AGENDA

California Avocado Commission
Board of Directors Meeting

Meeting Information

Date: December 11, 2025
Time: 8:00 a.m.
Location: Hybrid Meeting

Physical Meeting Location:
Hilton Pasadena
168 S Los Robles Ave
Pasadena, CA 91101

Web/Teleconference URL:
https://californiaavocado.zoom.us/j/89765291402?pwd=2BaKq7D279XJdirgoUWkawuClNmOwf.1
Conference Call Number: (669) 900-6833
Meeting ID: 897 6529 1402
Passcode: 663306

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

Board Member and Alternate Attendance

Board members and alternates, please contact Cristina Wede at cwede@avocado.org to confirm attendance no later than Tuesday, December 9, 2025.

Time	Item
8:00 a.m.	**1. Call to Order – Ben Kardokus (CDFA) Presiding** a. Announce Election Results and Introduce New Members and Alternates b. Roll Call/Quorum
	2. Election of Officers – Ben Kardokus a. Instructions on Nominations and Voting for Board Officers b. Nominations and Election of Chair
	3. Chair Takes Gavel and Presides a. Nominations and Election of Vice-Chair, Secretary, and Treasurer b. Chair's Opening Remarks

Time	Item
	4. Opportunity for Public Comment Persons may address the Board on subjects within the jurisdiction of the Commission.
	5. Board member orientation
	6. Consent Calendar a. Approval of Board minutes of October 9, 2025 b. Approval of Proposed 2025-26 Meeting Schedule c. Acceptance of reissued Final 2024 Report of Independent Accountants on Management's Assertions on Compliance with Section V.D. of the *Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs* d. 2024-25 Financial update
	7. President's Report a. Greivance Update b. Referendum and Redistricting c. USMCA Update d. Retailer Visits e. Recommend Member and Alternate to Serve on Hass Avocado Committee f. Recommend Members to Serve on Avocado Sustainability Advisory
	8. Marketing a. December 2025 Handler Meetings b. 2025 Consumer Tracking Study Results c. Consumer Marketing FY25 End of Year Highlights d. Consumer Advertising Study
	9. New Business
	10. Closed Session a. Closed session regarding pending and/or ongoing litigation pursuant to Government Code Section 11126(e)
	11. Return to open session and announce action taken in closed session, if any.
12:00 p.m.	**12. Adjourn Meeting**

Disclosures

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

All agenda items are subject to discussion and possible action.

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

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

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

Summary Definition of Conflict of Interest

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

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

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

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

BOARD ACTION

ITEM 3.a: **Consider approval of Board of Director's meeting minutes of October 9, 2025**

SUMMARY:

The minutes of the Board of Directors' regular meeting of October 9, 2025 are attached for the Board's review and approval.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

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

STAFF RECOMMENDATION:

- Approve minutes as presented

EXHIBITS / ATTACHMENTS:

- Minutes of the Board of Directors' regular meeting of October 9, 2025

CALIFORNIA AVOCADO COMMISSION
BOARD MEETING MINUTES
October 9, 2025

A meeting of the California Avocado Commission (CAC) Board was held on Thursday, October 9, 2025 with the following people present:

MEMBERS PRESENT
Victor Araiza
Jason Cole
Maureen Cottingham
John Dmytriw
Rob Grether
Robert Jackson
Jamie Johnson
Ohannes Karaoghlanian
Rachael Laenen
Marty Ordman
Peter Shore
Al Stehly

ALTERNATES PRESENT
John Berns
Maddie Cook
Enrico Ferro
Hayden McIntyre
Tina Wolferd

MEMBERS ABSENT
Daryn Miller

ALTERNATES ABSENT
Byron Talley

OFFICIALLY PRESENT
Victoria Carpenter, *USDA*
Ben Kardokus, *CDFA*
George Soares, *Kahn, Soares & Conway, LLP*

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

GUESTS PRESENT
Dan Coxe
Paula Coxe
Emiliano Escobedo
Carolyn Gleason
John Haskett
Kathi Johnson
Danny Klittich
John McGuigan
Marji Morrow
Steven Muro
Laura Paden
Barbara Pierce
Lecia Rdzak
Edward Ruckert
Matt Schraut
Gina Widjaja
303-520-8284

ITEM #1 CALL TO ORDER
Roll Call/Quorum – Item 1.a.
Jason Cole, CAC Chairman, called the meeting to order at 8:05 a.m. with a quorum present.

ITEM # 2 OPPORTUNITY FOR PUBLIC COMMENT
Mr. Cole asked if there were any public comments. Hearing none, the Board moved to the next agenda item.

ITEM # 3 CONSENT CALENDAR
Mr. Cole introduced the consent calendar items and asked for questions or comments.

Hearing no comments, the following motion was put forward:

MOTION:
The CAC Board of Directors moves to approve the Consent Calendar Items 3.a and 3.b as presented.
(Stehly/Cottingham) MSC (Unanimous) ***MOTION 25-10-9-1***

The *Consent Calendar* is included in the October 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 3.a and 3.b.

ITEM #4 CLOSED SESSION
Closed session regarding pending and/or ongoing litigation pursuant to Government Code Section 11126(e) – Item 4.a
Mr. Cole convened a Closed Session of board members, alternates, legal counsel, and the CDFA representative at 8:11 a.m.

ITEM #5 RETURN TO OPEN SESSION AND ANNOUNCE ACTION TAKEN IN CLOSED SESSION, IF ANY
Returned to open session at 9:44 a.m. The Board unanimously accepted the Executive Committee's recommendation on salaries.

ITEM #6 CHAIRMAN'S REPORT
September District Grower Meetings – Item 6.a.
Mr. Cole discussed the September grower meetings and the feedback the growers provided in each district. He commented on the good work the Commission has done this year and the direction the Board had given the staff was executed flawlessly.

ITEM #7 TREASURER'S REPORT
Auditor's Letters of Engagement for 2024-25 Financial Audit – Item 7.a.
Maureen Cottingham, CAC treasurer, referred to the board packet containing information regarding the auditor's letters of engagement for the 2024-25 financial year. She informed the Board that the auditing firm Baker Tilly was formerly known as Moss Adams and clarified that there had been no change in CAC's auditing firm and management team. Ms. Cottingham stated that the Finance Committee has recommended the Board accept the three letters of engagement for the 2024-25 financial year.

Line of Credit – Item 7.b.
Ms. Cottingham reported that the Finance Committee engaged in an in-depth discussion regarding the CAC line of credit. While the terms of the line of credit were received, the Committee does not recommend that the Board accept them at this time due to the associated costs. CAC staff will revisit the terms with the lender for further discussion. No motion was presented to the Board at this time.

2024-25 Profit Sharing Plan Contributions – Item 7.c.
Ms. Cottingham informed the Board that, as part of the annual review process, the CAC Profit Sharing Plan was evaluated in collaboration with CAC's retirement plan group. She reported that the group presented the profit-sharing contributions for the 2024–25 fiscal year, which she reviewed. In accordance with policy, the contributions are set at ten percent.

CAC Reserves Policy – Item 7.d.
Ms. Cottingham referenced the Board packet containing the reserve policy and noted that the Finance Committee recommended maintaining the existing reserve level of five million dollars. She confirmed that no action was required at this time.

Finance Committee Recommendation on 2025-26 Budget and Assessment Rate – Item 7.e.
Ms. Cottingham noted that the Finance Committee engaged in a thorough discussion regarding this item and recommends that the Board approve the FY 2025–26 budget as presented in the Board packet, which includes the CAC assessment rate at one cent ($0.01) per pound. She stated that this item would be discussed in greater detail under agenda items 10 and 11.

MOTION:
The CAC Board of Directors moves to approve the three auditor letters of engagement for the 2024-25 financial audit as presented.
(Jackson/Grether) MSC (Unanimous) ***MOTION 25-10-9-2***

The *Auditor's Letters of Engagement for 2024-25 Financial Audit* is included in the October 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 7.a.

The *Review of Reserves Policy* is included in the October 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 7.d.

ITEM #8 INDUSTRY AFFAIRS REPORT

United States – Mexico – Canada Agreement – Item 8.a.

Ken Melban, CAC president introduced Carolyn Gleason of McDermott Will & Schulte and Ed Ruckert, formerly of McDermott Will & Emery, who are assisting CAC with the legal aspects of this matter. He informed the Board that the United States–Mexico–Canada Agreement (USMCA), which replaced the North American Free Trade Agreement (NAFTA) during the first Trump administration, is scheduled for renegotiation next year. Mr. Melban noted that a public comment period is currently open through November 3rd, and the team has been actively discussing the appropriate course of action for the Commission. He proposed for CAC to submit formal comments during the public comment period, advocating for the restoration of the USDA Mexican inspection program to its previous work plan. He further recommended that, should the program be compromised, the privilege to export to the U.S. market be suspended. Mr. Melban emphasized the importance of establishing a formal record of the Commission's expectations on this matter.

The Board discussed what CAC should submit during the USMCA public comment period regarding the USDA inspection program, discussions with the USDA, pest concerns, pest scientific panel, etc.

Mr. Melban stated that the USMCA negotiations also present an opportunity for CAC to formally express the California avocado industry's concerns regarding the volume of imported fruit entering the U.S. market, emphasizing the need to safeguard the interests of domestic producers.

Ms. Gleason discussed the options available for CAC regarding the growing concerns about imported fruit. She explained seasonal tariff rate quotas (TRQ), industry tariffs, reciprocal tariffs, Section 232 tariffs, etc. as options to assist the Board in addressing the level of imported fruit.

The Board discussed the various tariff options, trade partners, verbiage for the USMCA public comment, consequences of filing public comments, volume restrictions, etc. The Board reached a consensus, directing Mr. Melban to explore the use of Section 232 tariffs and/or seasonal TRQ tools as potential strategies to restrict the volume of imports.

MOTION:

The CAC Board of Directors moves to authorize representatives of CAC to submit comments and input to pending USMCA negotiations supporting proposed Sections 232 tariffs, and\or seasonal TRQ to control volume of imported fresh avocados.
(Jackson/Stehly) MSC (8 Yea/3 Abstain) ***MOTION 25-10-9-3***

MOTION:

The Commission shall submit formal comments and testify in response to the Office of the United States Trade Representative (USTR) [Docket Nos. USTR–2025–0004 and USTR– 2025–0005] Request for Public Comments and Notice of Public Hearing Relating to the Operation of the Agreement Between the United States of America, the United Mexican States, and Canada to achieve the following:

1. The need to assure phytosanitary security by reinstating the original United State Department of Agriculture (USDA) pest inspection program approach applicable to avocados to be exported from Mexico to the United States by requiring that USDA

employed inspectors shall inspect avocado groves in Mexico and packinghouses prior to shipment to the United States; and
2. Requiring immediate cessation of the importation of avocados from Mexico into the United States when actions in Mexico compromise the integrity of the pest inspection program (e.g. threatened safety of USDA inspectors; incomplete or inaccurate records; misrepresenting sources of avocados subject to inspection).
(Laenen/Karaoghlanian) MSC (Unanimous) ***MOTION 25-10-9-4***

ITEM #9 MARKETING REPORT
Consumer tracking study key takeaways – Item 9.a.
Terry Splane, CAC vice president marketing, informed the Board that his team would present the high-level marketing update including the CAC tracking research and the 2025-26 marketing budget.

Marji Morrow of Rockwell Morrow, presented the CAC tracking study highlights. noting that the tracking study was an annual study that had been administered since the 1990's. Ms. Morrow discussed the survey methodology, data collection, region preference, region awareness, ad awareness, and taste & quality perceptions.

Mr. Splane presented the 2025-26 marketing budget, highlighting trend comparisons for investment, awareness, and preference. He also discussed the year-over-year budget comparison of marketing programs.

The *2025 Marketing Tracking Study Presentation* is attached to the permanent copy of these Minutes and identified as EXHIBIT B.

The *2025-26 Marketing Budget Presentation* is attached to the permanent copy of these Minutes and identified as EXHIBIT C.

ITEM #10 CONSIDER APPROVAL OF PROPOSED 2025-26 CAC BUSINESS PLAN AND BUDGETS
Mr. Cole reminded the Board that the budget recommended by the Finance Committee included the CAC assessment rate of one cent ($0.01) per pound.

Mr. Melban presented various budget scenarios for FY 2025–26, based on projected crop size, the HAB assessment, and the CAC assessment, to illustrate the assessment level required to sustain CAC's funding for the 2025-26 fiscal year.

The Board discussed the crop estimate, fruit sizing, reserves, CAC legal expenses, assessment rate, etc. The Board consensus was to accept the recommendation of the Finance Committee.

MOTION:
The CAC Board of Directors moves to approve the proposed 2025-26 CAC business plan and budgets as presented.
(Jackson/Cottingham) MSC (Unanimous) ***MOTION 25-10-9-5***

The *Assessment Volume Revenue Scenarios* is attached to the permanent copy of these Minutes and identified as EXHIBIT D.

The *Proposed 2025-26 CAC Business Plan and Budgets* is included in the October 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 10.

ITEM #11 ESTABLISH ASSESSMENT RATE FOR 2025-26 FISCAL YEAR

The Board came to a consensus on the assessment rate during discussion on item #10 for the approval for the proposed 2025-26 CAC business plan and budgets, therefore the following motion was made:

MOTION:

The CAC Board of Directors moves to set the 2025-26 California Avocado Commission (CAC) Assessment Rate at 1.0 cent(s) per pound of sales for all avocado varieties during any full or partial month the Federal Hass Avocado Promotion, Research, and Information Order (Order) is in effect with a Hass Avocado Board (HAB) assessment rate of 2.50 cents per pound. Should the HAB assessment be eliminated, or should the assessment rate change from 2.50 cents per pound, the CAC assessment rate shall be adjusted to provide that the combined CAC and HAB gross assessment is 3.50 cents per pound of sales for all avocado varieties for the remainder of the CAC fiscal year.

(Grether/Jackson) MSC (Unanimous) ***MOTION 25-10-9-6***

ITEM #12 CONSIDER APPROVAL OF PROPOSED BYLAW AMENDMENTS

Revised language on Marketing Committee composition and responsibilities – Item 12.a.

Mr. Melban called the Board's attention to the revised Bylaw language regarding the Marketing Committee in the Board packet. He read the proposed language out loud to the Board.

Mr. Cole asked if there was any further discussion. Hearing none, the following motion was put forward:

MOTION:

The CAC Board of Directors moves to approve the proposed amendments to Article IV, Committees of the CAC Bylaws as presented.

(Jackson/Laenen) MSC (Unanimous) ***MOTION 25-10-9-7***

The *Revised language on Marketing Committee composition and responsibilities* is included in the October 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 12.a.

ITEM #13 NEW BUSINESS

Mr. Melban acknowledged Commission Board members who were terming out after this fiscal year. Rob Grether served for fourteen years, and Jason Cole served 11 years. Peter Shore has chosen not to run again. CAC thanked them all for their commitment and dedication.

ADJOURN MEETING

Mr. Cole adjourned the meeting at 12:26 p.m. The next regularly scheduled Board meeting will be held on November 13, 2025.

Respectfully submitted,

____

Stacia Kierulff, CAC Human Resources Manager

I certify that the above is a true statement of the Minutes of October 9, 2025 approved by the CAC Board of Directors on December 11, 2025.

____
CAC Board Secretary

EXHIBITS ATTACHED TO THE PERMANENT COPY OF THESE MINUTES

EXHIBIT A	October 2025 Board Packet
EXHIBIT B	2025 Marketing Tracking Study Presentation
EXHIBIT C	2025-26 Marketing Budget Presentation
EXHIBIT D	Assessment Volume Revenue Scenarios
EXHIBIT E	October 2025 Board Meeting AB 2720 Roll Call Vote Tally Summary

Exhibit E

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

Meeting Name:	**Meeting Location:**	**Meeting Date:**
California Avocado Commission Regular Board Meeting	*Hybrid In-Person – Irvine Online - Zoom*	*October 9, 2025*

Attendees Who Voted	***MOTION 25-10-9-1***	***MOTION 25-10-9-2***	***MOTION 25-10-9-3***	***MOTION 25-10-9-4***	***MOTION 25-10-9-5***	***MOTION 25-10-9-6***	***MOTION 25-10-9-7***
Al Stehly	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Robert Jackson	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Ohannes Karaoghlanian	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Victor Araiza	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Maureen Cottingham	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Rob Grether	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Rachael Laenen	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Jason Cole	Did Not Vote	Did Not Vote	Did Not Vote	Did Not Vote	Did Not Vote	Did Not Vote	Did Not Vote
Jamie Johnson	Yea	Did Not Vote	Abstain	Yea	Yea	Yea	Yea
Peter Shore	Did Not Vote	Yea	Abstain	Yea	Yea	Yea	Yea
John Dmytriw	Yea	Yea	Abstain	Yea	Yea	Yea	Yea
Marty Ordman	Yea	Yea	Yea	Yea	Yea	Yea	Yea
Outcome	**Unanimous**	**Unanimous**	**8 Yea/3 Abstain**	**Unanimous**	**Unanimous**	**Unanimous**	**Unanimous**

BOARD ACTION

ITEM 3.b: CONSIDER APPROVAL OF PROPOSED 2025-26 MEETING SCHEDULE

SUMMARY:

Management has reviewed the business conducted during regularly scheduled board meetings and recommends that the proposed meeting schedule provides adequate time to address business, while also meeting during key times of the fiscal year to review and provide input on marketing activities. On the attached schedule, major items of Board business across the year are included along with the meeting dates.

FISCAL ANALYSIS:

- The 2025-26 Commissioner Expense Budget, approved in October 2025, provides adequate resources for the 2025-26 meetings

BOARD OPTIONS:

- Adopt the meeting schedule as proposed by management
- Modify the meeting schedule

STAFF RECOMMENDATION:

- Staff recommends Board adoption of the proposed meeting schedule

EXHIBITS / ATTACHMENTS:

- Proposed 2025-26 Meeting Schedule

CALIFORNIA AVOCADO COMMISSION
2025-26 MEETING SCHEDULE

December 11, 2025: BOARD MEETING –HILTON, PASADENA
- Seating of new Board members
- Election of Board officers
- Board Orientation
- HAB HAC & ASA Recommendations

December 19, 2025: BOARD MEETING – ZOOM
- Committee appointments

March 5, 2026: BOARD MEETING – HILTON GARDEN INN, TEMCULA
- Fill Vacant Seats (if necessary)
- Financial Statement Audit Report
- Approval of Budget Amendment No. 1 (if necessary)
- Approval of CAC as Provider of Avocado Inspection Program Administrative services for the CDFA for the period from July 2026 through June 2027

April 9, 2026: BOARD MEETING – ZOOM
- Consider Redistricting Recommendation

April 14-16, 2026: CAC ANNUAL MEETINGS
- April 14, 2026 – Fallbrook Public Utility District
- April 15, 2026 – Museum of Ventura County
- April 16, 2026 – SLO Farm Bureau

June 10-11, 2026: BOARD MEETING – IN-PERSON ONLY – HILTON, PASADENA
- Strategic Planning
- Recommend Members/Alternate for Avocado Inspection Committee appointment
- Review of Corporate Insurance
- 2026-27 Planning & Budget Discussion

August 20, 2026: BOARD MEETING – UNITED WATER CONSERVATION DISTRICT, OXNARD
- 2026-27 Financial / Crop Outlook
- Draft of 2026-27 Business Plan Objectives, Strategies and Tentative Budget
- Approval of Tentative 2026-27 Assessment Rate
- Approval of Preliminary 2026-27 Budget

September 15-17, 2026: FALL DISTRICT GROWER MEETINGS
- September 15, 2026 – Fallbrook Public Utility District
- September 16, 2026 – Museum of Ventura County
- September 17, 2026– SLO Farm Bureau

October 1, 2026: BOARD MEETING – HILTON GARDEN INN, IRVINE
- Approval of CPA Letter of Engagement
- Approval of 2026-27 Business Plan and Budget
- Approval of 2026-27 Assessment Rate
- President's Performance Review

BOARD ACTION

ITEM 3.c: **Acceptance of Final 2024 Report of Independent Accountants on Management's Assertions on Compliance with Section V.D. of the *Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs***

SUMMARY:

Each year the Commission engages our auditing firm to complete an examination of CAC's compliance with Section V.D. of the Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs. This examination is completed as part of the annual audit services, and was completed for the 2024-25 fiscal year in February 2025. While the CAC Board formally accepted this report in August 2025, BakerTilly (formerly Moss Adams) advised CAC that an internal review of the report had resulted in the addition of a minor modification, requiring the result to be reissued. The redline version of the updated report, is attached here for the Board's review and approval as part of the Consent Calendar at the December 11, 2025 meeting.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Approve examination report
- Take no action

STAFF RECOMMENDATION:

- Approve examination report as presented

EXHIBITS / ATTACHMENTS:

- Final 2024 Report of Independent Accountants on Management's Assertions on Compliance with Section V.D. of the Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs

DRAFT

Report of Independent Accountants

California Avocado Commission –
Examination - 2024

October 31, 2024

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DRAFT

Report of Independent Accountants on Management's Assertions on Compliance with Section V.D. of the *Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs*

The Board of Directors
California Avocado Commission

We have examined California Avocado Commission (the Commission) management's assertion that the Commission complied with the following compliance requirements regarding for the year ended October 31, 2024:

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 February 7, 2011.
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 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 Hass Avocado Promotion, Research, and Information Order (Order).
5. No violations of the Act, Order or the Guidelines for Research Development Program.
6. Complied with allowability provisions of the *Code of Federal Regulations* (7 CFR Part 1219) – *Hass Avocado Promotion, Research, and Information Order*.
7. Complied with Section 7804 subsection B part (8) of the Hass Avocado Promotion, Research and Information Act and Section 1219.2 subsection (b) of the Hass Avocado Promotion, Research and Information Order.
8. Expended assessment funds for purposes authorized by the Hass Avocado Promotion, Research and Information Act and Order.

The Commission's management is responsible for its assertions. Our responsibility is to express an opinion on management's assertions about the Commission's compliance with the compliance requirements referred to above based on our examination.

DRAFT

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guidelines. Those standards and the Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions about compliance with the compliance requirements referred to above are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about management's assertions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Commission's compliance with the compliance requirements referred to above.

In our opinion, management's assertions that the Commission complied with the compliance requirements referred to above for the year ended October 31, 2024, are fairly stated, in all material respects.

The purpose of this report is to examine management's assertions about compliance with the compliance requirements referred to above relative to the Commission's application of AMS Guidelines for the year ended October 31, 2024. The report is not suitable for any other purpose.

Irvine, California
[DATE]

DRAFT

BOARD INFORMATION

ITEM 3.d: 2024-25 Financial and crop updates

SUMMARY:

Attached are CAC's preliminary financial statements through the month ending October 31, 2025 as prepared by management. The reports include CAC statement of financial position, statement of activity and year-to-date actual versus budget comparisons.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Discussion item only

STAFF RECOMMENDATION:

- Not applicable

EXHIBITS / ATTACHMENTS:

- CAC Preliminary Financial Reports through the month ending October 31, 2025

Statement of Financial Position

California Avocado Commission

As of October 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
10010-000 BMO Checking (5241) - CAC	0.00
10015-000 WAB Checking (4129) - CAC	250,000.00
10110-000 BMO Money Market (5407) - CAC	0.00
10115-000 WAB Money Market (6144) - Collateralized	2,777,582.99
10210-000 Cash - LAIF - CAC	11,724.42
10215-000 WAB ICS Sweep Account	8,022,202.18
Total for Bank Accounts	**$11,061,509.59**
Accounts Receivable	
12901-000 Misc Receivables (A/R)	80,660.90
Total for Accounts Receivable	**$80,660.90**
Other Current Assets	
11001-000 CAC Assessment Receivable	83,128.67
11002-000 HAB Assessment Receivable	846,122.93
12004-000 Due from Avocado Inspection Program	50.30
12701-000 Grant Receivable	131,461.19
12801-000 Voluntary Life Benefit Receivable	0.00
13001-000 Prepaid Deposits	11,352.50
13002-000 Prepaid Expenses	63,575.63
Misc Receivable (old non-AR)	0.00
Total for Other Current Assets	**$1,135,691.22**
Total for Current Assets	**$12,277,861.71**
Fixed Assets	
15001-000 Furniture	26,160.00
15002-000 Accumulated Depreciation-Furniture	-26,160.00
15101-000 Office Equipment	61,002.24

PRELIMINARY

Statement of Financial Position

California Avocado Commission

As of October 31, 2025

Distribution account	Total
15102-000 Accumulated Depreciation-Office Equip.	-61,002.24
15301-000 Software	15,021.62
15302-000 Accumulated Depreciation-Software	-15,021.62
15401-000 Land Improvements	108,558.63
15402-000 Accumulated Depreciation-Land Improvements	-108,558.63
Total for Fixed Assets	**$0.00**
Other Assets	
16001-000 Mauchly Office Lease	634,984.73
16002-000 Mauchly Amortization	-624,576.00
16003-000 Pine Tree Lease	117,984.95
16004-000 Pine Tree Amortization	-37,361.93
16101-000 Quadient Capital Lease	3,435.74
16102-000 Quadient Amortization	-3,435.77
16103-000 CBE 2020 Sharp Capital Lease	0.00
16104-000 CBE 2020 Sharp Amortization	0.00
16105-000 CBE 2022 Sharp Capital Lease	13,543.55
16106-000 CBE 2022 Sharp Amortization	-13,543.57
16107-000 CBE 2020 Ricoh Capital Lease	0.00
16108-000 CBE 2020 Ricoh Amortization	0.00
16109-000 CBE 2022 Ricoh Capital Lease	13,652.62
16110-000 CBE 2022 Ricoh Amortization	-13,652.63
17000-000 Merchandise Shop Inventory	0.00
Total for Other Assets	**$91,031.69**
Total for Assets	**$12,368,893.40**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
20001-000 Accounts Payable (A/P)	710,239.80

PRELIMINARY

Statement of Financial Position

California Avocado Commission

As of October 31, 2025

Distribution account	Total
Total for Accounts Payable	**$710,239.80**
Other Current Liabilities	
20002-000 Accounts Payable - Clearing	0.00
20009-000 Miscellaneous Payable	0.00
20101-000 Accrued Expenses	575,540.65
21011-000 Section 125 Payable	0.00
21021-000 Vacation Payable - Short Term	68,734.30
21031-000 Deferred Compensation Payable	0.00
24001-000 ST Lease Liability - LACA1	11,158.21
24002-000 ST Lease Liability - CAPO1	22,482.26
24101-000 ST Lease Liability - MAFI1	0.00
24102-000 ST Lease Liability - CBE 2020 Sharp	0.00
24103-000 ST Lease Liability - CBE 2022 Sharp	0.00
24104-000 ST Lease Liability - CBE 2020 Ricoh	0.00
24105-000 ST Lease Liability - CBE 2022 Ricoh	0.00
Total for Other Current Liabilities	**$677,915.42**
Total for Current Liabilities	**$1,388,155.22**
Long-term Liabilities	
28011-000 LT Lease Liability - CAPO1	64,170.07
28110-000 LT Lease Liability - MAFI1	0.00
28111-000 LT Lease Liability - LACA1	0.00
28112-000 LT Lease Liability - CBE 2022 Sharp	0.00
28114-000 LT Lease Liability - CBE 2022 Ricoh	0.00
Total for Long-term Liabilities	**$64,170.07**
Total for Liabilities	**$1,452,325.29**
Equity	
32010-000 Net Assets	$0.00
32011-000 Net Assets-Restricted for Marketing	1,481,482.68

PRELIMINARY

Statement of Financial Position

California Avocado Commission

As of October 31, 2025

Distribution account	Total
32012-000 Net Assets-Invested in Leased Assets	-228,903.59
32013-000 Net Assets-Unrestricted	1,741,251.57
Total for 32010-000 Net Assets	**$2,993,830.66**
32000-000 Retained Earnings	13,095,466.33
Net Income	-5,172,728.88
Total for Equity	**$10,916,568.11**
Total for Liabilities and Equity	**$12,368,893.40**

PRELIMINARY

Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
Income	
40001-000 CAC Assessment Revenue-Current Year	1,591,464.95
40002-000 CAC Assessment Revenue-Prior Year	609.11
40005-000 Penalties-Current Year	0.74
40011-000 HAB Rebate Assess. Revenue-Current Year	6,448,012.06
40012-000 HAB Rebate Assess. Revenue-Prior Year	-4,761.19
42001-000 Accounting/Administration Fee Revenue (AIP)	70,000.00
46000-000 Grant Funding	
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue	164,463.47
Total for 46000-000 Grant Funding	**$164,463.47**
48001-000 Interest Income	133,408.34
48003-000 Other - Pine Tree Ranch Crop Income	460,172.27
48009-000 Other Income - Misc	3,138.05
48009-118 Other Income - From the Grove	64,650.00
Total for Income	**$8,931,157.80**
Gross Profit	**$8,931,157.80**
Expenses	
50000-000 Marketing	
51000-000 Consumer Marketing	
51001-072 Media Planning & Buying-Curious Plot	2,075,138.62
51002-000 Production	0.00
51002-072 Creative Strategy, Content & Production-Curious Plot	696,565.27
51004-072 Consumer Marketing-Retail-Curious Plot	1,319,430.58
51801-072 Account Administration-Curious Plot	377,064.96
52113-000 Photo Shoots (deleted)	39,553.03
54001-072 Consumer PR-Curious Plot	445,260.31
55101-000 Email Content (deleted)	0.00
55101-072 Consumer Email Marketing & Website-Curious Plot	160,423.00
55103-072 Social Media & Content Marketing-Curious Plot	547,675.89

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Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
57002-000 Consumer Research (deleted)	40,500.00
Total for 51000-000 Consumer Marketing	**$5,701,611.66**
52000-000 Trade - Retail	
52000-001 Trade Relations	
52001-066 Trade Advertising-Media-Fusion	140,000.00
52002-066 Trade Advertising-Production-Fusion	29,997.41
52015-000 Trade PR Expenses (deleted)	7,086.94
52022-000 Dues	15,069.90
52042-000 Conventions	65,215.61
52052-081 Program Admin/Strategy/Planning-PJ/PR	29,285.72
52055-081 Key Account Marketing Communications-Fees-PJ/PR	297,714.28
52058-000 Retailer/Immersive Experiences-Expenses (deleted)	1,091.00
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR (deleted)	14,999.98
52071-075 Key Account Coverage-TX/MW/SE-Anderson	115,784.08
52075-013 Key Account Coverage-SW/NW-Becker	168,409.08
Total for 52000-001 Trade Relations	**$884,654.00**
52010-000 Retail & Consumer Promotions	
52016-000 Recipe Development (deleted)	0.00
52124-000 Retail Performance Programs-Retail Promotions	1,530,024.28
52125-000 Retail Brand Awareness Programs	254,907.97
52128-066 Retail Trade Promotions-Fusion	33,983.91
52129-000 Retailer Social Media Advertising Support	27,398.58
52131-000 Retail Merchandising Services (POS Placement)	30,940.00
52132-000 Retail Identity Programs-Display Bins	90,000.00
52301-000 Premiums	1,062.91
52302-000 POS Materials	3,376.06
52303-000 Storage/Fulfillment	35,973.48
Total for 52010-000 Retail & Consumer Promotions	**$2,007,667.19**
52200-000 Data, Research & Analysis	

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Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
52202-000 Retail POS Scan Data-Circana	66,031.00
52204-066 Data Analysis & Retail Research-FUSION	104,586.66
52206-086 Inventory Reporting-AVMA	2,740.00
52211-066 California Avocado Market Analysis-Fusion	51,861.64
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	55,546.38
Total for 52200-000 Data, Research & Analysis	**$280,765.68**
52400-000 Administration & Other	
52140-098 Grower Communications-GingerRoot	8,260.00
52401-004 Travel Expenses - Splane	10,041.08
52401-019 Travel Expenses - Marketing Staff	23,019.56
52411-000 Office Expenses - Marketing	21,839.17
Total for 52400-000 Administration & Other	**$63,159.81**
Total for 52000-000 Trade - Retail	**$3,236,246.68**
53000-000 Trade - Foodservice	
53001-070 Media-Agency	53,260.00
53002-070 Production-Agency	30,407.04
53101-070 Public Relations-Agency	76,932.71
53103-070 Foodservice Events-Agency	185,758.72
53104-070 Chain Promotions-Agency	274,112.87
53105-070 Culinary Education Program-Agency	1,960.00
53801-070 Program Administration Fees-Agency	43,600.00
53802-070 Program Administration Expenses-Agency	1,270.61
Total for 53000-000 Trade - Foodservice	**$667,301.95**
59000-000 Marketing Activities Support	
51003-000 Buy California Marketing Agreement	20,833.30
51803-000 Marketing/Planning	942.97
51803-067 Marketing Planning/Special Projects-RoMo	66,000.00
51805-000 Marketing Personnel Expense	792,551.72

PRELIMINARY

Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
52134-000 Export Program	15,000.00
54001-000 Artisan Chef Program (deleted)	0.00
Total for 59000-000 Marketing Activities Support	**$895,327.99**
Total for 50000-000 Marketing	**$10,500,488.28**
64000-000 Industry Affairs	
64000-001 Industry Statistics and Information	
64001-000 AMRIC Operation	3,483.96
64001-130 AMRIC Operation-Hooman Mohammadpour	14,186.45
64002-000 Crop Forecasting and Analysis	3,764.62
64002-104 Crop Forecasting And Analysis-Land IQ	76,575.00
64004-104 Grove ID GIS Project Dmnt-Land IQ	11,071.25
Total for 64000-001 Industry Statistics and Information	**$109,081.28**
64100-000 Grower Communications	
64105-000 Online Information	1,899.18
64105-098 Online Information-GingerRoot	9,140.00
64105-099 Online Information-Fishhook	5,000.00
64106-000 Publications	637.45
64106-067 Publications-ROMO	1,500.00
64106-085 Publications-Fox Wthr	1,320.00
64106-098 Publications-GingerRoot	8,500.00
64106-118 Publications-Champ	66,941.30
64107-000 Annual Meeting	14,228.38
64108-098 Annual Report-GingerRoot	3,560.00
Total for 64100-000 Grower Communications	**$112,726.31**
64200-000 Issues Management	
64204-000 Research Program Coordination & Outreach	104,471.63
64206-000 Legislative & Regulatory Advocacy	481,726.99
Total for 64200-000 Issues Management	**$586,198.62**

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Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
64300-000 Legal & Governance	
64301-000 Elections	15,621.77
64302-000 Legal Support	171,441.00
64303-000 Governance Support	5,284.11
Total for 64300-000 Legal & Governance	**$192,346.88**
64400-000 Demonstration Grove	
64401-000 Pine Tree - Rent	0.00
64402-000 Pine Tree - Grove Management	75,193.36
64403-000 Pine Tree - Utilities	1,891.68
64404-000 Pine Tree - Property Tax & Insurance	2,910.03
64405-000 Pine Tree - Miscellaneous Expense	740.00
64406-000 Pine Tree - Crop Harvesting	48,735.21
64408-000 Pine Tree - CAC Assessment	1,190.41
64409-000 Pine Tree - HAB Assessment	5,901.26
Total for 64400-000 Demonstration Grove	**$136,561.95**
64500-000 Education & Outreach	
64502-000 Pine Tree Ranch Field Days	1,291.61
64503-000 Grower Outreach	2,372.05
Total for 64500-000 Education & Outreach	**$3,663.66**
64800-000 Other Industry Affairs	
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	34,525.00
64801-086 Industry Reports-AVMA	440.00
64803-000 Travel Expenses - Industry Affairs	26,643.07
64804-000 Office Expenses - Industry Affairs	2,798.42
64901-000 Misc IA Exps (Theft Reward)	3,209.25
Total for 64800-000 Other Industry Affairs	**$67,615.74**
Total for 64000-000 Industry Affairs	**$1,208,194.44**
65000-000 Production Research	

PRELIMINARY

Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
65100-000 Pest & Disease	
65132-000 Surveys for avocado fruit feeding insect pests in Guatemala	94,093.00
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol	5,000.00
65134-000 A pesticide resistance monitoring program for avocado thrips	9,411.00
Total for 65100-000 Pest & Disease	**$108,504.00**
65200-000 Breeding, Varieties & Genetics	
65216-000 Commercial-Scale Field Testing of Advanced Rootstock	89,628.00
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	11,741.65
Total for 65200-000 Breeding, Varieties & Genetics	**$101,369.65**
65300-000 Cultural Management	
65323-000 Develop tools and info on crop water use	33,196.00
65324-000 Adapting a User-friendly Online Irrigation Calculator for Avocados	4,000.00
65325-000 Artificial Pollination Research	62,719.00
65326-000 Addressing the relationship between soil characteristics and soil salinity in CA avocado groves	47,590.00
Total for 65300-000 Cultural Management	**$147,505.00**
65400-000 Industry Research Support	
65403-000 FFAR Fellow Sponsor - Landesman	32,500.00
Total for 65400-000 Industry Research Support	**$32,500.00**
Total for 65000-000 Production Research	**$389,878.65**
66010-000 Grant Programs	
66015-000 Export Marketing	
66021-000 USDA Grant - FAS MAP China (deleted)	8,000.00
66022-000 USDA Grant - FAS MAP China/North Asia	164,463.47
Total for 66015-000 Export Marketing	**$172,463.47**
66100-000 Unreimbursed Grant Receivables	31,787.99
Total for 66010-000 Grant Programs	**$204,251.46**

PRELIMINARY

Statement of Activity

California Avocado Commission
November, 2024-October, 2025

Distribution account	Total
70000-000 Operations	
71100-000 Office Expense	
71101-000 Office Rent - CAC Mauchly, Irvine	0.00
71102-000 Rent-CAM, Ins, Prop Tax	32,748.64
71104-000 Rent-Offsite Storage	10,060.00
71111-000 Insurance-Liability	85,944.29
71121-000 Office Expenses - Operations	12,142.57
71122-000 Office Supplies	2,174.62
71123-000 Janitorial	5,991.87
71131-000 Office Utilities	12,253.55
71141-000 Bank & Payroll Fees	21,042.72
71151-000 Equipment Maintenance & Expense	9,005.89
71161-000 Telephone	8,238.93
71162-000 Employee Communication Expense	13,800.00
71181-000 Postage & Courier Service	419.64
Total for 71100-000 Office Expense	**$213,822.72**
71200-000 Professional Fees	
71201-000 CPA-Financial Audits	41,200.00
71203-000 CPA-Assessment Audits	0.00
71207-000 CDFA Fiscal and Compliance Audit	10,290.00
71211-000 Calif. Department of Food & Ag.-CDFA	82,923.82
71221-000 Dept. of Ag-USDA/AMS	48,518.08
71235-000 Legal-Ballard/Rosenberg-Labor Issues	7,006.00
71236-000 Outsourced Accounting	21,649.98
78301-000 Pension Adm & Legal	25,915.49
Total for 71200-000 Professional Fees	**$237,503.37**
71300-000 Personnel Expenses	
71301-000 Salaries/Wages	
71302-000 Salaries/Wages - IA & Ops	656,678.84

PRELIMINARY

Statement of Activity

California Avocado Commission
November, 2024-October, 2025

Distribution account	Total
71303-000 Salaries/Wages - Marketing	106,245.91
Total for 71301-000 Salaries/Wages	**$762,924.75**
71311-000 Pension Expense	
71312-000 Pension Expense - IA & Ops	64,329.79
71313-000 Pension Expense - Marketing	9,056.88
Total for 71311-000 Pension Expense	**$73,386.67**
71321-000 Payroll Tax & Work Comp	
71322-000 Payroll Tax & Work Comp - IA & Ops	44,236.71
71323-000 Payroll Tax & Work Comp - Marketing	7,566.66
Total for 71321-000 Payroll Tax & Work Comp	**$51,803.37**
71331-000 Benefits	$0.00
71332-000 Benefits - IA & Ops	120,623.56
71333-000 Benefits - Marketing	16,992.61
Total for 71331-000 Benefits	**$137,616.17**
Total for 71300-000 Personnel Expenses	**$1,025,730.96**
71400-000 Commissioner Expenses	
71401-000 District Meetings & Expenses	3,621.95
71403-000 Travel Expenses - Board Members	7,916.90
71404-000 Board Meeting Expenses	24,175.94
71405-000 HAB BOLD Participation	6,521.88
71406-000 District Designated Funds	21,715.49
Total for 71400-000 Commissioner Expenses	**$63,952.16**
73000-000 Information Technology	
73001-000 Network Maintenance	15,225.74
73002-000 Network Hardware, Software & Licenses	3,555.04
73003-000 IT Support & Consulting	28,971.50
73004-000 Accounting & Assessment System	7,082.85
73005-000 IT Services	12,855.85

PRELIMINARY

Statement of Activity

California Avocado Commission

November, 2024-October, 2025

Distribution account	Total
Total for 73000-000 Information Technology	**$67,690.98**
78000-000 Depreciation, Interest & Other Operations	
78101-000 Travel Expenses - Operations	2,939.46
78401-000 Membership Dues & Registration	299.00
78501-000 Dues, Education, Training, Recruitment & Other	24,406.35
79001-000 Amortization Expense	158,954.02
79100-000 Interest Expense	5,774.83
Total for 78000-000 Depreciation, Interest & Other Operations	**$192,373.66**
Total for 70000-000 Operations	**$1,801,073.85**
Total for Expenses	**$14,103,886.68**
Net Operating Income	**-$5,172,728.88**
Net Other Income	
Net Income	**-$5,172,728.88**

PRELIMINARY

California Avocado Commission

Budget vs. Actuals: CAC FY25 Budget Amend #2 by Class - FY25 P&L Classes

November 2024 - October 2025

PRELIMINARY

	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		0.00	0.00		1,591,464.95	1,950,000.00	-358,535.05	81.61 %	$1,591,464.95	$1,950,000.00	$ -358,535.05	81.61 %
40002-000 CAC Assessment Revenue-Prior Year		0.00	0.00		609.11	0.00	609.11		$609.11	$0.00	$609.11	0.00%
40005-000 Penalties-Current Year		0.00	0.00		0.74	0.00	0.74		$0.74	$0.00	$0.74	0.00%
40011-000 HAB Rebate Assess. Revenue-Current Year	6,448,012.06	7,905,000.00	-1,456,987.94	81.57 %		0.00	0.00		$6,448,012.06	$7,905,000.00	$ -1,456,987.94	81.57 %
40012-000 HAB Rebate Assess. Revenue-Prior Year	-4,761.19	0.00	-4,761.19			0.00	0.00		$ -4,761.19	$0.00	$ -4,761.19	0.00%
42001-000 Accounting/Administration Fee Revenue (AIP)		0.00	0.00		70,000.00	61,000.00	9,000.00	114.75 %	$70,000.00	$61,000.00	$9,000.00	114.75 %
46000-000 Grant Funding									$0.00	$0.00	$0.00	0.00%
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue					164,463.47	250,000.00	-85,536.53	65.79 %	$164,463.47	$250,000.00	$ -85,536.53	65.79 %
Total 46000-000 Grant Funding					**164,463.47**	**250,000.00**	**-85,536.53**	**65.79 %**	**$164,463.47**	**$250,000.00**	**$ -85,536.53**	**65.79 %**
48001-000 Interest Income	25,114.47	0.00	25,114.47		108,293.87	6,000.00	102,293.87	1,804.90 %	$133,408.34	$6,000.00	$127,408.34	2,223.47 %
48003-000 Other - Pine Tree Ranch Crop Income		0.00	0.00		460,172.27	125,000.00	335,172.27	368.14 %	$460,172.27	$125,000.00	$335,172.27	368.14 %
48009-000 Other Income - Misc					3,138.05	15,000.00	-11,861.95	20.92 %	$3,138.05	$15,000.00	$ -11,861.95	20.92 %
48009-118 Other Income - From the Grove					64,650.00	60,000.00	4,650.00	107.75 %	$64,650.00	$60,000.00	$4,650.00	107.75 %
Total Revenue	**$6,468,365.34**	**$7,905,000.00**	**$ -1,436,634.66**	**81.83 %**	**$2,462,792.46**	**$2,467,000.00**	**$ -4,207.54**	**99.83 %**	**$8,931,157.80**	**$10,372,000.00**	**$ -1,440,842.20**	**86.11 %**
GROSS PROFIT	**$6,468,365.34**	**$7,905,000.00**	**$ -1,436,634.66**	**81.83 %**	**$2,462,792.46**	**$2,467,000.00**	**$ -4,207.54**	**99.83 %**	**$8,931,157.80**	**$10,372,000.00**	**$ -1,440,842.20**	**86.11 %**
Expenditures												
50000-000 Marketing						0.00	0.00		$0.00	$0.00	$0.00	0.00%
51000-000 Consumer Marketing						0.00	0.00		$0.00	$0.00	$0.00	0.00%
51001-072 Media Planning & Buying-Curious Plot	2,075,138.62	2,175,000.00	-99,861.38	95.41 %		0.00	0.00		$2,075,138.62	$2,175,000.00	$ -99,861.38	95.41 %
51002-072 Creative Strategy, Content & Production-Curious Plot	696,565.27	741,600.00	-45,034.73	93.93 %	0.00	0.00	0.00		$696,565.27	$741,600.00	$ -45,034.73	93.93 %
51004-072 Consumer Marketing-Retail-Curious Plot	893,793.55	766,900.00	126,893.55	116.55 %	425,637.03	435,000.00	-9,362.97	97.85 %	$1,319,430.58	$1,201,900.00	$117,530.58	109.78 %
51801-072 Account Administration-Curious Plot	322,521.21	280,000.00	42,521.21	115.19 %	54,543.75	55,000.00	-456.25	99.17 %	$377,064.96	$335,000.00	$42,064.96	112.56 %
52113-000 Photo Shoots (deleted)	39,553.03	34,000.00	5,553.03	116.33 %					$39,553.03	$34,000.00	$5,553.03	116.33 %
54001-072 Consumer PR-Curious Plot	445,260.31	458,000.00	-12,739.69	97.22 %	0.00	0.00	0.00		$445,260.31	$458,000.00	$ -12,739.69	97.22 %
55101-072 Consumer Email Marketing & Website-Curious Plot	160,423.00	161,100.00	-677.00	99.58 %		0.00	0.00		$160,423.00	$161,100.00	$ -677.00	99.58 %
55103-072 Social Media & Content Marketing-Curious Plot					547,675.89	625,500.00	-77,824.11	87.56 %	$547,675.89	$625,500.00	$ -77,824.11	87.56 %
57002-000 Consumer Research (deleted)					40,500.00		40,500.00		$40,500.00	$0.00	$40,500.00	0.00%
Total 51000-000 Consumer Marketing	**4,633,254.99**	**4,616,600.00**	**16,654.99**	**100.36 %**	**1,068,356.67**	**1,115,500.00**	**-47,143.33**	**95.77 %**	**$5,701,611.66**	**$5,732,100.00**	**$ -30,488.34**	**99.47 %**
52000-000 Trade - Retail						0.00	0.00		$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	140,000.00	140,000.00	0.00	100.00 %		0.00	0.00		$140,000.00	$140,000.00	$0.00	100.00 %
52002-066 Trade Advertising-Production-Fusion	29,997.41	29,600.00	397.41	101.34 %		0.00	0.00		$29,997.41	$29,600.00	$397.41	101.34 %
52015-000 Trade PR Expenses (deleted)	7,086.94	10,000.00	-2,913.06	70.87 %					$7,086.94	$10,000.00	$ -2,913.06	70.87 %
52022-000 Dues	15,069.90	13,890.00	1,179.90	108.49 %		0.00	0.00		$15,069.90	$13,890.00	$1,179.90	108.49 %
52024-000 Sponsorships-Southern California Locations (deleted)		4,760.00	-4,760.00						$0.00	$4,760.00	$ -4,760.00	0.00%
52042-000 Conventions	65,215.61	77,000.00	-11,784.39	84.70 %	0.00	0.00	0.00		$65,215.61	$77,000.00	$ -11,784.39	84.70 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	29,285.72	30,000.00	-714.28	97.62 %		0.00	0.00		$29,285.72	$30,000.00	$ -714.28	97.62 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	0.00		0.00		297,714.28	297,000.00	714.28	100.24 %	$297,714.28	$297,000.00	$714.28	100.24 %
52058-000 Retailer/Immersive Experiences-Expenses (deleted)	1,091.00	15,000.00	-13,909.00	7.27 %					$1,091.00	$15,000.00	$ -13,909.00	7.27 %
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR (deleted)	14,999.98	15,000.00	-0.02	100.00 %					$14,999.98	$15,000.00	$ -0.02	100.00 %
52071-075 Key Account Coverage-TX/MW/SE-Anderson	115,784.08	115,000.00	784.08	100.68 %		0.00	0.00		$115,784.08	$115,000.00	$784.08	100.68 %
52075-013 Key Account Coverage-SW/NW-Becker	168,409.08	168,000.00	409.08	100.24 %		0.00	0.00		$168,409.08	$168,000.00	$409.08	100.24 %
Total 52000-001 Trade Relations	**586,939.72**	**618,250.00**	**-31,310.28**	**94.94 %**	**297,714.28**	**297,000.00**	**714.28**	**100.24 %**	**$884,654.00**	**$915,250.00**	**$ -30,596.00**	**96.66 %**
52010-000 Retail & Consumer Promotions									$0.00	$0.00	$0.00	0.00%
52016-000 Recipe Development (deleted)	0.00	5,000.00	-5,000.00	0.00 %					$0.00	$5,000.00	$ -5,000.00	0.00 %
52124-000 Retail Performance Programs-Retail Promotions	1,527,785.28	1,550,000.00	-22,214.72	98.57 %	2,239.00	0.00	2,239.00		$1,530,024.28	$1,550,000.00	$ -19,975.72	98.71 %
52125-000 Retail Brand Awareness Programs	254,907.97	453,000.00	-198,092.03	56.27 %		0.00	0.00		$254,907.97	$453,000.00	$ -198,092.03	56.27 %
52128-066 Retail Trade Promotions-Fusion	33,983.91	29,450.00	4,533.91	115.40 %					$33,983.91	$29,450.00	$4,533.91	115.40 %
52129-000 Retailer Social Media Advertising Support	26,500.00	40,000.00	-13,500.00	66.25 %	898.58	0.00	898.58		$27,398.58	$40,000.00	$ -12,601.42	68.50 %
52131-000 Retail Merchandising Services (POS Placement)	30,940.00	150,000.00	-119,060.00	20.63 %		0.00	0.00		$30,940.00	$150,000.00	$ -119,060.00	20.63 %
52132-000 Retail Identity Programs-Display Bins	90,000.00	90,000.00	0.00	100.00 %		0.00	0.00		$90,000.00	$90,000.00	$0.00	100.00 %
52301-000 Premiums	1,062.91	5,000.00	-3,937.09	21.26 %		0.00	0.00		$1,062.91	$5,000.00	$ -3,937.09	21.26 %
52302-000 POS Materials	3,376.06	5,000.00	-1,623.94	67.52 %		0.00	0.00		$3,376.06	$5,000.00	$ -1,623.94	67.52 %
52303-000 Storage/Fulfillment	35,973.48	35,000.00	973.48	102.78 %		0.00	0.00		$35,973.48	$35,000.00	$973.48	102.78 %
Total 52010-000 Retail & Consumer Promotions	**2,004,529.61**	**2,362,450.00**	**-357,920.39**	**84.85 %**	**3,137.58**	**0.00**	**3,137.58**		**$2,007,667.19**	**$2,362,450.00**	**$ -354,782.81**	**84.98 %**
52200-000 Data, Research & Analysis									$0.00	$0.00	$0.00	0.00%
52202-000 Retail POS Scan Data-Circana					66,031.00	62,000.00	4,031.00	106.50 %	$66,031.00	$62,000.00	$4,031.00	106.50 %
52204-066 Data Analysis & Retail Research-FUSION	0.00		0.00		104,586.66	96,500.00	8,086.66	108.38 %	$104,586.66	$96,500.00	$8,086.66	108.38 %
52206-086 Inventory Reporting-AVMA					2,740.00	2,700.00	40.00	101.48 %	$2,740.00	$2,700.00	$40.00	101.48 %
52211-066 California Avocado Market Analysis-Fusion	51,861.64	54,500.00	-2,638.36	95.16 %		0.00	0.00		$51,861.64	$54,500.00	$ -2,638.36	95.16 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	55,546.38	56,500.00	-953.62	98.31 %		0.00	0.00		$55,546.38	$56,500.00	$ -953.62	98.31 %
Total 52200-000 Data, Research & Analysis	**107,408.02**	**111,000.00**	**-3,591.98**	**96.76 %**	**173,357.66**	**161,200.00**	**12,157.66**	**107.54 %**	**$280,765.68**	**$272,200.00**	**$8,565.68**	**103.15 %**
52400-000 Administration & Other									$0.00	$0.00	$0.00	0.00%
52140-098 Grower Communications-GingerRoot					8,260.00	11,000.00	-2,740.00	75.09 %	$8,260.00	$11,000.00	$ -2,740.00	75.09 %
52401-004 Travel Expenses - Splane	10,041.08	7,500.00	2,541.08	133.88 %	0.00		0.00		$10,041.08	$7,500.00	$2,541.08	133.88 %

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52401-019 Travel Expenses - Marketing Staff	23,019.56	17,500.00	5,519.56	131.54 %	0.00		0.00		$23,019.56	$17,500.00	$5,519.56	131.54 %
52411-000 Office Expenses - Marketing	21,839.17	30,000.00	-8,160.83	72.80 %	0.00	0.00	0.00		$21,839.17	$30,000.00	$ -8,160.83	72.80 %
Total 52400-000 Administration & Other	**54,899.81**	**55,000.00**	**-100.19**	**99.82 %**	**8,260.00**	**11,000.00**	**-2,740.00**	**75.09 %**	**$63,159.81**	**$66,000.00**	**$ -2,840.19**	**95.70 %**
Total 52000-000 Trade - Retail	**2,753,777.16**	**3,146,700.00**	**-392,922.84**	**87.51 %**	**482,469.52**	**469,200.00**	**13,269.52**	**102.83 %**	**$3,236,246.68**	**$3,615,900.00**	**$ -379,653.32**	**89.50 %**
53000-000 Trade - Foodservice									$0.00	$0.00	$0.00	0.00%
53001-070 Media-Agency	53,260.00	64,400.00	-11,140.00	82.70 %					$53,260.00	$64,400.00	$ -11,140.00	82.70 %
53002-070 Production-Agency	30,407.04	23,000.00	7,407.04	132.20 %					$30,407.04	$23,000.00	$7,407.04	132.20 %
53101-070 Public Relations-Agency	76,932.71	102,300.00	-25,367.29	75.20 %		0.00	0.00		$76,932.71	$102,300.00	$ -25,367.29	75.20 %
53103-070 Foodservice Events-Agency	185,758.72	213,800.00	-28,041.28	86.88 %		0.00	0.00		$185,758.72	$213,800.00	$ -28,041.28	86.88 %
53104-070 Chain Promotions-Agency	50,227.91	51,200.00	-972.09	98.10 %	223,884.96	223,800.00	84.96	100.04 %	$274,112.87	$275,000.00	$ -887.13	99.68 %
53105-070 Culinary Education Program-Agency	1,960.00	2,000.00	-40.00	98.00 %		0.00	0.00		$1,960.00	$2,000.00	$ -40.00	98.00 %
53801-070 Program Administration Fees-Agency	43,600.00	42,900.00	700.00	101.63 %		0.00	0.00		$43,600.00	$42,900.00	$700.00	101.63 %
53802-070 Program Administration Expenses-Agency	1,270.61	1,600.00	-329.39	79.41 %		0.00	0.00		$1,270.61	$1,600.00	$ -329.39	79.41 %
Total 53000-000 Trade - Foodservice	**443,416.99**	**501,200.00**	**-57,783.01**	**88.47 %**	**223,884.96**	**223,800.00**	**84.96**	**100.04 %**	**$667,301.95**	**$725,000.00**	**$ -57,698.05**	**92.04 %**
59000-000 Marketing Activities Support									$0.00	$0.00	$0.00	0.00%
51003-000 Buy California Marketing Agreement	20,833.30	25,000.00	-4,166.70	83.33 %		0.00	0.00		$20,833.30	$25,000.00	$ -4,166.70	83.33 %
51803-000 Marketing/Planning	942.97	500.00	442.97	188.59 %		0.00	0.00		$942.97	$500.00	$442.97	188.59 %
51803-067 Marketing Planning/Special Projects-RoMo		0.00	0.00		66,000.00	66,000.00	0.00	100.00 %	$66,000.00	$66,000.00	$0.00	100.00 %
51805-000 Marketing Personnel Expense	792,551.72	835,000.00	-42,448.28	94.92 %					$792,551.72	$835,000.00	$ -42,448.28	94.92 %
52134-000 Export Program		0.00	0.00		15,000.00	45,000.00	-30,000.00	33.33 %	$15,000.00	$45,000.00	$ -30,000.00	33.33 %
Total 59000-000 Marketing Activities Support	**814,327.99**	**860,500.00**	**-46,172.01**	**94.63 %**	**81,000.00**	**111,000.00**	**-30,000.00**	**72.97 %**	**$895,327.99**	**$971,500.00**	**$ -76,172.01**	**92.16 %**
Total 50000-000 Marketing	**8,644,777.13**	**9,125,000.00**	**-480,222.87**	**94.74 %**	**1,855,711.15**	**1,919,500.00**	**-63,788.85**	**96.68 %**	**$10,500,488.28**	**$11,044,500.00**	**$ -544,011.72**	**95.07 %**
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	$0.00	0.00%
64001-000 AMRIC Operation		0.00	0.00		3,483.96	7,300.00	-3,816.04	47.73 %	$3,483.96	$7,300.00	$ -3,816.04	47.73 %
64001-130 AMRIC Operation-Hooman Mohammadpour		0.00	0.00		14,186.45	12,000.00	2,186.45	118.22 %	$14,186.45	$12,000.00	$2,186.45	118.22 %
64002-000 Crop Forecasting and Analysis		0.00	0.00		3,764.62	5,000.00	-1,235.38	75.29 %	$3,764.62	$5,000.00	$ -1,235.38	75.29 %
64002-104 Crop Forecasting And Analysis-Land IQ		0.00	0.00		76,575.00	78,750.00	-2,175.00	97.24 %	$76,575.00	$78,750.00	$ -2,175.00	97.24 %
64003-000 Grower Database		0.00	0.00			1,500.00	-1,500.00		$0.00	$1,500.00	$ -1,500.00	0.00%
64004-000 Grove ID GIS Project Dmnt		0.00	0.00			1,975.00	-1,975.00		$0.00	$1,975.00	$ -1,975.00	0.00%
64004-104 Grove ID GIS Project Dmnt-Land IQ		0.00	0.00		11,071.25	9,525.00	1,546.25	116.23 %	$11,071.25	$9,525.00	$1,546.25	116.23 %
Total 64000-001 Industry Statistics and Information		**0.00**	**0.00**		**109,081.28**	**116,050.00**	**-6,968.72**	**94.00 %**	**$109,081.28**	**$116,050.00**	**$ -6,968.72**	**94.00 %**
64100-000 Grower Communications		0.00	0.00						$0.00	$0.00	$0.00	0.00%
64105-000 Online Information		0.00	0.00		1,899.18	6,000.00	-4,100.82	31.65 %	$1,899.18	$6,000.00	$ -4,100.82	31.65 %
64105-098 Online Information-GingerRoot		0.00	0.00		9,140.00	20,000.00	-10,860.00	45.70 %	$9,140.00	$20,000.00	$ -10,860.00	45.70 %
64105-099 Online Information-Fishhook		0.00	0.00		5,000.00	5,000.00	0.00	100.00 %	$5,000.00	$5,000.00	$0.00	100.00 %
64106-000 Publications		0.00	0.00		637.45	17,100.00	-16,462.55	3.73 %	$637.45	$17,100.00	$ -16,462.55	3.73 %
64106-067 Publications-ROMO		0.00	0.00		1,500.00	3,000.00	-1,500.00	50.00 %	$1,500.00	$3,000.00	$ -1,500.00	50.00 %
64106-085 Publications-Fox Wthr		0.00	0.00		1,320.00	1,400.00	-80.00	94.29 %	$1,320.00	$1,400.00	$ -80.00	94.29 %
64106-098 Publications-GingerRoot		0.00	0.00		8,500.00	15,000.00	-6,500.00	56.67 %	$8,500.00	$15,000.00	$ -6,500.00	56.67 %
64106-118 Publications-Champ		0.00	0.00		66,941.30	72,000.00	-5,058.70	92.97 %	$66,941.30	$72,000.00	$ -5,058.70	92.97 %
64107-000 Annual Meeting		0.00	0.00		14,228.38	15,000.00	-771.62	94.86 %	$14,228.38	$15,000.00	$ -771.62	94.86 %
64108-000 Annual Report		0.00	0.00			9,000.00	-9,000.00		$0.00	$9,000.00	$ -9,000.00	0.00%
64108-098 Annual Report-GingerRoot		0.00	0.00		3,560.00	8,000.00	-4,440.00	44.50 %	$3,560.00	$8,000.00	$ -4,440.00	44.50 %
Total 64100-000 Grower Communications		**0.00**	**0.00**		**112,726.31**	**171,500.00**	**-58,773.69**	**65.73 %**	**$112,726.31**	**$171,500.00**	**$ -58,773.69**	**65.73 %**
64200-000 Issues Management									$0.00	$0.00	$0.00	0.00%
64201-000 Water Issues		0.00	0.00			100,000.00	-100,000.00		$0.00	$100,000.00	$ -100,000.00	0.00%
64202-000 Field/Technical Support		0.00	0.00			100,000.00	-100,000.00		$0.00	$100,000.00	$ -100,000.00	0.00%
64204-000 Research Program Coordination & Outreach		0.00	0.00		104,471.63	120,000.00	-15,528.37	87.06 %	$104,471.63	$120,000.00	$ -15,528.37	87.06 %
64206-000 Legislative & Regulatory Advocacy	0.00	0.00	0.00		481,726.99	400,000.00	81,726.99	120.43 %	$481,726.99	$400,000.00	$81,726.99	120.43 %
64208-000 Product Registrations		0.00	0.00			5,000.00	-5,000.00		$0.00	$5,000.00	$ -5,000.00	0.00%
64211-000 Sustainability Project		0.00	0.00			50,000.00	-50,000.00		$0.00	$50,000.00	$ -50,000.00	0.00%
Total 64200-000 Issues Management	**0.00**	**0.00**	**0.00**		**586,198.62**	**775,000.00**	**-188,801.38**	**75.64 %**	**$586,198.62**	**$775,000.00**	**$ -188,801.38**	**75.64 %**
64300-000 Legal & Governance									$0.00	$0.00	$0.00	0.00%
64301-000 Elections		0.00	0.00		15,621.77	10,000.00	5,621.77	156.22 %	$15,621.77	$10,000.00	$5,621.77	156.22 %
64302-000 Legal Support		0.00	0.00		171,441.00	150,000.00	21,441.00	114.29 %	$171,441.00	$150,000.00	$21,441.00	114.29 %
64303-000 Governance Support		0.00	0.00		5,284.11	10,000.00	-4,715.89	52.84 %	$5,284.11	$10,000.00	$ -4,715.89	52.84 %
Total 64300-000 Legal & Governance		**0.00**	**0.00**		**192,346.88**	**170,000.00**	**22,346.88**	**113.15 %**	**$192,346.88**	**$170,000.00**	**$22,346.88**	**113.15 %**
64400-000 Demonstration Grove									$0.00	$0.00	$0.00	0.00%
64401-000 Pine Tree - Rent		0.00	0.00		0.00	24,900.00	-24,900.00	0.00 %	$0.00	$24,900.00	$ -24,900.00	0.00 %
64402-000 Pine Tree - Grove Management		0.00	0.00		75,193.36	52,000.00	23,193.36	144.60 %	$75,193.36	$52,000.00	$23,193.36	144.60 %
64403-000 Pine Tree - Utilities		0.00	0.00		1,891.68	5,400.00	-3,508.32	35.03 %	$1,891.68	$5,400.00	$ -3,508.32	35.03 %
64404-000 Pine Tree - Property Tax & Insurance		0.00	0.00		2,910.03	2,550.00	360.03	114.12 %	$2,910.03	$2,550.00	$360.03	114.12 %
64405-000 Pine Tree - Miscellaneous Expense		0.00	0.00		740.00	5,000.00	-4,260.00	14.80 %	$740.00	$5,000.00	$ -4,260.00	14.80 %
64406-000 Pine Tree - Crop Harvesting		0.00	0.00		48,735.21	25,000.00	23,735.21	194.94 %	$48,735.21	$25,000.00	$23,735.21	194.94 %

PRELIMINARY

California Avocado Commission

Budget vs. Actuals: CAC FY25 Budget Amend #2 by Class - FY25 P&L Classes

November 2024 - October 2025

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
64408-000 Pine Tree - CAC Assessment		0.00	0.00		1,190.41	1,000.00	190.41	119.04 %	$1,190.41	$1,000.00	$190.41	119.04 %
64409-000 Pine Tree - HAB Assessment		0.00	0.00		5,901.26	2,500.00	3,401.26	236.05 %	$5,901.26	$2,500.00	$3,401.26	236.05 %
Total 64400-000 Demonstration Grove		**0.00**	**0.00**		**136,561.95**	**118,350.00**	**18,211.95**	**115.39 %**	**$136,561.95**	**$118,350.00**	**$18,211.95**	**115.39 %**
64500-000 Education & Outreach									$0.00	$0.00	$0.00	0.00%
64501-000 Field Meetings, Seminars & Workshops		0.00	0.00			15,000.00	-15,000.00		$0.00	$15,000.00	$ -15,000.00	0.00%
64502-000 Pine Tree Ranch Field Days		0.00	0.00		1,291.61	2,000.00	-708.39	64.58 %	$1,291.61	$2,000.00	$ -708.39	64.58 %
64503-000 Grower Outreach		0.00	0.00		2,372.05	3,000.00	-627.95	79.07 %	$2,372.05	$3,000.00	$ -627.95	79.07 %
Total 64500-000 Education & Outreach		**0.00**	**0.00**		**3,663.66**	**20,000.00**	**-16,336.34**	**18.32 %**	**$3,663.66**	**$20,000.00**	**$ -16,336.34**	**18.32 %**
64800-000 Other Industry Affairs									$0.00	$0.00	$0.00	0.00%
64801-000 Coalition Dues, Sponsorships , Registrations & Rep		0.00	0.00		34,525.00	39,520.00	-4,995.00	87.36 %	$34,525.00	$39,520.00	$ -4,995.00	87.36 %
64801-086 Industry Reports-AVMA		0.00	0.00		440.00	480.00	-40.00	91.67 %	$440.00	$480.00	$ -40.00	91.67 %
64802-000 Grant Writing		0.00	0.00			2,500.00	-2,500.00		$0.00	$2,500.00	$ -2,500.00	0.00%
64803-000 Travel Expenses - Industry Affairs		0.00	0.00		26,643.07	60,000.00	-33,356.93	44.41 %	$26,643.07	$60,000.00	$ -33,356.93	44.41 %
64804-000 Office Expenses - Industry Affairs		0.00	0.00		2,798.42	7,500.00	-4,701.58	37.31 %	$2,798.42	$7,500.00	$ -4,701.58	37.31 %
64805-000 Committee Meeting Expense		0.00	0.00			5,000.00	-5,000.00		$0.00	$5,000.00	$ -5,000.00	0.00%
64901-000 Misc IA Exps (Theft Reward)		0.00	0.00		3,209.25	15,000.00	-11,790.75	21.40 %	$3,209.25	$15,000.00	$ -11,790.75	21.40 %
Total 64800-000 Other Industry Affairs		**0.00**	**0.00**		**67,615.74**	**130,000.00**	**-62,384.26**	**52.01 %**	**$67,615.74**	**$130,000.00**	**$ -62,384.26**	**52.01 %**
Total 64000-000 Industry Affairs	**0.00**	**0.00**	**0.00**		**1,208,194.44**	**1,500,900.00**	**-292,705.56**	**80.50 %**	**$1,208,194.44**	**$1,500,900.00**	**$ -292,705.56**	**80.50 %**
65000-000 Production Research									$0.00	$0.00	$0.00	0.00%
65100-000 Pest & Disease									$0.00	$0.00	$0.00	0.00%
65132-000 Surveys for avocado fruit feeding insect pests in Guatemala					94,093.00	94,093.00	0.00	100.00 %	$94,093.00	$94,093.00	$0.00	100.00 %
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol					5,000.00	63,000.00	-58,000.00	7.94 %	$5,000.00	$63,000.00	$ -58,000.00	7.94 %
65134-000 A pesticide resistance monitoring program for avocado thrips					9,411.00	9,411.00	0.00	100.00 %	$9,411.00	$9,411.00	$0.00	100.00 %
Total 65100-000 Pest & Disease					**108,504.00**	**166,504.00**	**-58,000.00**	**65.17 %**	**$108,504.00**	**$166,504.00**	**$ -58,000.00**	**65.17 %**
65200-000 Breeding, Varieties & Genetics									$0.00	$0.00	$0.00	0.00%
65216-000 Commercial-Scale Field Testing of Advanced Rootstock		0.00	0.00		89,628.00	89,628.00	0.00	100.00 %	$89,628.00	$89,628.00	$0.00	100.00 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks		0.00	0.00		11,741.65	16,773.00	-5,031.35	70.00 %	$11,741.65	$16,773.00	$ -5,031.35	70.00 %
Total 65200-000 Breeding, Varieties & Genetics		**0.00**	**0.00**		**101,369.65**	**106,401.00**	**-5,031.35**	**95.27 %**	**$101,369.65**	**$106,401.00**	**$ -5,031.35**	**95.27 %**
65300-000 Cultural Management									$0.00	$0.00	$0.00	0.00%
65323-000 Develop tools and info on crop water use		0.00	0.00		33,196.00	55,603.00	-22,407.00	59.70 %	$33,196.00	$55,603.00	$ -22,407.00	59.70 %
65324-000 Adapting a User-friendly Online Irrigation Calculator for Avocados					4,000.00		4,000.00		$4,000.00	$0.00	$4,000.00	0.00%
65325-000 Artificial Pollination Research					62,719.00	62,719.00	0.00	100.00 %	$62,719.00	$62,719.00	$0.00	100.00 %
65326-000 Addressing the relationship between soil characteristics and soil salinity in CA avocado groves					47,590.00	47,590.00	0.00	100.00 %	$47,590.00	$47,590.00	$0.00	100.00 %
Total 65300-000 Cultural Management		**0.00**	**0.00**		**147,505.00**	**165,912.00**	**-18,407.00**	**88.91 %**	**$147,505.00**	**$165,912.00**	**$ -18,407.00**	**88.91 %**
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		**0.00**	**0.00**		**389,878.65**	**471,317.00**	**-81,438.35**	**82.72 %**	**$389,878.65**	**$471,317.00**	**$ -81,438.35**	**82.72 %**
66010-000 Grant Programs									$0.00	$0.00	$0.00	0.00%
66015-000 Export Marketing									$0.00	$0.00	$0.00	0.00%
66021-000 USDA Grant - FAS MAP China (deleted)		0.00	0.00		8,000.00		8,000.00		$8,000.00	$0.00	$8,000.00	0.00%
66022-000 USDA Grant - FAS MAP China/North Asia					164,463.47	250,000.00	-85,536.53	65.79 %	$164,463.47	$250,000.00	$ -85,536.53	65.79 %
Total 66015-000 Export Marketing		**0.00**	**0.00**		**172,463.47**	**250,000.00**	**-77,536.53**	**68.99 %**	**$172,463.47**	**$250,000.00**	**$ -77,536.53**	**68.99 %**
66100-000 Unreimbursed Grant Receivables					31,787.99		31,787.99		$31,787.99	$0.00	$31,787.99	0.00%
Total 66010-000 Grant Programs		**0.00**	**0.00**		**204,251.46**	**250,000.00**	**-45,748.54**	**81.70 %**	**$204,251.46**	**$250,000.00**	**$ -45,748.54**	**81.70 %**
70000-000 Operations									$0.00	$0.00	$0.00	0.00%
71100-000 Office Expense									$0.00	$0.00	$0.00	0.00%
71101-000 Office Rent - CAC Mauchly, Irvine		0.00	0.00		0.00	8,702.00	-8,702.00	0.00 %	$0.00	$8,702.00	$ -8,702.00	0.00 %
71102-000 Rent-CAM, Ins, Prop Tax		0.00	0.00		32,748.64	26,430.00	6,318.64	123.91 %	$32,748.64	$26,430.00	$6,318.64	123.91 %
71104-000 Rent-Offsite Storage		0.00	0.00		10,060.00	10,240.00	-180.00	98.24 %	$10,060.00	$10,240.00	$ -180.00	98.24 %
71111-000 Insurance-Liability		0.00	0.00		85,944.29	101,960.00	-16,015.71	84.29 %	$85,944.29	$101,960.00	$ -16,015.71	84.29 %
71121-000 Office Expenses - Operations		0.00	0.00		12,142.57	18,850.00	-6,707.43	64.42 %	$12,142.57	$18,850.00	$ -6,707.43	64.42 %
71122-000 Office Supplies		0.00	0.00		2,174.62	3,000.00	-825.38	72.49 %	$2,174.62	$3,000.00	$ -825.38	72.49 %
71123-000 Janitorial		0.00	0.00		5,991.87	9,500.00	-3,508.13	63.07 %	$5,991.87	$9,500.00	$ -3,508.13	63.07 %
71131-000 Office Utilities		0.00	0.00		12,253.55	14,700.00	-2,446.45	83.36 %	$12,253.55	$14,700.00	$ -2,446.45	83.36 %
71141-000 Bank & Payroll Fees		0.00	0.00		21,042.72	8,500.00	12,542.72	247.56 %	$21,042.72	$8,500.00	$12,542.72	247.56 %
71151-000 Equipment Maintenance & Expense		0.00	0.00		9,005.89	7,760.00	1,245.89	116.06 %	$9,005.89	$7,760.00	$1,245.89	116.06 %
71161-000 Telephone		0.00	0.00		8,238.93	8,400.00	-161.07	98.08 %	$8,238.93	$8,400.00	$ -161.07	98.08 %
71162-000 Employee Communication Expense		0.00	0.00		13,800.00	14,400.00	-600.00	95.83 %	$13,800.00	$14,400.00	$ -600.00	95.83 %
71181-000 Postage & Courier Service		0.00	0.00		419.64	2,000.00	-1,580.36	20.98 %	$419.64	$2,000.00	$ -1,580.36	20.98 %
Total 71100-000 Office Expense		**0.00**	**0.00**		**213,822.72**	**234,442.00**	**-20,619.28**	**91.20 %**	**$213,822.72**	**$234,442.00**	**$ -20,619.28**	**91.20 %**
71200-000 Professional Fees									$0.00	$0.00	$0.00	0.00%
71201-000 CPA-Financial Audits		0.00	0.00		41,200.00	40,000.00	1,200.00	103.00 %	$41,200.00	$40,000.00	$1,200.00	103.00 %
71203-000 CPA-Assessment Audits		0.00	0.00		0.00	56,375.00	-56,375.00	0.00 %	$0.00	$56,375.00	$ -56,375.00	0.00 %
71207-000 CDFA Fiscal and Compliance Audit		0.00	0.00		10,290.00	9,925.00	365.00	103.68 %	$10,290.00	$9,925.00	$365.00	103.68 %

PRELIMINARY

California Avocado Commission

Budget vs. Actuals: CAC FY25 Budget Amend #2 by Class - FY25 P&L Classes

November 2024 - October 2025

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
71211-000 Calif. Department of Food & Ag.-CDFA		0.00	0.00		82,923.82	90,000.00	-7,076.18	92.14 %	$82,923.82	$90,000.00	$ -7,076.18	92.14 %
71221-000 Dept. of Ag-USDA/AMS		0.00	0.00		48,518.08	63,000.00	-14,481.92	77.01 %	$48,518.08	$63,000.00	$ -14,481.92	77.01 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues		0.00	0.00		7,006.00	7,500.00	-494.00	93.41 %	$7,006.00	$7,500.00	$ -494.00	93.41 %
71236-000 Outsourced Accounting		0.00	0.00		21,649.98	107,500.00	-85,850.02	20.14 %	$21,649.98	$107,500.00	$ -85,850.02	20.14 %
71299-000 Other Professional Expense		0.00	0.00			2,500.00	-2,500.00		$0.00	$2,500.00	$ -2,500.00	0.00%
78301-000 Pension Adm & Legal		0.00	0.00		25,915.49	38,620.00	-12,704.51	67.10 %	$25,915.49	$38,620.00	$ -12,704.51	67.10 %
Total 71200-000 Professional Fees		**0.00**	**0.00**		**237,503.37**	**415,420.00**	**-177,916.63**	**57.17 %**	**$237,503.37**	**$415,420.00**	**$ -177,916.63**	**57.17 %**
71300-000 Personnel Expenses									$0.00	$0.00	$0.00	0.00%
71301-000 Salaries/Wages		0.00	0.00						$0.00	$0.00	$0.00	0.00%
71302-000 Salaries/Wages - IA & Ops		0.00	0.00		656,678.84	624,400.00	32,278.84	105.17 %	$656,678.84	$624,400.00	$32,278.84	105.17 %
71303-000 Salaries/Wages - Marketing		0.00	0.00		106,245.91	110,043.00	-3,797.09	96.55 %	$106,245.91	$110,043.00	$ -3,797.09	96.55 %
Total 71301-000 Salaries/Wages		**0.00**	**0.00**		**762,924.75**	**734,443.00**	**28,481.75**	**103.88 %**	**$762,924.75**	**$734,443.00**	**$28,481.75**	**103.88 %**
71311-000 Pension Expense		0.00	0.00						$0.00	$0.00	$0.00	0.00%
71312-000 Pension Expense - IA & Ops		0.00	0.00		64,329.79	62,440.00	1,889.79	103.03 %	$64,329.79	$62,440.00	$1,889.79	103.03 %
71313-000 Pension Expense - Marketing		0.00	0.00		9,056.88	11,005.00	-1,948.12	82.30 %	$9,056.88	$11,005.00	$ -1,948.12	82.30 %
Total 71311-000 Pension Expense		**0.00**	**0.00**		**73,386.67**	**73,445.00**	**-58.33**	**99.92 %**	**$73,386.67**	**$73,445.00**	**$ -58.33**	**99.92 %**
71321-000 Payroll Tax & Work Comp		0.00	0.00						$0.00	$0.00	$0.00	0.00%
71322-000 Payroll Tax & Work Comp - IA & Ops		0.00	0.00		44,236.71	46,440.00	-2,203.29	95.26 %	$44,236.71	$46,440.00	$ -2,203.29	95.26 %
71323-000 Payroll Tax & Work Comp - Marketing		0.00	0.00		7,566.66	8,028.00	-461.34	94.25 %	$7,566.66	$8,028.00	$ -461.34	94.25 %
Total 71321-000 Payroll Tax & Work Comp		**0.00**	**0.00**		**51,803.37**	**54,468.00**	**-2,664.63**	**95.11 %**	**$51,803.37**	**$54,468.00**	**$ -2,664.63**	**95.11 %**
71331-000 Benefits		0.00	0.00		0.00		0.00		$0.00	$0.00	$0.00	0.00%
71332-000 Benefits - IA & Ops		0.00	0.00		120,623.56	127,550.00	-6,926.44	94.57 %	$120,623.56	$127,550.00	$ -6,926.44	94.57 %
71333-000 Benefits - Marketing		0.00	0.00		16,992.61	19,007.00	-2,014.39	89.40 %	$16,992.61	$19,007.00	$ -2,014.39	89.40 %
Total 71331-000 Benefits		**0.00**	**0.00**		**137,616.17**	**146,557.00**	**-8,940.83**	**93.90 %**	**$137,616.17**	**$146,557.00**	**$ -8,940.83**	**93.90 %**
Total 71300-000 Personnel Expenses		**0.00**	**0.00**		**1,025,730.96**	**1,008,913.00**	**16,817.96**	**101.67 %**	**$1,025,730.96**	**$1,008,913.00**	**$16,817.96**	**101.67 %**
71400-000 Commissioner Expenses									$0.00	$0.00	$0.00	0.00%
71401-000 District Meetings & Expenses		0.00	0.00		3,621.95	5,000.00	-1,378.05	72.44 %	$3,621.95	$5,000.00	$ -1,378.05	72.44 %
71402-000 Entertainment		0.00	0.00			2,000.00	-2,000.00		$0.00	$2,000.00	$ -2,000.00	0.00%
71403-000 Travel Expenses - Board Members		0.00	0.00		7,916.90	56,000.00	-48,083.10	14.14 %	$7,916.90	$56,000.00	$ -48,083.10	14.14 %
71404-000 Board Meeting Expenses		0.00	0.00		24,175.94	22,250.00	1,925.94	108.66 %	$24,175.94	$22,250.00	$1,925.94	108.66 %
71405-000 HAB BOLD Participation		0.00	0.00		6,521.88	10,000.00	-3,478.12	65.22 %	$6,521.88	$10,000.00	$ -3,478.12	65.22 %
71406-000 District Designated Funds					21,715.49	100,000.00	-78,284.51	21.72 %	$21,715.49	$100,000.00	$ -78,284.51	21.72 %
Total 71400-000 Commissioner Expenses		**0.00**	**0.00**		**63,952.16**	**195,250.00**	**-131,297.84**	**32.75 %**	**$63,952.16**	**$195,250.00**	**$ -131,297.84**	**32.75 %**
73000-000 Information Technology									$0.00	$0.00	$0.00	0.00%
73001-000 Network Maintenance		0.00	0.00		15,225.74	27,000.00	-11,774.26	56.39 %	$15,225.74	$27,000.00	$ -11,774.26	56.39 %
73002-000 Network Hardware, Software & Licenses		0.00	0.00		3,555.04	8,806.00	-5,250.96	40.37 %	$3,555.04	$8,806.00	$ -5,250.96	40.37 %
73003-000 IT Support & Consulting		0.00	0.00		28,971.50	58,354.00	-29,382.50	49.65 %	$28,971.50	$58,354.00	$ -29,382.50	49.65 %
73004-000 Accounting & Assessment System		0.00	0.00		7,082.85	6,000.00	1,082.85	118.05 %	$7,082.85	$6,000.00	$1,082.85	118.05 %
73005-000 IT Services	0.00	0.00	0.00		12,855.85	9,840.00	3,015.85	130.65 %	$12,855.85	$9,840.00	$3,015.85	130.65 %
Total 73000-000 Information Technology	**0.00**	**0.00**	**0.00**		**67,690.98**	**110,000.00**	**-42,309.02**	**61.54 %**	**$67,690.98**	**$110,000.00**	**$ -42,309.02**	**61.54 %**
78000-000 Depreciation, Interest & Other Operations									$0.00	$0.00	$0.00	0.00%
78101-000 Travel Expenses - Operations		0.00	0.00		2,939.46	5,000.00	-2,060.54	58.79 %	$2,939.46	$5,000.00	$ -2,060.54	58.79 %
78401-000 Membership Dues & Registration		0.00	0.00		299.00	2,675.00	-2,376.00	11.18 %	$299.00	$2,675.00	$ -2,376.00	11.18 %
78501-000 Dues, Education, Training, Recruitment & Other		0.00	0.00		24,406.35	8,500.00	15,906.35	287.13 %	$24,406.35	$8,500.00	$15,906.35	287.13 %
78601-000 Temporary Help		0.00	0.00			5,000.00	-5,000.00		$0.00	$5,000.00	$ -5,000.00	0.00%
79001-000 Amortization Expense		0.00	0.00		158,954.02	159,352.00	-397.98	99.75 %	$158,954.02	$159,352.00	$ -397.98	99.75 %
79100-000 Interest Expense		0.00	0.00		5,774.83	5,776.00	-1.17	99.98 %	$5,774.83	$5,776.00	$ -1.17	99.98 %
Total 78000-000 Depreciation, Interest & Other Operations		**0.00**	**0.00**		**192,373.66**	**186,303.00**	**6,070.66**	**103.26 %**	**$192,373.66**	**$186,303.00**	**$6,070.66**	**103.26 %**
Total 70000-000 Operations	**0.00**	**0.00**	**0.00**		**1,801,073.85**	**2,150,328.00**	**-349,254.15**	**83.76 %**	**$1,801,073.85**	**$2,150,328.00**	**$ -349,254.15**	**83.76 %**
Total Expenditures	**$8,644,777.13**	**$9,125,000.00**	**$ -480,222.87**	**94.74 %**	**$5,459,109.55**	**$6,292,045.00**	**$ -832,935.45**	**86.76 %**	**$14,103,886.68**	**$15,417,045.00**	**$ -1,313,158.32**	**91.48 %**
NET OPERATING REVENUE	$ -2,176,411.79	$ -1,220,000.00	$ -956,411.79	178.39 %	$ -2,996,317.09	$ -3,825,045.00	$828,727.91	78.33 %	$ -5,172,728.88	$ -5,045,045.00	$ -127,683.88	102.53 %
NET REVENUE	$ -2,176,411.79	$ -1,220,000.00	$ -956,411.79	178.39 %	$ -2,996,317.09	$ -3,825,045.00	$828,727.91	78.33 %	$ -5,172,728.88	$ -5,045,045.00	$ -127,683.88	102.53 %

PRELIMINARY

BOARD ACTION

ITEM 7.e: RECOMMEND MEMBER AND ALTERNATE TO SERVE ON THE HASS AVOCADO COMMITTEE

SUMMARY:

In January 2014 the Hass Avocado Board (HAB) approved a proposal presented by their International Representation Committee that allows offshore representatives of the avocado industry to have a voice and a vote on matters before they are considered by the HAB board. As a result, the Hass Avocado Committee (HAC) was created to make recommendations that assist the HAB to carry out the purposes and objectives of the Act and Order. The composition of the committee includes current HAB board members (directors and alternates) and one representative and one alternate from each organization receiving HAB rebate assessment dollars.

On August 14, 2025 CAC received a letter from HAB Chairman Bob Schaar requesting names of individuals to serve, on behalf of CAC, as a member and alternate on the HAC for a one-year term beginning November, 2025. While the letter requests CAC's recommendations by October 31, 2025 it also states it is preferable that CAC consider nominating individuals who are voting members of the Board. With the new CAC Board scheduled to be seated at the December 11, 2025 meeting, CAC management contacted HAB to request the recommendation of HAC nominees take place at the December meeting, to which HAB was agreeable. At this time, action is required by the CAC Board to recommend HAC nominees.

FISCAL ANALYSIS:

- Not applicable.

BOARD OPTIONS:

- Not applicable

STAFF RECOMMENDATION:

- Not applicable

EXHIBITS / ATTACHMENTS:

- Letter from HAB Chairman Bob Schaar Requesting CAC Representatives for Hass Avocado Committee
- Hass Avocado Committee Functions
- HAB Updated Travel Policy

August 14, 2025
Mission Viejo, CA

Via Email

California Avocado Commission
Jason Cole, Chairman

Dear Chairman Cole,

In accordance with the Hass Avocado Committee (HAC) appointment and nomination process approved by the Hass Avocado Board in 2014 (attached for your reference), I am writing to seek the names of individuals who wish to serve as the California Avocado Commission (CAC) representative on the HAC. Please provide one or multiple names by October 31, 2025. When selecting your nominees, it would be preferable that the individuals are voting board members of the California Avocado Commission (CAC) during the November 2025 to October 2026 period.

HAC members will be appointed by the Board at the annual meeting which will be held on November 18 & 19, 2025. The first meeting of the newly appointed HAC will be on November 19, 2025. The term of the committee shall be one year, but an existing committee may serve until the new committee is available to be seated. Please note that HAC usually meets four times per year, all meetings take place in the United States or via Zoom and are carried out in English. HAB will pay for all travel expenses incurred by the committee members and alternates according to HAB's Travel Policy.

HAC strengthens the relationships and collaboration between HAB and the member organizations that obtain 85% of the assessment revenue. HAB looks forward to continuing the engagement with your organization and to receiving your nomination no later than October 31, 2025. If you have any questions, please don't hesitate to contact me or Emiliano Escobedo.

Sincerely,

Bob Schaar

Bob Schaar, Chairman
Hass Avocado Board

cc: Ken Melban, Terry Splane

Attachments:
- Hass Avocado Committee Functions
- Updated Travel Policy

Hass Avocado Committee

Composition, nominations and appointments, quorum, voting and procedures

COMPOSITION:

- Seven producer members of HAB (nominated and appointed in the matter specified below).
- Five importer members of HAB (nominated and appointed in the matter specified below).
- One member from each importer organization certified by the Secretary to receive assessment funds under Section 1219.58 of the Order (nominated and appointed in the matter specified below).
- One member representing the California Avocado Commission (nominated and appointed in the matter specified below).
- Each member of the committee shall have an alternate, who may serve in the absence of the committee member.

Note: Throughout, this document we will use the term "member organizations" to refer to the importer and state associations that receive assessments through the Act and the Order.

NOMINATIONS AND APPOINTMENTS:

- Around 90 days before the annual meeting, the HAB chair shall communicate to the member organizations and other organizations representing the avocado industry within the growing regions to seek, through the member organizations, the names of individuals who wish to serve as members and alternates of the committee.
- Each member organization, through its chief executive, shall submit to the HAB chair the names of the individuals nominated to serve as the member and alternate on the committee. Each organization may provide one name or multiple names for each member and alternate position. In addition, the member organization is to nominate an alternate for a position and may provide one name or multiple names for an alternate position. In choosing their nominees, the member organizations shall consider the ability of the individual nominated to serve on the committee to travel to attend meetings in the United States.
- The chair of HAB shall appoint the committee chair, subject to the approval of the HAB, and may appoint a vice chair or other officers he or she deems appropriate. The HAB chair shall appoint, from the names provided by the member organizations, the individuals who will occupy

the member organization seats on the committee. If no name has been submitted for a position, the chair of HAB may appoint someone for that position. The HAB chair shall also appoint the producer and importer members and their alternates appointed by the Secretary to serve on the HAB. The same process will be repeated for alternate positions.

- The appointments shall occur on or soon after the annual meeting in which the HAB appoints a chair. The term shall be one year, but an existing committee may serve until the new committee is available to be seated.

QUORUM AND VOTING:

- The committee may only take action if a quorum is established either in person or via electronic means. A quorum shall be established if a majority (one more vote than 50 percent) is present.
- A motion before the committee is approved only if favored by a simple majority (one more vote than 50 percent) of each of the three categories voting in the affirmative. In other words, for a motion to pass, it must receive favorable votes from (a) four of the seven producers, (b) three of the five importers, and (c) three of the four association members.
- The voting requirements apply to the committee only; for HAB, a motion passes if favored by a majority of those voting.

PROCEDURES:

- The HAB and the committee shall meet at the same location, date and time of the HAB meetings.
- First, the committee will consider its business and provide its recommendations.
- When the committee completes its consideration of its business, the HAB shall then convene and vote on matters on which the committee has approved. A motion not approved by the HAB may not be forwarded to the Secretary for approval. In addition, HAB may consider any motion that failed passage in the committee.
- Because HAB members have already participated in the discussions and approved items of business of the committee, the motions before the HAB or other business may be voted on either individually or as a group.

HASS AVOCADO BOARD

Travel & Entertainment Policy

Amended & Approved by the Board: 03/05/2025

Approved by USDA 05/08/2025

HASS AVOCADO BOARD
TRAVEL EXPENSE POLICY

This policy supersedes the previously approved Hass Avocado Board Travel and Entertainment Expense Policy.

1. General

The Hass Avocado Board (HAB) will reimburse Members and Staff for all reasonable and necessary expenses incurred in connection with travel on authorized Board business which are approved as activities in support of the Act and Order. Members and Staff are responsible for complying with this Policy. Members and Staff submitting expenses that are not in compliance with this policy risk delayed, partial, or forfeited reimbursement. Members and Staff are expected to use prudent business judgement regarding expenses covered by this Policy.

HAB will limit reimbursement of travel expenses specified under this policy for up to one day prior to the day of the event/function, the night of the event/function, and if necessary, an additional day after the last event/function attended. Reimbursement for any additional days will require written pre-approval with justification, such as evidence that no flights are available at a reasonable hour.

2. Policy Application

A. Hass Avocado Board Members, Board Alternates and Committee Members will be governed by this policy and will be referred to as "Member" throughout this document.

B. The term "Staff" refers to employees of the Hass Avocado Board.

C. The term "Executive Director" refers to the Hass Avocado Board's Chief Executive.

D. The Hass Avocado Board will be referred to as "Board" throughout this document.

E. The term "Officer" refers to an Officer of the Board (Chairperson, Vice Chairperson, Treasurer, or Secretary).

F. Business meal refers to a meal consumed by a Member or Staff when traveling on HAB Business or when HAB related business is discussed during the meal. Business meals are subject to daily allowance limits established under Section 6 (Meal Allowance) of this policy. The purchase of alcoholic beverages is permitted as part of business meals.

G. Entertainment refers to a meal or beverage consumed with a guest(s) or a group of staff for a valid business purpose. Entertainment does not count toward the daily allowance established under Section 6 (Meal Allowance) of this policy. Alcoholic beverages are permitted as part of entertainment.

H. Group meals refers to a meal consumed at HAB hosted events to which all members and staff are invited. Group meals do not count toward the daily allowance established under Section 6 (Meal Allowance) of this policy. Alcoholic beverages are permitted as part of group meals.

3. Pre-Approvals for Travel

A. Pre-approval should be done via e-mail to the appropriate person for approval. The pre-approval should include the business purpose, expense, justification, comparatives, or reasoning if appropriate.

B. All staff travel, except for travel included in annual plans and budgets adopted by the Board, must be pre-approved by the staff member's immediate supervisor, Executive Director, or an Officer of the Board.

C. The Executive Director will obtain pre-approval for travel from the Chairperson. If the Chairperson is not available another Officer may review and approve the travel.

D. All Member travel, except for approved meetings, must be pre-approved by the Board Treasurer. If the Board Treasurer is unavailable, another Officer may review and approve the travel.

E. Board Treasurer, the Treasurer will obtain Pre-approval from the Chairperson or another Officer.

4. Transportation

A. <u>Personal Vehicle</u>

1. Members and Staff who utilize personal vehicles for business purposes are required to have a valid driver's license. Mileage will be reimbursed at the current allowable IRS rate. When a personal vehicle is used for Board business, it must carry the minimum insurance coverage required by law for bodily injury and property damage. Staff using their own personal vehicles for business shall be reimbursed for their actual miles traveled above and beyond their normal commute only. Members and Staff are responsible for all parking fines and moving violation tickets.

B. <u>Rental Vehicle</u>

1. In general, an intermediate or smaller car is the car type within policy; however, the size and type of the rental car should be appropriate for the number of people in the car and the road conditions on which it will be used. In-car navigation systems and electronic toll payment options for rental cars are considered reimbursable. All other convenience options, e.g. satellite radio, are considered non-reimbursable.

2. When renting a car domestically or internationally, it is advisable to purchase insurance at the time of the rental. To maximize cost savings, Members and Staff should refuel rental cars prior to returning. Gasoline for rental car use will be reimbursed as long as gasoline for the car rental is purchased under a self-service option. Rental car "pre-pay" options will not be reimbursed.

C. <u>Local Transportation/ Travel</u>

1. The most efficient form of transportation should be used to get to and from hotels, airports and other destinations.

2. Allowable methods of transport include shuttles, cabs, ride share and public transportation. Car service is allowed only if the total cost is comparable to that of a cab/ride share fare.

D. <u>Air Travel</u>

1. All reimbursable air transportation must originate and terminate within the United States. Any air travel originating from outside the United States must be justified and explained with full documentation on the pre-approval request. Hass Avocado Committee members domiciled outside the United States shall be reimbursed for air travel originating and terminating from their domicile outside the United States.

2. In order to optimize cost savings for HAB, travel arrangements should be arranged at least seven days in advance for domestic travel and fourteen days in advance for international travel. Flight insurance is encouraged and is a reimbursable expense to cover unforeseen expenses resulting from medical, family emergencies, accidents, and flight cancellations. All Members and Staff are encouraged to search for the lowest available restricted but changeable fare, rather than fully-refundable fare. HAB will reimburse Members and Staff for any justifiable flight changes.

3. All Members and Staff must fly coach for total air travel less than 3 hours within the United States, Mexico, or Canada. For total air travel longer than 3 hours within the United States, Mexico, or Canada, Members and staff are permitted to fly upgraded economy or equivalent, but not business class. For international travel to countries to other than Mexico or Canada, Members and Staff are permitted to fly business class for on trips exceeding six hours. First class air travel is not reimbursable. Personal miles or points may be used to upgrade to a higher-class service, or the traveler may opt to pay personally for an upgrade.

4. Airline receipts from the carrier shall be included with the expense report form. Travel agent receipts submitted must be accompanied by the airline receipt and include the E-ticket number and record locator for the flights in order for HAB to verify records. Travel Agent Invoices submitted without proper back-up will not suffice and may delay reimbursement.

5. HAB will reimburse airline baggage fees for up to 1 standard checked bag. Pre- approval to check additional bags at HAB expense with written justification may be approved.

6. HAB will reimburse airline fees associated with seat selection at time of check-in, priority boarding and on air Wi-Fi costs during flight.

7. When Members are attending other HAPRI association meetings during the same period as HAB events/functions, HAB will reimburse 50% of the air travel related expenses.

5. Lodging

A. In cities where the HAB has contracted with a specific hotel, Members and Staff will book a room at the contracted hotel. In cities where there is more than one contracted hotel, the Members and staff may choose among contracted hotels. When travel schedules require early hotel check in and additional hotel charges are incurred, the additional charges are considered reimbursable.

B. In cities where HAB does not have a contracted hotel, or all contracted hotels are sold out, the lodging selected must not exceed the maximum nightly rates (before taxes and fees) listed below:

- $450 metropolitan areas and international locations.
- $350 for all other U.S. locations.

C. At times, when demand is high and hotels are sold out, the hotel rooms still available are priced higher than the HAB's stated maximum rate. In this case, Members and Staff will book the most reasonable option and retain a record of why the maximum rate was exceeded and submit for pre-approval. If a Member or Staff must cancel a hotel reservation, they should do so through the site/method through which the reservation was originally booked. Members should plan early to avoid cancellation fees. A "no-show" charge is not reimbursable unless it results from unavoidable circumstance.

D. In certain circumstances it may be desirable and cost efficient to use alternate forms of lodging such as Airbnb, VRBO, rentals and others. These alternate accommodations may be used when the total cost of the stay (including booking and cleaning fees but excluding taxes and other fees) is comparable to the nightly rates published above for the same number of nights.

E. Exclusions -- certain research and promotional HAB hosted events (for example ANSA meetings, media and influencer events) may not fall under the nightly rate limit stated under item 2. In such cases the total lodging cost will be covered in the board approved budget and business plan.

6. Meal Allowance

A. Members and Staff will be reimbursed up to a daily maximum of $150.00 per claimant excluding applicable taxes and a maximum gratuity of 20%. The maximum includes any daily combination of meals, snacks, minibar, and beverages. Members and Staff should ask for separate checks to avoid exceeding the $150.00 daily maximum. Itemized receipts are required to support all meal expenses, including meals charged to the hotel room.

B. When a member or staff attends a HAB hosted group meal, the meal will count against the daily allowance. The deductions from the daily allowance are as follows: If the group meal is breakfast, deduct 25% from the daily allowance, if the group meal is lunch, deduct 25% from the daily allowance and if the group meal is dinner deduct 50% from the daily allowance.

7. Seminars, Conferences & Conventions

A. Members must obtain pre-approval prior to attending a seminar, conference, lecture, or other event of a business nature. Attendance by Staff shall be considered approved when annual plans and budgets are adopted by the Board, otherwise they shall follow the pre-approval process.

8. Miscellaneous

A. Incidentals:

The Board will reimburse, with a receipt when possible, the following items:

1. Internet, and facsimile expenses related to Board business.
2. Laundry and dry-cleaning services when traveling on Board business for more than five consecutive days.
3. Tolls, parking, porter and baggage handling tips.

B. International Travel

1. International travel by Staff shall be considered approved when annual plans and budgets are adopted by the Board, otherwise they shall follow the pre-approval process.
2. All expenses must be shown in U.S. dollar values. The currency exchange rate that will be accepted by the HAB is from the US Treasury Department's Financial Management Services as well as the daily exchange rates listed on receipts and/or credit card statements. Use the "Comments" section of expense report to indicate foreign currency exchange rates used.

9. Travel Expense Reports

A. Falsification of a travel expense report will be brought to the Board's attention.

B. Expense reports should be submitted to the HAB finance department after completion of each trip, and within a reasonable amount of time, not to exceed 3 months. Electronic submission is preferred for processing.

C. If obtained, a copy of the pre-approval and supporting documentation must be submitted with the travel expense report form.

D. A receipt must be submitted for any expense over $20. The hotel invoice or folio are insufficient supporting documentation for room charges, please include itemized receipts for room charges and meals.

E. It is preferable for travelers to submit original receipts; however, if originals are not submitted, the traveler must retain original receipts for at least three years in case of an audit. Original receipts are receipts for cash expenses or hard-copy printouts from electronic sources, such as for airfare or lodging. If a receipt is unavailable or lost, a written statement is required by the claimant providing the reason and detail of the expenditure.

F. All meal and entertainment expenditures subject to reimbursement must include:

- Names of people in attendance and relationship to HAB.
- Business purpose - In the case of Board functions, an invitation to Board functions will suffice.
- Place where the expense took place.
- Date of expense.
- Amount to be reimbursed.

G. A member or staff that expenses a meal instead of attending a HAB hosted group meal should include an explanation in the Travel Expense Report.

10. Travel Expense Form Approvals

A. If the traveler is Staff, the expense report form shall be approved by the Staff member's immediate supervisor, or the Executive Director. If the Executive Director is not available, the expense report form can be approved by the Board Chairperson or Board Treasurer.

B. If the traveler is the Executive Director, the expense report form shall be approved by the Board Chairperson or the Board Treasurer.

C. If the traveler is an officer, the expense report form must be reviewed and approved by the Board Chairperson. If the Board Chairperson is unavailable, another Officer may review and approve the form.

D. If the traveler is the Board Chairperson, the expense report form must be reviewed and approved by the Board Treasurer first. If the Board Treasurer is unavailable another Officer may review and approve the form.

E. If the traveler is a Member, the expense report form must be approved by the Board Treasurer first. If the Board Treasurer is unavailable, another Officer may review and approve the form.

11. Exclusions

The following expenses are not reimbursable:

A. In-room mini-bar alcohol purchases.

B. Personal expenses (movies, games, spa visits, golf outings, optional social activities.)

C. Traffic and/or parking violation fines, towing charges, legal fees, or other payments resulting from illegal actions.

D. Vehicle fuel purchases when mileage is being reimbursed.

E. Repairs to personal vehicles.

F. Family members' and guest expenses,' including room service or extra hotel charges for additional guests.

G. Laundry service unless the trip is longer than five days.

H. Lunches and dinners without a primary business purpose. The fact that lunchtime or dinnertime is a convenient time to meet does not convert a personal expense to a business expense.

I. First-class fare.

J. Tips in excess of 20%.

K. Travel accident insurance premiums.

BOARD ACTION

ITEM 7.f **RECOMMEND TWO MEMBERS TO SERVE ON THE HASS AVOCADO BOARD AVOCADO SUSTAINABILITY ADVISORY**

SUMMARY:

On August 14, 2025, CAC received a letter from Hass Avocado Board Chairman Bob Schaar seeking the names of two individuals who wish to serve as the California Avocado Commission representative members on the HAB Avocado Sustainability Advisory. In his request, Mr. Schaar states that in choosing nominees, it would be preferable that the individuals meet the criteria laid out in the HAB-approved Functions and Responsibilities for the ASA, as outlined in the attached exhibit. It is noted that ASA members will be appointed by the HAB board shortly after the annual meeting, held in November 2025. It is noted that an existing committee member may be reappointed to serve successive one-year terms. Also, HAB will pay for all expenses incurred by the advisory members according to HAB's Travel Policy.

While it was requested that CAC provide the names for the two member positions by October 31, 2024, CAC staff requested the new Board be seated prior making recommendations, therefore recommendations should be made during this CAC Board meeting.

FISCAL ANALYSIS:

- Not applicable - HAB will pay for all expenses incurred by the advisory members according to HAB's Travel Policy.

BOARD OPTIONS:

- Recommend two nominees to serve as members on the HAB Avocado Sustainability Advisory

STAFF RECOMMENDATION:

- Staff recommends the CAC Board discuss and submit the names of two individuals to serve on the HAB ASA

EXHIBITS / ATTACHMENTS:

- Letter from HAB Chairman Bob Schaar Requesting CAC Nominees to Serve on the Avocado Sustainability Advisory
- Avocado Sustainability Advisory Functions and Responsibilities
- Article 7 from HAB Bylaws
- HAB Travel Policy

August 14, 2025
Mission Viejo, CA

Via Email

California Avocado Commission
Jason Cole, Chairman

Re: Request for Nominees to Serve on the Avocado Sustainability Advisory

Dear Chairman Cole,

In accordance with the Bylaws of the Hass Avocado Board (HAB) Avocado Sustainability Center (ASC), and the Avocado Sustainability Advisory (ASA) appointment and nomination process passed by the Hass Avocado Board on September 20, 2021 (attached for your reference), I am writing to seek the names of two (2) individuals who wish to serve as the California Avocado Commission (CAC) representative members on the ASA. Please provide the names of the two-member positions for the 2026 calendar year. In choosing your nominees, it would be preferable that the individuals meet the criteria laid out in the HAB-approved Functions and Responsibilities for the ASA that is also attached. HAB will pay for all travel expenses incurred by the advisory members according to HAB's Travel Policy (attached).

The Board will appoint the Avocado Sustainability Advisory members shortly after the annual meeting, held on November 19, 2025. The term of the ASA shall be one year but may serve until a new ASA is seated. A committee member may be reappointed to serve successive one (1) year terms.

We believe the ASC and the ASA will accelerate the sustainability effort of the avocado industry in the United States. HAB looks forward to continuing the engagement with your organization and receiving your nominations no later than October 31, 2025. If you have any questions, please don't hesitate to contact Emiliano Escobedo or me.

Sincerely,

Bob Schaar

Bob Schaar, Chair
Hass Avocado Board

cc: Ken Melban, Vice President of Industry Affairs & Operations (CAC)
Terry Splane, Terry Splane, Vice President of Marketing (CAC)

Attachments:

- Avocado Sustainability Advisory Functions and Responsibilities
- Article 7 from HAB Bylaws
- Updated Travel Policy

Avocado Sustainability Advisory Functions and Responsibilities

ADVISORY FUNCTIONS AND PURPOSE

The Avocado Sustainability Advisory (ASA)shall be governed in its deliberations and in the transaction of business by the Bylaws of the Hass Avocado Board (HAB) and by the provisions of both the Hass Avocado Promotion, Research and Information Act (Act) and the Hass Avocado Promotion, Research and Information Order (Order).

Through its leadership, the ASA will provide direction in alignment with the Hass Avocado Board's overall purpose, mission, vision and guiding values that results in the Avocado Sustainability Center (ASC) becoming the premier provider of sustainability research, data and information for the Hass avocado industry and a trusted thought-leader in the field of sustainability and agriculture that will provide a better future for the industry. Moreover, the ASA will seek to build and ensure a productive culture fostering the collaboration and exchange of ideas and information, taking into consideration the sustainability interests and goals of the geographic regions represented by associations that receive assessments pursuant to the Act and the Order.

COMPOSITION OF THE ASA AND TERM

The ASA will be comprised of two (2) HAB Board members and two (2) representatives of each state or importer organization that receives assessments pursuant to the Act and the Order. All ASA members shall be appointed in accordance with the HAB Bylaws. The term of each ASA member shall be in accordance with the HAB Bylaws.

ASA MEMBER RESPONSIBILITIES

Each ASA member will abide by the Hass Avocado Board member governance roles and responsibilities and abide by HAB Bylaws, policies and procedures and the provisions of the Act and the Order that govern the HAB.

Each ASA member will take an active and constructive role in helping the ASA perform its work. ASA members will exemplify the guiding principles of the ASA and will bring value to the ASA through being:

1. **An engaged representative of their respective associations**

   ASA members will be prepared to represent their region and association to the best of their ability. Members will play an active role by participating in discussions that are happening in their specific region and will relay those findings to the ASA. Members will be a voice for their respective association and will be responsible for serving as a liaison between their association and the ASA to share updates between the two. Members must be effective communicators and a reliable conduit to their associations to keep dialogue open and maintain a constant flow of information between the two groups.

2. **Knowledge of sustainability practices**

   Members will take the necessary steps and actions to remain well-informed on all aspects of sustainability issues, specifically across the three main pillars: people, planet and profit. Members will be oriented towards science and research and will abide by the guiding values of the ASA, ensuring that the work of the ASA is focused on providing a better future for generations to come.

   In addition to compliance with the conflict-of-interest policy observed by the Hass Avocado Board, members will conduct the business of the ASA with loyalty to the HAB and the Avocado Sustainability Center, bringing independent-mindedness without bias to any personal, professional or organizational affiliation.

3. **An active, prepared, and committed participant**

   Working collegially in a productive and respectful manner, the ASA members will bring their expertise and experience from their respective cultures, associations and geographies to their ASA duties to work in support of the Avocado Sustainability Center and its constituents.

   Members will be active participants, including being fully prepared for meetings and making meeting attendance, participation and follow-through a priority, as well as taking the initiative to be an informed representative on sustainability as it relates to the ASA. Members will ensure productive and strategic dialogue is employed to move the interests of the ASA forward, without bias to any personal, professional or organizational affiliation.

In addition to the responsibilities outlined above, the ASA will be responsible for the annual nomination of a ASA Chairperson and the submission of that nomination to the Hass Avocado Board. The ASA will be expected to nominate a candidate that has the best interest of the industry in mind and who will exemplify the guiding principles of the ASA.

ARTICLE 7

Avocado Sustainability Advisory

Section 1. There shall be a committee referred to as the Avocado Sustainability Advisory (ASA) and its role is to govern the Avocado Sustainability Center (ASC).

Section 2. The committee shall be composed of (i) two (2) HAB Board members appointed by the HAB Chairperson and (ii) two (2) representatives of each state or importer organization that receives assessments pursuant to the Act and the Order. Each respective state or importer organization shall nominate two (2) representatives selected from names submitted by the stakeholders of such respective organizations after notification is made to affected stakeholders regarding the nomination process. The HAB Chairperson shall then appoint to the Committee the two (2) nominated representatives of each such state or importer organization. If no names are nominated by a respective state or importer organization, then the HAB Chairperson shall select and appoint two (2) members of the committee on behalf of such respective state or importer organization.

Section 3. The committee will nominate a committee Chairperson and submit the name to the HAB Chairperson. The HAB Chairperson will appoint the committee chairperson nominated by the committee. If no chairperson is nominated by the committee, then the HAB Chairperson shall select and appoint a committee chairperson.

Section 4. A member's term of service on the committee shall be for one (1) year, but a member may continue to serve past one (1) year until a new committee has been appointed. A committee member may be reappointed to serve successive one (1) year terms.

Section 5. To constitute a quorum for a committee meeting, at least one more than half of those assigned to the committee must be present. No proxy voting shall be allowed at a committee meeting.

Section 6. For any action to be approved by the committee, it must receive the concurring votes of members representing more than 66 percent of those present and voting.

Travel & Entertainment Policy

Amended & Approved by the Board: 03/05/2025

Approved by USDA 05/08/2025

HASS AVOCADO BOARD
TRAVEL EXPENSE POLICY

This policy supersedes the previously approved Hass Avocado Board Travel and Entertainment Expense Policy.

1. **General**
   The Hass Avocado Board (HAB) will reimburse Members and Staff for all reasonable and necessary expenses incurred in connection with travel on authorized Board business which are approved as activities in support of the Act and Order. Members and Staff are responsible for complying with this Policy. Members and Staff submitting expenses that are not in compliance with this policy risk delayed, partial, or forfeited reimbursement. Members and Staff are expected to use prudent business judgement regarding expenses covered by this Policy.

   HAB will limit reimbursement of travel expenses specified under this policy for up to one day prior to the day of the event/function, the night of the event/function, and if necessary, an additional day after the last event/function attended. Reimbursement for any additional days will require written pre-approval with justification, such as evidence that no flights are available at a reasonable hour.

2. **Policy Application**

   A. Hass Avocado Board Members, Board Alternates and Committee Members will be governed by this policy and will be referred to as "Member" throughout this document.

   B. The term "Staff" refers to employees of the Hass Avocado Board.

   C. The term "Executive Director" refers to the Hass Avocado Board's Chief Executive.

   D. The Hass Avocado Board will be referred to as "Board" throughout this document.

   E. The term "Officer" refers to an Officer of the Board (Chairperson, Vice Chairperson, Treasurer, or Secretary).

   F. Business meal refers to a meal consumed by a Member or Staff when traveling on HAB Business or when HAB related business is discussed during the meal. Business meals are subject to daily allowance limits established under Section 6 (Meal Allowance) of this policy. The purchase of alcoholic beverages is permitted as part of business meals.

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B. All staff travel, except for travel included in annual plans and budgets adopted by the Board, must be pre-approved by the staff member's immediate supervisor, Executive Director, or an Officer of the Board.

C. The Executive Director will obtain pre-approval for travel from the Chairperson. If the Chairperson is not available another Officer may review and approve the travel.

D. All Member travel, except for approved meetings, must be pre-approved by the Board Treasurer. If the Board Treasurer is unavailable, another Officer may review and approve the travel.

E. Board Treasurer, the Treasurer will obtain Pre-approval from the Chairperson or another Officer.

4. Transportation

A. Personal Vehicle

1. Members and Staff who utilize personal vehicles for business purposes are required to have a valid driver's license. Mileage will be reimbursed at the current allowable IRS rate. When a personal vehicle is used for Board business, it must carry the minimum insurance coverage required by law for bodily injury and property damage. Staff using their own personal vehicles for business shall be reimbursed for their actual miles traveled above and beyond their normal commute only. Members and Staff are responsible for all parking fines and moving violation tickets.

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1. All reimbursable air transportation must originate and terminate within the United States. Any air travel originating from outside the United States must be justified and explained with full documentation on the pre-approval request. Hass Avocado Committee members domiciled outside the United States shall be reimbursed for air travel originating and terminating from their domicile outside the United States.

2. In order to optimize cost savings for HAB, travel arrangements should be arranged at least seven days in advance for domestic travel and fourteen days in advance for international travel. Flight insurance is encouraged and is a reimbursable expense to cover unforeseen expenses resulting from medical, family emergencies, accidents, and flight cancellations. All Members and Staff are encouraged to search for the lowest available restricted but changeable fare, rather than fully-refundable fare. HAB will reimburse Members and Staff for any justifiable flight changes.

3. All Members and Staff must fly coach for total air travel less than 3 hours within the United States, Mexico, or Canada. For total air travel longer than 3 hours within the United States, Mexico, or Canada, Members and staff are permitted to fly upgraded economy or equivalent, but not business class. For international travel to countries to other than Mexico or Canada, Members and Staff are permitted to fly business class for on trips exceeding six hours. First class air travel is not reimbursable. Personal miles or points may be used to upgrade to a higher-class service, or the traveler may opt to pay personally for an upgrade.

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7. When Members are attending other HAPRI association meetings during the same period as HAB events/functions, HAB will reimburse 50% of the air travel related expenses.

5. Lodging

A. In cities where the HAB has contracted with a specific hotel, Members and Staff will book a room at the contracted hotel. In cities where there is more than one contracted hotel, the Members and staff may choose among contracted hotels. When travel schedules require early hotel check in and additional hotel charges are incurred, the additional charges are considered reimbursable.

B. In cities where HAB does not have a contracted hotel, or all contracted hotels are sold out, the lodging selected must not exceed the maximum nightly rates (before taxes and fees) listed below:

- $450 metropolitan areas and international locations.
- $350 for all other U.S. locations.

C. At times, when demand is high and hotels are sold out, the hotel rooms still available are priced higher than the HAB's stated maximum rate. In this case, Members and Staff will book the most reasonable option and retain a record of why the maximum rate was exceeded and submit for pre-approval. If a Member or Staff must cancel a hotel reservation, they should do so through the site/method through which the reservation was originally booked. Members should plan early to avoid cancellation fees. A "no-show" charge is not reimbursable unless it results from unavoidable circumstance.

D. In certain circumstances it may be desirable and cost efficient to use alternate forms of lodging such as Airbnb, VRBO, rentals and others. These alternate accommodations may be used when the total cost of the stay (including booking and cleaning fees but excluding taxes and other fees) is comparable to the nightly rates published above for the same number of nights.

E. Exclusions -- certain research and promotional HAB hosted events (for example ANSA meetings, media and influencer events) may not fall under the nightly rate limit stated under item 2. In such cases the total lodging cost will be covered in the board approved budget and business plan.

6. Meal Allowance

A. Members and Staff will be reimbursed up to a daily maximum of $150.00 per claimant excluding applicable taxes and a maximum gratuity of 20%. The maximum includes any daily combination of meals, snacks, minibar, and beverages. Members and Staff should ask for separate checks to avoid exceeding the $150.00 daily maximum. Itemized receipts are required to support all meal expenses, including meals charged to the hotel room.

B. When a member or staff attends a HAB hosted group meal, the meal will count against the daily allowance. The deductions from the daily allowance are as follows: If the group meal is breakfast, deduct 25% from the daily allowance, if the group meal is lunch, deduct 25% from the daily allowance and if the group meal is dinner deduct 50% from the daily allowance.

7. Seminars, Conferences & Conventions

A. Members must obtain pre-approval prior to attending a seminar, conference, lecture, or other event of a business nature. Attendance by Staff shall be considered approved when annual plans and budgets are adopted by the Board, otherwise they shall follow the pre-approval process.

8. Miscellaneous

A. Incidentals:

The Board will reimburse, with a receipt when possible, the following items:

1. Internet, and facsimile expenses related to Board business.
2. Laundry and dry-cleaning services when traveling on Board business for more than five consecutive days.
3. Tolls, parking, porter and baggage handling tips.

B. International Travel

1. International travel by Staff shall be considered approved when annual plans and budgets are adopted by the Board, otherwise they shall follow the pre-approval process.
2. All expenses must be shown in U.S. dollar values. The currency exchange rate that will be accepted by the HAB is from the US Treasury Department's Financial Management Services as well as the daily exchange rates listed on receipts and/or credit card statements. Use the "Comments" section of expense report to indicate foreign currency exchange rates used.

9. Travel Expense Reports

A. Falsification of a travel expense report will be brought to the Board's attention.

B. Expense reports should be submitted to the HAB finance department after completion of each trip, and within a reasonable amount of time, not to exceed 3 months. Electronic submission is preferred for processing.

C. If obtained, a copy of the pre-approval and supporting documentation must be submitted with the travel expense report form.

D. A receipt must be submitted for any expense over $20. The hotel invoice or folio are insufficient supporting documentation for room charges, please include itemized receipts for room charges and meals.

E. It is preferable for travelers to submit original receipts; however, if originals are not submitted, the traveler must retain original receipts for at least three years in case of an audit. Original receipts are receipts for cash expenses or hard-copy printouts from electronic sources, such as for airfare or lodging. If a receipt is unavailable or lost, a written statement is required by the claimant providing the reason and detail of the expenditure.

F. All meal and entertainment expenditures subject to reimbursement must include:

- Names of people in attendance and relationship to HAB.
- Business purpose - In the case of Board functions, an invitation to Board functions will suffice.
- Place where the expense took place.
- Date of expense.
- Amount to be reimbursed.

G. A member or staff that expenses a meal instead of attending a HAB hosted group meal should include an explanation in the Travel Expense Report.

10. Travel Expense Form Approvals

A. If the traveler is Staff, the expense report form shall be approved by the Staff member's immediate supervisor, or the Executive Director. If the Executive Director is not available, the expense report form can be approved by the Board Chairperson or Board Treasurer.

B. If the traveler is the Executive Director, the expense report form shall be approved by the Board Chairperson or the Board Treasurer.

C. If the traveler is an officer, the expense report form must be reviewed and approved by the Board Chairperson. If the Board Chairperson is unavailable, another Officer may review and approve the form.

D. If the traveler is the Board Chairperson, the expense report form must be reviewed and approved by the Board Treasurer first. If the Board Treasurer is unavailable another Officer may review and approve the form.

E. If the traveler is a Member, the expense report form must be approved by the Board Treasurer first. If the Board Treasurer is unavailable, another Officer may review and approve the form.

11. Exclusions

The following expenses are not reimbursable:

A. In-room mini-bar alcohol purchases.

B. Personal expenses (movies, games, spa visits, golf outings, optional social activities.)

C. Traffic and/or parking violation fines, towing charges, legal fees, or other payments resulting from illegal actions.

D. Vehicle fuel purchases when mileage is being reimbursed.

E. Repairs to personal vehicles.

F. Family members' and guest expenses,' including room service or extra hotel charges for additional guests.

G. Laundry service unless the trip is longer than five days.

H. Lunches and dinners without a primary business purpose. The fact that lunchtime or dinnertime is a convenient time to meet does not convert a personal expense to a business expense.

I. First-class fare.

J. Tips in excess of 20%.

K. Travel accident insurance premiums.

BOARD INFORMATION

ITEM 8: **MARKETING REPORT**

SUMMARY:

CALIFORNIA AVOCADO COMMISSION DASHBOARD – 2024-25 YEAR-END UPDATE

- The Dashboard provides an in-depth overview of the performance of the Commission's marketing programs from November 1, 2024 through October 31, 2025

FISCAL ANALYSIS:

- N/A

BOARD OPTIONS:

- Information only

STAFF RECOMMENDATION:

- N/A

EXHIBITS / ATTACHMENTS:

- CAC Dashboard Update Through October 31, 2025
  - Click the link below or scan the QR code to view
    - Link: https://bit.ly/cac-2024-25-dashboard
    - QR code: