments.

> Issuance of additional accounting or financial reporting standards subsequent to or effective for the periods covered by this Engagement Letter.

> Circumstances beyond our control.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

No significant SAS's are outstanding.

No significant FASB's are outstanding.

Fee Schedule

Our invoices for these fees will be rendered according to the following schedule, plus expenses incurred:

October 31, 2026	$10,000
December 31, 2026	$25,000
January 29, 2027	$7,000

Acknowledgement

All work to be performed by Baker Tilly under this Engagement Letter shall be subject to Baker Tilly's Assurance Terms attached herein. If you agree with the scope of work and fees outlined in the Engagement Letter and the Assurance Terms, please sign and return this letter.

We appreciate the opportunity to be of service to you. If there are any questions regarding the Engagement Letter, please contact Matt Parsons, the professional on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards.

Sincerely,

Baker Tilly US, LLP

The services as set forth in this Engagement Letter and the attached Assurance Terms are agreed to by:

Baker Tilly US, LLP	**California Avocado Commission**
Signature:	Signature:
Name:	Name:
Title:	Title:
Date:	Date:

Baker Tilly US, LLP
Standard Assurance Terms

These Standard Assurance Terms ("Engagement Terms") govern the Services provided by Baker Tilly US, LLP ("Baker Tilly," "we," "us," "our") set forth in the engagement letter (the "Engagement Letter") to which these Engagement Terms are attached. These Engagement Terms and, where applicable, any online terms and conditions or terms of use ("Online Terms") related to online products or services ("Online Offering") or third-party software ("Third-Party Software") made available to Client by Baker Tilly, together with the Engagement Letter (collectively, the "Agreement"), constitute the entire understanding of the agreement between Baker Tilly and the Client referred to on such Engagement Letter. This Agreement shall supersede and replace all prior or contemporaneous representations, understandings or agreements with regard to the Services, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, these Engagement Terms and the Engagement Letter govern Baker Tilly's provision of Services, and the Online Terms govern Client's use of the Online Offering or Third-Party Software. If there is a conflict between these Engagement Terms and the terms of any Engagement Letter, these Engagement Terms shall govern. Any capitalized terms not defined herein shall have the meaning set forth in the Engagement Letter.

1. Client Information

All information provided by you or on your behalf ("Client Information") will be accurate and complete. You represent the provision of Client Information to us will not infringe any intellectual property, privacy, proprietary, or other third-party rights. You also represent that you have obtained all necessary consents and have provided all necessary notifications to the extent required by applicable law in connection with the provision of Client Information to us.

2. Confidentiality and Required Disclosures

a. With respect to this Agreement and any information supplied by the disclosing party (the "Disclosing Party") in connection with this Agreement that should reasonably be treated as confidential and/or proprietary ("Confidential Information"), the receiving party (the "Recipient") agrees to: (i) protect the Confidential Information in the same manner in which it protects its confidential information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Agreement; and (iii) reproduce Confidential Information only as required to perform its obligations under this Agreement. This section shall not apply to information which is (a) publicly known, other than as a result of a breach of this Agreement by Recipient, (b) already known to the Recipient, (c) disclosed to Recipient by a third party who, to the best of Recipient's knowledge, owes no obligation of confidentiality to the Disclosing Party or (d) independently developed by Recipient. Subject to the foregoing, Baker Tilly may disclose Client's Confidential Information (y) to its Subcontractors and subsidiaries, or (z) when required to comply with a legal requirement or order, or as required by regulations or professional standards governing the Services performed.

b. Baker Tilly may be required to disclose Confidential Information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that Baker Tilly receives a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, Baker Tilly will promptly notify the Client, unless otherwise prohibited. In the event Baker Tilly is requested by Client or required by government regulation, subpoena or other legal process to produce Baker Tilly's engagement working papers or its personnel as witnesses with respect to Services rendered to Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Baker Tilly may seek reimbursement for Baker Tilly's professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

c. Baker Tilly may be required to disclose Confidential Information with respect to complying with certain professional obligations, such as regulatory and state board of accountancy oversight and peer review programs. All participants in peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Client if disclosure of Confidential Information is necessary for such purposes.

3. Workpaper Retention

a. Our documentation for this engagement, including our workpapers, is the property of Baker Tilly and constitutes Confidential Information. We may retain the documentation for a period of time sufficient to satisfy our firmwide document retention policy and any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and Baker Tilly will return such records to Client at the completion of the Services rendered under this Agreement. When such records are returned to Client, it is the Client's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. Client acknowledges and agrees that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy its engagement files, including its workpapers, related to this Agreement. If Baker Tilly is required by law, regulation or professional standards to make certain documentation available to regulators, the Client hereby authorizes Baker Tilly to do so.

4. Support Staff and Personnel

a. Baker Tilly may use temporary contract staff to perform certain tasks on this engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, Baker Tilly will be happy to provide details on training, supervision and billing arrangements Baker Tilly uses in connection with these professionals. Additionally, Baker Tilly may from time to time, and depending on the circumstances, use subcontractors (e.g., to act as a specialist or audit an element of the financial statements) in serving Client's account ("Subcontractors"). Baker Tilly may share Confidential Information about Client with these contract staff and Subcontractors. Baker Tilly remains committed to maintaining the confidentiality and security of Client's information. Accordingly, Baker Tilly maintains internal policies, procedures and safeguards to protect the confidentiality of Client's personal information. Contract staff and Subcontractors are subject to confidentiality agreements requiring them to maintain the confidentiality of Client's information and Baker Tilly will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of Client's Confidential Information to others. In the event that Baker Tilly is unable to secure an appropriate confidentiality agreement, Client will be asked to provide Client's consent prior to the sharing of Client's Confidential Information with the contract staff or Subcontractors. Baker Tilly will remain responsible for the work provided by any such contract staff or Subcontractors.

b. Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

5. Limitation on Damages and Indemnification

a. THE LIABILITY (INCLUDING ATTORNEY'S FEES AND ALL OTHER COSTS) OF BAKER TILLY AND ITS PRESENT OR FORMER PARTNERS, PRINCIPALS, AGENTS OR EMPLOYEES RELATED TO ANY CLAIM FOR DAMAGES RELATING TO THE SERVICES PERFORMED UNDER THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID TO BAKER TILLY FOR THE PORTION OF THE WORK TO WHICH THE CLAIM RELATES, EXCEPT TO THE EXTENT FINALLY DETERMINED TO HAVE RESULTED FROM THE WILLFUL MISCONDUCT OR FRAUDULENT BEHAVIOR OF BAKER TILLY RELATING TO SUCH SERVICES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULL EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM ASSERTED, INCLUDING THE NEGLIGENCE OF EITHER PARTY.

b. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR CONSEQUENTIAL, SPECIAL, INDIRECT, OR INCIDENTAL DAMAGES, COSTS, EXPENSES OR LOSSES (INCLUDING, WITHOUT LIMITATION, LOST PROFITS AND OPPORTUNITY COSTS) ARISING OUT OF OR RELATED TO THIS AGREEMENT, EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

c. As Baker Tilly is performing the Services solely for Client's benefit, Client will indemnify Baker Tilly, its subsidiaries, and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third party claim, relating to or arising as a result of the Services, or this Agreement.

d. Because of the importance of the information that Client provides to Baker Tilly with respect to Baker Tilly's ability to perform the Services, Client hereby releases Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the Services, that arise from or relate to any information, including representations by management, provided by Client, Client personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

e. Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material bargained for bases of this Agreement and that they have been taken into account and reflected in determining the consideration to be given by each party under this Agreement and in the decision by each party to enter into this Agreement.

f. The terms of this Section 5 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of Client, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Agreement.

g. Client accepts and acknowledges that any legal proceedings arising from or in connection with the Services provided under this Agreement must be commenced within twelve (12) months after the performance of the Services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

6. Data Privacy and Security

a. To the extent the Services require Baker Tilly to receive personal data or personal information, excluding protected health information, from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or our clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) not process personal data or personal information for commercial purposes other than related to the Client's engagement; (d) notify Client if it becomes aware it can no longer comply with applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing; and (e) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and subsidiaries, including Baker Tilly One India LLP, may process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between these entities. Baker Tilly Advisory Group, LP maintains custody of client files for Baker Tilly. By executing this Agreement, Client hereby consents to the transfer to Baker Tilly Advisory Group, LP of all Client files, workpapers and work product. Baker Tilly Advisory Group, LP and its subsidiaries are bound by the same confidentiality obligations as Baker Tilly US, LLP. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

b. Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

7. Termination

This Agreement may be terminated at any time by either party upon written notice to the other. In such event, Baker Tilly will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination: (a) Client shall pay for services provided and expenses incurred through the effective date of termination, (b) Baker Tilly will provide all finished reports that have been prepared pursuant to this Agreement, (c) neither party shall be liable to the other for any damages that occur as a result of Baker Tilly ceasing to render services, and (d) Baker Tilly will require any new accounting firm that Client may retain to execute access letters satisfactory to Baker Tilly prior to reviewing our files.

8. Alternative Dispute Resolution

a. Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies of every kind and nature arising out of or in connection with this Agreement and/or the Services, or any services subsequently provided to Client by Baker Tilly, or as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation or termination of this Agreement and/or the continuation or termination of any services ("Dispute(s)") shall be resolved as set forth in this section using the following procedure. In the unlikely event that a Dispute is not resolved by mutual agreement, the parties to the Dispute agree to attempt in good faith to settle the Dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute resolution procedure. Each party shall bear their own expenses from mediation, and the fees and expenses of the mediator shall be shared equally by the parties.

b. If mediation does not settle the Dispute, then the Dispute shall be settled by binding arbitration to be initiated by the party seeking damages or other permitted relief in any form (the "Claimant"). The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the services subject to the Dispute is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) as amended and effective February 1, 2015, and will proceed in accordance with the Arbitration Rules for Professional Accounting and Related Disputes of the AAA (the "Rules"), except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrators upon a showing of substantial need. Any issue concerning the extent to which the Dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a panel of three (3) arbitrators, with experience in accounting and auditing matters or resolving accounting and auditing matters. In the thirty (30) days after the arbitration is initiated, the parties shall attempt to mutually agree on the three (3) arbitrators, including one arbitrator who will serve as chair of the panel, and all of whom may be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. If the parties cannot agree on a panel of three (3) arbitrators within the thirty (30) day period, the three (3) arbitrators shall be selected according to Rules A-16(a) and (b) of the Rules except that the AAA shall send an identical list of fifteen (15) names to the parties to the arbitration. The arbitrators shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrators have power to make an award that would be inconsistent with the Agreement or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrators may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrators shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any Dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrators shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction and subject to the choice of law provision set forth below, including the contractual limitations set forth in this Agreement, and shall have no power to decide the Dispute in any manner not consistent with such limitations period.

c. Client and Baker Tilly agree that if a party breaches any of its obligations hereunder, and if such breach will cause irreparable harm, the nonbreaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights hereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation or arbitration procedures set forth in this section in order to seek injunctive or declaratory relief. Baker Tilly's Services shall be evaluated solely on Baker Tilly's substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

9. Force Majeure

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God; fire, casualty, flood, war, strike, lock out, failure of public utilities, or injunction; any act, exercise, assertion or requirement of any governmental authority; any epidemic, destruction of production facilities, or insurrection; any, inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs; or any other cause beyond the reasonable control of the party invoking this provision, and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.

10. Taxes

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any sales taxes, VAT or other tax withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of any deliverable (individually or collectively, the "Taxes"). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. If any applicable law requires Client to deduct or withhold taxes from any payment due to Baker Tilly, Client shall gross up such payment so that, after such deduction or of withholding, Baker Tilly receives the full amount originally invoiced. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this Section 10.

11. Notices

Any notice or communication required or permitted under this Agreement shall be in writing and shall be deemed received (i) on the date personally delivered; or (ii) the date of confirmed receipt if sent by Federal Express, DHL, UPS or any other reputable carrier service, to applicable party (sending it to the attention of the signatory hereto) at the address specified in this Agreement or such other address as either party may from time to time designate to the other using this procedure.

12. Miscellaneous

a. Any offer of employment to members of the engagement team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report. In addition, Baker Tilly's dedication to client service is carried out through Baker Tilly's employees who are integral in meeting this objective. In recognition of the importance of Baker Tilly's employees it is hereby agreed that the Client will not solicit Baker Tilly's employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Client violates this non solicitation clause, the Client agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

b. The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

c. If because of a change in the Client's status or due to any other reason, any provision in this Agreement would be prohibited by, or would impair Baker Tilly's independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this Agreement shall consist of the remaining portions.

d. Neither this Agreement, nor any claims, rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.

e. The parties hereto are independent contractors. Nothing herein shall be deemed to constitute either party as the representative, agent, partner or joint venture of the other. Baker Tilly shall have no authority to bind Client to any third-party agreement. Though the Services may include Baker Tilly's advice and recommendations, all decisions regarding the implementation of such advice or recommendations shall be the responsibility of, and made by, Client.

f. This Agreement's provisions shall not be deemed modified or amended by the conduct of the parties. The failure of either party at any time to enforce any of the provisions of this Agreement will in no way be construed as a waiver of such provisions and will not affect the right of party thereafter to enforce each and every provision thereof in accordance with its terms.

g. Client acknowledges that: (i) Baker Tilly and Client may correspond or convey documentation via Internet e-mail unless Client expressly requests otherwise, (ii) neither party has control over the performance, reliability, availability or security of Internet e-mail, and (iii) Baker Tilly shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption or alteration of any Internet e-mail.

h. Except to the extent expressly provided to the contrary, no third-party beneficiaries are intended under this Agreement.

i. The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

j. Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International Limited ("Baker Tilly International"). Baker Tilly International is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agent and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International have any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

k. If you request or require that we submit invoices through your vendor management or payment portal system ("VMS"), we will not be responsible for any management, administration or fees of any kind (including as a deduction or set-off to fees due to us) associated with our use of such VMS, and we shall not be subject to any additional terms and conditions of such VMS, notwithstanding a requirement that we click-through or agree to such terms in order to submit invoices. Any such terms will be void. Further, handwritten edits to this Agreement are expressly rejected and are void.

13. Use of Baker Tilly Name

The Client may not use any of Baker Tilly or its affiliates' names, trademarks, service marks or logos in connection with the services contemplated by this Agreement or otherwise without the prior written permission of Baker Tilly, which permission may be withheld for any or no reason and may be subject to certain conditions.

14. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of California, without giving effect to the provisions relating to conflict of laws. Any non-arbitrable action arising under this Agreement shall be brought exclusively in the State of California, and both parties consent to the personal jurisdiction of the state and federal courts located in California.

September 15, 2026

Mr. Ken Melban, President
California Avocado Commission
2271 W Malvern Ave., PMB234
Fullerton, California 92833-9926
United States

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your accountants and business advisors.

The purpose of this letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide to California Avocado Commission (Commission, Client, you, your).

Services and Related Report

We will examine the Commission management's assertion that the Commission complied with the compliance requirements ("Subject Matter") of Section V.D. of the *Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs* (the "Criteria"), dated January 2020 for the year ended October 31, 2026 (the "Assertion"). The specified compliance requirements are as follows:

1. No funds were used for the purpose of influencing governmental policy or action, per 7 U.S.C. Section 7804(k) of the Hass Avocado Promotion, Research, and Information Act (Act) related to the use of assessments for the purpose of influencing legislation, as the term is defined in Section 4911(d) of the Internal Revenue Code and Title 26 of the United States Code.

2. The Commission's investment policy is in compliance with the AMS investment policy, as stated in the Guidelines, Appendix 3 – Directive 2210.2 "Investment of Public Funds" dated November 3, 2023.

3. Funds are used only for projects and other expenses authorized in a budget approved by the United States Department of Agriculture (USDA), per Section II of the Guidelines for AMS Oversight of Commodity Research and Promotion Programs (Guidelines).

4. Funds are used only in accordance with the rules, regulations and policies of the Act, the Guidelines, and the *Code of Federal Regulations (7 CFR Part 1219) – Hass Avocado Promotion, Research, and Information Order* (Order).

5. No violations of the Act, the Order or the Guidelines for the Research and Development Program.

6. Complied with the allowability provisions of the Order.

7. Assessment funds received by the Commission as the State organization of avocado producers pursuant to 7 U.S.C. § 7804(h)(8), and any proceeds from the investment of such funds, were used to finance domestic promotion, research, consumer information, and industry information plans and projects, and no such funds were used for the administrative expenses of the Commission. Our Responsibilities and Limitations and Internal Control Considerations

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and those contained in *Government Auditing Standards*. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the management of Client. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Consistent with Section V.D. of the Guidelines, in planning and performing our examination we will obtain an understanding of and consider internal control over funds relevant to the specified compliance requirements in order to design examination procedures appropriate in the circumstances. Our consideration of internal control is not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control, and we will not express such an opinion. Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the assertion is free from material misstatement, based on the criteria. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

Our report will include a sentence indicating that the purpose of the report is solely to express an opinion on Commission management's assertion that the Commission complied with the Guidelines for the year ended October 31, 2026, and is not suitable for any other purpose.

Management's Responsibilities

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the assertion remains with you.

You are responsible for the presentation of the subject matter in accordance with the criteria; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion as to whether the Commission complied with the compliance requirements of Section V.D. of the Guidelines for AMS Oversight of Commodity Research and Promotion Programs. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (i) access to all information of which you are aware that is relevant to the measurement, evaluation or disclosure of the subject matter; (ii) additional information that we may request for the purpose of the examination; and (iii) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

Our professional standards require that we remain independent of the Client as well as any "affiliate" of the Client. Professional standards define an affiliate as follows:

- an entity that Client can control (for example, a subsidiary);

- an entity in which Client or an entity controlled by Client has a direct financial interest that gives Client significant influence over such entity and is material to Client;

- an entity that controls Client (for example, a parent) when Client is material to such entity;

- an entity with a direct financial interest in Client when that entity has significant influence over Client, and interest in Client is material to such entity;

- a sister entity of Client if Client and sister entity are each material to the entity that controls both;

- a trustee that is deemed to control a trust financial statement client that is not an investment company;

- an investment adviser, a general partner, or a trustee of an investment company financial statement attest client (fund) if the fund is material to the investment adviser, general partner, or trustee that is deemed to have either control or significant influence over the fund.

In order to fulfill our mutual responsibility to maintain independence, you agree to notify us of any known affiliate relationships, to the best of your knowledge and belief. Additionally, you agree to inform us of any known services provided or relationships between affiliates of Client and Baker Tilly or any of its employees or personnel.

Timing and Fees

The fees for these procedures have been included in a separate engagement letter.

We expect to begin fieldwork in November 2026 and issue our report in January 2027. If unforeseen difficulties occur which make meeting the January 31, 2027, date improbable, we will inform you immediately. Our ability to meet these targets will be dependent, in part, on the level of preparation and cooperation by your staff.

The fee estimate is based on anticipated cooperation from your personnel, the expectation that the Commission's records will be in good order, and the assumption that unexpected circumstances will not be encountered during the completion of the examination. If we find that significant additional time is likely to be necessary, we will attempt to discuss it with you and arrive at a new fee estimate before we incur significant additional fees or expenses.

Acknowledgement

All work to be performed by Baker Tilly under this Engagement Letter shall be subject to Baker Tilly's Assurance Terms attached herein. If you agree with the scope of work and fees outlined in the Engagement Letter and the Assurance Terms, please sign and return this letter.

We appreciate the opportunity to be of service to you. If there are any questions regarding the Engagement Letter, please contact Matt Parsons, the professional on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards.

Sincerely,

BAKER TILLY US, LLP

Baker Tilly US, LLP

The services and terms as set forth in this Engagement Letter are agreed to by:

Baker Tilly US, LLP	**California Avocado Commission**
Signature:	Signature:
Name:	Name:
Title:	Title:
Date:	Date:

September 15, 2026

Mr. Ken Melban, President
California Avocado Commission
2271 W Malvern Ave PMB234
Fullerton, California 92833
United States

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our, us) as your accountants.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide to California Avocado Commission (Client, Commission, you, your).

Services and Related Report

We currently expect to perform the agreed-upon procedures specified and agreed to by you and the California Department of Food and Agriculture (CDFA) (the "specified partes") on the accounting records of the Commission as of and for the year ended October 31, 2026 (the "subject matter") and described in Appendix A to this letter. The subject matter is your responsibility. The intended purpose of this engagement is assisting you with evaluating the Commission's compliance with the *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025, and the Commission's internal policies and procedures for the year ended October 31, 2026. Prior to the completion of the engagement, you agree to provide us with written agreement and acknowledgment that the procedures performed are appropriate for this intended purpose. We require the California Department of Food and Agriculture to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes.

We expect to issue a written report addressed to you and use of the specified parties, upon the completion of our engagement that lists the procedures performed and our findings. You understand that our report is intended solely for your information and use, and the information and use of the specified parties, and should not be used by anyone else and that this restriction will be indicated in a separate paragraph in our report. Our report will also contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. If, for any reason, we are unable to complete any of the procedures, or if we determine in our professional judgment the circumstances necessitate, we will describe in our report any restrictions on the performance of the procedures, or may withdraw and decline to issue a report as a result of this engagement.

Our Responsibilities and Limitations

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Determining the sufficiency of the procedures performed and their relationship to the intended purpose of the engagement is solely your responsibility and the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures performed as a part of this engagement either for the intended purpose for which this report has been requested or for any other purpose.

Because the agreed-upon procedures specified do not constitute an examination or review, we will not express an opinion or conclusion on the subject matter. In addition, we have no obligation to perform any procedures beyond those specified by you and the specified parties.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the subject matter that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the subject matter, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

Management's Responsibilities

You are responsible for providing us with (1) access to all information of which the appropriate parties are aware is relevant to the performance of the agreed-upon procedures, (2) additional information that we may request from the appropriate parties for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the appropriate parties from whom we determine it necessary to obtain evidence related to the performance of the agreed-upon procedures.

Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

Our professional standards require that we remain independent of Client as well as any “affiliate” of Client. Professional standards define an affiliate as follows:

- an entity that Client can control (for example, a subsidiary);
- an entity in which Client or an entity controlled by Client has a direct financial interest that gives Client significant influence over such entity and is material to Client;
- an entity that controls Client (for example, a parent) when Client is material to such entity;
- an entity with a direct financial interest in Client when that entity has significant influence over Client, and the interest in Client is material to such entity;
- a sister entity of Client if Client and sister entity are each material to the entity that controls both;
- a trustee that is deemed to control a trust financial statement client that is not an investment company;
- an investment adviser, a general partner, or a trustee of an investment company financial statement attest client (fund) if the fund is material to the investment adviser, general partner, or trustee that is deemed to have either control or significant influence over the fund.

In order to fulfill our mutual responsibility to maintain auditor independence, you agree to notify us of any known affiliate relationships, to the best of your knowledge and belief. Additionally, you agree to inform us of any known services provided or relationships between affiliates of Client and Baker Tilly or any of its employees or personnel.

At the conclusion of our engagement, you agree to provide certain representations in the form of a representation letter.

If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, you agree to provide a written representation that you have obtained from those additional specified parties, agreement to the procedures performed and acknowledgment that those procedures are appropriate for their purposes.

Nonattest Services

Prior to or as part of our engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with Baker Tilly US, LLP's or Baker Tilly Advisory Group, LP's performance of any nonattest services, you agree that you will:

- Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services performed.
- Evaluate the adequacy and results of the nonattest services performed.
- Accept responsibility for the results of the nonattest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Timing and Fees

Our estimated professional fees for these services will be $11,000.

In addition to professional fees, our invoices will include our standard technology charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. Client will be obligated to compensate us for all time expended and to reimburse us for all expenditures through the date of termination. In the event that collection procedures are required, Client agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our procedures that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

- Changes to the timing of the engagement initiated by Client, which may require the reassignment of our personnel.

- Client's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate Client records.

- Significant delays in responding to inquiries made of Client personnel, or significant changes in Client accounting policies or practices, or in Client accounting personnel, their responsibilities, or their availability.

- Significant delays or errors in the necessary schedules prepared by Client personnel.

- Circumstances beyond our control.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter."

Acknowledgement

All work to be performed by Baker Tilly under this Engagement Letter shall be subject to Baker Tilly's Assurance Terms attached herein. If you agree with the scope of work and fees outlined in the Engagement Letter and the Assurance Terms, please sign and return this letter.

We appreciate the opportunity to be of service to you. If there are any questions regarding the Engagement Letter, please contact Matt Parsons, the professional on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards.

Sincerely,

BAKER TILLY US, LLP

Baker Tilly US, LLP

The services and terms as set forth in this Engagement Letter are agreed to by:

Baker Tilly US, LLP	**California Avocado Commission**
Signature:	Signature:
Name:	Name:
Title:	Title:
Date:	Date:

APPENDIX A: SCHEDULE OF AGREED – UPON PROCEDURES

Procedure 1:

Obtain the Commission's written policies and procedures for expenditures and the *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025. Obtain from the Commission a listing of all transactions recorded for the year ended October 31, 2026 to the following general ledger accounts: travel and lodging; meals and entertainment; employee use of program-owned vehicles; financial transactions between entities; and contracts. Select a random sample of sixty transactions and perform the following:

- For any transactions that were for the purchase of goods valued at or over $5,000 request procurement records from the Commission and observe whether at least three bids were obtained by the Commission before selecting a vendor and report any exceptions. For any vendor selected by the Commission that is not the lowest bidder, request documentation from the Commission explaining the reasons for the acceptance of the chosen bid and report any exceptions.

- Request invoices for each transaction selection that resulted in a disbursement by the Commission and perform the following:
    - Agree the name of the addressee on the invoice to that of the Commission.
    - Agree date references on the face of the invoice to the period of November 1, 2025 through October 31, 2026.
    - Compare the code number for the budget account to the code number the transaction was recorded.
    - Agree the amount of the invoice to the amount paid per the disbursement.
    - For any invoices with handwritten or typewritten billheads observe whether the invoice was signed by the vendor or person furnishing the supplies or services.
    - Report on any exceptions.

- For all disbursements selected obtain the journal entries and supporting documentation (e.g. invoices). Review the support provided to determine if the disbursement was for lending, extensions of credit, or gifting to an individual, municipal, or other corporation and if it was, include the amount and description of the disbursement in the report on agreed-upon procedures.

- For any disbursements that include an itemization of alcohol perform the following:
    - Recalculate that total alcoholic charges for entertainment did not exceed $30 per person.
    - Compare that alcoholic purchases by Commissioners while traveling did not exceed 2 beverages per meal and in total did not exceed reimbursable meal allowances as defined in subpart 1.5.1 of Section 6.0 of the Commission's Internal Control Policies and Procedures Revision Number 1.5 with an effective date of May 15, 2024.
    - Report on any exceptions.

- For any disbursements that resulted in the purchase of personalized mementos such as flowers or plaques agree totals did not exceed $250 per occasion and compare the business purpose to that of an extraordinary event as defined in section 4.5 of the *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025, and report on any exceptions.

- For any travel, entertainment, and related expense selection compare supporting documentation provided by the Commission to that permitted by Section V of the *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025. Report any exceptions of charges exceeding limits as outlined in that Section, missing receipts, unauthorized transactions, or authorization that did not align with the levels outlined in that Section.

Procedure 2:

Inquire with Commission management whether the Commission owns or leases any vehicles. If so, compare that the values of personal use of Commission-owned or leased vehicles are reported as income as reported on the respective employee's W-2.

Procedure 3:

If Commission staff and office resources are also dedicated to managing other entities on behalf of assessment payers for the period of November 1, 2025 to October 31, 2026 perform the following:

- Inquire with Commission management of the identity and mission of each ancillary organization and include management's response in the report on agreed-upon procedures.
- Inquire of management if a separate general ledger of transactions has been used for the ancillary organization from the Commission's own marketing program records and include management's response in the report on agreed-upon procedures.
- Inquire with Commission management if a memorandum of understanding (MOU) exists between the marketing program and ancillary organizations to share administrative costs and include management's response in the report on agreed-upon procedures.
- Haphazardly select one financial transaction that was prorated between the two parties and recalculate the proration based on the terms of the memorandum of understanding.
- Inquire with Commission management whether there are conflicts of interest that exist between management and the ancillary organizations and include management's response in the report on agreed-upon procedures.

Procedure 4:

Obtain the Commission's policies and procedures for purchasing and contracts. Obtain from the Commission a list of contracts executed during the year ended October 31, 2026. Select a random sample of five contracts to note that contracts were made in accordance with the Accounting Guidelines for Contracts and Section IV, *Purchases and Invoices*, of the *CDFA Accounting Guidelines and General Rules,* effective June 1, 2025.

Procedure 5:

Obtain the Commission's adopted written policies and procedures for contracts and note in our report on the application of agreed-upon procedures if such policy exists as required by *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025.

BOARD WRITE-UP

ITEM 11.c: CAC Reserves Policy

SUMMARY:

CAC's current Policy on Cash Reserves Balance (Reserves Policy) was approved by the Board of Directors at the March 17, 2016 meeting and authority was delegated by the Board to the Finance Committee to review and adjust annually in conjunction with consideration and approval of the annual budget.

The reserve balance is intended to provide funding for organizational costs from the beginning of the fiscal year to first receipts of sizable assessment revenue. Additionally, the reserve balance can be utilized for unforeseen opportunities that arise during the year, to mitigate the imprecise nature of production estimates made prior to the start of a season, which directly affects revenue projections, to respond to crises that may occur during the year, and to avoid utilizing borrowed funds.

CAC's Reserves Policy has a targeted minimum fiscal year-end reserve balance equal to six months of average operating costs, or an amount not less than five million dollars. The Finance Committee has reviewed the 2025-26 cash flow projections and believes the current policy provides sufficient reserves throughout the year and therefore no revision to the policy is recommended.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Revise the CAC Reserves Policy
- Take no action

STAFF RECOMMENDATION:

- Take no action, maintaining CAC's existing Reserves Policy

EXHIBITS / ATTACHMENTS:

- CAC Reserves Policy, Approved 3-17-2016

Adopted by CAC Board March 17, 2016

POLICY ON CASH RESERVES BALANCE

The purpose of the California Avocado Commission's Reserves Policy is to ensure the stability of the mission, programs, and ongoing operations of the organization. It is intended to provide a source of internal funds to support organizational priorities included within strategic and operational plans.

The target minimum fiscal year-end Operating Reserve balance is equal to six months of average operating costs, or an amount not less than five million dollars. The calculation of average monthly operating costs includes all recurring expenses such as administrative and contracted professional services, and also incorporates estimated Marketing program expenses and research project costs.

The Reserve balance is intended to provide funding for organizational costs from the beginning of the fiscal year to first receipts of assessment revenue. Additionally, the reserve balance can be utilized for unforeseen opportunities that arise during the year, to mitigate the imprecise nature of production estimates made prior to the start of a season, which directly affects revenue projections, to respond to crises that may occur during the year, and to avoid utilizing borrowed funds from the line of credit.

The amount of the Operating Reserve target minimum will be adjusted each year in conjunction with approval of the annual budget and will be reviewed by the Finance Committee and Board of Directors.

BOARD WRITE-UP

ITEM 12: Consider Approval of Proposed 2026-27 CAC Business Plan and Budget

SUMMARY:

At its August 2026 meeting the CAC Board approved a preliminary budget based on a 1.5 cent assessment and 400-million-pound crop size. The attached proposed 2026-27 CAC Budget remains relatively unchanged from the preliminary budget approved in August, reflecting an increase of $50,000 in revenue based on an updated crop estimate for Pine Tree Ranch, and an increase of $224,723 in expenditures for issues management activities and a research project approved by the Board. Also attached is the final 2026-27 CAC Business Plan, which remains unchanged (with the exception of the budget updates previously noted) from what was presented to the Board in August 2026.

The Finance Committee met on September 21, 2026 and has recommended approval of the 2026-27 CAC Business Plan and Budget as presented.

FISCAL ANALYSIS:

- The proposed budget is based on a crop size of 400 million pounds and an assessment rate of 1.5 cents per pound, generating $14.335 million in revenue (including $580,000 from Other revenue sources). The proposed budget of $15.783 million allocates 70% to Marketing and 30% to Non-Marketing programs and draws down reserves by $1.448 to $5.3 million.

BOARD OPTIONS:

- Approve the proposed 2026-27 CAC Budget and Assessment Rate, as presented
- Approve the proposed 2026-27 CAC Budget and Assessment Rate, with modification

STAFF RECOMMENDATION:

- Staff recommends the Board discuss the crop size, assessment rate and budget and approve an assessment rate and budget that provides adequate resources for the activities outline in CAC's proposed business plan and complies with CAC's Reserves Policy.

EXHIBITS / ATTACHMENTS:

- Proposed 2026-27 CAC Business Plan
- Proposed 2026-27 CAC Budget

2026-27 BUSINESS PLAN
Presented for Board Approval
October 1, 2026

STRATEGIC FRAMEWORK

Mission

To maximize California Avocado grower returns and enhance premium positioning through strategic marketing, advocacy and research.

Vision

To support a thriving California Avocado industry renowned for premium avocados.

Brand Positioning/Promise

Fresh to market California Avocados are locally and responsibly grown by farmers who nurture the land every step of the way.

2026-27 PLAN OVERVIEW

California Avocado growers face many challenges including increased competition from foreign fruit. In response, the California Avocado Commission refined its approach in early 2026 to increase retailer-focused marketing, including a greater percentage of the marketing budget, while continuing brand and trade marketing, industry affairs and research.

The 2026-27 plan aims to build on 2026 efforts to support distribution of the crop with existing and new trade customers (retail and foodservice, if strategically aligned), while maintaining perceived value and preference for California Avocados, to ultimately achieve a premium average F.O.B. price per pound.

The Commission's business plan includes advocating for and engaging with the industry, as well as supporting growers through research and outreach. The Commission will continue to cultivate organizational excellence and demonstrate effective use of resources.

MARKETING

Objectives

- Achieve a premium average price per pound that meets or exceeds the four-year historical F.O.B. price differential between California Avocados and imports
- Build and sustain trade commitments that support California Avocado volume, timing and market priorities
- Maintain or increase preference and perceived value with targeted consumers

Strategies

- Utilize data and strategic insights to shape trade and consumer targeting and programs
- Develop trade and brand communications that differentiate California Avocados and create demand leading up to and throughout the season
- Create collaborative trade programs that reach avocado shoppers and patrons

Marketing Budget Summary	2025-26	% of Total Budget	2026-27	% of Total Budget
Retail	$4,898,300	34.34%	$5,695,000	36.08%
Brand	$3,089,700	21.66%	$3,750,000	23.76%
Foodservice	$650,000	4.56%	-	0.00%
Flex	-	0.00%	$650,000	4.12%
Marketing Support	$905,000	5.66%	$905,000	5.73%
TOTAL MARKETING	**$9,445,000**	**66.21%**	**$11,000,000**	**69.69%**

Retail

Build California Avocados' retail accessibility through a mix of retail partnerships, customized promotions and other tactics. Key tactics may include:

- Retail partnerships, promotions and merchandising
- Retail advertising (creative, media planning and buying, digital content, in-person events, administration, strategy and planning)
- Retail trade advertising and public relations (creative, media planning and buying, strategy, planning and reporting)
- Retail trade memberships and activations (associations, trade shows/industry events)
- Retail data and analysis

Brand

The Commission will implement an integrated brand marketing program focused on maintaining California Avocado preference and perceived value among our bullseye target audience (super-heavy avocado consumers within the Western region). Key tactics may include:

- Advertising (creative, media planning and buying)
- Public relations (earned and paid outreach, monitoring, influencer partnerships)
- Digital (website, email, social media)
- Administration, strategy, planning and reporting

Flex

Provide funding for strategic retail, brand and opportunistic foodservice initiatives that advance Commission priorities and respond to emerging opportunities. Key tactics may include:

- Incremental retail partnerships and promotions
- Brand advertising and promotions
- Foodservice partnerships and promotions
- Promotional support
- Related strategy and reporting

Marketing Support

Support includes marketing administration and tactics that cross multiple channels, including:

- Stakeholder communications (*GreenSheet, From the Grove*)
- Export program
- Industry memberships
- Personnel

INDUSTRY AFFAIRS

Objective

- Strengthen the California Avocado industry's ability to compete in the US market

Strategies

- Establish and leverage relationships with governmental agency personnel, elected officials and other agricultural organizations
- Provide information on domestic and global avocado market forces
- Deliver a comprehensive communications and outreach program

Industry Affairs Budget Summary	2025-26	% of Total Budget	2026-27	% of Total Budget
Issues Management	$712,000	4.99%	$1,059,500	6.71%
Industry Statistics and Information	$123,000	0.86%	$126,000	0.80%
Grower Communications and Outreach	$346,075	2.43%	$379,500	2.40%
TOTAL INDUSTRY AFFAIRS	**$1,181,075**	**8.28%**	**$1,365,000**	**9.92%**

Issues Management

Anticipate issues and prioritize resources in industry advocacy. Areas include:

- Regulatory, legislative and trade
- Water, technical and sustainability initiatives
- Research program coordination
- Industry coalition participation

Industry statistics and information

Disseminate industry crop and market data to aid in understanding domestic and global avocado supply, including:

- California inventory and shipment reporting
- California crop estimating and acreage surveys
- Global supply and production estimates

Grower Communications and Outreach

Utilize a variety of communication and outreach vehicles to inform the industry, including:

- Publications — *From the Grove* (magazine) and *GreenSheet* (enewsletter/SMS messaging)
- Website — CaliforniaAvocadoGrowers.com
- Meetings, Seminars and Workshops — Annual meetings and district meetings
- Demonstration Grove — Pine Tree Ranch

RESEARCH

Objective

- Maximize California Avocado farm production of safe, high-quality fruit

Strategies

- Conduct research focused on practical solutions to grower-defined priorities
- Provide California Avocado growers the tools necessary for optimum productivity
- Educate California Avocado growers and industry stakeholders about research outcomes

Research Budget Summary	2025-26 Budget	% of Total Budget	Continuing Projects	2026-27 New Projects	Total 2026-27 Budget	% of Total Budget
Pest and Disease	$706,223	4.95%	$538,570	TBD	$538,570	3.41%
Cultural Practices	$361,555	2.53%	$173,287	TBD	$173,287	1.10%
Industry Research Support	$32,500	0.23%	-	-	-	0.00%
TOTAL RESEARCH	**$886,163**	**7.71%**	**$711,857**	**$TotalTBD**	**$711,857**	**4.51%**

Pest and Disease

Monitor pest and disease threats — both foreign and domestic — to California avocado production and ensure growers have the resources necessary to manage existing pests and diseases. Projects may include:

- Foreign pest surveys
- Pesticide resistance monitoring
- Control of avocado branch canker
- Monitor Phytophthora root rot populations for changes in fungicide efficacy
- Recording and enhancing pollinator activity in avocado groves

Cultural Practices

Provide growers with the tools and information necessary to grow avocados in California. Projects may include:

- Understanding the effects of artificial pollination
- Soil salinity effects on avocado orchards
- Developing a weather station network to guide growers' irrigation decisions
- Improving irrigation management tools
- Monitor avocado rootstock responses to Phytophthora root rot

OPERATIONS

Objectives

- Ensure the Commission has the proper leadership, organizational structure and resources necessary to carry out its mission
- Uphold organizational compliance with governance requirements

Strategies

- Align financial resources with objectives and maintain a balanced budget
- Foster a culture of excellence among staff, board members and agencies
- Utilize appropriate professionals for financial audits, elections and legal affairs

Operations Budget Summary	2025-26	% of Total Budget	2026-27	% of Total Budget
Operations	$511,646	3.59%	$436,500	2.77%
Governance and Legal	$525,500	3.68%	$505,500	3.20%
Meeting and Commissioner Expenses	$218,000	1.53%	$218,000	1.38%
Personnel	$1,073,683	7.53%	$1,146,450	7.26%
TOTAL OPERATIONS	**$2,328,829**	**16.33%**	**$2,306,450**	**14.61%**

Operations

Continual optimization of business tactics including:

- Administrative, corporate insurance and travel expenses
- Accounting and information technology systems
- Banking, fixed assets and depreciation
- Training, recruitment and temporary staffing

Governance and Legal

Support the governance requirements of the Commission, which may include:

- Elections and referendum/redistricting (when required)
- Annual financial audits and CDFA/USDA compliance reviews
- Professional and legal services associated with Commission operations

Meeting and Commissioner Expenses

Meetings to conduct the regular business of the Commission, along with associated travel expenses, and Board designated contributions and sponsorships, including:

- Board and committee meetings
- Travel expenses (Board and committee members)
- District designated industry contributions
- Industry sponsorships (HAB BOLD program)

Personnel

Professional compensation and benefits including:

- Salaries
- Health benefits
- Retirement benefits

APPROVED BY CAC BOD XX-XX-2026

CALIFORNIA AVOCADO COMMISSION
2026-27 BUDGET vs. 2026-27 PRELIM BUDGET

REVENUES: Assessments	2026-27 BUDGET	%	2026-27 PRELIM	%	INC/(DEC)	% CHANGE	COMMENTS
CAC Assessment Revenue	$5,850,000	40.8%	$5,850,000	41.0%	$0	0.00%	400MM Crop; $0.015 Assess
HAB 85% Rebate Assessment Revenue	$7,905,000	55.1%	$7,905,000	55.3%	$0	0.00%	
Subtotal Assessment Revenues	**$13,755,000**	**96.0%**	**$13,755,000**	**96.3%**	**$0**	**0.00%**	
REVENUES: Other Revenues							
Administration & Accounting Fee Revenue (AIP)	$75,000	0.5%	$75,000	0.5%	$0	0.00%	
Grant Funding	$200,000	1.4%	$200,000	1.4%	$0	0.00%	
Interest Income	$145,000	1.0%	$145,000	1.0%	$0	0.00%	
From the Grove Income	$60,000	0.4%	$60,000	0.4%	$0	0.00%	
Other Income	$100,000	0.7%	$50,000	0.4%	$50,000	100.00%	
Subtotal Other Revenues	**$580,000**	**4.0%**	**$530,000**	**3.7%**	**$50,000**	**9.43%**	
Total Revenues	**$14,335,000**	**100.0%**	**$14,285,000**	**100.0%**	**$50,000**	**0.35%**	
EXPENDITURES: Marketing Programs							
Retail	$5,695,000	36.08%	$5,695,000	36.60%	$0	0.00%	
Brand	$3,750,000	23.76%	$3,750,000	24.10%	$0	0.00%	
Foodservice	$0	0.00%	$0	0.00%	$0	100.00%	
Flex	$650,000	4.12%	$650,000	4.18%	$0	0.00%	
Marketing Activities Support & Personnel	$905,000	5.73%	$905,000	5.82%	$0	0.00%	
Subtotal Marketing	**$11,000,000**	**69.69%**	**$11,000,000**	**70.70%**	**$0**	**0.00%**	
EXPENDITURES: Industry Affairs							
Issues Management	$1,059,500	6.71%	$859,500	5.52%	$200,000	23.27%	
Industry Statistics and Information	$126,000	0.80%	$126,000	0.81%	$0	0.00%	
Grower Communications and Outreach	$379,500	2.40%	$379,500	2.44%	$0	0.00%	
Subtotal Industry Affairs	**$1,565,000**	**9.92%**	**$1,365,000**	**8.77%**	$200,000	14.65%	
EXPENDITURES: Research							
Pest and Disease	$538,570	3.41%	$538,570	3.46%	$0	0.00%	
Cultural Practices	$173,287	1.10%	$148,564	0.95%	$24,723	16.64%	
Industry Research Support	$0	0.00%	$0	0.00%	$0	100.00%	
Subtotal Research	**$711,857**	**4.51%**	**$687,134**	**4.42%**	$24,723	3.60%	
EXPENDITURES: Grants							
Grant Programs	$200,000	1.27%	$200,000	1.29%	$0	0.00%	
Subtotal Grants	**$200,000**	**1.27%**	**$200,000**	**1.29%**	$0	0.00%	
EXPENDITURES: Operations							
Operations	$436,500	2.77%	$436,500	2.81%	$0	0.00%	
Governance and Legal	$505,500	3.20%	$505,500	3.25%	$0	0.00%	
Meeting and Commissioner Expenses	$218,000	1.38%	$218,000	1.40%	$0	0.00%	
Personnel	$1,146,450	7.26%	$1,146,450	7.37%	$0	0.00%	
Subtotal Research	**$2,306,450**	**14.61%**	**$2,306,450**	**14.82%**	$0	0.00%	
Total Expenditures	**$15,783,307**	**100.0%**	**$15,558,584**	**100.0%**	**$224,723**	**1.44%**	
Excess Of Revenues Over (Under) Expenditures	**($1,448,307)**	**-10.1%**	**($1,273,584)**	**-8.9%**	**$ (174,723)**	**13.7%**	
Beginning Reserves - Nov. 1	$6,762,509		$6,762,509		**$ -**	**0.0%**	
Estimated Ending Reserves - Oct. 31	**$5,314,202**		**$5,488,925**		**$ (174,723)**	**-3.2%**	