



AGENDA

California Avocado Commission Finance Committee Meeting

Meeting Information

Date: September 21, 2026

Time: 2:00 p.m.

Location: Hybrid Meeting

Physical Meeting Location:
UC ANR South Coast Field Station
Conference Room
7601 Irvine Blvd.
Irvine, CA, 92618

Web/Teleconference URL:

<https://californiaavocado.zoom.us/j/89841195251?pwd=WAObmlrvz3a9wBYBvVWbO8lBcyDLtt.1>

Conference Call Number: (669) 900-6833

Meeting ID: 898 4119 5251

Passcode: 150523

Meeting materials will be posted online at least 24 hours prior to the meeting at:

<https://www.californiaavocadogrowers.com/commission/industry-calendar>

Committee Member Attendance

As of Friday, September 18, 2026, the following Committee members have advised the Commission they will participate in this meeting:

Maureen Cottingham

Al Stehly

Time	Item
2:00 p.m.	1. Call to Order a. Roll Call/Quorum b. Introductions
	2. Opportunity for Public Comment Persons may address the Board on subjects within the jurisdiction of the Commission.
	3. Consider approval of Finance Committee meeting minutes of August 10, 2026
	4. 2025-26 Financial Updates
	5. Cash Disbursement Audit

Time	Item
	6. 2025-26 Profit Sharing Plan Contributions 7. Review of CAC Reserves Policy 8. Internal Controls Policies and Procedures Update 9. Consider threshold for USDA approval of Promotional Agreements 10. Auditor's Letters of Engagement for 2025-26 Financial Audit Services 11. 2026-27 CAC Assessment Rate, Budget & Business Plan
4:00 p.m.	12. Adjourn Meeting

Disclosures

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

Committee members are responsible to determine whether they have a conflict of interest.

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

No Committee member shall make, or participate in making, any decision in which they know or should know they have a conflict of interest.

No Committee member shall, in any way, use their position to influence any decision in which they know or should know they have a conflict of interest.



COMMITTEE ACTION

ITEM 3: Consider approval of Finance Committee meeting minutes of August 10, 2026

SUMMARY:

The minutes of the Finance Committee meeting of August 10, 2026 are attached for the Committee's review and approval.

FISCAL ANALYSIS:

- Not applicable

COMMITTEE OPTIONS:

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

STAFF RECOMMENDATION:

- Approve minutes as presented

EXHIBITS / ATTACHMENTS:

- Minutes of the Finance Committee meeting of August 10, 2026

CALIFORNIA AVOCADO COMMISSION
FINANCE COMMITTEE MINUTES
August 10, 2026

A meeting of the Finance Committee of the California Avocado Commission (CAC) was held on August 10, 2026 at 2:00 p.m. with the following people present:

Members Present

Maureen Cottingham, Chair
John Berns
John Haskett
Jamie Shafer
Al Stehly
Rachael Laenen, *ExOfficio*

Staff Present

April Aymami
Zac Benedict
Ken Melban

Guests Present

Kirk Holmes
Danny Klittich

Members Absent

None

Officially Present

Vickie Carpenter, *USDA*

Item #1 Call to Order

Roll Call/Quorum – Item 1.a.

Maureen Cottingham, Finance Committee chair, called the meeting to order at 2:11 p.m. with a quorum present.

Introductions – Item 1.b.

April Aymami, CAC director of industry affairs and operations, introduced the US Department of Agriculture (USDA) representative and CAC staff participating in the meeting. She asked for all other guests to announce themselves and recorded all participants in attendance.

Item #2 Opportunity for Public Comment

There was no public comment.

Item #3 Consider approval of Finance Committee meeting minutes of September 30, 2025

Ms. Cottingham asked for a motion to approve the June 1, 2026 meeting minutes.

Motion:

The Finance Committee approves the June 1, 2026 meeting minutes as presented.

(Stehly/Haskett) MSC Unanimous

MOTION 26-8-10-1

The June 1, 2026 Meeting Minutes are included in the August 2026 Finance Committee Packet and attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 3.

Item #4 2025-26 Financial Updates

Ms. Cottingham reviewed the financials provided in the Committee packet, which covered May through June 2026. The Committee discussed variances year-to-date receivables versus prior year, as well as the Fraud Loss line item. Ken Melban, CAC president, explained that CAC had experienced a financial loss as a result of phishing emails and ACH fraud. He noted that CAC had submitted insurance claims and the loss should be limited to \$5,000 once the insurance claim process had been finalized.

The 2025-26 Financial Updates are included in the August 2026 Finance Committee Packet and attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 4.

Item #5 CAC Internal Control Policies and Procedures Update

Mr. Melban reported that following the ACH fraud incident management had immediately updated processes to mitigate risk moving forward, however because it has been more than 15 years since the current Internal Control Policies and Procedures had been written, CAC was soliciting bids to perform a complete update of the ICPPs. He noted that the first bid CAC received was around \$40,000, therefore CAC was attempting to collect three bids before making the final selection.

Committee members did not think that \$40,000 was an exorbitant amount for the scope of work and recommended that CAC reach out to their auditors and legal counsel for recommendations of firms that could also provide bids.

Item #6 Review of Contracts over \$25,000

The Committee reviewed the listing of CAC contracts over \$25,000, with management providing details for contracts the Committee had questions regarding.

The Listing of CAC Contracts over \$25,000 is included in the August 2026 Finance Committee Packet and identified as EXHIBIT A, Item 6.

Item #7 Cash Disbursement Audit

The Committee reviewed the cash disbursement listings for the months of May through June 2026. Management responded to Committee inquiries regarding specific payment listings.

The Cash Disbursement Audit, May through June 2026 is included in the August 2026 Finance Committee Packet and attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 7.

Item # 8 Corporate Policies

As a follow-up to the June 2026 meeting, the Committee was provided with details of the EQSL and E & O policies, as well as the schedule of values as part of the meeting materials. The Committee discussed the details of those policies, as well as the role of CAC's insurance broker in ensuring that CAC's coverage adequately meets the needs of the organization. There was additional discussion regarding Pine Tree Ranch and recommendation that CAC staff should inquire about crop insurance.

The CAC Insurance Policies write-up is included in the August 2026 Finance Committee Packet and attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 8.

Item #9 2026-27 CAC Assessment Rate, Budget & Business Plan

Mr. Melban presented the 2026-27 CAC Business Plan draft indicating that the Board had approved moving in a more streamlined direction for both the business plan and budget. He also presented a two-year look at the budget and what assessment rate may be required for 2027-28 to maintain CAC's current level of spend.

The Committee focused discussion on the 2026-27 preliminary budget, which was based on a 400-million-pound crop at a 1.5 cent per pound CAC assessment rate. Comments were wide ranging, with some noting that the proposed \$5.5 million ending reserve balance was too low, while others felt that CAC should not be accumulating any more money than the reserves required them to have. The Committee also discussed the proposed marketing budget and the process management used to determine how much should be allocated for marketing activities and the

idea of limiting the marketing spend to the revenue received from HAB. Mr. Melban and Ms. Cottingham explained that based on Board direction to continue CAC's commitment to retail activities, the proposed marketing budget utilized the same spend per pound on retail activities for 2026-27, but that the overall marketing spend per pound for 2026-27 was slightly less than the current year. There was additional discussion about crop size, plans for the 2028 Olympics, marketing ROI and price differential, and the possibility of increasing the assessment to 1.75 cents for 2026-27 and 2027-28, instead of 1.5 for 2026-27 and possibly 2 cents in 2027-28.

At the conclusion of discussion, the following motion was offered:

Motion:

The Finance Committee recommends the Board approve the preliminary as presented, which is based on a 400-million-pound crop and 1.5 cent per pound assessment.

(Haskett/Stehly) MSC Unanimous

MOTION 26-8-10-2

The Draft 2026-27 CAC Business Plan and Budget are included in the August 2026 Finance Committee Packet and attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 9.

ADJOURN

Ms. Cottingham adjourned the meeting at 3:50 p.m.

Respectfully submitted,

April Aymami, Director of Industry Affairs and Operations

EXHIBITS ATTACHED TO THE PERMANENT COPY OF THESE MINUTES

Exhibit A August 2026 Finance Committee Packet

Exhibit B August 10, 2026 Finance Committee Meeting AB 2720 Roll Call Vote Tally Summary

**EXHIBIT B****CALIFORNIA AVOCADO COMMISSION****AB 2720 Roll Call Vote Tally Summary***To be attached to the Meeting Minutes*

Meeting Name: <i>Finance Committee Meeting</i>	Meeting Location: <i>Hybrid Meeting In-person (Irvine) Online (Zoom)</i>	Meeting Date: <i>August 10, 2026</i>
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<i>Attendees Who Voted</i>	<i><u>MOTION</u> 26-8-10-1</i>	<i><u>MOTION</u> 26-8-10-2</i>
Maureen Cottingham	Did Not Vote	Did Not Vote
John Berns	Yea	Yea
John Haskett	Yea	Yea
Jamie Shafer	Yea	Yea
Al Stehly	Yea	Yea
<i>Outcome</i>	<i>Unanimous</i>	<i>Unanimous</i>



COMMITTEE INFORMATION

ITEM 4: 2025-26 FINANCIAL UPDATES

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

COMMITTEE 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

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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)
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 Dmmt	2,399.00		2,399.00	
64004-104 Grove ID GIS Project Dmmt-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 %

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	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 %

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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)
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 %

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	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 %

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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)
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 %

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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
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 %

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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
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 %

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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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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 %

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
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 %

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
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 %



COMMITTEE INFORMATION

ITEM 5: CASH DISBURSEMENT AUDIT

SUMMARY:

Attached are the monthly payment history reports for the months of July through August 2026.

FISCAL ANALYSIS:

- Not applicable

COMMITTEE OPTIONS:

- Discussion item only

STAFF RECOMMENDATION:

- Not applicable

EXHIBITS / ATTACHMENTS:

- Payment History Reports for July through August 2026

California Avocado Commission

CAC Check Detail Report

July-August, 2026

Date	Number	Name	Amount	Comments
07/09/2026	W-00000900	84.51 LLC	39,000.00	
08/27/2026	W-00001055	84.51 LLC	46,963.49	
		84.51 LLC Total	85,963.49	
07/23/2026	W-00000940	Abby Woolf	901.54	
		Abby Woolf Total	901.54	
07/23/2026	W-00000941	Ag. Food. Consulting AFC	6,667.00	
08/21/2026	W-00001020	Ag. Food. Consulting AFC	6,667.00	
		Ag. Food. Consulting AFC Total	13,334.00	
07/09/2026	W-00000901	Albertsons Companies, LLC.	20,680.00	
07/23/2026	W-00000942	Albertsons Companies, LLC.	68,710.00	
07/29/2026	W-00000967	Albertsons Companies, LLC.	63,911.83	
08/13/2026	W-00001012	Albertsons Companies, LLC.	50,000.00	
08/27/2026	W-00001056	Albertsons Companies, LLC.	16,088.11	
		Albertsons Companies, LLC. Total	219,389.94	
07/15/2026	W-00000918	Alya Hijazi	155.07	
08/27/2026	W-00001057	Alya Hijazi	308.60	
		Alya Hijazi Total	463.67	
07/09/2026	W-00000916	American Express	8,224.24	
08/05/2026	W-00000983	American Express	26,757.04	
		American Express Total	34,981.28	
07/23/2026	W-00000943	Anderson Food Sales/Marketing	12,750.00	
08/21/2026	W-00001021	Anderson Food Sales/Marketing	12,750.00	
		Anderson Food Sales/Marketing Total	25,500.00	
07/15/2026	W-00000919	Andrew Gruel	5,000.00	
		Andrew Gruel Total	5,000.00	
07/15/2026	W-00000920	April Aymami	614.62	
08/13/2026	W-00001000	April Aymami	95.62	
08/21/2026	W-00001022	April Aymami	2,032.84	
		April Aymami Total	2,743.08	
07/23/2026	W-00000965	Avocado Inspection Program	1,106.18	
		Avocado Inspection Program Total	1,106.18	
07/01/2026	W-00000891	Avocado Marketing Services Inc	265.00	
07/29/2026	W-00000968	Avocado Marketing Services Inc	265.00	
08/27/2026	W-00001058	Avocado Marketing Services Inc	265.00	
		Avocado Marketing Services Inc Total	795.00	
07/09/2026	W-00000902	Ballard, Rosenberg, Golper, Sav	375.00	
08/05/2026	W-00000984	Ballard, Rosenberg, Golper, Sav	375.00	
		Ballard, Rosenberg, Golper, Sav Total	750.00	
07/23/2026	W-00000944	BRAINS COMPANY, Inc.	4,539.73	
08/21/2026	W-00001023	BRAINS COMPANY, Inc.	12,091.73	
		BRAINS COMPANY, Inc. Total	16,631.46	
07/01/2026	W-00000892	Bristol Farms	5,000.00	
		Bristol Farms Total	5,000.00	
08/13/2026	W-00001001	Buckhorn Enterprises, LLC	1,350.00	
		Buckhorn Enterprises, LLC Total	1,350.00	
08/13/2026	W-00001002	Buddha Bowls and Rolls	1,000.00	
		Buddha Bowls and Rolls Total	1,000.00	
07/15/2026	W-00000921	Cal Poly Corporation dba Cal Poly Partners	12,000.00	
		Cal Poly Corporation dba Cal Poly Partners Total	12,000.00	
07/01/2026	W-00000893	Cal Poly Pomona Foundation	3,529.85	
07/29/2026	W-00000969	Cal Poly Pomona Foundation	2,473.77	
		Cal Poly Pomona Foundation Total	6,003.62	
07/29/2026	0002154691	California Specialty Crops Council	7,500.00	
		California Specialty Crops Council Total	7,500.00	
07/09/2026	0002083416	CDFA Cashier	10,548.02	
07/23/2026	0002134425	CDFA Cashier	17,018.07	
		CDFA Cashier Total	27,566.09	

California Avocado Commission

CAC Check Detail Report

July-August, 2026

Date	Number	Name	Amount	Comments
08/13/2026	W-00001003	Champ Publishing	10,810.00	
		Champ Publishing Total	10,810.00	
08/21/2026	W-00001024	Circana	16,507.75	
		Circana Total	16,507.75	
07/23/2026	W-00000945	CL Marketing LLC	16,000.00	
08/21/2026	W-00001025	CL Marketing LLC	16,000.00	
		CL Marketing LLC Total	32,000.00	
07/09/2026	W-00000903	Coast to Coast Trucking, Inc	7,382.30	
07/15/2026	W-00000922	Coast to Coast Trucking, Inc	5,490.00	
		Coast to Coast Trucking, Inc Total	12,872.30	
08/27/2026	W-00001059	Cristina Wede	183.85	
		Cristina Wede Total	183.85	
07/23/2026	W-00000946	Curious Plot	556,379.03	
08/21/2026	W-00001026	Curious Plot	812,855.10	
		Curious Plot Total	1,369,234.13	
08/21/2026	W-00001027	Del Rey Avocado	21,050.00	
		Del Rey Avocado Total	21,050.00	
07/09/2026	W-00000904	Douglas-McCarty Insurance	13,439.43	
08/21/2026	W-00001028	Douglas-McCarty Insurance	13,439.43	
08/27/2026	W-00001060	Douglas-McCarty Insurance	13,439.43	
		Douglas-McCarty Insurance Total	40,318.29	
08/27/2026	W-00001061	Edelman Financial Engines, LLC	4,306.70	
		Edelman Financial Engines, LLC Total	4,306.70	
07/23/2026	W-00000947	Enterprise Rent-A-Car	346.47	
		Enterprise Rent-A-Car Total	346.47	
07/29/2026	W-00000970	Erik's DeliCafe Franchises, Inc	3,000.00	
		Erik's DeliCafe Franchises, Inc Total	3,000.00	
08/21/2026	W-00001029	Exhibit Options	0.00	Voided ACH Payment
08/27/2026	W-00001062	Exhibit Options	36,048.69	
		Exhibit Options Total	36,048.69	
07/21/2026	W-00000939	Extra Space Storage	935.00	
08/21/2026	W-00001019	Extra Space Storage	935.00	
		Extra Space Storage Total	1,870.00	
08/21/2026	0002242554	Farm Bureau of Ventura County	2,500.00	
		Farm Bureau of Ventura County Total	2,500.00	
07/29/2026	W-00000971	FARO Logistics Solutions, Inc	10,245.00	
08/05/2026	W-00000985	FARO Logistics Solutions, Inc	2,265.00	
		FARO Logistics Solutions, Inc Total	12,510.00	
07/06/2026	W-00000899	FedEx	374.62	
07/13/2026	W-00000917	FedEx	181.42	
07/20/2026	W-00000938	FedEx	300.70	
07/27/2026	W-00000966	FedEx	29.26	
08/03/2026	W-00000982	FedEx	13.73	
08/10/2026	W-00000999	FedEx	95.70	
08/17/2026	W-00001016	FedEx	369.60	
08/24/2026	W-00001050	FedEx	313.65	
08/31/2026	W-00001073	FedEx	48.75	
		FedEx Total	1,727.43	
07/23/2026	W-00000948	Fishhook Development, LLC	135.00	
08/21/2026	W-00001030	Fishhook Development, LLC	540.00	
		Fishhook Development, LLC Total	675.00	
07/23/2026	W-00000949	Foodservice Connections LLC	42,578.60	
08/21/2026	W-00001031	Foodservice Connections LLC	36,279.22	
		Foodservice Connections LLC Total	78,857.82	
08/13/2026	W-00001004	Four Seasons Produce, Inc.	10,000.00	
		Four Seasons Produce, Inc. Total	10,000.00	

California Avocado Commission

CAC Check Detail Report

July-August, 2026

Date	Number	Name	Amount	Comments
07/09/2026	W-00000905	Fox Weather, LLC	110.00	
08/05/2026	W-00000986	Fox Weather, LLC	110.00	
		Fox Weather, LLC Total	220.00	
07/29/2026	W-00000972	Fresh Support, Inc	1,100.00	
		Fresh Support, Inc Total	1,100.00	
07/23/2026	W-00000950	GINGERROOT LLC	3,397.50	
08/21/2026	W-00001032	GINGERROOT LLC	6,075.00	
		GINGERROOT LLC Total	9,472.50	
07/01/2026	W-00000894	GM Graphics Inc. d.b.a. PTS Marketing Group	451.11	
07/09/2026	W-00000906	GM Graphics Inc. d.b.a. PTS Marketing Group	530.00	
07/23/2026	W-00000951	GM Graphics Inc. d.b.a. PTS Marketing Group	1,764.72	
08/13/2026	W-00001005	GM Graphics Inc. d.b.a. PTS Marketing Group	530.00	
08/21/2026	W-00001033	GM Graphics Inc. d.b.a. PTS Marketing Group	4,097.52	
		GM Graphics Inc. d.b.a. PTS Marketing Group Total	7,373.35	
08/27/2026	W-00001063	Goodway Group	42,499.63	
		Goodway Group Total	42,499.63	
08/27/2026	W-00001064	Gott's Roadside	1,200.00	
		Gott's Roadside Total	1,200.00	
08/21/2026	W-00001034	Gourmet Demonstration Services, Inc.	6,636.85	
		Gourmet Demonstration Services, Inc. Total	6,636.85	
07/15/2026	W-00000923	Healthy Family Project, Inc.	38,000.00	
		Healthy Family Project, Inc. Total	38,000.00	
07/23/2026	W-00000952	Hooman Mohammadpour	1,200.00	
08/21/2026	W-00001035	Hooman Mohammadpour	1,200.00	
		Hooman Mohammadpour Total	2,400.00	
07/23/2026	W-00000953	Hort Health Pty Ltd	7,150.00	
		Hort Health Pty Ltd Total	7,150.00	
08/05/2026	W-00000987	Ike's Love and Sandwiches	4,200.00	
		Ike's Love and Sandwiches Total	4,200.00	
07/23/2026	W-00000954	INR Inc.	5,300.00	
08/05/2026	W-00000988	INR Inc.	5,300.00	
		INR Inc. Total	10,600.00	
07/20/2026	W-00000937	Intuit/QuickBooks	324.50	
08/20/2026	W-00001018	Intuit/QuickBooks	352.00	
		Intuit/QuickBooks Total	676.50	
07/15/2026	W-00000924	Jayme Franklin	2,500.00	
08/05/2026	W-00000989	Jayme Franklin	2,500.00	
		Jayme Franklin Total	5,000.00	
07/23/2026	W-00000955	Kahn, Soares & Conway	21,510.00	
08/21/2026	W-00001036	Kahn, Soares & Conway	15,505.00	
		Kahn, Soares & Conway Total	37,015.00	
07/23/2026	W-00000956	Kathleen Norris Johnson	14,983.33	
08/21/2026	W-00001037	Kathleen Norris Johnson	14,983.33	
		Kathleen Norris Johnson Total	29,966.66	
07/01/2026	W-00000895	Kenneth Melban	4,788.29	
08/13/2026	W-00001006	Kenneth Melban	3,862.62	
		Kenneth Melban Total	8,650.91	
07/15/2026	W-00000925	KME System, LLC	2,346.11	
07/23/2026	W-00000957	KME System, LLC	4,495.80	
08/13/2026	W-00001007	KME System, LLC	2,346.11	
08/21/2026	W-00001038	KME System, LLC	1,350.46	
08/27/2026	W-00001065	KME System, LLC	3,150.22	
		KME System, LLC Total	13,688.70	
07/09/2026	W-00000907	Laura Rice Paden	14,983.33	
07/23/2026	W-00000958	Laura Rice Paden	14,983.33	
08/21/2026	W-00001039	Laura Rice Paden	14,983.33	
		Laura Rice Paden Total	44,949.99	

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Date	Number	Name	Amount	Comments
07/09/2026	W-00000908	Lori Small	162.71	
08/21/2026	W-00001040	Lori Small	478.81	
08/27/2026	W-00001066	Lori Small	615.22	
		Lori Small Total	1,256.74	
08/21/2026	W-00001041	Mandlik & Rhodes Information Systems	1,304.27	
08/27/2026	W-00001067	Mandlik & Rhodes Information Systems	408.66	
		Mandlik & Rhodes Information Systems Total	1,712.93	
07/29/2026	W-00000973	Market Insight LLC dba Fusion	35,484.82	
08/21/2026	W-00001042	Market Insight LLC dba Fusion	32,250.09	
		Market Insight LLC dba Fusion Total	67,734.91	
07/09/2026	W-00000909	Marty Ordman	131.52	
		Marty Ordman Total	131.52	
07/29/2026	0002154692	MBURGER LLC	3,950.00	
		MBURGER LLC Total	3,950.00	
07/15/2026	W-00000926	McDermott, Will & Schulte LLP	47,775.00	
08/27/2026	W-00001068	McDermott, Will & Schulte LLP	26,895.00	
		McDermott, Will & Schulte LLP Total	74,670.00	
07/23/2026	0002134424	Minor Crop Farmer Alliance	2,500.00	
		Minor Crop Farmer Alliance Total	2,500.00	
08/13/2026	W-00001008	Mobly Media LLC	10,000.00	
		Mobly Media LLC Total	10,000.00	
07/09/2026	0002083424	Mollie Stone's Markets	7,500.00	
		Mollie Stone's Markets Total	7,500.00	
08/27/2026	W-00001069	Morro Bay Chamber of Commerce	6,500.00	
		Morro Bay Chamber of Commerce Total	6,500.00	
08/21/2026	W-00001043	Mueller Yurgae Associates, Inc.	7,800.00	
		Mueller Yurgae Associates, Inc. Total	7,800.00	
07/15/2026	W-00000927	Musick, Peeler & Garrett LLP	891.00	
07/29/2026	W-00000974	Musick, Peeler & Garrett LLP	462.00	
		Musick, Peeler & Garrett LLP Total	1,353.00	
07/15/2026	W-00000928	Naturally Fit, LLC	6,050.00	
		Naturally Fit, LLC Total	6,050.00	
07/29/2026	W-00000975	Norm's Restaurants, LLC	2,100.00	
		Norm's Restaurants, LLC Total	2,100.00	
08/14/2026	W-00001013	On Tour 24/7 Staffing Inc	8,050.24	
		On Tour 24/7 Staffing Inc Total	8,050.24	
07/09/2026	W-00000910	Packaging Corporation of America	111,551.53	
07/15/2026	W-00000929	Packaging Corporation of America	84,717.51	
		Packaging Corporation of America Total	196,269.04	
07/01/2026	W-00000896	Pan Pacific Retail Management (Guam) Co. Ltd.	0.00	Voided ACH Payment
07/29/2026	W-00000976	Pan Pacific Retail Management (Guam) Co. Ltd.	2,000.00	
		Pan Pacific Retail Management (Guam) Co. Ltd. Total	2,000.00	
07/01/2026	W-00000897	PAQ Inc dba Food 4 Less/Rancho San Miguel	3,000.00	
07/29/2026	W-00000977	PAQ Inc dba Food 4 Less/Rancho San Miguel	5,000.00	
		PAQ Inc dba Food 4 Less/Rancho San Miguel Total	8,000.00	
07/15/2026	W-00000934	Paychex of New York LLC	191.92	
07/20/2026	W-00000936	Paychex of New York LLC	116.20	
07/31/2026	W-00000980	Paychex of New York LLC	191.92	
08/14/2026	W-00001014	Paychex of New York LLC	191.92	
08/20/2026	W-00001017	Paychex of New York LLC	116.20	
08/26/2026	W-00001053	Paychex of New York LLC	253.80	
08/26/2026	W-00001054	Paychex of New York LLC	253.80	
08/31/2026	W-00001074	Paychex of New York LLC	185.36	
		Paychex of New York LLC Total	1,501.12	
08/05/2026	W-00000990	Peggy Salts	786.60	
		Peggy Salts Total	786.60	

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Date	Number	Name	Amount	Comments
07/15/2026	W-00000930	Praetorian Public Relations	29,906.00	
08/05/2026	W-00000991	Praetorian Public Relations	22,500.00	
		Praetorian Public Relations Total	52,406.00	
07/23/2026	W-00000959	Provident Life & Accident Ins.	40.60	
08/13/2026	W-00001009	Provident Life & Accident Ins.	40.60	
		Provident Life & Accident Ins. Total	81.20	
07/09/2026	W-00000911	Republic Strategy Group, LLC	10,000.00	
08/05/2026	W-00000992	Republic Strategy Group, LLC	10,000.00	
		Republic Strategy Group, LLC Total	20,000.00	
08/05/2026	0002180498	Robeks Corporation	3,250.00	
		Robeks Corporation Total	3,250.00	
07/23/2026	W-00000960	Rockwell Morrow	4,075.00	
08/21/2026	W-00001044	Rockwell Morrow	3,700.00	
		Rockwell Morrow Total	7,775.00	
08/05/2026	W-00000993	Sam's Club	21,528.40	
08/21/2026	W-00001045	Sam's Club	48,471.60	
		Sam's Club Total	70,000.00	
07/23/2026	W-00000961	Sangoma US Inc	213.47	
08/21/2026	W-00001046	Sangoma US Inc	213.47	
		Sangoma US Inc Total	426.94	
08/05/2026	W-00000994	Sierra Pacific Farms, Inc.	4,984.07	
		Sierra Pacific Farms, Inc. Total	4,984.07	
07/23/2026	W-00000962	Spann Ag Research & Consulting, LLC	8,000.00	
08/21/2026	W-00001047	Spann Ag Research & Consulting, LLC	8,000.00	
		Spann Ag Research & Consulting, LLC Total	16,000.00	
07/29/2026	0002154689	Sprouts Farmers Market	40,000.00	
		Sprouts Farmers Market Total	40,000.00	
07/15/2026	W-00000931	Stacia Kierulff	156.00	
08/13/2026	W-00001010	Stacia Kierulff	197.89	
		Stacia Kierulff Total	353.89	
07/15/2026	W-00000932	Staples	845.47	
		Staples Total	845.47	
08/05/2026	W-00000995	Sundance Press	7,069.45	
		Sundance Press Total	7,069.45	
07/29/2026	0002154686	Super King Market	20,000.00	
		Super King Market Total	20,000.00	
08/05/2026	W-00000996	Susan Wilson	5,000.00	
		Susan Wilson Total	5,000.00	
08/21/2026	0002242556	The Fresh Market, Inc	5,000.00	
		The Fresh Market, Inc Total	5,000.00	
08/27/2026	W-00001070	The Office Express / Foodja	327.51	
		The Office Express / Foodja Total	327.51	
08/05/2026	0002180500	The Regents of the University of California	136.00	
		The Regents of the University of California Total	136.00	
07/15/2026	W-00000933	Tradova Ent. Inc. dba ARC Impressions	2,198.61	
		Tradova Ent. Inc. dba ARC Impressions Total	2,198.61	
07/09/2026	0002083430	U.C. Regents	31,058.00	
		U.C. Regents Total	31,058.00	
07/09/2026	W-00000914	U.S. The Retirement Plan Company (Matrix Trust)	524.74	
07/09/2026	W-00000915	U.S. The Retirement Plan Company (Matrix Trust)	377.76	
07/15/2026	W-00000935	U.S. The Retirement Plan Company (Matrix Trust)	2,321.36	
07/31/2026	W-00000981	U.S. The Retirement Plan Company (Matrix Trust)	2,289.53	
08/14/2026	W-00001015	U.S. The Retirement Plan Company (Matrix Trust)	2,321.36	
08/25/2026	W-00001051	U.S. The Retirement Plan Company (Matrix Trust)	379.02	
08/25/2026	W-00001052	U.S. The Retirement Plan Company (Matrix Trust)	528.06	
08/27/2026	W-00001072	U.S. The Retirement Plan Company (Matrix Trust)	203.50	
08/31/2026	W-00001075	U.S. The Retirement Plan Company (Matrix Trust)	2,147.50	
		U.S. The Retirement Plan Company (Matrix Trust) Total	11,092.83	

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Date	Number	Name	Amount	Comments
07/23/2026	W-00000963	USDA Agricultural Mktg Svc	4,710.53	
		USDA Agricultural Mktg Svc Total	4,710.53	
07/23/2026	W-00000964	V Media LLC	1,245.74	
08/05/2026	W-00000997	V Media LLC	2,591.87	
		V Media LLC Total	3,837.61	
07/29/2026	W-00000978	Wahoo's Fish Taco	2,050.00	
		Wahoo's Fish Taco Total	2,050.00	
08/21/2026	0002242555	Wakefern	40,000.00	
		Wakefern Total	40,000.00	
07/09/2026	W-00000913	Wal-Mart Stores, Inc.	77,980.52	
08/05/2026	W-00000998	Wal-Mart Stores, Inc.	99,546.56	
08/27/2026	W-00001071	Wal-Mart Stores, Inc.	121,242.56	
		Wal-Mart Stores, Inc. Total	298,769.64	
07/01/2026	W-00000898	West Pak Avocado - Vendor	174.00	
07/09/2026	W-00000912	West Pak Avocado - Vendor	105.25	
08/13/2026	W-00001011	West Pak Avocado - Vendor	139.50	
08/21/2026	W-00001048	West Pak Avocado - Vendor	22.25	
		West Pak Avocado - Vendor Total	441.00	
08/21/2026	W-00001049	World Variety Produce, Inc dba Melissa's	6,250.00	
		World Variety Produce, Inc dba Melissa's Total	6,250.00	
07/29/2026	W-00000979	Zachary Benedict	480.80	
		Zachary Benedict Total	480.80	
		Grand Total	3,458,008.52	



COMMITTEE INFORMATION

ITEM 7: **REVIEW OF 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. Upon review of the 2026-27 cash flow projections, management believes the current policy provides sufficient reserves throughout the year and therefore no revision to the policy is recommended.

FISCAL ANALYSIS:

- Not applicable

COMMITTEE 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
- Monthly Cash Flow 2024/25 – 2026/27

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.

Monthly Cash Flow

2024/25 - 2026/27

Month	Beginning Balance	Money In	Money Out	Ending Balance	% of Annual Revenue	% of Annual Expenses
2024 November	\$ 16,177,600.10	\$ 470,082.15	\$ 862,458.03	\$ 15,785,224.22	5.50%	6.26%
2024 December	\$ 15,785,224.22	\$ 301,954.53	\$ 604,712.36	\$ 15,482,466.39	3.54%	4.39%
2025 January	\$ 15,482,466.39	\$ 14,968.17	\$ 633,319.16	\$ 14,864,115.40	0.18%	4.60%
2025 February	\$ 14,864,115.40	\$ 63,156.68	\$ 687,587.54	\$ 14,239,684.54	0.74%	4.99%
2025 March	\$ 14,239,684.54	\$ 339,051.72	\$ 941,851.60	\$ 13,636,884.66	3.97%	6.84%
2025 April	\$ 13,636,884.66	\$ 296,200.08	\$ 883,558.62	\$ 13,049,526.12	3.47%	6.41%
2025 May	\$ 13,049,526.12	\$ 786,522.59	\$ 1,190,983.12	\$ 12,645,065.59	9.21%	8.64%
2025 June	\$ 12,645,065.59	\$ 1,626,037.03	\$ 1,399,742.36	\$ 12,871,360.26	19.04%	10.16%
2025 July	\$ 12,871,360.26	\$ 1,437,352.83	\$ 1,488,435.40	\$ 12,820,277.69	16.83%	10.80%
2025 August	\$ 12,820,277.69	\$ 1,344,489.54	\$ 2,059,148.80	\$ 12,105,618.43	15.74%	14.94%
2025 September	\$ 12,105,618.43	\$ 947,425.06	\$ 1,349,444.66	\$ 11,703,598.83	11.09%	9.79%
2025 October	\$ 11,703,598.83	\$ 914,556.18	\$ 1,678,400.00	\$ 10,939,755.01	10.71%	12.18%
2025 November	\$ 10,939,755.01	\$ 87,366.67	\$ 974,638.38	\$ 10,052,483.30	0.83%	7.40%
2025 December	\$ 10,052,483.30	\$ 865,799.43	\$ 760,474.55	\$ 10,157,808.18	8.18%	5.78%
2026 January	\$ 10,157,808.18	\$ 139,239.28	\$ 881,579.01	\$ 9,415,468.45	1.32%	6.70%
2026 February	\$ 9,415,468.45	\$ 237,219.80	\$ 904,377.53	\$ 8,748,310.72	2.24%	6.87%
2026 March	\$ 8,748,310.72	\$ 105,733.55	\$ 584,787.75	\$ 8,269,256.52	1.00%	4.44%
2026 April	\$ 8,269,256.52	\$ 222,075.97	\$ 586,857.12	\$ 7,904,475.37	2.10%	4.46%
2026 May	\$ 7,904,475.37	\$ 718,489.68	\$ 763,177.49	\$ 7,859,787.56	6.79%	5.80%
2026 June	\$ 7,859,787.56	\$ 1,511,488.14	\$ 965,321.87	\$ 8,405,953.83	14.28%	7.33%
2026 July	\$ 8,405,953.83	\$ 2,154,909.55	\$ 1,734,304.30	\$ 8,826,559.08	20.36%	13.17%
2026 August	\$ 8,826,559.08	\$ 2,419,488.01	\$ 1,922,662.04	\$ 9,323,385.05	22.86%	14.61%
2026 September (Est)	\$ 9,323,385.05	\$ 1,329,500.00	\$ 1,419,879.78	\$ 9,233,005.27	12.56%	10.79%
2026 October (Est)	\$ 9,233,005.27	\$ 791,650.00	\$ 1,666,109.57	\$ 8,358,545.70	7.48%	12.66%
2026 November (Projected)	\$ 8,358,545.70	\$ 453,620.90	\$ 1,078,209.03	\$ 7,733,957.58	3.16%	6.83%
2026 December (Projected)	\$ 7,733,957.58	\$ 839,751.05	\$ 802,210.21	\$ 7,771,498.42	5.86%	5.08%
2027 January (Projected)	\$ 7,771,498.42	\$ 106,862.23	\$ 891,193.11	\$ 6,987,167.55	0.75%	5.65%
2027 February (Projected)	\$ 6,987,167.55	\$ 213,656.73	\$ 935,940.07	\$ 6,264,884.21	1.49%	5.93%
2027 March (Projected)	\$ 6,264,884.21	\$ 356,111.36	\$ 889,970.45	\$ 5,731,025.12	2.48%	5.64%
2027 April (Projected)	\$ 5,731,025.12	\$ 398,949.15	\$ 857,826.39	\$ 5,272,147.89	2.78%	5.44%
2027 May (Projected)	\$ 5,272,147.89	\$ 1,146,588.39	\$ 1,139,590.07	\$ 5,279,146.20	8.00%	7.22%
2027 June (Projected)	\$ 5,279,146.20	\$ 2,388,105.14	\$ 1,380,328.76	\$ 6,286,922.58	16.66%	8.75%
2027 July (Projected)	\$ 6,286,922.58	\$ 2,665,547.21	\$ 1,892,113.03	\$ 7,060,356.77	18.59%	11.99%
2027 August (Projected)	\$ 7,060,356.77	\$ 2,766,815.29	\$ 2,331,879.43	\$ 7,495,292.62	19.30%	14.77%
2027 September (Projected)	\$ 7,495,292.62	\$ 1,695,420.86	\$ 1,624,021.35	\$ 7,566,692.12	11.83%	10.29%
2027 October (Projected)	\$ 7,566,692.12	\$ 1,303,571.69	\$ 1,960,025.12	\$ 6,910,238.70	9.09%	12.42%



COMMITTEE ACTION

ITEM 9: Consider threshold for USDA approval of Promotional Agreements

SUMMARY:

Currently CAC staff is submitting all marketing promotional agreements that utilize the 85% Rebate funds to USDA for approval, as they are considered contracts. As the number of marketing promotions has more than doubled in 2025-26 and is expected to increase even more in 2026-27, USDA has indicated that CAC may set a dollar threshold for promotional agreements to be sent for approval. It is important to note that USDA will still conduct their regular management review and maintains the right to request details for all promotions paid using 85% Rebate funds, however this threshold would just limit the number of agreements they are reviewing and approving throughout year.

Management has reviewed the listing of 2025-26 promotional agreements and recommends setting a threshold of \$50,000 or more for USDA approval. Based on the 2025-26 promotional agreements, 12 of the 75 agreements were \$50,000 or more, representing \$1,638,018 of the \$2,464,418 in total committed promotional activations.

FISCAL ANALYSIS:

- Setting a threshold at \$50,000 or more will allow USDA to review and approve 66.5% of the total committed promotional activations, while reducing the number of agreements they are reviewing annually by 84%

COMMITTEE OPTIONS:

- Approve management's recommended threshold of \$50,000 or more for USDA approval of promotional agreements
- Approve a modified threshold for USDA approval of promotional agreements
- Take no action

STAFF RECOMMENDATION:

- Management recommends the Committee approve a threshold of \$50,000 or more for USDA approval of promotional agreements

EXHIBITS / ATTACHMENTS:

- Listing of 2025-26 Promotional Agreements

2025-26 Promotional Agreements

Date	Ref no.	Contact	Amount
4/21/2026	PA-00018	Wal-Mart Stores, Inc.	\$300,000.00
4/21/2026	PA-00010	Costco Wholesale	\$285,000.00
5/7/2026	PA-00040	Kroger RASC 092	\$223,000.00
4/10/2026	PA-00004	Raley's	\$150,000.00
7/8/2026	PA-00066	Albertsons Companies, LLC.	\$140,000.00
4/6/2026	PA-00002	Albertsons Companies, LLC.	\$100,000.00
5/7/2026	PA-00042	Albertsons Companies, LLC.	\$90,017.95
5/7/2026	PA-00039	84.51 LLC	\$90,000.00
7/8/2026	PA-00067	H-E-B LP	\$80,000.00
5/7/2026	PA-00036	Sam's Club	\$70,000.00
7/8/2026	PA-00065	Mandlik & Rhodes Information Systems	\$60,000.00
6/12/2026	PA-00056	Albertsons Companies, LLC.	\$50,000.00
			\$1,638,017.95 \$50K+ 12 Promotional Agreements
4/21/2026	PA-00015	Goodway Group	\$42,500.00
4/21/2026	PA-00014	Healthy Family Project, Inc.	\$40,000.00
4/21/2026	PA-00017	Wakefern	\$40,000.00
4/29/2026	PA-00025	Albertsons Companies, LLC.	\$40,000.00
5/7/2026	PA-00038	Inmar -You Tech, LLC	\$40,000.00
5/7/2026	PA-00041	DrivePG Inc.	\$40,000.00
5/8/2026	PA-00045	Sprouts Farmers Market	\$40,000.00
4/29/2026	PA-00026	Stater Bros. Markets	\$35,000.00
8/30/2026	PA-00077	Albertsons Companies, LLC.	\$30,000.00
			\$1,985,517.95 \$25K+ 21 Promotional Agreements
5/27/2026	PA-00049	Denny's, Inc.	\$23,900.00
4/30/2026	PA-00035	On Tour 24/7 Staffing Inc	\$22,000.00
6/16/2026	PA-00060	Del Rey Avocado	\$21,050.00
4/21/2026	PA-00011	Four Seasons Produce, Inc.	\$20,000.00
4/22/2026	PA-00020	Nugget Market, Inc	\$20,000.00
4/22/2026	PA-00021	New Seasons Market	\$20,000.00
4/22/2026	PA-00022	Super King Market	\$20,000.00
4/29/2026	PA-00033	Albertsons Companies, LLC.	\$20,000.00
7/8/2026	PA-00064	Inmar Brand Solutions, Inc.	\$20,000.00
7/6/2026	PA-00063	Bristol Farms	\$18,000.00
4/22/2026	PA-00019	Mollie Stone's Markets	\$17,500.00
4/10/2026	PA-00005	Northwest Grocers	\$15,000.00
4/21/2026	PA-00012	HY-VEE, INC.	\$15,000.00
4/21/2026	PA-00016	The Fresh Market, Inc	\$15,000.00
5/7/2026	PA-00043	US Foods Inc.	\$15,000.00
8/3/2026	PA-00074	On Tour 24/7 Staffing Inc	\$15,000.00
4/21/2026	PA-00013	Lund Food Holdings, Inc	\$12,800.00
4/21/2026	PA-00009	Central Market	\$12,000.00
7/16/2026	PA-00069	Albertsons Companies, LLC.	\$12,000.00
4/21/2026	PA-00008	Four B Corp	\$10,000.00
7/14/2026	PA-00068	Save Mart Supermarkets	\$10,000.00
7/29/2026	PA-00073	Mobly Media LLC	\$10,000.00
8/12/2026	PA-00075	Sprouts Farmers Market	\$10,000.00
5/7/2026	PA-00037	Rouses Market	\$8,500.00
4/21/2026	PA-00007	Gourmet Demonstration Services, Inc.	\$8,000.00
7/6/2026	PA-00062	Gourmet Demonstration Services, Inc.	\$8,000.00
4/10/2026	PA-00006	North State Grocery, Inc.	\$7,500.00
3/19/2026	PA-00001	Bristol Farms	\$5,000.00
7/6/2026	PA-00061	PAQ Inc dba Food 4 Less/Rancho San Miguel	\$5,000.00
8/1/2026	PA-00072	Mollie Stone's Markets	\$5,000.00
5/13/2026	PA-00046	The Flame Broiler, Inc.	\$4,800.00
6/16/2026	PA-00059	Ike's Love and Sandwiches	\$4,200.00
7/28/2026	PA-00070	Mollie Stone's Markets	\$4,000.00
4/29/2026	PA-00028	MBURGER LLC	\$3,950.00
6/12/2026	PA-00053	Robeks Corporation	\$3,250.00
4/9/2026	PA-00003	Erik's DeliCafe Franchises, Inc	\$3,000.00
5/19/2026	PA-00048	PAQ Inc dba Food 4 Less/Rancho San Miguel	\$3,000.00
6/12/2026	PA-00054	Albertsons Companies, LLC.	\$3,000.00
7/28/2026	PA-00071	Albertsons Companies, LLC.	\$3,000.00
5/7/2026	PA-00044	Jimboy's Tacos	\$2,650.00
6/12/2026	PA-00052	MG Restaurants, Inc.	\$2,400.00
4/29/2026	PA-00032	Norm's Restaurants, LLC	\$2,200.00
4/29/2026	PA-00027	Wahoo's Fish Taco	\$2,050.00
4/30/2026	PA-00031	Mollie Stone's Markets	\$2,000.00
5/7/2026	PA-00034	Pan Pacific Retail Management (Guam) Co. Ltd.	\$2,000.00
6/12/2026	PA-00057	Mollie Stone's Markets	\$2,000.00
6/12/2026	PA-00050	Fresh Brothers	\$1,900.00
4/29/2026	PA-00030	Dos Coyotes Border Cafe	\$1,400.00
4/29/2026	PA-00023	Buckhorn Enterprises, LLC	\$1,350.00
6/16/2026	PA-00058	San Francisco Soup Company dba Ladle & Leaf	\$1,300.00
6/12/2026	PA-00051	Gott's Roadside	\$1,200.00
4/29/2026	PA-00024	Buddha Bowls and Rolls	\$1,000.00
5/13/2026	PA-00047	Lund Food Holdings, Inc	\$1,000.00
6/12/2026	PA-00055	Lund Food Holdings, Inc	\$1,000.00
			\$2,464,417.95 Total Committed 2025-26 Promotional Activations



COMMITTEE ACTION

ITEM 10: AUDITOR'S LETTERS OF ENGAGEMENT FOR 2025-26 FINANCIAL AUDIT

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 for Committee review.

FISCAL ANALYSIS:

- If the Committee 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

COMMITTEE 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.

Baker Tilly US, LLP

Standard Assurance Terms (cont.)

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

Baker Tilly US, LLP

Standard Assurance Terms (cont.)

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 US, LLP

Standard Assurance Terms (cont.)

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,

Baker Tilly US, LLP

Standard Assurance Terms (cont.)

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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters "B", "T", and "L" being particularly large and stylized.

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 parties") 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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters "B", "T", and "U" being particularly prominent.

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.



COMMITTEE ACTION

ITEM 11: 2026-27 CAC Assessment Rate, Budget & Business Plan

SUMMARY:

At its August 2026 meeting the CAC Board approved a preliminary budget based on a 1.5 cent assessment, as recommended by the Finance Committee. 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.

Attached are the proposed 2026-27 CAC Business Plan and Budget for Committee review and approval.

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.

COMMITTEE OPTIONS:

- Recommend approval of the proposed 2026-27 CAC Budget and Assessment Rate, as presented
- Recommend approval of the proposed 2026-27 CAC Budget and Assessment Rate, with modification

STAFF RECOMMENDATION:

- Management recommends the Committee discuss the crop size, assessment rate and budget and recommends approval of 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 Budget
- Proposed 2026-27 CAC Business Plan

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%	\$100,000	0.70%	
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%	



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* (newsletter/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