

**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 Wolford

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.

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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.

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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

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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.

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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,

DocuSigned by:



Stacia Kierulff, CAC Human Resources Manager

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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.

Signed by:



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



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

Meeting Name: <i>California Avocado Commission Regular Board Meeting</i>	Meeting Location: <i>Hybrid In-Person – Irvine Online - Zoom</i>	Meeting Date: <i>October 9, 2025</i>
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<i>Attendees Who Voted</i>	<u><i>MOTION 25-10-9-1</i></u>	<u><i>MOTION 25-10-9-2</i></u>	<u><i>MOTION 25-10-9-3</i></u>	<u><i>MOTION 25-10-9-4</i></u>	<u><i>MOTION 25-10-9-5</i></u>	<u><i>MOTION 25-10-9-6</i></u>	<u><i>MOTION 25-10-9-7</i></u>
Al Stehly	Yea						
Robert Jackson	Yea						
Ohannes Karaoghlanian	Yea						
Victor Araiza	Yea						
Maureen Cottingham	Yea						
Rob Grether	Yea						
Rachael Laenen	Yea						
Jason Cole	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						
Outcome	Unanimous	Unanimous	8 Yea/3 Abstain	Unanimous	Unanimous	Unanimous	Unanimous

AGENDA

California Avocado Commission Board of Directors Meeting

Meeting Information

Date: October 9, 2025

Time: 8:00 a.m.

Location: Hybrid Meeting

Physical Meeting Location:

Hilton Garden Inn Irvine/Orange County

2381 Morse Ave.

Irvine, CA 92614

Web/Teleconference URL:

<https://californiaavocado.zoom.us/j/83521504392?pwd=cQwa4ObvnI1GNIQIHlzP6ABHxWxBnN.1>

Conference Call Number: (669) 900-6833

Meeting ID: 835 2150 4392

Passcode: 549726

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

<https://www.californiaavocadogrowers.com/commission/meeting-agendas-minutes>

Board Member and Alternate Attendance

As of Friday, October 3, 2025, the following individuals have advised the Commission they will participate in this meeting:

Victor Araiza, *Member*

John Berns, *Alternate*

Jason Cole, *Member*

Maureen Cottingham, *Member*

John Dmytriw, *Member*

Rob Grether, *Member*

Robert Jackson, *Member*

James Johnson, *Member*

Ohannes Karaoghlanian, *Member*

Rachael Laenen, *Member*

Daryn Miller, *Member*

Marty Ordman, *Member*

Peter Shore, *Member*

Al Stehly, *Member*

Byron Talley, *Alternate*

8:00 a.m.**1. Call to Order**

- a. Roll Call/Quorum

2. Opportunity for Public Comment

Any person may address the Board at this time on any subject within the jurisdiction of the California Avocado Commission.

3. Consent Calendar

- a. Consider approval of Board of Director's meeting minutes of August 14, 2025
- b. 2024-25 Financial and crop update

4. Closed session regarding the appointment, employment, evaluation of performance, or dismissal of an employee pursuant to California Government Code Section 11126(a)(1)

- a. The Board may go into closed session to discuss and make recommendations regarding appointment, employment or dismissal of an employee.
 - i. President's Performance Reviews pursuant to Section 11126(a)(1) of the California Government Code.
- b. Closed session regarding pending and/or ongoing litigation pursuant to Government Code Section 11126(e).

5. Return to open session and announce action taken in closed session, if any.**6. Chairman's Report**

- a. September District grower meetings

7. Treasurer's Report

- a. Auditor's Letters of Engagement for 2024-25 Financial Audit
- b. Line of Credit
- c. 2024-25 Profit Sharing Plan Contributions
- d. CAC Reserves Policy
- e. Finance Committee Recommendation on 2025-26 Budget and Assessment Rate

8. Industry Affairs Report

- a. United States-Mexico-Canada Agreement

9. Marketing Report

- a. Consumer tracking study key takeaways

10. Consider Approval of Proposed 2025-26 CAC Business Plan and Budgets**11. Establish Assessment Rate for 2025-26 Fiscal Year****12. Consider Approval of Proposed Bylaw Amendments**

- a. Revised language on Marketing Committee composition and responsibilities

13. New Business**12:00 p.m.****14. Adjourn Meeting**

The times listed for each agenda item are estimated and subject to change. It is possible that some of the agenda items may not be able to be discussed prior to adjournment. Consequently, those items will be rescheduled to appear on a subsequent agenda. All meetings of the California Avocado 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 more information, or to make a request regarding a disability-related modification or accommodation for the meeting, please contact April Aymami at 949-341-1955, California Avocado Commission, 12 Mauchly, Suite L, Irvine, CA 92618, or via email at aaymami@avocado.org. Requests for disability-related modification or accommodation for the meeting should be made at least 48 hours prior to the meeting time. For individuals with sensory disabilities, this document is available in Braille, large print, audiocassette or computer disk. 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>.

If you have questions on the above agenda, please contact April Aymami at aaymami@avocado.org or 949-341-1955.

Summary Definition of Conflict of Interest

It is each member's and alternate's responsibility to determine whether they have a conflict of interest and whether they should excuse themselves from a particular discussion or vote during a meeting. To assist you in this evaluation, 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.

ITEM 3.a: Consider approval of Board of Director's meeting minutes of August 14, 2025

SUMMARY:

The minutes of the Board of Directors' regular meeting of August 14, 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 August 14, 2025

**CALIFORNIA AVOCADO COMMISSION
BOARD MEETING MINUTES
August 14, 2025**

A meeting of the California Avocado Commission (CAC) Board was held on Thursday, August 14, 2025 with the following people present:

MEMBERS PRESENT

Victor Araiza
Jason Cole
Maureen Cottingham
John Dmytriw
Rob Grether
Jamie Johnson
Ohannes Karaoghlanian
Rachael Laenen
Daryn Miller
Marty Ordman
Al Stehly

ALTERNATES PRESENT

John Berns
Enrico Ferro
Hayden McIntyre
Byron Talley

MEMBERS ABSENT

Robert Jackson
Peter Shore

ALTERNATES ABSENT

Maddie Cook
Tina Woldferd

OFFICIALLY PRESENT

David Anderson, *Anderson Food Sales & Marketing*
Carolyn Becker, *CL Marketing*
Vickie Carpenter, *USDA*
Steve Donaldson, *CDFA*
Dr. Tim Spann, *Spann Ag*

STAFF PRESENT

April Aymami
Zac Benedict
Stacia Kierulff
Ken Melban
Lori Small
Terry Splane
Cristina Wede
Karolyn Woods

GUESTS PRESENT

Will Carlton
Dan Coxe
Paula Coxe
Emiliano Escobedo
Jessica Hunter
Norm Kachuck
Kim Karata
Danny Klittich
Carlos Londono
John McGuigan
Marji Morrow
Doug O'Hara
Barbara Pierce
Lecia Rdzak
Aurora Rico
Matt Schraut
Jamie Shafer
Georges Soares
Antonio Villasenor
Gina Widjaja

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.

Introductions – Item 1.b.

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

ITEM # 2 OPPORTUNITY FOR PUBLIC COMMENT

Norm Kachuck read a prepared letter that he sent to the CAC Chairman and Board members regarding the USDA inspections of the Mexican avocado export pipeline into the US market.

Public Comment Written Statement - Norm Kachuck is attached to the permanent copy of these Minutes and identified as EXHIBIT B.

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 approves Consent Calendar Items 3.a through 3.e as presented.

(Cottingham/Miller) MSC Unanimous

MOTION 25-8-14-1

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

ITEM #4 CHAIRMAN REPORT

Marketing Committee – Standing Committee of the Board – Item 4.a.

Mr. Cole provided an overview of the Marketing Committee and stated that his goal was to define the current purpose and goals for the committee to be efficient with director and staff time. He asked for input on the responsibilities of the Marketing Committee.

The Board discussed the Bylaws, value of the committee, actionable items, peer review and HAB marketing dollars. It was commented that the Marketing Committee needs have changed, and as it is described in the Bylaws, it no longer adds value. Comments were made that the Board should think of the Marketing Committee the same as the Finance Committee or Production Research Committee, a committee of the Board to dig deeper and have focused conversations. It was recommended that the Marketing Committee should remain a standing committee but redescribe the composition and purpose to provide oversight of CAC's marketing programs, plans and budgets and ensures marketing activities are aligned with CAC's strategic objectives. The Board directed CAC staff to prepare revisions to the Marketing Committee language in the Bylaws and present them to the Board at the October meeting.

ITEM #5 OPERATIONS

Treasurer's Report – Item 5.a.

Maureen Cottingham, CAC treasurer, stated that the Finance Committee met on July 24th and discussed the new bank transition, cash disbursements, contracts over \$25,000, current financial and crop updates, and 2025/26 budget and assessment rate scenarios.

ITEM #6 INDUSTRY AFFAIRS

2024-25 Crop Update – Item 6.a.

Ms. Aymami provided an update on the current crop, commenting that the final volume would be near 320 million pounds, which had been calculated based on individual handler responses for committed fruit through the end of the season.

ITEM #7 PRODUCTION RESEARCH

Consider Research Project for Funding – Item 7.a.

Dr. Tim Spann, CAC research program consultant, reported that there were nine research proposals discussed at the May Board meeting with two of the projects (Hamutahl Cohen project and the Jesse Landesman project) approved for funding by the Board during that meeting. He stated that those two projects had been contracted and were underway. Dr. Spann stated that the remaining seven projects had been tabled for consideration until this meeting, details of which were included in the Board packet.

Mr. Melban asked the Board to consider the projects based on their merit and value to the industry and the impact funding the projects will have on the future CAC budget and assessment rate.

The Board discussed the seven remaining recommended projects, future project cost, and the research budget. There was support to fund all the remaining proposed projects excluding the Electrolysis Reversal (EDR) project. Board consensus was to table the approval of research

project funding until agenda Item 9 when the 2025-26 budget and assessment rate were discussed.

The Research Projects for Funding write-up is included in the August 14, 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 7.a.

ITEM #8 MARKETING

Update on 2024-25 Activities – Item 8.a.

Terry Splane, CAC vice president of marketing, commented that the marketing team had big objectives and goals this year with retail and foodservice customers due to the larger than anticipated crop. He stated the retail marketing directors, Carolyn Becker and Dave Anderson, were charged with executing retail promotions and expanding into new markets.

Dave Anderson, CAC retail marketing director, presented the marketing retail strategies, top target retailer growth and penetration, and new market expansion. He commented that the goal was to dig deeper into retail to have a better understanding of how to be more efficient.

Carolyn Becker, CAC retail marketing director, presented the retail promotions for Cinco de Mayo, SoCal's largest retailers, store merchandising, store visits, and retail marketing challenges for 2025.

Lori Small, CAC senior marketing manager, presented the spokesperson media activities and highlights including the PR local market strategy, collaborating with a network of broadcast lifestyle and nutrition spokespeople to host TV segments in key markets.

Zac Benedict, CAC director of marketing, presented the partnership with Hy-Vee and the dietitian pick of the month for July, including banners on the Hy-Vee dietitian website, eNewsletter distributions, and features in social media posts.

Mr. Splane presented the proposed 2025-26 marketing budget, highlighting the objectives and strategies to achieve a price differential between California avocados and imports. He commented on increasing California Avocado brand awareness and preference with consumers.

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

ITEM #9 2025-26 PLANNING

CAC Management Review of Priorities – Item 9.a.

Mr. Melban provided an overview of the CAC mission statement and CAC vision statement discussion from the May 2025 planning meeting, stating that the Board would revisit them again in November. He stated the existing priorities on industry engagement and advocacy, research and outreach, and organizational excellence had been reaffirmed during the May planning meeting and were unchanged.

2025-26 Budget & Assessment Rate Discussion – Item 9.c.

Mr. Melban presented the proposed 2025-26 budget, noting that the assessment rate was left unchanged from the current year, and that the budget did include the research projects that were discussed previously.

Mr. Cole reminded the Board the current assessment rate was one half cent (\$0.005) per pound. He said in the past the CAC assessment was a percent of gross dollar value.

Ms. Aymami stated management was seeking Board approval of the preliminary 2025-26 budget in August to comply with USDA's request to receive budgets 60 days prior to the effective date.

The Board discussed the marketing budget, 2025-26 crop size, assessment rates, CAC research project funding, and CAC reserves. It was commented that the Board should provide a more consistent assessment rate for the growers and avoid a big jump in assessment rate. The 2025-26 assessment rate is set during the October meeting, however, the overall agreement during this Board discussion was to increase the CAC assessment to one cent per pound (\$0.01) next year. The Board also discussed the PRC projects and funding with the recommendation to add the funding to the CAC preliminary budget.

Mr. Cole asked the Board for a motion to approve the PRC projects that were presented to the Board today excluding the Electrolysis Reversal (EDR) project.

MOTION:

The CAC Board of Directors moves to approve funding for the research projects recommended by the PRC, excluding the Electrolysis Reversal (EDR) project. (Laenen/Araiza) MSC Unanimous

MOTION 25-8-14-2

Mr. Cole asked if there was any further discussion on the 2025-26 budget and assessment rate. Hearing none, he asked the Board to approve the preliminary 2025-26 CAC budget with the PRC project funding and the one cent (\$0.01) per pound assessment with the anticipation of a 325-million-pound crop.

MOTION:

The CAC Board of Directors moves to approve the preliminary 2025-26 CAC budget based on 325 million pounds, one cent (\$0.01) per pound assessment rate and with the addition of the six approved research projects. (Cottingham/Grether) MSC Unanimous

MOTION 25-8-14-3

The Assessment Rate and Budget Planning (2-YR Analysis) worksheet is attached to the permanent copy of these Minutes and identified as EXHIBIT D.

The Preliminary 2025-26 CAC Budget is included in the August 14, 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 9.d.

ITEM #10 CLOSED SESSION

Closed session regarding pending and/or ongoing litigation pursuant to Government Code Section 11126(e) – Item 10.a

Mr. Cole convened a Closed Session of board members, alternates, legal counsel, Mr. Melban, Ms. Aymami and the CDFA representative at 11:39 a.m.

ITEM #11 RETURN TO OPEN SESSION AND ANNOUNCE ACTION TAKEN IN CLOSED SESSION, IF ANY

Returned to open session at 12:15pm. No action was taken in the closed session.

ADJOURN MEETING

Mr. Cole adjourned the meeting at 12:15 p.m. The next regularly scheduled Board meeting will be held on October 9, 2025.

Respectfully submitted,

Stacia Kierulff, CAC Human Resources Manager

I certify that the above is a true statement of the Minutes of August 14, 2025 approved by the CAC Board of Directors on October 9, 2025.

Victor Araiza, CAC Board Secretary

EXHIBITS ATTACHED TO THE PERMANENT COPY OF THESE MINUTES

- EXHIBIT A August 14, 2025 Board Packet
- EXHIBIT B Public Comment Written Statement – Norm Kachuck
- EXHIBIT C Marketing Update Presentation
- EXHIBIT D Assessment Rate and Budget Planning (2YR Analysis) Worksheet
- EXHIBIT E August 14, 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: <i>California Avocado Commission Regular Board Meeting</i>	Meeting Location: <i>Hybrid – Oxnard</i>	Meeting Date: <i>August 14, 2025</i>
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<i>Attendees Who Voted</i>	<u><i>MOTION 25-8-14-1</i></u>	<u><i>MOTION 25-8-14-2</i></u>	<u><i>MOTION 25-8-14-3</i></u>
Al Stehly	Yea	Not Present	Not Present
Enrico Ferro	Yea	Yea	Yea
Victor Araiza	Yea	Yea	Yea
Ohannes Karaoghlanian	Not Present	Yea	Yea
Rob Grether	Yea	Yea	Yea
Jason Cole	Did Not Vote	Did Not Vote	Did Not Vote
Maureen Cottingham	Yea	Yea	Yea
Rachael Laenen	Yea	Yea	Yea
Daryn Miller	Yea	Yea	Not Present
Jamie Johnson	Yea	Not Present	Not Present
Byron Talley	Did Not Vote	Yea	Yea
John Dmytriw	Yea	Yea	Yea
Marty Ordman	Yea	Yea	Yea
Outcome	Unanimous	Unanimous	Unanimous

Kachuck Enterprises

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Norm Kachuck, MD, CEO



Date: August 7, 2025

To: Jason Cole, Chair, and members of the California Avocado Commission Board

Re: USDA inspections of the Mexican avocado export pipeline into the US market

Jason and CAC Board Members:

The published board positions and public comments that the CAC has promulgated to the media, including Ken Melban's recent TV interview, have been wonderfully clear concerning the needs for USDA personnel to inspect every component of the production, packing, shipping and delivery pipeline of avocados into the U.S. from Mexico.

A very important step in your actions was the publication of *The Growing Threat to California Avocados, California Avocado Commission, May 2025*. In it, and reiterated in other released materials, we've made an argument for returning oversight to the USDA emphasizing the potential of the introduction of dangerous pests targeting avocado orchards in California.

The CAC has demanded three immediate actions by the USDA:

1. Reinstatement of the original USDA inspection protocols as established in 1997, when our two countries agreed on an Operational Work Plan for the introduction of Mexican avocados into the U.S market.
2. The provision of diplomatic and physical security support to reestablish U.S inspector presence at all points along the Mexican industry export pipeline.
3. Holding Mexico accountable for maintenance of U.S. phytosanitary standards.

However, the Board has also alluded to underlying issues at the heart of the loss of our longstanding ability to document the provenance of imported fruit. As you note, the ostensible justification given for the USDA's withdrawal of their APHIS program staff from direct onsite inspection of orchards and packing houses was the rising threat of cartel violence in the Mexican avocado growing regions. You wrote: "Mexican inspections alone cannot be trusted to meet the phytosanitary standards the U.S. has long required" (pg 4). But as well, in your March 2025 letter to USDA Secretary Rollins, you state that as a result of the withdrawal of "boots on the ground inspection",

California growers are being allowed “to be victimized by Mexican cartels rather than directing Mexico to correct the security problems or forego importing avocados in the United States”.

Needed expansion of the basis for requiring USDA direct onsite inspections

U.S. packers have been unable to act in opposition to Mexico’s illegal avocado-driven deforestation and the violence that comes with it, due to their dependence on the income derived from the import volume. Likely as a direct result of this conflict of interest, the USDA, the HAB , and, the CAC board, under the sway of handlers with dual allegiances to both their associated domestic groves and import businesses, have condoned and turned a blind eye to these following well-documented ongoing conditions:

- Continued sourcing from orchards on land that was cleared in violation of Mexican law. Climate Rights International and Guardian Forestal identified 60 shipments from three prominent American avocado importers of fruit grown on recently deforested regions in Michoacán and Jalisco.
- Purchasing from groves developed on land where forests were destroyed by intentionally set fires, a tactic often orchestrated or protected by cartels, to seize territory and intimidate communities. By purchasing these avocados, the importer community has effectively rewarded and incentivized further criminal land grabs and violence against forest guardians.
- Ignoring formal warnings and transparency requests. The US State Department forbade the movement of American government employees off the principal highways in Michoacán and Jalisco in August 2023, due to excessive risk of physical harm. This has yet to be lifted, in spite of the USDA ‘s appeals to do so.
- Despite being made aware of deforestation, ecological devastation, and public disclosure by multiple investigators of the corruption and cartel control of resources within their supply chains, and the evidence associating fentanyl and heroin smuggling with the organized crime syndicates involved in the Mexican avocado industry, American wholesalers and their commercial marketing partners received no clear messaging from the CAC to not accept fruit from illicit orchards.
- This lack of clear messaging of the contamination of the American consumer’s avocado supply, committed in spite of the ongoing public sustainability pledges guaranteed by the importers, made these signed and legally binding agreements little more than window dressing. These oversights might have been recognized by the distributors, but in each and every case, these perpetrated untruths were condoned by the import industry and forgiven. The CAC’s silence concerning this has been deafening.
- This resulted in the industry supplying virtually every major U.S. supermarket chain with CONFLICT FRUIT, thereby embedding tainted avocados deep into American grocery aisles and consumer consciousness.

Attached here is an appendix that cites published work describing the dire conditions of the Mexican avocado industry. Through this “greenwashing” of their brands, and the failure to cut off suppliers who are breaching Mexico environmental laws and conditions of our trade agreements, our importers, packers and shippers have allowed the following well-documented violations of trade agreements:

1. failure to uphold standards and certification of sustainable and ethical sourcing;
 2. undermining of genuine anti-deforestation efforts;
 3. betrayal of local communities fighting to protect their forests and water supplies;
 4. appropriation by cartel and organized crime syndicates with control over picking, packing and shipping maintained through extortion, intimidation, violence, bribery, and uninvestigated subsidies.
-

Americans can only do so much to directly contribute to the correction of these conditions. But, most importantly for the continued representation by the CAC of its grower members, we should agree on correcting the circumstances which jeopardize the future of avocado farming in California.

Not that many years ago, the California avocado farmland consisted of 85,000 producing acres that supplied **100%** of the US market for healthy avocados. Now, with annual sales topping 2 billion pounds/yr, 55% of the global avocado consumption, the producing acreage in California Avocado Industry is less than 45,000 acres, and only supplies **10%** of the US market. And US avocado **exports** to foreign producers are **0%**.

California growers are seeing a continued set of stresses on our harvests as well as our profitability. This is a conflation of many factors: erratic, unpredictable weather conditions and their effects on tree health and fruit production; escalating costs for water, electricity, and supplies; regulatory requirements to fulfill safe use of pesticides, fertilizers, soil amendments; and the safety, availability and pay for skilled labor. But all of that could be coped with, save for the most critically unmanaged aspect of our ability to sell our fruit and realize income to meet our expenses: the continuing competition from Mexico and other foreign sources who are able to produce and sell avocados at a small fraction of the expenses we incur, and who can allow the prices to drop well under any chance of profitability for us.

While the CAC board is supposed to execute policies to the benefit their member farmers, it has moved instead to suppress actions which would have benefited growers, while advocating for and operationalizing proposals to increase the volume of avocado sales regardless of country of origin. By the board’s own reporting, the tens of millions of dollars of grower-tithed funds spent on marketing and outreach, supposedly to further the aims of the organization, have failed to do so, and we are losing precious acreage, farmers, and market share that we must stem in order to survive as an agricultural community.

Actions that the Board should consider

Below is a focused set of recommendations the CAC must advocate immediately, to expand and enforce USDA-level oversight of the Mexican avocado pipeline, treating environmental, security, and trade-law violations with the same rigor as phytosanitary controls.

1. Reinstate and Strengthen Import Conditions

1. Reinvoke the 1997 Operational Work Plan in full, making importation conditional on:
 - Verified chain-of-custody documentation from orchard to U.S. consumer.
 - Annual third-party audits of orchard deforestation history and land-use compliance.
 - Zero-tolerance testing for quarantined pests at every packing facility.
2. Impose a temporary moratorium on shipments from orchards lacking clear title and land-use records, lifting restrictions only when full compliance is demonstrated.

2. Expand Security and Human-Rights Protocols

1. Secure diplomatic and physical protection for USDA inspectors in high-risk zones, coordinated with the U.S. State Department's travel-restriction waivers.
2. Require importers to certify that no fruit originates from orchards controlled or extorted by cartels, backed by:
 - Local community attestations.
 - Evidence of legally obtained permits and forest-conservation commitments.
3. Partner with NGOs (e.g., Climate Rights International) to monitor fire-set deforestation events in real time, triggering instant suspension of implicated supply routes.

3. Enforce Environmental and Ethical Standards

1. Mandate a "deforestation-free" certification seal for all imported avocados, with oversight shared with the CAC to verify:
 - Satellite-based land-cover change analyses.
 - Chain-of-custody traceability down to individual grower cooperatives.
2. Leverage Title XVI authorities to demand Mexico:
 - Investigate and prosecute water theft, land-grab fires and forest-clearance violations.

- Institute cradle-to-port environmental impact assessments for all avocado exports.

4. Hold Importers Legally Accountable

1. Require U.S. packers and wholesalers to sign binding agreements guaranteeing:
 - Non-purchase of avocados from illegally deforested or cartel-controlled orchards.
 - Immediate recall of fruit traced to non-compliant sources.
2. Institute financial penalties—up to forfeiture of import licenses—for entities that breach these agreements.
3. Publicly publish quarterly “compliance scorecards” listing each importer’s certification status and any violations.

5. Elevate Grower Advocacy and Consumer Awareness

1. Launch a “Conflict-Free Avocados” consumer campaign that:
 - Educates Americans on the link between deforestation, cartel violence, and their avocado supply.
 - Promotes California avocados as the only fully verifiable, sustainable alternative.
 - Assure clear, readable labeling on all avocados sold in the U.S. market that identifies country of origin
2. Engage California’s congressional delegation to introduce:
 - A resolution affirming U.S. support for ethical avocado sourcing.
 - Funding for USDA-APHIS security enhancements in Mexico.
3. Convene a multi-stakeholder working group—CAC, USDA, NGOs, grower representatives—to map out a two-year roadmap for:
 - Phased reintroduction of boots-on-the-ground inspections.
 - Full integration of environmental and social safeguards into CAC’s grower-return mission.

The CAC Board must expand the scope of the justifications for complete ascertainment of compliance with U.S. standards of agricultural best practices by the import pipeline. This should incorporate the recognition of the wrongs being committed by the Mexican avocado industry as conditions that they must correct, and at the least equate the gravity and import of these violations with the phytosanitary issues you have already made a case for. See Appendix B for additional specific policy actions that would allow better transparency for our community in its engagement with our goals and the progress being made to fulfill them.

By adopting these measures, the Board will align the California Avocado Commission's policies with its mission to maximize grower returns and help ensure sustainable, premium positioning for California fruit on a more level playing field with the import sources. During the phase of this process which may severely reduce import volumes, the California farming community can right itself financially, and help create innovative marketing materials – including unique varieties – and demonstrate to the American consumer that the CAC leadership is championing the provision of ethically sourced healthy avocados to them.

This unified approach—treating cartel-driven deforestation and organized-crime risks as seriously as phytosanitary threats—will safeguard California's orchards, uplift responsible Mexican partners, and restore consumer trust in the avocado aisle. Certainly we should all be looking forward to a successful future for the California avocado industry, producers and handlers alike. Let's work together to make this our common goal.

Respectfully,

A handwritten signature in black ink, appearing to read "Norm Kachuck".

Norm Kachuck

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Appendix B: Additional Considerations

- **Timeline & Phases:** Break implementation into 90-day, 6-month, and 12-month milestones to track progress and demonstrate early wins to growers.
- **Budget Impact:** Estimate costs for third-party audits, security support, and consumer campaigns to incorporate into next fiscal cycle.
- **Risk Mitigation:** Develop contingency plans for potential Mexican government pushback, including WTO dispute-settlement readiness.
- **Data Transparency:** Explore a real-time dashboard for CAC members to monitor compliance metrics, shipment status, and inspection reports.
- **Future Outreach:** Identify allied industries (e.g., coffee, cocoa) facing similar challenges for joint advocacy on ethical trade and deforestation.



2024-25 Marketing Updates

CAC Board Meeting
August 14, 2025





RETAIL PROMOTIONS



Retail Promotions 2025

2025 Crop Retail Strategies

- Top target retailer growth and penetration
- New market expansion

A. Promote Earlier: Cinco de Mayo

- a) 3x number of retailers promoting California over Mexico for Cinco

B. Promote Longer with Existing Retailers

- a) Preference retailers and pocket promotions for volume movement

C. Gain new Retailers

- a) East Coast, Midwest, Pacific Northwest, Independents, and Ethnic

D. Store-Level Merchandising

- a) Results and insights



Retail Promotions Cinco de Mayo 2025

- 300 % Increase in Western region retailers promoting California Avocados for Cinco de Mayo over 202



Bristol Farms



Raley's





Retail Promotions

Cinco de Mayo 2025

Celebrate CINCO DE MAYO with
Locally grown and fresh from the grove.

CALIFORNIA AVOCADOS

<p>\$2.99 ea Hass Avocado (\$2.99 / ea)</p>	<p>Save \$1.00 \$3.99 ea \$4.99 ea Raley's Hass Avocado, 6CT Bag 1 ea (\$0.67 / ct)</p>	<p>Save \$1.00 \$5.99 ea \$6.99 ea Organic Avocados, Bagged 6 ct (\$2.00 / ct) 3 ct</p>		
<p>Save \$2.00 \$19.99 ea \$21.99 ea California Olive Ranch Avocado Blend 25.4 oz (\$0.77 / oz)</p>	<p>Save \$2.98 on 2 2 for \$7.00 ea \$4.99 ea Taylor Farms Avocado Ranch Chopped Salad Kit 12.8 oz (\$0.52 / ml)</p>	<p>\$16.99 ea Chosen Foods 100% Pure Avocado and Extra Virgin Olive Oil 750 ml (\$0.47 / oz)</p>	<p>\$7.98 ea Raley's 100% Pure Avocado Oil 16.9 oz (\$0.50 / fl oz)</p>	<p>\$7.99 ea Yucatan Guacamole, Restaurant Style 16 oz (\$0.50 / fl oz)</p>

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Exclusive Brand

Clip Coupon



<p>69¢ Roma Tomatoes</p>	<p>SK SUPER KING</p>	<p>99¢ Large Avocados</p>
-------------------------------------	---------------------------------	--------------------------------------



Retail Promotions 2025

EXPANSION

- 750,000 California Avocado messages at Walmart stores
- Proprietary messaging directly at the point of sale
- Aligning with retailer “local” strategies
- Handlers integral to this effort





Retail Promotions 2025

Significant Scale:

All markets in CA + Vegas, Phoenix, Salt Lake City

Pilot Project for Evaluation 2026:

Timing opportunity (kick off the season)

Post event IRI/Circana Review

Establishing Retail Merchandising Database:

Utilizing 3rd party GIG workers to establish data points
SE, MW, NE + heaved up coverage in Western Markets



Retail Promotions – SoCal’s Largest Retailers – The BIG 3



- Multiple Promotions during June for 2+ weeks – California Avocado Month
- Sales Contests, Display Bins & Signs in Stores, Ads and Digital Campaigns
- Large volume retailers during key selling period





Retail Promotions 2025

Promote Longer: August to Labor Day





Retail Store Merchandising Results 2025 (WEST)

- Average of 4-5 displays for Avocados in SoCal and NorCal Stores
- Average 3 out of 5 displays were California origin
- CAC branding in promoting retailers, otherwise price signs were main focus, especially in national chain stores
- Retailers with display bins averaged 35% of stores had California branded displays
- SoCal Ethnic retailers part of expansion support at retail. CAC Display bins + shipping cartons for secondary displays
- Independent retailers in south and north California and Pacific Northwest during digital promotion campaign had CAC and Gem signs on 60% of displays



Retail Store Merchandising Results 2025 (EAST)

- Average of 2-3 displays for Avocados in S.E. and M.W. stores
- Approximately 80% of fruit at retail was California origin
- CAC branding via shippers is very strong but brief in duration
- Kicking off at Cinco was strategic for season start purposes
- Participating stores in audits
 - Publix
 - Hy-Vee
 - Target Stores
 - Walmart
 - Schnucks
 - Wakefern/ShopRite

Retail Marketing Challenges 2025

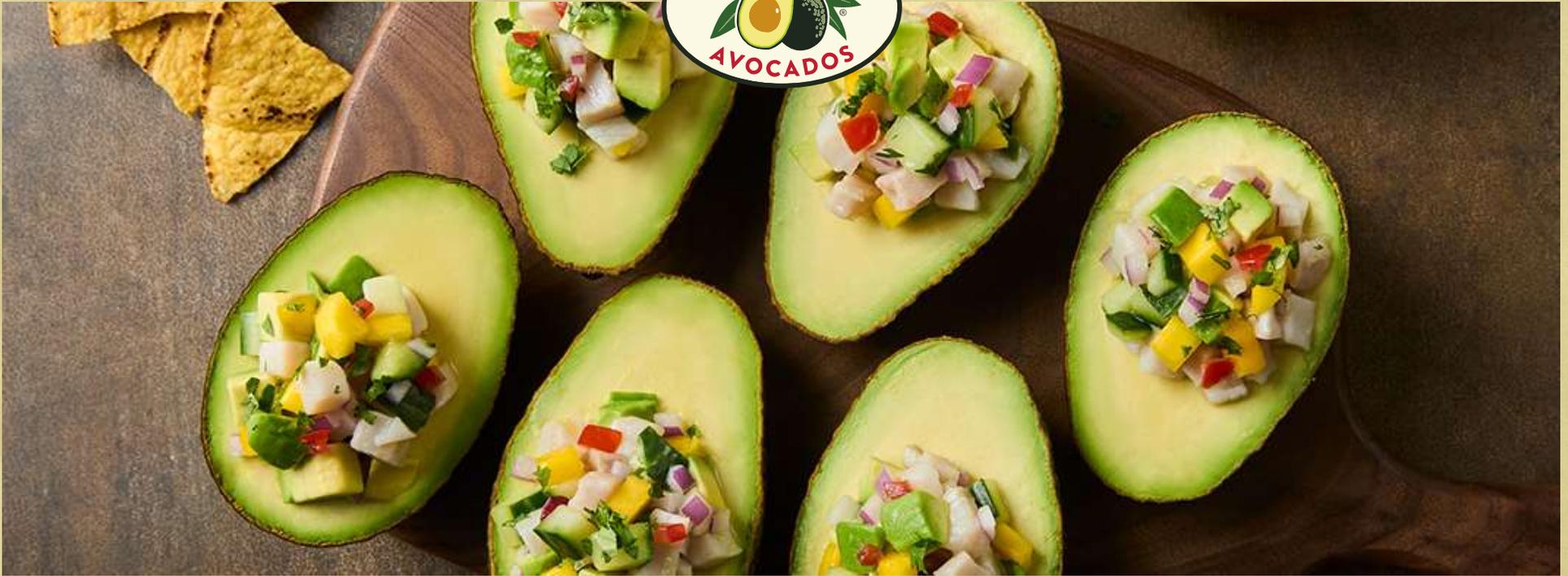


- Tariff Instability at start of crop created delays in retailers committing to early-season promotions
- Pushing for early promotion excitement, but crop slow to harvest for the national retailers that need volume commitments
- Market dynamics and small size curve at start brought challenge to be 100% in California
- Digital promotions increasing over traditional ad flyer and display promotions equal longer promotion lead times



THANK YOU!

Questions/Comments



SPOKESPERSON MEDIA ACTIVITIES



Lifestyle TV Spokesperson Network

- Aligning with the PR local market strategy, CAC collaborated with a network of broadcast lifestyle and nutrition spokespeople to host TV segments in key markets
 - Six segments aired during peak season featuring trained spokespeople highlighting California Avocado seasonality, local availability, nutrition and recipes
 - Markets included:
 - San Francisco
 - San Diego
 - Sacramento
 - Fresno
 - Phoenix
 - Portland





Lifestyle TV Spokesperson Highlights





Hy-Vee Dietitian Pick of the Month (July)

Hy-Vee July Dietitian Newsletter

Dietitian Pick OF THE MONTH

Reasons to choose Chosen Foods

- Chosen Foods is on a mission to do good in the world by being good for the world, replacing bad fats with the good fats of 100% Pure Avocado Oil across the kitchen pantry.
- Chosen Foods are disrupting the condiment set with great tasting and healthy options consumers are looking for like drip and drizzle sauces, classic mayo, and salad dressings.

Dietitian Tip: Chosen Foods Sweet & Bold Chicken Sauce has become a go-to in my home—it's the perfect match for homemade chicken nuggets and veggies!
—Tori Glenn, RD, LD

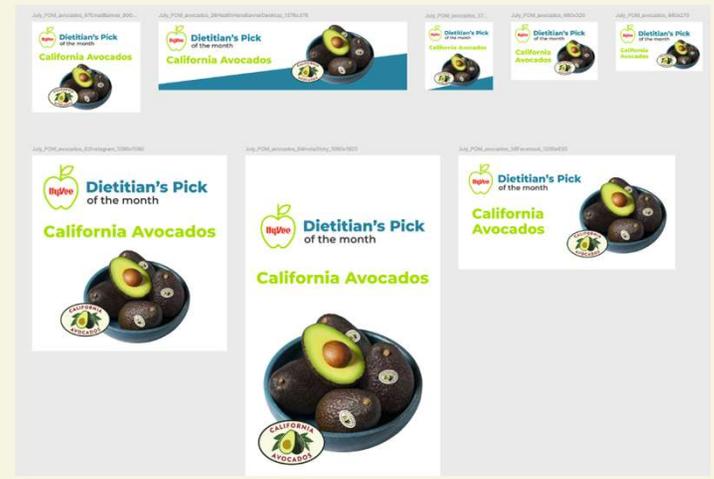
Reasons to choose California Avocados

- Did you know, one-third of a medium California avocado contributes nearly 20 vitamins, minerals, and phytonutrients, and is a good source of fiber?
- Avocados are the only fruit that contains heart-healthy monounsaturated fats. They can act as a "nutrient booster" by helping increase the absorption of vitamins A, D, E, and K.
- Check out California avocados — ethically sourced and grown with integrity.

Dietitian Tip: Got too many ripe avocados on your counter? Chop them into chunks and freeze them for a creamy, fiber-rich addition to your next smoothie!
—Jenn Blaser, RD, LD

Want to learn more? Follow us on Instagram and Facebook @HyVeeDietitians

Have questions about getting started? Schedule an appointment or contact our Discovery Call Center. nutritionservices@hy-vee.com | 515-695-3121



Banners on Hy-Vee dietitian website and digital marketing bubble on the Health Portal

eNewsletter distributed to 441,000 subscribers

hyveedietitians

Dietitian's Pick of the month

California Avocados

1/3

6 Q 1 3

Liked by ca_avocados and others

hyveedietitians Dietitian Pick of the Month: 🌿 California Avocados 🌿

Did you know, one-third of a medium California avocado contributes nearly 20 vitamins, minerals, and phytonutrients, and is a good source of fiber? 🥑

Featured in social media posts

hyveedietitians July 9

Reasons to choose California Avocados

2/3

Check out California avocados — ethically sourced and grown with integrity.

Did you know, one-third of a medium California avocado contributes nearly 20 vitamins, minerals, and phytonutrients, and is a good source of fiber?

Avocados are the only fruit that contains heart-healthy monounsaturated fats. They can act as a "nutrient booster" by helping increase the absorption of vitamins A, D, E, and K.

CALIFORNIA AVOCADOS ARE HY VEE DIETITIANS PICK OF THE MONTH.

hyveedietitians

Dietitian Pick of the Month ...

ca_avocados commented

hyveedietitians July 23

The benefits of

California AVOCADOS

- Rich in Healthy Fats
- Locally + Sustainably Grown
- Good source of Fiber
- Supports Satiety
- Stabilizes Blood Sugar
- Packed with Vitamins + Minerals
- Promotes Nutrient Absorption

Hy-Vee



Hy-Vee Dietitian Pick of the Month (July)

Daily News

Hy-Vee Dietitian: Think outside the pit — 5 fun ways to use avocados

SHARE THIS f X

Hy-Vee Dietitian: Think outside the pit — 5 fun ways to use avocados



Think Outside the Pit: 5 Fun Ways to Use Avocados

Since California Avocados are grown right in our country, there is a shorter distance between you and the orchard. This both means a reduced risk of damage during transit and minimized carbon emissions during shipping.





2025-26 Marketing Budget

Preliminary Viewpoint

CAC Board Meeting
August 14, 2025





OBJECTIVES & STRATEGIES

Objective: Achieve a premium average price per pound that meets or exceeds the four-year historical F.O.B. price differential between California Avocados and imports.

Objective: Increase California Avocado awareness among our consumer targets*

Objective: Increase California Avocado perceived value and preference among our consumer targets*

Objective: Build loyalty with existing and target new trade customers**

STRATEGIES

Optimize messaging, programs and support framework, maintaining relevance with targeted consumers' evolving needs

Consistently drive the brand essence and messaging hierarchy, differentiating California Avocados from other origins

Develop consumer and trade communications creating anticipation for the California Avocado season and ongoing demand throughout the season

STRATEGIES

Utilize strategic insights and criteria that determine trade customer targets and promotion investment allocations

Create collaborative trade programs that target the customers' avocado shoppers and patrons

Ensure the "California" in California Avocados is prominent in all trade customer marketing communications, including in store and on menu where allowed

*Increase or maintain, depending on budget fluctuations

**May shift depending on crop size



Trend Comparisons: Investment, Awareness, and Preference

CAC Consumer Marketing Investment	2016-17	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 (through end of September)
Consumer Advertising Budget	\$2,231,655	\$2,222,583	\$3,781,196	\$4,016,430	\$3,241,295	\$2,944,619	\$2,633,884
Consumer Public Relations	\$354,371	\$448,139	\$726,127	\$737,072	\$587,267	\$301,434	\$188,749
Consumer Marketing Total	\$2,586,026	\$2,670,722	\$4,507,323	\$4,507,323	\$3,838,562	\$3,246,052	\$2,822,633

2024 California Avocado Tracking Study Q1 and Q3 Unaided and Total Awareness

	California Markets						
	2017	2019	2020	2021	2022	2023	2024
California Unaided Awareness	31%	28%	38%	47%	41%	37%	33%
Mexico Unaided Awareness	30%	35%	42%	53%	55%	44%	45%
California Total Awareness	87%	80%	83%	89%	88%	88%	86%
Mexico Total Awareness	78%	80%	81%	91%	87%	83%	85%

If given a choice, which avocados would be your preference? Avocados grown in...

	California Markets						
	2017	2019	2020	2021	2022	2023	2024
California	70%	59%	65%	66%	63%	62%	53%
Mexico	12%	19%	16%	17%	20%	22%	30%



YOY Budget Comparison

Program Area	2024-25 Budget	2025-26 Budget	% Variance	Areas of Material Impact
Consumer Marketing & Public Relations	\$5,772,600.00	\$4,597,600.00	-20%	Consumer Media (\$250K – 12%) Creative Dev & Prod (\$490K – 66%) Social Media Strat and Mgmt (\$75K – 12%)
Trade Marketing: Retail	\$3,144,650.00	\$2,346,150.00	-25%	Expansion War Chest (\$950k – 39%) Bins/POS (\$100k – 75%) In-Store Merch (\$20k – 24%)
Trade Comms/ Business Insights	\$471,250.00	LS2 \$471,250.00	0%	Unchanged
Trade Marketing: Foodservice	\$725,000	\$650,000	10%	Overall (\$75K – 10%)
Marketing Activities Support & Personnel	\$136,500.00	\$110,000.00	-19%	Contractor Reduction
TOTAL*	\$10,250,000	\$8,175,000	20%	



Questions?

Thank you

California Avocado Commission
Assessment Rate and Budget Planning (2-YR Analysis)
Fiscal Year 2024-25 & 2025-26

Assumptions

2024-25 Fiscal Year	
CAC Assessment Rate	\$0.0050
HAB Assessment Rate	\$0.025
2024-25 Crop	320,000,000
% of HAB Assessable	93%
Rebate %	85%
2025-26 Fiscal Year	
CAC Assessment Rate	\$0.010
HAB Assessment Rate	\$0.025
2025-26 Crop	325,000,000
% of HAB Assessable	93%
Rebate %	85%

Projection and Budget

	2024-25 Approved Budget		2024-25 Estimated Actual		2025-26 Fiscal Year	
				%		%
Assessment Revenue Projection						
CAC Assessment Revenue	\$1,950,000	19.8%	\$1,560,000	19.8%	\$3,169,000	33.0%
HAB Assessment Rebate Revenue	\$7,905,000	80.2%	\$6,324,000	80.2%	\$6,423,000	67.0%
Total Assessment Revenue	\$9,855,000	100.0%	\$7,884,000	100.0%	\$9,592,000	100.0%
Other Income	\$517,000		\$600,000		\$710,000	
Total Revenue	\$10,372,000		\$8,484,000		\$10,302,000	
Budget						
		%		%		%
Marketing	\$11,085,000	71.7%	\$10,054,250	72.2%	\$9,000,000	66.2%
Industry Affairs & Prod Research	\$1,972,217	12.8%	\$1,693,263	12.2%	\$2,400,000	17.7%
Grant	\$250,000	1.6%	\$250,000	1.8%	\$200,000	1.5%
Operations	\$2,150,328	13.9%	\$1,920,043	13.8%	\$1,990,000	14.6%
Total Budget	\$15,457,545	100.0%	\$13,917,556	100.0%	\$13,590,000	100.0%
Projected Surplus (Deficit)	(\$5,085,545)		(\$5,433,556)		(\$3,288,000)	
Projected Beginning Reserves	\$16,089,300		\$16,089,300		\$10,655,744	
Projected Ending Reserves	\$11,003,755		\$10,655,744		\$7,367,744	
			(\$348,011)			

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

SUMMARY:

Attached are CAC's financial statements through the month ending July 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 Financial Reports through the month ending July 31, 2025



**FINANCE
COMMITTEE
MONTHLY REPORTS
JULY 2025**



**Quarterly Statement of
Activity Q1, Q2 & Q3
November 2024 - July 2025**

California Avocado Commission

Budget vs. Actuals: CAC FY25 Budget Amend #2 by Class - FY25 P&L Classes November 2024 - July 2025

	NOV 2024 - JAN 2025				FEB - APR, 2025				MAY - JUL, 2025				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	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	66,428.51	1,540.00	64,888.51	4,313.54 %	458,235.20	385,460.00	72,775.20	118.88 %	722,344.48	1,182,000.00	-459,655.52	61.11 %	\$1,247,008.19	\$1,569,000.00	\$ -321,991.81	79.48 %
40002-000 CAC Assessment Revenue-Prior Year	-202.47	0.00	-202.47		811.58	0.00	811.58			0.00	0.00		\$609.11	\$0.00	\$609.11	0.00%
40005-000 Penalties-Current Year		0.00	0.00			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	262,085.43	4,000.00	258,085.43	6,552.14 %	1,774,868.70	1,566,000.00	208,868.70	113.34 %	2,639,481.51	4,800,000.00	-	54.99 %	\$4,676,435.64	\$6,370,000.00	\$ -1,693,564.36	73.41 %
40012-000 HAB Rebate Assess. Revenue-Prior Year	0.00	0.00	0.00			0.00	0.00		-4,761.19	0.00	-4,761.19		\$ -4,761.19	\$0.00	\$ -4,761.19	0.00%
42001-000 Accounting/Administration Fee Revenue (AIP)		15,249.00	-15,249.00		23,333.32	15,249.00	8,084.32	153.02 %	17,499.99	15,249.00	2,250.99	114.76 %	\$40,833.31	\$45,747.00	\$ -4,913.69	89.26 %
48001-000 Interest Income	5,396.12	1,500.00	3,896.12	359.74 %	5,253.17	1,500.00	3,753.17	350.21 %	30,416.65	1,500.00	28,916.65	2,027.78 %	\$41,065.94	\$4,500.00	\$36,565.94	912.58 %
48003-000 Other - Pine Tree Ranch Crop Income	29.66	0.00	29.66			62,500.00	-62,500.00		453,794.97	62,500.00	391,294.97	726.07 %	\$453,824.63	\$125,000.00	\$328,824.63	363.06 %
48009-000 Other Income - Misc	150.00	0.00	150.00		2,250.00	0.00	2,250.00		738.05	0.00	738.05		\$3,138.05	\$0.00	\$3,138.05	0.00%
48009-118 Other Income - From the Grove	5,600.00	15,000.00	-9,400.00	37.33 %	30,700.00	15,000.00	15,700.00	204.67 %		15,000.00	-15,000.00		\$36,300.00	\$45,000.00	\$ -8,700.00	80.67 %
Total Revenue	\$339,487.25	\$37,289.00	\$302,198.25	910.42 %	\$2,295,451.97	\$2,045,709.00	\$249,742.97	112.21 %	\$3,859,515.20	\$6,076,249.00	\$ -2,216,733.80	63.52 %	\$6,494,454.42	\$8,159,247.00	\$ -1,664,792.58	79.60 %
GROSS PROFIT	\$339,487.25	\$37,289.00	\$302,198.25	910.42 %	\$2,295,451.97	\$2,045,709.00	\$249,742.97	112.21 %	\$3,859,515.20	\$6,076,249.00	\$ -2,216,733.80	63.52 %	\$6,494,454.42	\$8,159,247.00	\$ -1,664,792.58	79.60 %
Expenditures																
50000-000 Marketing		0.00	0.00			0.00	0.00			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		\$0.00	\$0.00	\$0.00	0.00%
51001-072 Media Planning & Buying-Curious Plot	95,278.75	25,000.00	70,278.75	381.12 %	142,849.05	115,000.00	27,849.05	124.22 %	1,064,130.72	1,330,000.00	-265,869.28	80.01 %	\$1,302,258.52	\$1,470,000.00	\$ -167,741.48	88.59 %
51002-072 Creative Strategy, Content & Production-Curious Plot	65,747.00	145,000.00	-79,253.00	45.34 %	432,189.00	389,000.00	43,189.00	111.10 %	132,414.85	157,600.00	-25,185.15	84.02 %	\$630,350.85	\$691,600.00	\$ -61,249.15	91.14 %
51004-072 Consumer Marketing-Retail-Curious Plot	36,043.77	59,000.00	-22,956.23	61.09 %	139,281.05	284,400.00	-145,118.95	48.97 %	860,234.73	625,500.00	234,734.73	137.53 %	\$1,035,559.55	\$968,900.00	\$66,659.55	106.88 %
51801-072 Account Administration-Curious Plot	60,782.50	82,500.00	-21,717.50	73.68 %	113,391.25	82,500.00	30,891.25	137.44 %	90,369.96	87,500.00	2,869.96	103.28 %	\$264,543.71	\$252,500.00	\$12,043.71	104.77 %
52113-000 Photo Shoots		0.00	0.00			34,000.00	-34,000.00			0.00	0.00		\$0.00	\$34,000.00	\$ -34,000.00	0.00%
54001-072 Consumer PR-Curious Plot	28,833.75	70,875.00	-42,041.25	40.68 %	208,630.14	232,375.00	-23,744.86	89.78 %	141,286.44	128,375.00	12,911.44	110.06 %	\$378,750.33	\$431,625.00	\$ -52,874.67	87.75 %
55101-072 Consumer Email Marketing-Curious Plot	32,923.75	47,220.00	-14,296.25	69.72 %	57,530.44	37,960.00	19,570.44	151.56 %	48,926.20	45,000.00	3,926.20	108.72 %	\$139,380.39	\$130,180.00	\$9,200.39	107.07 %
55103-072 Social Media & Content Marketing-Curious Plot	42,478.10	32,000.00	10,478.10	132.74 %	142,035.88	148,500.00	-6,464.12	95.65 %	229,817.59	285,000.00	-55,182.41	80.64 %	\$414,331.57	\$465,500.00	\$ -51,168.43	89.01 %
57002-000 Consumer Research		0.00	0.00			0.00	0.00		27,000.00	0.00	27,000.00		\$27,000.00	\$0.00	\$27,000.00	0.00%
Total 51000-000 Consumer Marketing	362,087.62	461,595.00	-99,507.38	78.44 %	1,235,906.81	1,323,735.00	-87,828.19	93.37 %	2,594,180.49	2,658,975.00	-64,794.51	97.56 %	\$4,192,174.92	\$4,444,305.00	\$ -252,130.08	94.33 %
52000-000 Trade - Retail		0.00	0.00			0.00	0.00			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		0.00	0.00		39,052.93	56,600.00	-17,547.07	69.00 %	77,629.42	62,300.00	15,329.42	124.61 %	\$116,682.35	\$118,900.00	\$ -2,217.65	98.13 %
52002-066 Trade Advertising-Production-Fusion	14,617.14	26,200.00	-11,582.86	55.79 %	13,776.32	3,400.00	10,376.32	405.19 %		0.00	0.00		\$28,393.46	\$29,600.00	\$ -1,206.54	95.92 %
52015-000 Trade PR Expenses		0.00	0.00		6,939.96	10,000.00	-3,060.04	69.40 %		0.00	0.00		\$6,939.96	\$10,000.00	\$ -3,060.04	69.40 %
52022-000 Dues	4,273.68	13,890.00	-9,616.32	30.77 %	3,598.74	0.00	3,598.74		3,598.74	0.00	3,598.74		\$11,471.16	\$13,890.00	\$ -2,418.84	82.59 %
52024-000 Sponsorships-Southern California Locations		0.00	0.00			2,500.00	-2,500.00			170.00	-170.00		\$0.00	\$2,670.00	\$ -2,670.00	0.00%
52042-000 Conventions	11.39	0.00	11.39		18,250.00	30,000.00	-11,750.00	60.83 %		0.00	0.00		\$18,261.39	\$30,000.00	\$ -11,738.61	60.87 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	4,285.76	4,287.00	-1.24	99.97 %	3,571.40	4,285.00	-713.60	83.35 %	9,428.56	9,428.00	0.56	100.01 %	\$17,285.72	\$18,000.00	\$ -714.28	96.03 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	76,464.46	76,464.00	0.46	100.00 %	76,464.18	76,464.00	0.18	100.00 %	72,921.38	72,922.00	-0.62	100.00 %	\$225,850.02	\$225,850.00	\$0.02	100.00 %
52058-000 Retailer/Immersive Experiences-Expenses		6,429.00	-6,429.00			6,429.00	-6,429.00			2,142.00	-2,142.00		\$0.00	\$15,000.00	\$ -15,000.00	0.00%
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	6,428.58	6,429.00	-0.42	99.99 %	7,519.57	6,429.00	1,090.57	116.96 %	2,142.83	2,142.00	0.83	100.04 %	\$16,090.98	\$15,000.00	\$1,090.98	107.27 %
52071-075 Key Account Coverage-TX/MW/SE-Anderson	28,749.00	28,749.00	0.00	100.00 %	28,749.00	28,749.00	0.00	100.00 %	29,533.08	28,759.00	774.08	102.69 %	\$87,031.08	\$86,257.00	\$774.08	100.90 %
52075-013 Key Account Coverage-SW/NW-Becker	42,000.00	42,000.00	0.00	100.00 %	42,000.00	42,000.00	0.00	100.00 %	42,409.08	42,000.00	409.08	100.97 %	\$126,409.08	\$126,000.00	\$409.08	100.32 %
Total 52000-001 Trade Relations	176,830.01	204,448.00	-27,617.99	86.49 %	239,922.10	266,856.00	-26,933.90	89.91 %	237,663.09	219,863.00	17,800.09	108.10 %	\$654,415.20	\$691,167.00	\$ -36,751.80	94.68 %
52010-000 Retail & Consumer Promotions													\$0.00	\$0.00	\$0.00	0.00%
52124-000 Retail Performance Programs-Retail Promotions	0.00	0.00	0.00		58,941.02	510,000.00	-451,058.98	11.56 %	354,986.66	565,000.00	-210,013.34	62.83 %	\$413,927.68	\$1,075,000.00	\$ -661,072.32	38.50 %
52125-000 Retail Brand Awareness Programs	-5,338.86	0.00	-5,338.86		14,000.00	403,000.00	-389,000.00	3.47 %	187,360.00	50,000.00	137,360.00	374.72 %	\$196,021.14	\$453,000.00	\$ -256,978.86	43.27 %
52128-066 Retail Trade Promotions-Fusion	13,924.14	13,950.00	-25.86	99.81 %	12,665.87	8,500.00	4,165.87	149.01 %	2,152.85	6,000.00	-3,847.15	35.88 %	\$28,742.86	\$28,450.00	\$292.86	101.03 %
52129-000 Retailer Social Media Advertising Support		0.00	0.00		500.00	12,000.00	-11,500.00	4.17 %	8,000.00	24,000.00	-16,000.00	33.33 %	\$8,500.00	\$36,000.00	\$ -27,500.00	23.61 %
52131-000 Retail Merchandising Services (POS Placement)		0.00	0.00			150,000.00	-150,000.00		4,000.00	0.00	4,000.00		\$4,000.00	\$150,000.00	\$ -146,000.00	2.67 %
52132-000 Retail Identity Programs-Display Bins		0.00	0.00		90,000.00	25,000.00	65,000.00	360.00 %		65,000.00	-65,000.00		\$90,000.00	\$90,000.00	\$0.00	100.00 %

California Avocado Commission

Budget vs. Actuals: CAC FY25 Budget Amend #2 by Class - FY25 P&L Classes
November 2024 - July 2025

	NOV 2024 - JAN 2025				FEB - APR, 2025				MAY - JUL, 2025				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52301-000 Premiums		0.00	0.00			0.00	0.00		4,747.24	0.00	4,747.24		\$4,747.24	\$0.00	\$4,747.24	0.00%
52302-000 POS Materials		0.00	0.00			0.00	0.00		8,175.00	0.00	8,175.00		\$8,175.00	\$0.00	\$8,175.00	0.00%
52303-000 Storage/Fulfillment	3,740.41	3,600.00	140.41	103.90 %	7,788.12	8,000.00	-211.88	97.35 %	13,499.22	14,000.00	-500.78	96.42 %	\$25,027.75	\$25,600.00	\$ -572.25	97.76 %
Total 52010-000 Retail & Consumer Promotions	12,325.69	17,550.00	-5,224.31	70.23 %	183,895.01	1,116,500.00	-932,604.99	16.47 %	582,920.97	724,000.00	-141,079.03	80.51 %	\$779,141.67	\$1,858,050.00	\$ -	41.93 %
															1,078,908.33	
52200-000 Data, Research & Analysis													\$0.00	\$0.00	\$0.00	0.00%
52202-000 Retail POS Scan Data-Circana		15,500.00	-15,500.00		33,015.50	15,500.00	17,515.50	213.00 %	16,507.75	15,500.00	1,007.75	106.50 %	\$49,523.25	\$46,500.00	\$3,023.25	106.50 %
52204-066 Data Analysis & Retail Research-FUSION	50,950.21	24,800.00	26,150.21	205.44 %	16,146.70	45,200.00	-29,053.30	35.72 %	21,325.39	18,200.00	3,125.39	117.17 %	\$88,422.30	\$88,200.00	\$222.30	100.25 %
52206-086 Inventory Reporting-AVMA	675.00	675.00	0.00	100.00 %	675.00	675.00	0.00	100.00 %	675.00	675.00	0.00	100.00 %	\$2,025.00	\$2,025.00	\$0.00	100.00 %
52211-066 California Avocado Market Analysis-Fusion	21,185.58	17,200.00	3,985.58	123.17 %	25,051.79	30,400.00	-5,348.21	82.41 %	275.65	0.00	275.65		\$46,513.02	\$47,600.00	\$ -1,086.98	97.72 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	6,176.66	4,900.00	1,276.66	126.05 %	5,674.67	15,800.00	-10,125.33	35.92 %	26,666.79	26,300.00	366.79	101.39 %	\$38,518.12	\$47,000.00	\$ -8,481.88	81.95 %
Total 52200-000 Data, Research & Analysis	78,987.45	63,075.00	15,912.45	125.23 %	80,563.66	107,575.00	-27,011.34	74.89 %	65,450.58	60,675.00	4,775.58	107.87 %	\$225,001.69	\$231,325.00	\$ -6,323.31	97.27 %
52400-000 Administration & Other													\$0.00	\$0.00	\$0.00	0.00%
52140-098 Grower Communications-GingerRoot	1,340.00	1,520.00	-180.00	88.16 %	1,600.00	2,240.00	-640.00	71.43 %	3,140.00	3,080.00	60.00	101.95 %	\$6,080.00	\$6,840.00	\$ -760.00	88.89 %
52401-004 Travel Expenses - Splane	337.20	600.00	-262.80	56.20 %	1,009.79	1,300.00	-290.21	77.68 %	3,874.27	3,100.00	774.27	124.98 %	\$5,221.26	\$5,000.00	\$221.26	104.43 %
52401-019 Travel Expenses - Marketing Staff	2,115.95	1,700.00	415.95	124.47 %	6,633.65	4,000.00	2,633.65	165.84 %	6,540.40	6,000.00	540.40	109.01 %	\$15,290.00	\$11,700.00	\$3,590.00	130.68 %
52411-000 Office Expenses - Marketing	4,586.50	2,000.00	2,586.50	229.33 %	3,810.93	4,500.00	-689.07	84.69 %	2,459.68	7,500.00	-5,040.32	32.80 %	\$10,857.11	\$14,000.00	\$ -3,142.89	77.55 %
Total 52400-000 Administration & Other	8,379.65	5,820.00	2,559.65	143.98 %	13,054.37	12,040.00	1,014.37	108.43 %	16,014.35	19,680.00	-3,665.65	81.37 %	\$37,448.37	\$37,540.00	\$ -91.63	99.76 %
Total 52000-000 Trade - Retail	276,522.80	290,893.00	-14,370.20	95.06 %	517,435.14	1,502,971.00	-985,535.86	34.43 %	902,048.99	1,024,218.00	-122,169.01	88.07 %	\$1,696,006.93	\$2,818,082.00	\$ -	60.18 %
															1,122,075.07	
53000-000 Trade - Foodservice													\$0.00	\$0.00	\$0.00	0.00%
53001-070 Media-KC	1,550.00	2,500.00	-950.00	62.00 %	17,090.00	26,798.00	-9,708.00	63.77 %	32,022.42	31,080.00	942.42	103.03 %	\$50,662.42	\$60,378.00	\$ -9,715.58	83.91 %
53002-070 Production-KC	14,082.04	19,900.00	-5,817.96	70.76 %	12,075.00	3,100.00	8,975.00	389.52 %	4,250.00	0.00	4,250.00		\$30,407.04	\$23,000.00	\$7,407.04	132.20 %
53101-070 Public Relations-KC	20,275.14	31,000.00	-10,724.86	65.40 %	24,564.02	22,800.00	1,764.02	107.74 %	15,847.81	37,500.00	-21,652.19	42.26 %	\$60,686.97	\$91,300.00	\$ -30,613.03	66.47 %
53103-070 Foodservice Events-KC	27,068.50	25,000.00	2,068.50	108.27 %	13,739.88	62,650.00	-48,910.12	21.93 %	58,246.75	52,650.00	5,596.75	110.63 %	\$99,055.13	\$140,300.00	\$ -41,244.87	70.60 %
53104-070 Chain Promotions-KC	12,703.55	13,400.00	-696.45	94.80 %	83,836.89	45,000.00	38,836.89	186.30 %	76,913.12	45,400.00	31,513.12	169.41 %	\$173,453.56	\$103,800.00	\$69,653.56	167.10 %
53105-070 Culinary Education Program-KC	300.00	450.00	-150.00	66.67 %	450.00	450.00	0.00	100.00 %	560.00	600.00	-40.00	93.33 %	\$1,310.00	\$1,500.00	\$ -190.00	87.33 %
53801-070 Program Administration Fees-KC	11,150.00	7,400.00	3,750.00	150.68 %	3,550.00	1,300.00	2,250.00	273.08 %	15,450.00	20,400.00	-4,950.00	75.74 %	\$30,150.00	\$29,100.00	\$1,050.00	103.61 %
53802-070 Program Administration Expenses-KC	741.66	500.00	241.66	148.33 %	5.84	0.00	5.84		522.33	1,000.00	-477.67	52.23 %	\$1,269.83	\$1,500.00	\$ -230.17	84.66 %
Total 53000-000 Trade - Foodservice	87,870.89	100,150.00	-12,279.11	87.74 %	155,311.63	162,098.00	-6,786.37	95.81 %	203,812.43	188,630.00	15,182.43	108.05 %	\$446,994.95	\$450,878.00	\$ -3,883.05	99.14 %
59000-000 Marketing Activities Support													\$0.00	\$0.00	\$0.00	0.00%
51003-000 Buy California Marketing Agreement	2,083.33	6,251.00	-4,167.67	33.33 %	6,249.99	6,249.00	0.99	100.02 %	6,249.99	6,249.00	0.99	100.02 %	\$14,583.31	\$18,749.00	\$ -4,165.69	77.78 %
51803-000 Marketing/Planning		0.00	0.00			0.00	0.00		942.97	500.00	442.97	188.59 %	\$942.97	\$500.00	\$442.97	188.59 %
51803-067 Marketing Planning/Special Projects-RoMo	16,500.00	16,500.00	0.00	100.00 %	16,500.00	16,500.00	0.00	100.00 %	16,500.00	16,500.00	0.00	100.00 %	\$49,500.00	\$49,500.00	\$0.00	100.00 %
51805-000 Marketing Personnel Expense	193,163.59	223,000.00	-29,836.41	86.62 %	209,757.07	204,000.00	5,757.07	102.82 %	199,268.82	204,000.00	-4,731.18	97.68 %	\$602,189.48	\$631,000.00	\$ -28,810.52	95.43 %
52134-000 Export Program		0.00	0.00		15,000.00	10,000.00	5,000.00	150.00 %		5,000.00	-5,000.00		\$15,000.00	\$15,000.00	\$0.00	100.00 %
Total 59000-000 Marketing Activities Support	211,746.92	245,751.00	-34,004.08	86.16 %	247,507.06	236,749.00	10,758.06	104.54 %	222,961.78	232,249.00	-9,287.22	96.00 %	\$682,215.76	\$714,749.00	\$ -32,533.24	95.45 %
Total 50000-000 Marketing	938,228.23	1,098,389.00	-160,160.77	85.42 %	2,156,160.64	3,225,553.00	-1,069,392.36	66.85 %	3,923,003.69	4,104,072.00	-181,068.31	95.59 %	\$7,017,392.56	\$8,428,014.00	\$ -	83.26 %
															1,410,621.44	
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		\$0.00	\$0.00	\$0.00	0.00%
64001-000 AMRIC Operation	1,032.49	900.00	132.49	114.72 %	671.71	900.00	-228.29	74.63 %	744.37	900.00	-155.63	82.71 %	\$2,448.57	\$2,700.00	\$ -251.43	90.69 %
64001-130 AMRIC Operation-Hooman Mohammadpour	2,700.00	3,000.00	-300.00	90.00 %	3,946.79	3,000.00	946.79	131.56 %	3,939.66	3,000.00	939.66	131.32 %	\$10,586.45	\$9,000.00	\$1,586.45	117.63 %
64002-000 Crop Forecasting and Analysis		0.00	0.00		3,764.62	5,000.00	-1,235.38	75.29 %		0.00	0.00		\$3,764.62	\$5,000.00	\$ -1,235.38	75.29 %
64002-104 Crop Forecasting And Analysis-Land IQ	38,287.50	38,288.00	-0.50	100.00 %		0.00	0.00			0.00	0.00		\$38,287.50	\$38,288.00	\$ -0.50	100.00 %
64003-000 Grower Database		0.00	0.00			1,500.00	-1,500.00			0.00	0.00		\$0.00	\$1,500.00	\$ -1,500.00	0.00%
64004-104 Grove ID GIS Project Dmnt-Land IQ	1,546.25	0.00	1,546.25			0.00	0.00			0.00	0.00		\$1,546.25	\$0.00	\$1,546.25	0.00%
Total 64000-001 Industry Statistics and Information	43,566.24	42,188.00	1,378.24	103.27 %	8,383.12	10,400.00	-2,016.88	80.61 %	4,684.03	3,900.00	784.03	120.10 %	\$56,633.39	\$56,488.00	\$145.39	100.26 %
64100-000 Grower Communications		0.00	0.00			0.00	0.00			0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
64105-000 Online Information	252.04	300.00	-47.96	84.01 %	1,505.60	1,500.00	5.60	100.37 %	120.97	300.00	-179.03	40.32 %	\$1,878.61	\$2,100.00	\$ -221.39	89.46 %
64105-098 Online Information-GingerRoot	4,580.00	4,950.00	-370.00	92.53 %	1,720.00	4,950.00	-3,230.00	34.75 %	1,640.00	4,950.00	-3,310.00	33.13 %	\$7,940.00	\$14,850.00	\$ -6,910.00	53.47 %
64105-099 Online Information-Fishhook		0.00	0.00		5,000.00	0.00	5,000.00			0.00	0.00		\$5,000.00	\$0.00	\$5,000.00	0.00%
64106-000 Publications	173.85	300.00	-126.15	57.95 %	173.85	300.00	-126.15	57.95 %	115.90	300.00	-184.10	38.63 %	\$463.60	\$900.00	\$ -436.40	51.51 %

California Avocado Commission

Budget vs. Actuals: CAC FY25 Budget Amend #2 by Class - FY25 P&L Classes November 2024 - July 2025

	NOV 2024 - JAN 2025				FEB - APR, 2025				MAY - JUL, 2025				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
64106-067 Publications-ROMO	375.00	750.00	-375.00	50.00 %	375.00	750.00	-375.00	50.00 %	375.00	750.00	-375.00	50.00 %	\$1,125.00	\$2,250.00	\$ -1,125.00	50.00 %
64106-085 Publications-Fox Wthr	330.00	330.00	0.00	100.00 %	330.00	330.00	0.00	100.00 %	330.00	330.00	0.00	100.00 %	\$990.00	\$990.00	\$0.00	100.00 %
64106-098 Publications-GingerRoot	2,060.00	3,750.00	-1,690.00	54.93 %	1,980.00	3,750.00	-1,770.00	52.80 %	1,700.00	3,750.00	-2,050.00	45.33 %	\$5,740.00	\$11,250.00	\$ -5,510.00	51.02 %
64106-118 Publications-Champ	18.26	18,000.00	-17,981.74	0.10 %	32,167.72	18,000.00	14,167.72	178.71 %	16,548.44	18,000.00	-1,451.56	91.94 %	\$48,734.42	\$54,000.00	\$ -5,265.58	90.25 %
64107-000 Annual Meeting		0.00	0.00		14,228.38	15,000.00	-771.62	94.86 %		0.00	0.00		\$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	0.00		\$0.00	\$9,000.00	\$ -9,000.00	0.00%
64108-098 Annual Report-GingerRoot	120.00	2,500.00	-2,380.00	4.80 %	1,600.00	5,500.00	-3,900.00	29.09 %	1,840.00	0.00	1,840.00		\$3,560.00	\$8,000.00	\$ -4,440.00	44.50 %
Total 64100-000 Grower Communications	7,909.15	30,880.00	-22,970.85	25.61 %	59,080.55	59,080.00	0.55	100.00 %	22,670.31	28,380.00	-5,709.69	79.88 %	\$89,660.01	\$118,340.00	\$ -28,679.99	75.76 %
64200-000 Issues Management													\$0.00	\$0.00	\$0.00	0.00%
64204-000 Research Program Coordination & Outreach	25,901.82	26,000.00	-98.18	99.62 %	27,519.50	28,000.00	-480.50	98.28 %	27,050.31	28,000.00	-949.69	96.61 %	\$80,471.63	\$82,000.00	\$ -1,528.37	98.14 %
64206-000 Legislative & Regulatory Advocacy	71,812.50	82,000.00	-10,187.50	87.58 %	101,993.25	105,000.00	-3,006.75	97.14 %	135,264.74	105,000.00	30,264.74	128.82 %	\$309,070.49	\$292,000.00	\$17,070.49	105.85 %
Total 64200-000 Issues Management	97,714.32	108,000.00	-10,285.68	90.48 %	129,512.75	133,000.00	-3,487.25	97.38 %	162,315.05	133,000.00	29,315.05	122.04 %	\$389,542.12	\$374,000.00	\$15,542.12	104.16 %
64300-000 Legal & Governance													\$0.00	\$0.00	\$0.00	0.00%
64301-000 Elections		1,000.00	-1,000.00		918.29	0.00	918.29		3,348.96	4,500.00	-1,151.04	74.42 %	\$4,267.25	\$5,500.00	\$ -1,232.75	77.59 %
64302-000 Legal Support	45,534.00	37,500.00	8,034.00	121.42 %	34,568.50	37,500.00	-2,931.50	92.18 %	46,278.00	37,500.00	8,778.00	123.41 %	\$126,380.50	\$112,500.00	\$13,880.50	112.34 %
64303-000 Governance Support	4,529.11	5,000.00	-470.89	90.58 %		3,000.00	-3,000.00			2,000.00	-2,000.00		\$4,529.11	\$10,000.00	\$ -5,470.89	45.29 %
Total 64300-000 Legal & Governance	50,063.11	43,500.00	6,563.11	115.09 %	35,486.79	40,500.00	-5,013.21	87.62 %	49,626.96	44,000.00	5,626.96	112.79 %	\$135,176.86	\$128,000.00	\$7,176.86	105.61 %
64400-000 Demonstration Grove													\$0.00	\$0.00	\$0.00	0.00%
64401-000 Pine Tree - Rent	0.00	6,225.00	-6,225.00	0.00 %	-83.00	6,225.00	-6,308.00	-1.33 %	83.00	6,225.00	-6,142.00	1.33 %	\$0.00	\$18,675.00	\$ -18,675.00	0.00 %
64402-000 Pine Tree - Grove Management	7,747.75	6,333.00	1,414.75	122.34 %	7,906.92	9,999.00	-2,092.08	79.08 %	52,409.80	25,669.00	26,740.80	204.18 %	\$68,064.47	\$42,001.00	\$26,063.47	162.05 %
64403-000 Pine Tree - Utilities	-1,747.41	1,350.00	-3,097.41	-129.44 %	889.53	1,350.00	-460.47	65.89 %	111.99	1,350.00	-1,238.01	8.30 %	\$ -745.89	\$4,050.00	\$ -4,795.89	-18.42 %
64404-000 Pine Tree - Property Tax & Insurance	96.63	639.00	-542.37	15.12 %	1,784.32	639.00	1,145.32	279.24 %	237.70	639.00	-401.30	37.20 %	\$2,118.65	\$1,917.00	\$201.65	110.52 %
64405-000 Pine Tree - Miscellaneous Expense		0.00	0.00		740.00	0.00	740.00		0.00	0.00	0.00		\$740.00	\$0.00	\$740.00	0.00%
64406-000 Pine Tree - Crop Harvesting		0.00	0.00		11,890.94	25,000.00	-13,109.06	47.56 %	35,394.67	0.00	35,394.67		\$47,285.61	\$25,000.00	\$22,285.61	189.14 %
64408-000 Pine Tree - CAC Assessment		0.00	0.00			1,000.00	-1,000.00		1,145.11	0.00	1,145.11		\$1,145.11	\$1,000.00	\$145.11	114.51 %
64409-000 Pine Tree - HAB Assessment		0.00	0.00			2,500.00	-2,500.00		5,681.93	0.00	5,681.93		\$5,681.93	\$2,500.00	\$3,181.93	227.28 %
Total 64400-000 Demonstration Grove	6,096.97	14,547.00	-8,450.03	41.91 %	23,128.71	46,713.00	-23,584.29	49.51 %	95,064.20	33,883.00	61,181.20	280.57 %	\$124,289.88	\$95,143.00	\$29,146.88	130.63 %
64500-000 Education & Outreach													\$0.00	\$0.00	\$0.00	0.00%
64502-000 Pine Tree Ranch Field Days	838.22	700.00	138.22	119.75 %		700.00	-700.00		453.39	600.00	-146.61	75.57 %	\$1,291.61	\$2,000.00	\$ -708.39	64.58 %
64503-000 Grower Outreach		0.00	0.00		212.00	0.00	212.00			0.00	0.00		\$212.00	\$0.00	\$212.00	0.00%
Total 64500-000 Education & Outreach	838.22	700.00	138.22	119.75 %	212.00	700.00	-488.00	30.29 %	453.39	600.00	-146.61	75.57 %	\$1,503.61	\$2,000.00	\$ -496.39	75.18 %
64800-000 Other Industry Affairs													\$0.00	\$0.00	\$0.00	0.00%
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	22,000.00	25,000.00	-3,000.00	88.00 %	2,500.00	4,000.00	-1,500.00	62.50 %	7,400.00	2,000.00	5,400.00	370.00 %	\$31,900.00	\$31,000.00	\$900.00	102.90 %
64801-086 Industry Reports-AVMA	120.00	120.00	0.00	100.00 %	120.00	120.00	0.00	100.00 %	120.00	120.00	0.00	100.00 %	\$360.00	\$360.00	\$0.00	100.00 %
64803-000 Travel Expenses - Industry Affairs	2,284.93	11,250.00	-8,965.07	20.31 %	6,620.07	11,250.00	-4,629.93	58.85 %	11,709.03	11,250.00	459.03	104.08 %	\$20,614.03	\$33,750.00	\$ -13,135.97	61.08 %
64804-000 Office Expenses - Industry Affairs	164.91	630.00	-465.09	26.18 %	1,027.29	630.00	397.29	163.06 %	649.42	630.00	19.42	103.08 %	\$1,841.62	\$1,890.00	\$ -48.38	97.44 %
64901-000 Misc IA Exps (Theft Reward)	25.48	100.00	-74.52	25.48 %	68.00	0.00	68.00		3,097.03	3,100.00	-2.97	99.90 %	\$3,190.51	\$3,200.00	\$ -9.49	99.70 %
Total 64800-000 Other Industry Affairs	24,595.32	37,100.00	-12,504.68	66.29 %	10,335.36	16,000.00	-5,664.64	64.60 %	22,975.48	17,100.00	5,875.48	134.36 %	\$57,906.16	\$70,200.00	\$ -12,293.84	82.49 %
Total 64000-000 Industry Affairs	230,783.33	276,915.00	-46,131.67	83.34 %	266,139.28	306,393.00	-40,253.72	86.86 %	357,789.42	260,863.00	96,926.42	137.16 %	\$854,712.03	\$844,171.00	\$10,541.03	101.25 %
65000-000 Production Research													\$0.00	\$0.00	\$0.00	0.00%
65200-000 Breeding, Varieties & Genetics													\$0.00	\$0.00	\$0.00	0.00%
65216-000 Commercial-Scale Field Testing of Advanced Rootstock	22,407.00	22,407.00	0.00	100.00 %	22,407.00	22,407.00	0.00	100.00 %		22,407.00	-22,407.00		\$44,814.00	\$67,221.00	\$ -22,407.00	66.67 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	3,419.00	3,419.00	0.00	100.00 %	-1,612.35	3,419.00	-5,031.35	-47.16 %	3,149.00	3,419.00	-270.00	92.10 %	\$4,955.65	\$10,257.00	\$ -5,301.35	48.31 %
Total 65200-000 Breeding, Varieties & Genetics	25,826.00	25,826.00	0.00	100.00 %	20,794.65	25,826.00	-5,031.35	80.52 %	3,149.00	25,826.00	-22,677.00	12.19 %	\$49,769.65	\$77,478.00	\$ -27,708.35	64.24 %
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			27,802.00	-27,802.00		27,802.00	0.00	27,802.00		\$27,802.00	\$27,802.00	\$0.00	100.00 %
65325-000 Artificial Pollination Research		0.00	0.00			0.00	0.00		31,360.00	31,360.00	0.00	100.00 %	\$31,360.00	\$31,360.00	\$0.00	100.00 %
Total 65300-000 Cultural Management		0.00	0.00			27,802.00	-27,802.00		59,162.00	31,360.00	27,802.00	188.65 %	\$59,162.00	\$59,162.00	\$0.00	100.00 %
65400-000 Industry Research Support													\$0.00	\$0.00	\$0.00	0.00%

California Avocado Commission

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

November 2024 - July 2025

	NOV 2024 - JAN 2025				FEB - APR, 2025				MAY - JUL, 2025				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
65403-000 FFAR Fellow Sponsor - Landesman		0.00	0.00			0.00	0.00		32,500.00	0.00	32,500.00		\$32,500.00	\$0.00	\$32,500.00	0.00%
Total 65400-000 Industry Research Support		0.00	0.00			0.00	0.00		32,500.00	0.00	32,500.00		\$32,500.00	\$0.00	\$32,500.00	0.00%
Total 65000-000 Production Research	25,826.00	25,826.00	0.00	100.00 %	20,794.65	53,628.00	-32,833.35	38.78 %	94,811.00	57,186.00	37,625.00	165.79 %	\$141,431.65	\$136,640.00	\$4,791.65	103.51 %
66010-000 Grant Programs													\$0.00	\$0.00	\$0.00	0.00%
66015-000 Export Marketing													\$0.00	\$0.00	\$0.00	0.00%
66022-000 USDA Grant - FAS MAP China/North Asia		0.00	0.00		17,800.00	0.00	17,800.00		97,990.57	0.00	97,990.57		\$115,790.57	\$0.00	\$115,790.57	0.00%
Total 66015-000 Export Marketing		0.00	0.00		17,800.00	0.00	17,800.00		97,990.57	0.00	97,990.57		\$115,790.57	\$0.00	\$115,790.57	0.00%
Total 66010-000 Grant Programs		0.00	0.00		17,800.00	0.00	17,800.00		97,990.57	0.00	97,990.57		\$115,790.57	\$0.00	\$115,790.57	0.00%
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	1,956.00	-1,956.00	0.00 %	0.00	2,247.00	-2,247.00	0.00 %	0.00	2,247.00	-2,247.00	0.00 %	\$0.00	\$6,450.00	\$ -6,450.00	0.00 %
71102-000 Rent-CAM, Ins, Prop Tax	7,971.73	6,600.00	1,371.73	120.78 %	8,258.97	6,600.00	1,658.97	125.14 %	8,258.97	6,600.00	1,658.97	125.14 %	\$24,489.67	\$19,800.00	\$4,689.67	123.69 %
71104-000 Rent-Offsite Storage	2,490.00	2,490.00	0.00	100.00 %	2,490.00	2,490.00	0.00	100.00 %	2,515.00	2,560.00	-45.00	98.24 %	\$7,495.00	\$7,540.00	\$ -45.00	99.40 %
71111-000 Insurance-Liability	14,415.83	25,245.00	-10,829.17	57.10 %	23,611.89	25,245.00	-1,633.11	93.53 %	23,611.89	25,245.00	-1,633.11	93.53 %	\$61,639.61	\$75,735.00	\$ -14,095.39	81.39 %
71121-000 Office Expenses - Operations	751.73	1,250.00	-498.27	60.14 %	2,014.07	1,250.00	764.07	161.13 %	1,661.15	1,250.00	411.15	132.89 %	\$4,426.95	\$3,750.00	\$676.95	118.05 %
71122-000 Office Supplies	187.41	750.00	-562.59	24.99 %	789.93	750.00	39.93	105.32 %	86.46	750.00	-663.54	11.53 %	\$1,063.80	\$2,250.00	\$ -1,186.20	47.28 %
71123-000 Janitorial	1,590.87	1,625.00	-34.13	97.90 %	1,467.00	2,125.00	-658.00	69.04 %	1,467.00	1,625.00	-158.00	90.28 %	\$4,524.87	\$5,375.00	\$ -850.13	84.18 %
71131-000 Office Utilities	2,592.63	2,965.00	-372.37	87.44 %	2,341.68	2,505.00	-163.32	93.48 %	2,844.44	5,065.00	-2,220.56	56.16 %	\$7,778.75	\$10,535.00	\$ -2,756.25	73.84 %
71141-000 Bank & Payroll Fees	1,681.44	1,983.00	-301.56	84.79 %	2,755.85	1,983.00	772.85	138.97 %	2,983.42	1,983.00	1,000.42	150.45 %	\$7,420.71	\$5,949.00	\$1,471.71	124.74 %
71151-000 Equipment Maintenance & Expense	2,184.87	1,440.00	744.87	151.73 %	1,288.71	1,440.00	-151.29	89.49 %	2,021.43	1,440.00	581.43	140.38 %	\$5,495.01	\$4,320.00	\$1,175.01	127.20 %
71161-000 Telephone	2,054.58	2,100.00	-45.42	97.84 %	2,057.32	2,100.00	-42.68	97.97 %	2,029.98	2,100.00	-70.02	96.67 %	\$6,141.88	\$6,300.00	\$ -158.12	97.49 %
71162-000 Employee Communication Expense	3,600.00	3,600.00	0.00	100.00 %	3,225.00	3,600.00	-375.00	89.58 %	3,450.00	3,600.00	-150.00	95.83 %	\$10,275.00	\$10,800.00	\$ -525.00	95.14 %
71181-000 Postage & Courier Service		575.00	-575.00		1.10	75.00	-73.90	1.47 %	274.18	75.00	199.18	365.57 %	\$275.28	\$725.00	\$ -449.72	37.97 %
Total 71100-000 Office Expense	39,521.09	52,579.00	-13,057.91	75.17 %	50,301.52	52,410.00	-2,108.48	95.98 %	51,203.92	54,540.00	-3,336.08	93.88 %	\$141,026.53	\$159,529.00	\$ -18,502.47	88.40 %
71200-000 Professional Fees													\$0.00	\$0.00	\$0.00	0.00%
71201-000 CPA-Financial Audits		0.00	0.00			40,000.00	-40,000.00		41,200.00	0.00	41,200.00		\$41,200.00	\$40,000.00	\$1,200.00	103.00 %
71203-000 CPA-Assessment Audits	0.00	27,500.00	-27,500.00	0.00 %		0.00	0.00			28,875.00	-28,875.00		\$0.00	\$56,375.00	\$ -56,375.00	0.00 %
71207-000 CDFA Fiscal and Compliance Audit		0.00	0.00			9,925.00	-9,925.00		10,290.00	0.00	10,290.00		\$10,290.00	\$9,925.00	\$365.00	103.68 %
71211-000 Calif. Department of Food & Ag.-CDFA	18,823.03	22,500.00	-3,676.97	83.66 %	20,901.90	22,500.00	-1,598.10	92.90 %	20,868.08	22,500.00	-1,631.92	92.75 %	\$60,593.01	\$67,500.00	\$ -6,906.99	89.77 %
71221-000 Dept. of Ag-USDA/AMS	7,833.20	15,750.00	-7,916.80	49.73 %	9,731.20	15,750.00	-6,018.80	61.79 %	15,740.76	15,750.00	-9.24	99.94 %	\$33,305.16	\$47,250.00	\$ -13,944.84	70.49 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues		0.00	0.00		2,542.50	0.00	2,542.50		4,068.00	6,750.00	-2,682.00	60.27 %	\$6,610.50	\$6,750.00	\$ -139.50	97.93 %
71236-000 Outsourced Accounting	21,649.98	26,250.00	-4,600.02	82.48 %		26,250.00	-26,250.00			26,250.00	-26,250.00		\$21,649.98	\$78,750.00	\$ -57,100.02	27.49 %
78301-000 Pension Adm & Legal	7,187.16	8,405.00	-1,217.84	85.51 %	5,943.48	8,405.00	-2,461.52	70.71 %	6,225.37	8,405.00	-2,179.63	74.07 %	\$19,356.01	\$25,215.00	\$ -5,858.99	76.76 %
Total 71200-000 Professional Fees	55,493.37	100,405.00	-44,911.63	55.27 %	39,119.08	122,830.00	-83,710.92	31.85 %	98,392.21	108,530.00	-10,137.79	90.66 %	\$193,004.66	\$331,765.00	\$ -138,760.34	58.18 %
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		\$0.00	\$0.00	\$0.00	0.00%
71302-000 Salaries/Wages - IA & Ops	147,828.53	153,070.00	-5,241.47	96.58 %	166,667.78	157,110.00	9,557.78	106.08 %	166,146.17	157,110.00	9,036.17	105.75 %	\$480,642.48	\$467,290.00	\$13,352.48	102.86 %
71303-000 Salaries/Wages - Marketing	29,390.62	26,978.00	2,412.62	108.94 %	16,432.94	27,690.00	-11,257.06	59.35 %	25,655.63	27,690.00	-2,034.37	92.65 %	\$71,479.19	\$82,358.00	\$ -10,878.81	86.79 %
Total 71301-000 Salaries/Wages	177,219.15	180,048.00	-2,828.85	98.43 %	183,100.72	184,800.00	-1,699.28	99.08 %	191,801.80	184,800.00	7,001.80	103.79 %	\$552,121.67	\$549,648.00	\$2,473.67	100.45 %
71311-000 Pension Expense		0.00	0.00			0.00	0.00			0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
71312-000 Pension Expense - IA & Ops	15,308.14	15,307.00	1.14	100.01 %	15,914.83	15,711.00	203.83	101.30 %	14,774.31	15,711.00	-936.69	94.04 %	\$45,997.28	\$46,729.00	\$ -731.72	98.43 %
71313-000 Pension Expense - Marketing	2,704.60	2,697.00	7.60	100.28 %	2,366.60	2,769.00	-402.40	85.47 %	2,282.10	2,769.00	-486.90	82.42 %	\$7,353.30	\$8,235.00	\$ -881.70	89.29 %
Total 71311-000 Pension Expense	18,012.74	18,004.00	8.74	100.05 %	18,281.43	18,480.00	-198.57	98.93 %	17,056.41	18,480.00	-1,423.59	92.30 %	\$53,350.58	\$54,964.00	\$ -1,613.42	97.06 %
71321-000 Payroll Tax & Work Comp		0.00	0.00			0.00	0.00			0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
71322-000 Payroll Tax & Work Comp - IA & Ops	10,346.52	11,811.00	-1,464.48	87.60 %	12,666.68	11,811.00	855.68	107.24 %	12,818.60	11,811.00	1,007.60	108.53 %	\$35,831.80	\$35,433.00	\$398.80	101.13 %
71323-000 Payroll Tax & Work Comp - Marketing	1,858.71	2,007.00	-148.29	92.61 %	2,587.31	2,007.00	580.31	128.91 %	2,486.23	2,007.00	479.23	123.88 %	\$6,932.25	\$6,021.00	\$911.25	115.13 %
Total 71321-000 Payroll Tax & Work Comp	12,205.23	13,818.00	-1,612.77	88.33 %	15,253.99	13,818.00	1,435.99	110.39 %	15,304.83	13,818.00	1,486.83	110.76 %	\$42,764.05	\$41,454.00	\$1,310.05	103.16 %
71331-000 Benefits		0.00	0.00			0.00	0.00			0.00	0.00		\$0.00	\$0.00	\$0.00	0.00%
71332-000 Benefits - IA & Ops	29,449.51	54,637.00	-25,187.49	53.90 %	30,991.35	23,637.00	7,354.35	131.11 %	30,091.35	23,637.00	6,454.35	127.31 %	\$90,532.21	\$101,911.00	\$ -11,378.79	88.83 %
71333-000 Benefits - Marketing	4,491.09	7,800.00	-3,308.91	57.58 %	4,072.45	3,735.00	337.45	109.03 %	4,413.09	3,735.00	678.09	118.16 %	\$12,976.63	\$15,270.00	\$ -2,293.37	84.98 %
Total 71331-000 Benefits	33,940.60	62,437.00	-28,496.40	54.36 %	35,063.80	27,372.00	7,691.80	128.10 %	34,504.44	27,372.00	7,132.44	126.06 %	\$103,508.84	\$117,181.00	\$ -13,672.16	88.33 %
Total 71300-000 Personnel Expenses	241,377.72	274,307.00	-32,929.28	88.00 %	251,699.94	244,470.00	7,229.94	102.96 %	258,667.48	244,470.00	14,197.48	105.81 %				

California Avocado Commission

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

November 2024 - July 2025

	NOV 2024 - JAN 2025				FEB - APR, 2025				MAY - JUL, 2025				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
71403-000 Travel Expenses - Board Members	30.55	10,000.00	-9,969.45	0.31 %	1,345.41	10,000.00	-8,654.59	13.45 %	3,039.52	10,000.00	-6,960.48	30.40 %	\$4,415.48	\$30,000.00	\$ -25,584.52	14.72 %
71404-000 Board Meeting Expenses	881.39	3,250.00	-2,368.61	27.12 %	7,361.08	13,000.00	-5,638.92	56.62 %	11,241.67	2,000.00	9,241.67	562.08 %	\$19,484.14	\$18,250.00	\$1,234.14	106.76 %
71405-000 HAB BOLD Participation		0.00	0.00		4,544.04	0.00	4,544.04		1,848.30	6,500.00	-4,651.70	28.44 %	\$6,392.34	\$6,500.00	\$ -107.66	98.34 %
Total 71400-000 Commissioner Expenses	911.94	13,250.00	-12,338.06	6.88 %	13,250.53	23,000.00	-9,749.47	57.61 %	16,129.49	18,500.00	-2,370.51	87.19 %	\$30,291.96	\$54,750.00	\$ -24,458.04	55.33 %
73000-000 Information Technology													\$0.00	\$0.00	\$0.00	0.00%
73001-000 Network Maintenance	4,601.56	6,000.00	-1,398.44	76.69 %	2,093.53	6,000.00	-3,906.47	34.89 %	3,251.90	6,000.00	-2,748.10	54.20 %	\$9,946.99	\$18,000.00	\$ -8,053.01	55.26 %
73002-000 Network Hardware, Software & Licenses	857.97	1,020.00	-162.03	84.11 %	918.45	1,020.00	-101.55	90.04 %	636.70	1,096.00	-459.30	58.09 %	\$2,413.12	\$3,136.00	\$ -722.88	76.95 %
73003-000 IT Support & Consulting	6,008.50	19,202.00	-13,193.50	31.29 %	8,979.00	11,049.00	-2,070.00	81.27 %	6,422.00	11,049.00	-4,627.00	58.12 %	\$21,409.50	\$41,300.00	\$ -19,890.50	51.84 %
73004-000 Accounting & Assessment System	2,113.62	1,300.00	813.62	162.59 %	2,043.34	900.00	1,143.34	227.04 %	1,495.43	900.00	595.43	166.16 %	\$5,652.39	\$3,100.00	\$2,552.39	182.34 %
73005-000 IT Services	2,460.00	2,460.00	0.00	100.00 %	2,460.00	2,460.00	0.00	100.00 %	2,460.00	2,460.00	0.00	100.00 %	\$7,380.00	\$7,380.00	\$0.00	100.00 %
Total 73000-000 Information Technology	16,041.65	29,982.00	-13,940.35	53.50 %	16,494.32	21,429.00	-4,934.68	76.97 %	14,266.03	21,505.00	-7,238.97	66.34 %	\$46,802.00	\$72,916.00	\$ -26,114.00	64.19 %
78000-000 Depreciation, Interest & Other Operations													\$0.00	\$0.00	\$0.00	0.00%
78101-000 Travel Expenses - Operations		0.00	0.00		1,144.92	500.00	644.92	228.98 %	800.70	1,500.00	-699.30	53.38 %	\$1,945.62	\$2,000.00	\$ -54.38	97.28 %
78401-000 Membership Dues & Registration		0.00	0.00			0.00	0.00		299.00	0.00	299.00		\$299.00	\$0.00	\$299.00	0.00%
78501-000 Dues, Education, Training, Recruitment & Other	195.70	0.00	195.70		16,929.00	8,500.00	8,429.00	199.16 %	1,235.99	0.00	1,235.99		\$18,360.69	\$8,500.00	\$9,860.69	216.01 %
79001-000 Amortization Expense	39,826.58	39,839.00	-12.42	99.97 %	39,826.60	39,837.00	-10.40	99.97 %	39,738.52	39,837.00	-98.48	99.75 %	\$119,391.70	\$119,513.00	\$ -121.30	99.90 %
79100-000 Interest Expense	1,634.31	1,633.00	1.31	100.08 %	1,507.30	1,509.00	-1.70	99.89 %	1,380.69	1,381.00	-0.31	99.98 %	\$4,522.30	\$4,523.00	\$ -0.70	99.98 %
Total 78000-000 Depreciation, Interest & Other Operations	41,656.59	41,472.00	184.59	100.45 %	59,407.82	50,346.00	9,061.82	118.00 %	43,454.90	42,718.00	736.90	101.73 %	\$144,519.31	\$134,536.00	\$9,983.31	107.42 %
Total 70000-000 Operations	395,002.36	511,995.00	-116,992.64	77.15 %	430,273.21	514,485.00	-84,211.79	83.63 %	482,114.03	490,263.00	-8,148.97	98.34 %	\$1,307,389.60	\$1,516,743.00	\$ -209,353.40	86.20 %
Total Expenditures	\$1,589,839.92	\$1,913,125.00	\$ -323,285.08	83.10 %	\$2,891,167.78	\$4,100,059.00	\$ -1,208,891.22	70.52 %	\$4,955,708.71	\$4,912,384.00	\$43,324.71	100.88 %	\$9,436,716.41	\$10,925,568.00	\$ -1,488,851.59	86.37 %
NET OPERATING REVENUE	\$ -	\$ -	\$625,483.33	66.66 %	\$ -595,715.81	\$ -	\$1,458,634.19	29.00 %	\$ -	\$1,163,865.00	\$ -	-94.19 %	\$ -	\$ -	\$ -	106.36 %
	1,250,352.67	1,875,836.00				2,054,350.00			1,096,193.51		2,260,058.51		2,942,261.99	2,766,321.00	175,940.99	
NET REVENUE	\$ -	\$ -	\$625,483.33	66.66 %	\$ -595,715.81	\$ -	\$1,458,634.19	29.00 %	\$ -	\$1,163,865.00	\$ -	-94.19 %	\$ -	\$ -	\$ -	106.36 %
	1,250,352.67	1,875,836.00				2,054,350.00			1,096,193.51		2,260,058.51		2,942,261.99	2,766,321.00	175,940.99	



**YTD Statement of Financial Position
vs. Same Period Prior Year
November 2024 - July 2025**

Statement of Financial Position

California Avocado Commission

As of July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JULY 31, 2025	AS OF JULY 31, 2024 (PY)	% CHANGE (PY)
Assets			
Current Assets			
Bank Accounts			
10001-000 Petty Cash (deleted)		240.00	-100.0 %
10010-000 BMO Checking (5241) - CAC	4,159,313.93	3,517,923.76	18.23 %
10015-000 WAB Checking (4129) - CAC	250,000.00		
10110-000 BMO Money Market (5407) - CAC	21.93	6,504,113.88	-100.0 %
10115-000 WAB Money Market (6144) - 85% Restricted	-10.00		
10210-000 Cash - LAIF - CAC	11,575.39	11,063.74	4.62 %
10215-000 WAB ICS Sweep Account	8,438,039.95		
Total for Bank Accounts	\$12,858,941.20	\$10,033,341.38	28.16 %
Accounts Receivable			
12901-000 Misc Receivables (A/R)	9,850.00	15,000.00	-34.33 %
Total for Accounts Receivable	\$9,850.00	\$15,000.00	-34.33 %
Other Current Assets			
11001-000 CAC Assessment Receivable	211,400.00	2,490,500.00	-91.51 %
11002-000 HAB Assessment Receivable	1,649,000.00	2,613,200.00	-36.9 %
12004-000 Due from Avocado Inspection Program	1,272.25	3,105.64	-59.03 %
12701-000 Grant Receivable	131,461.19	235,930.60	-44.28 %
12801-000 Voluntary Life Benefit Receivable			
13001-000 Prepaid Deposits	11,352.50	11,352.50	0.0 %
13002-000 Prepaid Expenses	137,555.04	58,467.86	135.27 %
Misc Receivable (old non-AR)			
Total for Other Current Assets	\$2,142,040.98	\$5,412,556.60	-60.42 %
Total for Current Assets	\$15,010,832.18	\$15,460,897.98	-2.91 %
Fixed Assets			
15001-000 Furniture	26,160.00	26,160.00	0.0 %
15002-000 Accumulated Depreciation-Furniture	-26,160.00	-26,160.00	0.0 %
15101-000 Office Equipment	61,002.24	61,002.24	0.0 %
15102-000 Accumulated Depreciation-Office Equip.	-61,002.24	-61,002.24	0.0 %
15301-000 Software	15,021.62	15,021.62	0.0 %
15302-000 Accumulated Depreciation-Software	-15,021.62	-15,021.62	0.0 %
15401-000 Land Improvements	108,558.63	108,558.63	0.0 %
15402-000 Accumulated Depreciation-Land Improvements	-108,558.63	-108,558.63	0.0 %
Total for Fixed Assets	0	0	
Other Assets			
16001-000 Mauchly Office Lease	634,984.73	634,984.73	0.0 %
16002-000 Mauchly Amortization	-593,349.93	-468,445.62	-26.66 %

Statement of Financial Position

California Avocado Commission

As of July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JULY 31, 2025	AS OF JULY 31, 2024 (PY)	% CHANGE (PY)
16003-000 Pine Tree Lease	117,984.95	117,984.95	0.0 %
16004-000 Pine Tree Amortization	-31,462.67	-7,865.68	-300.0 %
16101-000 Quadient Capital Lease	3,435.74	3,435.74	0.0 %
16102-000 Quadient Amortization	-3,435.77	-2,466.71	-39.29 %
16103-000 CBE 2020 Sharp Capital Lease			
16104-000 CBE 2020 Sharp Amortization			
16105-000 CBE 2022 Sharp Capital Lease	13,543.55	13,543.55	0.0 %
16106-000 CBE 2022 Sharp Amortization	-10,511.95	-5,314.90	-97.78 %
16107-000 CBE 2020 Ricoh Capital Lease			
16108-000 CBE 2020 Ricoh Amortization			
16109-000 CBE 2022 Ricoh Capital Lease	13,652.62	13,652.62	0.0 %
16110-000 CBE 2022 Ricoh Amortization	-10,997.95	-6,447.07	-70.59 %
17000-000 Merchandise Shop Inventory			
Total for Other Assets	\$133,843.32	\$293,061.61	-54.33 %
Total for Assets	\$15,144,675.50	\$15,753,959.59	-3.87 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
20001-000 Accounts Payable (A/P)	1,632,106.13	1,125,029.56	45.07 %
Total for Accounts Payable	\$1,632,106.13	\$1,125,029.56	45.07 %
Credit Cards			
Other Current Liabilities			
20002-000 Accounts Payable - Clearing			
20009-000 Miscellaneous Payable			
20101-000 Accrued Expenses	195,267.12	225,542.62	-13.42 %
21011-000 Section 125 Payable			
21021-000 Vacation Payable - Short Term	69,841.16	59,801.26	16.79 %
21031-000 Deferred Compensation Payable			
24001-000 ST Lease Liability - LACA1	44,611.69	132,328.73	-66.29 %
24002-000 ST Lease Liability - CAPO1	21,924.61	14,576.30	50.41 %
24101-000 ST Lease Liability - MAFI1		998.86	-100.0 %
24102-000 ST Lease Liability - CBE 2020 Sharp			
24103-000 ST Lease Liability - CBE 2022 Sharp	3,175.17	5,278.97	-39.85 %
24104-000 ST Lease Liability - CBE 2020 Ricoh			
24105-000 ST Lease Liability - CBE 2022 Ricoh	2,791.51	4,743.87	-41.16 %
Total for Other Current Liabilities	\$337,611.26	\$443,270.61	-23.84 %
Total for Current Liabilities	\$1,969,717.39	\$1,568,300.17	25.6 %

Statement of Financial Position

California Avocado Commission

As of July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JULY 31, 2025	AS OF JULY 31, 2024 (PY)	% CHANGE (PY)
Long-term Liabilities			
28011-000 LT Lease Liability - CAPO1	70,013.40	97,152.95	-27.93 %
28110-000 LT Lease Liability - MAF11			
28111-000 LT Lease Liability - LACA1		44,611.68	-100.0 %
28112-000 LT Lease Liability - CBE 2022 Sharp		3,175.18	-100.0 %
28114-000 LT Lease Liability - CBE 2022 Ricoh		2,676.36	-100.0 %
Total for Long-term Liabilities	\$70,013.40	\$147,616.17	-52.57 %
Total for Liabilities	\$2,039,730.79	\$1,715,916.34	18.87 %
Equity			
32010-000 Net Assets	0	0	
32011-000 Net Assets-Restricted for Marketing	2,242,969.68	2,951,115.45	-24.0 %
32012-000 Net Assets-Invested in Leased Assets	-206,466.59	42,715.21	-583.36 %
32013-000 Net Assets-Unrestricted	957,327.57		
Total for 32010-000 Net Assets	\$2,993,830.66	\$2,993,830.66	0.0 %
32000-000 Retained Earnings	13,095,466.33	4,441,572.17	194.84 %
Net Income	-2,984,352.28	6,602,640.42	-145.2 %
Total for Equity	\$13,104,944.71	\$14,038,043.25	-6.65 %
Total for Liabilities and Equity	\$15,144,675.50	\$15,753,959.59	-3.87 %



**Current Month Statement of Activity
vs. Same Period Prior Year
July 2025**

MEC Statement of Activity vs. Prior Year

California Avocado Commission

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - JUL 31 2025	JUL 1 - JUL 31 2024 (PY)	% CHANGE (PY)
Income			
40001-000 CAC Assessment Revenue-Current Year	281,961.76	3,381,337.10	-91.66 %
40005-000 Penalties-Current Year	0.74		
40011-000 HAB Rebate Assess. Revenue-Current Year	778,974.64	951,046.40	-18.09 %
48001-000 Interest Income	23,241.47	1,211.38	1818.59 %
48003-000 Other - Pine Tree Ranch Crop Income	7,527.10		
Total for Income	\$1,091,705.71	\$4,333,594.88	-74.81 %
Cost of Goods Sold			
Gross Profit	\$1,091,705.71	\$4,333,594.88	-74.81 %
Expenses			
50000-000 Marketing	0	0	
51000-000 Consumer Marketing	0	0	
51001-072 Media Planning & Buying-Curious Plot	467,731.84	389,516.05	20.08 %
51002-000 Production	54.73	330.16	-83.42 %
51002-072 Creative Strategy, Content & Production-Curious Plot	17,966.58	123,429.16	-85.44 %
51004-072 Consumer Marketing-Retail-Curious Plot	520,389.71	191,402.98	171.88 %
51801-072 Account Administration-Curious Plot	21,431.25	15,341.25	39.7 %
54001-072 Consumer PR-Curious Plot	68,897.66		
55101-000 Email Content	10.11		
55101-072 Consumer Email Marketing-Curious Plot	15,052.50	11,091.25	35.72 %
55103-072 Social Media & Content Marketing-Curious Plot	89,450.08	47,404.32	88.7 %
57002-000 Consumer Research	27,000.00	25,125.00	7.46 %
52113-000 Photo Shoots		305.80	-100.0 %
Total for 51000-000 Consumer Marketing	\$1,227,984.46	\$803,945.97	52.74 %
52000-000 Trade - Retail	0	0	
52000-001 Trade Relations	0	0	
52001-066 Trade Advertising-Media-Fusion	18,170.59	18,247.00	-0.42 %
52022-000 Dues	1,199.58	57.92	1971.1 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	4,000.00	1,125.00	255.56 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	23,716.66	12,285.00	93.05 %
52071-075 Key Account Coverage-TX/MW/SE-Anderson	9,583.00		
52075-013 Key Account Coverage-SW/NW-Becker	14,000.00	12,500.00	12.0 %
52024-000 Sponsorships-Southern California Locations		1,295.00	-100.0 %
52042-000 Conventions		1,131.67	-100.0 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - JUL 31 2025	JUL 1 - JUL 31 2024 (PY)	% CHANGE (PY)
Total for 52000-001 Trade Relations	\$70,669.83	\$46,641.59	51.52 %
52010-000 Retail & Consumer Promotions	0	0	
52124-000 Retail Performance Programs-Retail Promotions	112,967.30	51,649.73	118.72 %
52125-000 Retail Brand Awareness Programs	89,655.44	18,928.67	373.65 %
52128-066 Retail Trade Promotions-Fusion	203.50		
52129-000 Retailer Social Media Advertising Support	8,000.00	4,500.00	77.78 %
52131-000 Retail Merchandising Services (POS Placement)	4,000.00		
52301-000 Premiums	993.01		
52303-000 Storage/Fulfillment	928.74	1,107.82	-16.17 %
54205-000 Retail Content Development-CAC (deleted)		16,400.00	-100.0 %
Total for 52010-000 Retail & Consumer Promotions	\$216,747.99	\$92,586.22	134.1 %
52200-000 Data, Research & Analysis	0	0	
52204-066 Data Analysis & Retail Research-FUSION	7,074.61	8,096.97	-12.63 %
52206-086 Inventory Reporting-AVMA	225.00	225.00	0.0 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	6,020.50	3,860.02	55.97 %
52211-066 California Avocado Market Analysis-Fusion			
Total for 52200-000 Data, Research & Analysis	\$13,320.11	\$12,181.99	9.34 %
52400-000 Administration & Other	0	0	
52140-098 Grower Communications-GingerRoot	1,320.00	780.00	69.23 %
52411-000 Office Expenses - Marketing	482.00	1,375.83	-64.97 %
52401-000 Travel Expenses - Marketing (deleted)		6,667.88	-100.0 %
Total for 52400-000 Administration & Other	\$1,802.00	\$8,823.71	-79.58 %
Total for 52000-000 Trade - Retail	\$302,539.93	\$160,233.51	88.81 %
53000-000 Trade - Foodservice	0	0	
53001-070 Media-KC	21,538.37		
53002-070 Production-KC	150.00		
53101-070 Public Relations-KC	1,550.00	3,090.00	-49.84 %
53103-070 Foodservice Events-KC	9,012.96	33,383.11	-73.0 %
53104-070 Chain Promotions-KC	41,411.73	27,447.57	50.88 %
53105-070 Culinary Education Program-KC	150.00	50.00	200.0 %
53801-070 Program Administration Fees-KC	5,900.00	4,450.00	32.58 %
53802-070 Program Administration Expenses-KC	1.56	0.68	129.41 %
53103-000 Foodservice Events (deleted)		202.40	-100.0 %
53104-000 Chain Promotions (deleted)		-2,648.07	100.0 %
Total for 53000-000 Trade - Foodservice	\$79,714.62	\$65,975.69	20.82 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - JUL 31 2025	JUL 1 - JUL 31 2024 (PY)	% CHANGE (PY)
59000-000 Marketing Activities Support	0	0	
51003-000 Buy California Marketing Agreement	2,083.33		
51803-067 Marketing Planning/Special Projects-RoMo	5,500.00	10,750.00	-48.84 %
51805-000 Marketing Personnel Expense	70,309.12		
54001-000 Artisan Chef Program			
54201-000 Industry Organization Partnerships-Expenses		202.13	-100.0 %
Total for 59000-000 Marketing Activities Support	\$77,892.45	\$10,952.13	611.21 %
54000-000 Consumer Public Relations (deleted)	0	0	
54102-000 Local Media Outreach/Pitching/Experiential & Reporting (deleted)			
54102-072 Local Media Outreach/Pitching/Experiential & Reporting (Cision) (PR)- Curious Plot (deleted)		383.25	-100.0 %
54206-000 Brand Advocates (deleted)		17,798.66	-100.0 %
Total for 54000-000 Consumer Public Relations (deleted)	0	\$18,181.91	-100.0 %
Total for 50000-000 Marketing	\$1,688,131.46	\$1,059,289.21	59.36 %
64000-000 Industry Affairs	0	0	
64000-001 Industry Statistics and Information	0	0	
64001-000 AMRIC Operation	339.76	89.95	277.72 %
64001-130 AMRIC Operation-Hooman Mohammadpour	1,200.00	1,125.00	6.67 %
Total for 64000-001 Industry Statistics and Information	\$1,539.76	\$1,214.95	26.73 %
64100-000 Grower Communications	0	0	
64105-000 Online Information	10.44	79.47	-86.86 %
64105-098 Online Information-GingerRoot	460.00	1,200.00	-61.67 %
64106-000 Publications	57.95	57.95	0.0 %
64106-085 Publications-Fox Wthr	110.00	110.00	0.0 %
64106-098 Publications-GingerRoot	440.00	960.00	-54.17 %
64106-118 Publications-Champ	16,491.96		
64106-067 Publications-ROMO		375.00	-100.0 %
Total for 64100-000 Grower Communications	\$17,570.35	\$2,782.42	531.48 %
64200-000 Issues Management	0	0	
64204-000 Research Program Coordination & Outreach	8,000.00	8,000.00	0.0 %
64206-000 Legislative & Regulatory Advocacy	45,816.14	12,197.97	275.6 %
64202-000 Field/Technical Support		1,500.00	-100.0 %
64211-000 Sustainability Project			
Total for 64200-000 Issues Management	\$53,816.14	\$21,697.97	148.02 %
64300-000 Legal & Governance	0	0	
64301-000 Elections	3,348.96	3,933.96	-14.87 %
64302-000 Legal Support	14,800.50	16,905.00	-12.45 %
Total for 64300-000 Legal & Governance	\$18,149.46	\$20,838.96	-12.91 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - JUL 31 2025	JUL 1 - JUL 31 2024 (PY)	% CHANGE (PY)
64400-000 Demonstration Grove	0	0	
64401-000 Pine Tree - Rent			
64402-000 Pine Tree - Grove Management	44,643.41	5,380.17	729.78 %
64405-000 Pine Tree - Miscellaneous Expense	-31,299.87		
64408-000 Pine Tree - CAC Assessment	18.69		
64409-000 Pine Tree - HAB Assessment	92.73		
Total for 64400-000 Demonstration Grove	\$13,454.96	\$5,380.17	150.08 %
64800-000 Other Industry Affairs	0	0	
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	6,000.00		
64801-086 Industry Reports-AVMA	40.00	40.00	0.0 %
64803-000 Travel Expenses - Industry Affairs	2,406.85	696.13	245.75 %
64804-000 Office Expenses - Industry Affairs	20.04	109.97	-81.78 %
64901-000 Misc IA Exps (Theft Reward)	33.00	92.29	-64.24 %
Total for 64800-000 Other Industry Affairs	\$8,499.89	\$938.39	805.8 %
Total for 64000-000 Industry Affairs	\$113,030.56	\$52,852.86	113.86 %
65000-000 Production Research	0	0	
65200-000 Breeding, Varieties & Genetics	0	0	
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	3,419.00		
Total for 65200-000 Breeding, Varieties & Genetics	\$3,419.00	0	
65400-000 Industry Research Support	0	0	
65403-000 FFAR Fellow Sponsor - Landesman	32,500.00		
Total for 65400-000 Industry Research Support	\$32,500.00	0	
65300-000 Cultural Management	0	0	
65323-000 Develop tools and info on crop water use		33,527.00	-100.0 %
Total for 65300-000 Cultural Management	0	\$33,527.00	-100.0 %
Total for 65000-000 Production Research	\$35,919.00	\$33,527.00	7.13 %
66010-000 Grant Programs	0	0	
66015-000 Export Marketing	0	0	
66022-000 USDA Grant - FAS MAP China/North Asia	7,500.00		
66020-000 USDA Grant - FAS MAP Korea (deleted)		1,783.80	-100.0 %
66021-000 USDA Grant - FAS MAP China (deleted)		10,800.00	-100.0 %
Total for 66015-000 Export Marketing	\$7,500.00	\$12,583.80	-40.4 %
Total for 66010-000 Grant Programs	\$7,500.00	\$12,583.80	-40.4 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - JUL 31 2025	JUL 1 - JUL 31 2024 (PY)	% CHANGE (PY)
70000-000 Operations	0	0	
71100-000 Office Expense	0	0	
71101-000 Office Rent - CAC Mauchly, Irvine		-0.01	100.0 %
71102-000 Rent-CAM, Ins, Prop Tax	2,752.99	2,609.37	5.5 %
71104-000 Rent-Offsite Storage	855.00	830.00	3.01 %
71111-000 Insurance-Liability	7,870.63	2,551.08	208.52 %
71121-000 Office Expenses - Operations	884.92	121.56	627.97 %
71122-000 Office Supplies	50.00	180.07	-72.23 %
71123-000 Janitorial	489.00	579.02	-15.55 %
71131-000 Office Utilities	1,403.80	1,961.02	-28.41 %
71141-000 Bank & Payroll Fees	1,314.67	765.60	71.72 %
71151-000 Equipment Maintenance & Expense	619.43	497.66	24.47 %
71161-000 Telephone	674.45	740.35	-8.9 %
71162-000 Employee Communication Expense	1,200.00	1,200.00	0.0 %
71181-000 Postage & Courier Service	74.18	15.42	381.06 %
Total for 71100-000 Office Expense	\$18,189.07	\$12,051.14	50.93 %
71200-000 Professional Fees	0	0	
71211-000 Calif. Department of Food & Ag.-CDFA	6,871.96	6,671.15	3.01 %
71221-000 Dept. of Ag-USDA/AMS	5,966.21	8,221.29	-27.43 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues	113.00		
78301-000 Pension Adm & Legal	4,333.91	5,799.14	-25.27 %
71201-000 CPA-Financial Audits		-9,922.00	100.0 %
71207-000 CDFA Fiscal and Compliance Audit		9,922.00	-100.0 %
71236-000 Outsourced Accounting		14,649.25	-100.0 %
Total for 71200-000 Professional Fees	\$17,285.08	\$35,340.83	-51.09 %
71300-000 Personnel Expenses	0	0	
71301-000 Salaries/Wages	0	0	
71302-000 Salaries/Wages - IA & Ops	60,689.83	49,645.07	22.25 %
71303-000 Salaries/Wages - Marketing	7,821.32	63,794.45	-87.74 %
Total for 71301-000 Salaries/Wages	\$68,511.15	\$113,439.52	-39.61 %
71311-000 Pension Expense	0	0	
71312-000 Pension Expense - IA & Ops	4,967.80	5,057.22	-1.77 %
71313-000 Pension Expense - Marketing	760.70	4,791.34	-84.12 %
Total for 71311-000 Pension Expense	\$5,728.50	\$9,848.56	-41.83 %
71321-000 Payroll Tax & Work Comp	0	0	
71322-000 Payroll Tax & Work Comp - IA & Ops	4,447.51	2,305.81	92.88 %
71323-000 Payroll Tax & Work Comp - Marketing	795.85	4,427.12	-82.02 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	JUL 1 - JUL 31 2025	JUL 1 - JUL 31 2024 (PY)	% CHANGE (PY)
Total for 71321-000 Payroll Tax & Work Comp	\$5,243.36	\$6,732.93	-22.12 %
71331-000 Benefits	0	0	
71332-000 Benefits - IA & Ops	15,730.45	14,609.53	7.67 %
71333-000 Benefits - Marketing	2,428.51	13,993.30	-82.65 %
Total for 71331-000 Benefits	\$18,158.96	\$28,602.83	-36.51 %
Total for 71300-000 Personnel Expenses	\$97,641.97	\$158,623.84	-38.44 %
71400-000 Commissioner Expenses	0	0	
71404-000 Board Meeting Expenses	485.77		
71405-000 HAB BOLD Participation		839.03	-100.0 %
Total for 71400-000 Commissioner Expenses	\$485.77	\$839.03	-42.1 %
73000-000 Information Technology	0	0	
73001-000 Network Maintenance	1,091.94	1,921.75	-43.18 %
73002-000 Network Hardware, Software & Licenses	296.70	865.00	-65.7 %
73003-000 IT Support & Consulting	825.00	22.50	3566.67 %
73004-000 Accounting & Assessment System	476.81		
73005-000 IT Services	820.00	820.00	0.0 %
Total for 73000-000 Information Technology	\$3,510.45	\$3,629.25	-3.27 %
78000-000 Depreciation, Interest & Other Operations	0	0	
78101-000 Travel Expenses - Operations	132.86		
78401-000 Membership Dues & Registration	299.00		
78501-000 Dues, Education, Training, Recruitment & Other	501.76		
79001-000 Amortization Expense	13,187.44	13,275.55	-0.66 %
79100-000 Interest Expense	446.00	611.97	-27.12 %
Total for 78000-000 Depreciation, Interest & Other Operations	\$14,567.06	\$13,887.52	4.89 %
Total for 70000-000 Operations	\$151,679.40	\$224,371.61	-32.4 %
Total for Expenses	\$1,996,260.42	\$1,382,624.48	44.38 %
Net Operating Income	-\$904,554.71	\$2,950,970.40	-130.65 %
Other Income			
Other Expenses			
Net Other Income	0	0	
Net Income	-\$904,554.71	\$2,950,970.40	-130.65 %



**YTD Statement of Activity
vs. Same Period Prior Year
November 2024 - July 2025**

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
Income			
40001-000 CAC Assessment Revenue-Current Year	1,247,008.19	8,728,068.55	-85.71 %
40002-000 CAC Assessment Revenue-Prior Year	609.11	1,220.75	-50.1 %
40005-000 Penalties-Current Year	0.74		
40011-000 HAB Rebate Assess. Revenue-Current Year	4,676,435.64	4,814,950.02	-2.88 %
40012-000 HAB Rebate Assess. Revenue-Prior Year	-4,761.19	-3,023.59	-57.47 %
42001-000 Accounting/Administration Fee Revenue (AIP)	40,833.31	25,415.00	60.67 %
48001-000 Interest Income	41,065.94	7,737.80	430.72 %
48003-000 Other - Pine Tree Ranch Crop Income	453,824.63	121,979.13	272.05 %
48009-000 Other Income - Misc	3,138.05	47.36	6525.95 %
48009-118 Other Income - From the Grove	36,300.00	33,700.49	7.71 %
Total for Income	\$6,494,454.42	\$13,730,095.51	-52.7 %
Cost of Goods Sold			
Gross Profit	\$6,494,454.42	\$13,730,095.51	-52.7 %
Expenses			
50000-000 Marketing	0	0	
51000-000 Consumer Marketing	0	0	
51001-072 Media Planning & Buying-Curious Plot	1,302,258.52	1,018,606.89	27.85 %
51002-000 Production	1,323.31	3,038.47	-56.45 %
51002-072 Creative Strategy, Content & Production-Curious Plot	630,350.85	432,607.18	45.71 %
51004-072 Consumer Marketing-Retail-Curious Plot	1,035,559.55	685,875.99	50.98 %
51801-072 Account Administration-Curious Plot	264,543.71	186,577.32	41.79 %
54001-072 Consumer PR-Curious Plot	378,750.33	24,926.25	1419.48 %
55101-000 Email Content	10.11	703.54	-98.56 %
55101-072 Consumer Email Marketing-Curious Plot	139,380.39	100,019.70	39.35 %
55103-072 Social Media & Content Marketing-Curious Plot	414,331.57	233,046.90	77.79 %
57002-000 Consumer Research	27,000.00	25,125.00	7.46 %
52113-000 Photo Shoots		2,393.24	-100.0 %
Total for 51000-000 Consumer Marketing	\$4,193,508.34	\$2,712,920.48	54.58 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
52000-000 Trade - Retail	0	0	
52000-001 Trade Relations	0	0	
52001-066 Trade Advertising-Media-Fusion	116,682.35	112,380.00	3.83 %
52002-066 Trade Advertising-Production-Fusion	28,393.46	35,752.00	-20.58 %
52015-000 Trade PR Expenses	6,939.96		
52022-000 Dues	11,471.16	21,595.46	-46.88 %
52042-000 Conventions	18,261.39	19,873.23	-8.11 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	17,285.72	17,875.00	-3.3 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	226,564.30	131,005.00	72.94 %
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	16,090.98		
52071-075 Key Account Coverage-TX/MW/SE-Anderson	87,031.08	63,400.00	37.27 %
52075-013 Key Account Coverage-SW/NW-Becker	126,409.08	112,500.00	12.36 %
52024-000 Sponsorships-Southern California Locations		4,865.00	-100.0 %
52043-000 Booth Storage (deleted)		303.75	-100.0 %
52053-081 Retail Communications - Retail Resources-Fees-PJ/PR		8,000.00	-100.0 %
Total for 52000-001 Trade Relations	\$655,129.48	\$527,549.44	24.18 %
52010-000 Retail & Consumer Promotions	0	0	
52016-000 Recipe Development			
52124-000 Retail Performance Programs-Retail Promotions	413,927.68	165,034.94	150.81 %
52125-000 Retail Brand Awareness Programs	196,021.14	122,692.83	59.77 %
52128-066 Retail Trade Promotions-Fusion	28,742.86		
52129-000 Retailer Social Media Advertising Support	8,500.00	5,500.00	54.55 %
52131-000 Retail Merchandising Services (POS Placement)	4,000.00		
52132-000 Retail Identity Programs-Display Bins	90,000.00	46,674.00	92.83 %
52301-000 Premiums	4,747.24	2,920.03	62.58 %
52302-000 POS Materials	8,175.00		
52303-000 Storage/Fulfillment	25,027.75	22,824.87	9.65 %
54205-000 Retail Content Development-CAC (deleted)		33,155.58	-100.0 %
Total for 52010-000 Retail & Consumer Promotions	\$779,141.67	\$398,802.25	95.37 %
52200-000 Data, Research & Analysis	0	0	
52202-000 Retail POS Scan Data-Circana	49,523.25	49,523.25	0.0 %
52204-066 Data Analysis & Retail Research-FUSION	88,422.30	71,781.13	23.18 %
52206-086 Inventory Reporting-AVMA	2,025.00	2,025.00	0.0 %
52211-066 California Avocado Market Analysis-Fusion	46,513.02	47,588.47	-2.26 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	38,518.12	48,265.78	-20.2 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
Total for 52200-000 Data, Research & Analysis	\$225,001.69	\$219,183.63	2.65 %
52400-000 Administration & Other	0	0	
52140-098 Grower Communications-GingerRoot	6,080.00	3,760.00	61.7 %
52401-004 Travel Expenses - Splane	5,221.26		
52401-019 Travel Expenses - Marketing Staff	15,544.60		
52411-000 Office Expenses - Marketing	10,857.11	14,525.87	-25.26 %
52401-000 Travel Expenses - Marketing (deleted)		27,255.69	-100.0 %
Total for 52400-000 Administration & Other	\$37,702.97	\$45,541.56	-17.21 %
Total for 52000-000 Trade - Retail	\$1,696,975.81	\$1,191,076.88	42.47 %
53000-000 Trade - Foodservice	0	0	
53001-070 Media-KC	50,662.42		
53002-070 Production-KC	30,407.04		
53101-070 Public Relations-KC	60,686.97	51,771.49	17.22 %
53103-070 Foodservice Events-KC	99,055.13	136,740.34	-27.56 %
53104-070 Chain Promotions-KC	173,453.56	86,247.57	101.11 %
53105-070 Culinary Education Program-KC	1,310.00	1,160.00	12.93 %
53801-070 Program Administration Fees-KC	30,150.00	30,350.00	-0.66 %
53802-070 Program Administration Expenses-KC	1,269.83	1,139.01	11.49 %
53103-000 Foodservice Events (deleted)		979.08	-100.0 %
53104-000 Chain Promotions (deleted)			
Total for 53000-000 Trade - Foodservice	\$446,994.95	\$308,387.49	44.95 %
59000-000 Marketing Activities Support	0	0	
51003-000 Buy California Marketing Agreement	14,583.31		
51803-000 Marketing/Planning	942.97	1,928.43	-51.1 %
51803-067 Marketing Planning/Special Projects-RoMo	49,500.00	98,965.00	-49.98 %
51805-000 Marketing Personnel Expense	602,189.48		
52134-000 Export Program	15,000.00	6,260.00	139.62 %
54001-000 Artisan Chef Program			
54201-000 Industry Organization Partnerships-Expenses		515.14	-100.0 %
Total for 59000-000 Marketing Activities Support	\$682,215.76	\$107,668.57	533.63 %
54000-000 Consumer Public Relations (deleted)	0	0	
54102-000 Local Media Outreach/Pitching/Experiential & Reporting (deleted)		2,529.66	-100.0 %
54102-072 Local Media Outreach/Pitching/Experiential & Reporting (Cision) (PR)-Curious Plot (deleted)		55,958.44	-100.0 %
54206-000 Brand Advocates (deleted)		79,977.10	-100.0 %
Total for 54000-000 Consumer Public Relations (deleted)	0	\$138,465.20	-100.0 %
Total for 50000-000 Marketing	\$7,019,694.86	\$4,458,518.62	57.44 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
64000-000 Industry Affairs	0	0	
64000-001 Industry Statistics and Information	0	0	
64001-000 AMRIC Operation	2,448.57	1,108.61	120.87 %
64001-130 AMRIC Operation-Hooman Mohammadpour	10,586.45	8,700.00	21.68 %
64002-000 Crop Forecasting and Analysis	3,764.62	3,618.85	4.03 %
64002-104 Crop Forecasting And Analysis-Land IQ	38,287.50	37,175.00	2.99 %
64004-104 Grove ID GIS Project Dmnt-Land IQ	1,546.25		
Total for 64000-001 Industry Statistics and Information	\$56,633.39	\$50,602.46	11.92 %
64100-000 Grower Communications	0	0	
64105-000 Online Information	1,878.61	1,919.21	-2.12 %
64105-098 Online Information-GingerRoot	7,940.00	12,000.00	-33.83 %
64105-099 Online Information-Fishhook	5,000.00		
64106-000 Publications	463.60	779.99	-40.56 %
64106-067 Publications-ROMO	1,125.00	1,125.00	0.0 %
64106-085 Publications-Fox Wthr	990.00	990.00	0.0 %
64106-098 Publications-GingerRoot	5,740.00	6,940.00	-17.29 %
64106-118 Publications-Champ	48,734.42	32,670.78	49.17 %
64107-000 Annual Meeting	14,228.38	12,649.39	12.48 %
64108-098 Annual Report-GingerRoot	3,560.00	2,060.00	72.82 %
Total for 64100-000 Grower Communications	\$89,660.01	\$71,134.37	26.04 %
64200-000 Issues Management	0	0	
64204-000 Research Program Coordination & Outreach	80,471.63	76,381.73	5.35 %
64206-000 Legislative & Regulatory Advocacy	309,070.49	37,924.22	714.97 %
64201-000 Water Issues			
64202-000 Field/Technical Support		42,698.13	-100.0 %
64211-000 Sustainability Project		2,212.00	-100.0 %
Total for 64200-000 Issues Management	\$389,542.12	\$159,216.08	144.66 %
64300-000 Legal & Governance	0	0	
64301-000 Elections	4,267.25	4,764.09	-10.43 %
64302-000 Legal Support	126,380.50	107,772.57	17.27 %
64303-000 Governance Support	4,529.11		
Total for 64300-000 Legal & Governance	\$135,176.86	\$112,536.66	20.12 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
64400-000 Demonstration Grove	0	0	
64401-000 Pine Tree - Rent		500.00	-100.0 %
64402-000 Pine Tree - Grove Management	68,064.47	21,690.95	213.79 %
64403-000 Pine Tree - Utilities	-745.89	-3,259.78	77.12 %
64404-000 Pine Tree - Property Tax & Insurance	2,118.65	2,371.80	-10.67 %
64405-000 Pine Tree - Miscellaneous Expense	740.00	1,174.75	-37.01 %
64406-000 Pine Tree - Crop Harvesting	47,285.61	23,997.71	97.04 %
64408-000 Pine Tree - CAC Assessment	1,145.11		
64409-000 Pine Tree - HAB Assessment	5,681.93		
Total for 64400-000 Demonstration Grove	\$124,289.88	\$46,475.43	167.43 %
64500-000 Education & Outreach	0	0	
64502-000 Pine Tree Ranch Field Days	1,291.61	837.40	54.24 %
64503-000 Grower Outreach	212.00		
64501-000 Field Meetings, Seminars & Workshops		932.00	-100.0 %
Total for 64500-000 Education & Outreach	\$1,503.61	\$1,769.40	-15.02 %
64800-000 Other Industry Affairs	0	0	
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	31,900.00	18,650.00	71.05 %
64801-086 Industry Reports-AVMA	360.00	320.00	12.5 %
64803-000 Travel Expenses - Industry Affairs	20,614.03	13,430.81	53.48 %
64804-000 Office Expenses - Industry Affairs	1,841.62	842.75	118.53 %
64901-000 Misc IA Exps (Theft Reward)	3,190.51	3,737.55	-14.64 %
Total for 64800-000 Other Industry Affairs	\$57,906.16	\$36,981.11	56.58 %
Total for 64000-000 Industry Affairs	\$854,712.03	\$478,715.51	78.54 %
65000-000 Production Research	0	0	
65200-000 Breeding, Varieties & Genetics	0	0	
65216-000 Commercial-Scale Field Testing of Advanced Rootstock	44,814.00	44,814.00	0.0 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	4,955.65	1,145.39	332.66 %
Total for 65200-000 Breeding, Varieties & Genetics	\$49,769.65	\$45,959.39	8.29 %
65300-000 Cultural Management	0	0	
65323-000 Develop tools and info on crop water use	27,802.00	33,527.00	-17.08 %
65324-000 Adapting a User-friendly Online Irrigation Calculator for Avocados			
65325-000 Artificial Pollination Research	31,360.00		
Total for 65300-000 Cultural Management	\$59,162.00	\$33,527.00	76.46 %
65400-000 Industry Research Support	0	0	
65403-000 FFAR Fellow Sponsor - Landesman	32,500.00		
Total for 65400-000 Industry Research Support	\$32,500.00	0	
Total for 65000-000 Production Research	\$141,431.65	\$79,486.39	77.93 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
66010-000 Grant Programs	0	0	
66015-000 Export Marketing	0	0	
66021-000 USDA Grant - FAS MAP China (deleted)	8,000.00	63,365.13	-87.37 %
66022-000 USDA Grant - FAS MAP China/North Asia	115,790.57		
66020-000 USDA Grant - FAS MAP Korea (deleted)		45,062.73	-100.0 %
Total for 66015-000 Export Marketing	\$123,790.57	\$108,427.86	14.17 %
66100-000 Unreimbursed Grant Receivables	31,787.99		
Total for 66010-000 Grant Programs	\$155,578.56	\$108,427.86	43.49 %
70000-000 Operations	0	0	
71100-000 Office Expense	0	0	
71101-000 Office Rent - CAC Mauchly, Irvine		-0.02	100.0 %
71102-000 Rent-CAM, Ins, Prop Tax	24,489.67	22,598.81	8.37 %
71104-000 Rent-Offsite Storage	7,495.00	6,101.20	22.84 %
71111-000 Insurance-Liability	61,639.61	84,336.29	-26.91 %
71121-000 Office Expenses - Operations	4,426.95	1,638.91	170.12 %
71122-000 Office Supplies	1,063.80	1,891.63	-43.76 %
71123-000 Janitorial	4,524.87	4,512.75	0.27 %
71131-000 Office Utilities	7,778.75	9,003.91	-13.61 %
71141-000 Bank & Payroll Fees	7,420.71	7,516.07	-1.27 %
71151-000 Equipment Maintenance & Expense	5,495.01	4,580.20	19.97 %
71161-000 Telephone	6,141.88	6,127.50	0.23 %
71162-000 Employee Communication Expense	10,275.00	10,800.00	-4.86 %
71181-000 Postage & Courier Service	275.28	870.06	-68.36 %
Total for 71100-000 Office Expense	\$141,026.53	\$159,977.31	-11.85 %
71200-000 Professional Fees	0	0	
71201-000 CPA-Financial Audits	41,200.00	37,800.00	8.99 %
71203-000 CPA-Assessment Audits			
71207-000 CDFA Fiscal and Compliance Audit	10,290.00	9,922.00	3.71 %
71211-000 Calif. Department of Food & Ag.-CDFA	60,593.01	60,219.20	0.62 %
71221-000 Dept. of Ag-USDA/AMS	33,305.16	42,808.43	-22.2 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues	6,610.50	540.00	1124.17 %
71236-000 Outsourced Accounting	21,649.98	138,946.91	-84.42 %
78301-000 Pension Adm & Legal	19,356.01	18,852.78	2.67 %
71299-000 Other Professional Expense			
Total for 71200-000 Professional Fees	\$193,004.66	\$309,089.32	-37.56 %
71300-000 Personnel Expenses	0	0	
71301-000 Salaries/Wages	0	0	
71302-000 Salaries/Wages - IA & Ops	480,642.48	454,533.62	5.74 %
71303-000 Salaries/Wages - Marketing	71,479.19	526,464.35	-86.42 %

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
Total for 71301-000 Salaries/Wages	\$552,121.67	\$980,997.97	-43.72 %
71311-000 Pension Expense	0	0	
71312-000 Pension Expense - IA & Ops	45,997.28	51,303.95	-10.34 %
71313-000 Pension Expense - Marketing	7,353.30	30,282.45	-75.72 %
Total for 71311-000 Pension Expense	\$53,350.58	\$81,586.40	-34.61 %
71321-000 Payroll Tax & Work Comp	0	0	
71322-000 Payroll Tax & Work Comp - IA & Ops	35,831.80	36,975.66	-3.09 %
71323-000 Payroll Tax & Work Comp - Marketing	6,932.25	41,251.04	-83.19 %
Total for 71321-000 Payroll Tax & Work Comp	\$42,764.05	\$78,226.70	-45.33 %
71331-000 Benefits	0	0	
71332-000 Benefits - IA & Ops	90,532.21	84,980.75	6.53 %
71333-000 Benefits - Marketing	12,976.63	84,950.15	-84.72 %
Total for 71331-000 Benefits	\$103,508.84	\$169,930.90	-39.09 %
Total for 71300-000 Personnel Expenses	\$751,745.14	\$1,310,741.97	-42.65 %
71400-000 Commissioner Expenses	0	0	
71403-000 Travel Expenses - Board Members	4,415.48	5,569.36	-20.72 %
71404-000 Board Meeting Expenses	19,484.14	13,669.16	42.54 %
71405-000 HAB BOLD Participation	6,392.34	2,782.51	129.73 %
71402-000 Entertainment			
Total for 71400-000 Commissioner Expenses	\$30,291.96	\$22,021.03	37.56 %
73000-000 Information Technology	0	0	
73001-000 Network Maintenance	9,946.99	25,500.33	-60.99 %
73002-000 Network Hardware, Software & Licenses	2,413.12	17,892.25	-86.51 %
73003-000 IT Support & Consulting	21,409.50	12,091.19	77.07 %
73004-000 Accounting & Assessment System	5,652.39	14,727.54	-61.62 %
73005-000 IT Services	7,380.00	5,987.50	23.26 %
Total for 73000-000 Information Technology	\$46,802.00	\$76,198.81	-38.58 %
78000-000 Depreciation, Interest & Other Operations	0	0	
78101-000 Travel Expenses - Operations	1,945.62	1,118.52	73.95 %
78401-000 Membership Dues & Registration	299.00	264.00	13.26 %
78501-000 Dues, Education, Training, Recruitment & Other	18,360.69	132.50	13757.12 %
79001-000 Amortization Expense	119,391.70	119,457.24	-0.05 %
79100-000 Interest Expense	4,522.30	3,306.01	36.79 %
Total for 78000-000 Depreciation, Interest & Other Operations	\$144,519.31	\$124,278.27	16.29 %
Total for 70000-000 Operations	\$1,307,389.60	\$2,002,306.71	-34.71 %
Total for Expenses	\$9,478,806.70	\$7,127,455.09	32.99 %
Net Operating Income	-\$2,984,352.28	\$6,602,640.42	-145.2 %
Other Income			

MEC Statement of Activity vs. Prior Year

California Avocado Commission

November 1, 2024-July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	NOV 1 2024 - JUL 31 2025	NOV 1 2023 - JUL 31 2024 (PY)	% CHANGE (PY)
Other Expenses			
Net Other Income	0	0	
Net Income	-\$2,984,352.28	\$6,602,640.42	-145.2 %



**YTD Actual
vs. YTD Budget
November 2024 - July 2025**

California Avocado Commission

YTD Actuals vs YTD Budget

November 2024 - July 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
40001-000 CAC Assessment Revenue-Current Year	1,247,008.19	1,569,000.00	-321,991.81	79.48 %
40002-000 CAC Assessment Revenue-Prior Year	609.11	0.00	609.11	
40005-000 Penalties-Current Year	0.74	0.00	0.74	
40011-000 HAB Rebate Assess. Revenue-Current Year	4,676,435.64	6,370,000.00	-	73.41 %
			1,693,564.36	
40012-000 HAB Rebate Assess. Revenue-Prior Year	-4,761.19	0.00	-4,761.19	
42001-000 Accounting/Administration Fee Revenue (AIP)	40,833.31	45,747.00	-4,913.69	89.26 %
48001-000 Interest Income	41,065.94	4,500.00	36,565.94	912.58 %
48003-000 Other - Pine Tree Ranch Crop Income	453,824.63	125,000.00	328,824.63	363.06 %
48009-000 Other Income - Misc	3,138.05	0.00	3,138.05	
48009-118 Other Income - From the Grove	36,300.00	45,000.00	-8,700.00	80.67 %
Total Revenue	\$6,494,454.42	\$8,159,247.00	\$ - 1,664,792.58	79.60 %
GROSS PROFIT	\$6,494,454.42	\$8,159,247.00	\$ - 1,664,792.58	79.60 %
Expenditures				
50000-000 Marketing		0.00	0.00	
51000-000 Consumer Marketing		0.00	0.00	
51001-072 Media Planning & Buying-Curious Plot	1,302,258.52	1,470,000.00	-167,741.48	88.59 %
51002-000 Production	1,323.31	0.00	1,323.31	
51002-072 Creative Strategy, Content & Production-Curious Plot	630,350.85	691,600.00	-61,249.15	91.14 %
51004-072 Consumer Marketing-Retail-Curious Plot	1,035,559.55	968,900.00	66,659.55	106.88 %
51801-072 Account Administration-Curious Plot	264,543.71	252,500.00	12,043.71	104.77 %
52113-000 Photo Shoots		34,000.00	-34,000.00	
54001-072 Consumer PR-Curious Plot	378,750.33	431,625.00	-52,874.67	87.75 %
55101-000 Email Content	10.11	0.00	10.11	
55101-072 Consumer Email Marketing-Curious Plot	139,380.39	130,180.00	9,200.39	107.07 %
55103-072 Social Media & Content Marketing-Curious Plot	414,331.57	465,500.00	-51,168.43	89.01 %
57002-000 Consumer Research	27,000.00	0.00	27,000.00	
Total 51000-000 Consumer Marketing	4,193,508.34	4,444,305.00	-250,796.66	94.36 %
52000-000 Trade - Retail		0.00	0.00	
52000-001 Trade Relations				
52001-066 Trade Advertising-Media-Fusion	116,682.35	118,900.00	-2,217.65	98.13 %
52002-066 Trade Advertising-Production-Fusion	28,393.46	29,600.00	-1,206.54	95.92 %
52015-000 Trade PR Expenses	6,939.96	10,000.00	-3,060.04	69.40 %
52022-000 Dues	11,471.16	13,890.00	-2,418.84	82.59 %
52024-000 Sponsorships-Southern California Locations		2,670.00	-2,670.00	

California Avocado Commission

YTD Actuals vs YTD Budget

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52042-000 Conventions	18,261.39	30,000.00	-11,738.61	60.87 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	17,285.72	18,000.00	-714.28	96.03 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	226,564.30	225,850.00	714.30	100.32 %
52058-000 Retailer/Immersive Experiences-Expenses		15,000.00	-15,000.00	
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	16,090.98	15,000.00	1,090.98	107.27 %
52071-075 Key Account Coverage-TX/MW/SE-Anderson	87,031.08	86,257.00	774.08	100.90 %
52075-013 Key Account Coverage-SW/NW-Becker	126,409.08	126,000.00	409.08	100.32 %
Total 52000-001 Trade Relations	655,129.48	691,167.00	-36,037.52	94.79 %
52010-000 Retail & Consumer Promotions				
52124-000 Retail Performance Programs-Retail Promotions	413,927.68	1,075,000.00	-661,072.32	38.50 %
52125-000 Retail Brand Awareness Programs	196,021.14	453,000.00	-256,978.86	43.27 %
52128-066 Retail Trade Promotions-Fusion	28,742.86	28,450.00	292.86	101.03 %
52129-000 Retailer Social Media Advertising Support	8,500.00	36,000.00	-27,500.00	23.61 %
52131-000 Retail Merchandising Services (POS Placement)	4,000.00	150,000.00	-146,000.00	2.67 %
52132-000 Retail Identity Programs-Display Bins	90,000.00	90,000.00	0.00	100.00 %
52301-000 Premiums	4,747.24	0.00	4,747.24	
52302-000 POS Materials	8,175.00	0.00	8,175.00	
52303-000 Storage/Fulfillment	25,027.75	25,600.00	-572.25	97.76 %
Total 52010-000 Retail & Consumer Promotions	779,141.67	1,858,050.00	-1,078,908.33	41.93 %
52200-000 Data, Research & Analysis				
52202-000 Retail POS Scan Data-Circana	49,523.25	46,500.00	3,023.25	106.50 %
52204-066 Data Analysis & Retail Research-FUSION	88,422.30	88,200.00	222.30	100.25 %
52206-086 Inventory Reporting-AVMA	2,025.00	2,025.00	0.00	100.00 %
52211-066 California Avocado Market Analysis-Fusion	46,513.02	47,600.00	-1,086.98	97.72 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	38,518.12	47,000.00	-8,481.88	81.95 %
Total 52200-000 Data, Research & Analysis	225,001.69	231,325.00	-6,323.31	97.27 %
52400-000 Administration & Other				
52140-098 Grower Communications-GingerRoot	6,080.00	6,840.00	-760.00	88.89 %
52401-004 Travel Expenses - Splane	5,221.26	5,000.00	221.26	104.43 %
52401-019 Travel Expenses - Marketing Staff	15,544.60	11,700.00	3,844.60	132.86 %
52411-000 Office Expenses - Marketing	10,857.11	14,000.00	-3,142.89	77.55 %

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		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 52400-000 Administration & Other	37,702.97	37,540.00	162.97	100.43 %
Total 52000-000 Trade - Retail	1,696,975.81	2,818,082.00	- 1,121,106.19	60.22 %
53000-000 Trade - Foodservice				
53001-070 Media-KC	50,662.42	60,378.00	-9,715.58	83.91 %
53002-070 Production-KC	30,407.04	23,000.00	7,407.04	132.20 %
53101-070 Public Relations-KC	60,686.97	91,300.00	-30,613.03	66.47 %
53103-070 Foodservice Events-KC	99,055.13	140,300.00	-41,244.87	70.60 %
53104-070 Chain Promotions-KC	173,453.56	103,800.00	69,653.56	167.10 %
53105-070 Culinary Education Program-KC	1,310.00	1,500.00	-190.00	87.33 %
53801-070 Program Administration Fees-KC	30,150.00	29,100.00	1,050.00	103.61 %
53802-070 Program Administration Expenses-KC	1,269.83	1,500.00	-230.17	84.66 %
Total 53000-000 Trade - Foodservice	446,994.95	450,878.00	-3,883.05	99.14 %
59000-000 Marketing Activities Support				
51003-000 Buy California Marketing Agreement	14,583.31	18,749.00	-4,165.69	77.78 %
51803-000 Marketing/Planning	942.97	500.00	442.97	188.59 %
51803-067 Marketing Planning/Special Projects-RoMo	49,500.00	49,500.00	0.00	100.00 %
51805-000 Marketing Personnel Expense	602,189.48	631,000.00	-28,810.52	95.43 %
52134-000 Export Program	15,000.00	15,000.00	0.00	100.00 %
Total 59000-000 Marketing Activities Support	682,215.76	714,749.00	-32,533.24	95.45 %
Total 50000-000 Marketing	7,019,694.86	8,428,014.00	- 1,408,319.14	83.29 %
64000-000 Industry Affairs				
64000-001 Industry Statistics and Information		0.00	0.00	
64001-000 AMRIC Operation	2,448.57	2,700.00	-251.43	90.69 %
64001-130 AMRIC Operation-Hooman Mohammadpour	10,586.45	9,000.00	1,586.45	117.63 %
64002-000 Crop Forecasting and Analysis	3,764.62	5,000.00	-1,235.38	75.29 %
64002-104 Crop Forecasting And Analysis-Land IQ	38,287.50	38,288.00	-0.50	100.00 %
64003-000 Grower Database		1,500.00	-1,500.00	
64004-104 Grove ID GIS Project Dmnt-Land IQ	1,546.25	0.00	1,546.25	
Total 64000-001 Industry Statistics and Information	56,633.39	56,488.00	145.39	100.26 %
64100-000 Grower Communications		0.00	0.00	
64105-000 Online Information	1,878.61	2,100.00	-221.39	89.46 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
64105-098 Online Information-GingerRoot	7,940.00	14,850.00	-6,910.00	53.47 %
64105-099 Online Information-Fishhook	5,000.00	0.00	5,000.00	
64106-000 Publications	463.60	900.00	-436.40	51.51 %
64106-067 Publications-ROMO	1,125.00	2,250.00	-1,125.00	50.00 %
64106-085 Publications-Fox Wthr	990.00	990.00	0.00	100.00 %
64106-098 Publications-GingerRoot	5,740.00	11,250.00	-5,510.00	51.02 %
64106-118 Publications-Champ	48,734.42	54,000.00	-5,265.58	90.25 %
64107-000 Annual Meeting	14,228.38	15,000.00	-771.62	94.86 %
64108-000 Annual Report		9,000.00	-9,000.00	
64108-098 Annual Report-GingerRoot	3,560.00	8,000.00	-4,440.00	44.50 %
Total 64100-000 Grower Communications	89,660.01	118,340.00	-28,679.99	75.76 %
64200-000 Issues Management				
64204-000 Research Program Coordination & Outreach	80,471.63	82,000.00	-1,528.37	98.14 %
64206-000 Legislative & Regulatory Advocacy	309,070.49	292,000.00	17,070.49	105.85 %
Total 64200-000 Issues Management	389,542.12	374,000.00	15,542.12	104.16 %
64300-000 Legal & Governance				
64301-000 Elections	4,267.25	5,500.00	-1,232.75	77.59 %
64302-000 Legal Support	126,380.50	112,500.00	13,880.50	112.34 %
64303-000 Governance Support	4,529.11	10,000.00	-5,470.89	45.29 %
Total 64300-000 Legal & Governance	135,176.86	128,000.00	7,176.86	105.61 %
64400-000 Demonstration Grove				
64401-000 Pine Tree - Rent	0.00	18,675.00	-18,675.00	0.00 %
64402-000 Pine Tree - Grove Management	68,064.47	42,001.00	26,063.47	162.05 %
64403-000 Pine Tree - Utilities	-745.89	4,050.00	-4,795.89	-18.42 %
64404-000 Pine Tree - Property Tax & Insurance	2,118.65	1,917.00	201.65	110.52 %
64405-000 Pine Tree - Miscellaneous Expense	740.00	0.00	740.00	
64406-000 Pine Tree - Crop Harvesting	47,285.61	25,000.00	22,285.61	189.14 %
64408-000 Pine Tree - CAC Assessment	1,145.11	1,000.00	145.11	114.51 %
64409-000 Pine Tree - HAB Assessment	5,681.93	2,500.00	3,181.93	227.28 %
Total 64400-000 Demonstration Grove	124,289.88	95,143.00	29,146.88	130.63 %
64500-000 Education & Outreach				
64502-000 Pine Tree Ranch Field Days	1,291.61	2,000.00	-708.39	64.58 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
64503-000 Grower Outreach	212.00	0.00	212.00	
Total 64500-000 Education & Outreach	1,503.61	2,000.00	-496.39	75.18 %
64800-000 Other Industry Affairs				
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	31,900.00	31,000.00	900.00	102.90 %
64801-086 Industry Reports-AVMA	360.00	360.00	0.00	100.00 %
64803-000 Travel Expenses - Industry Affairs	20,614.03	33,750.00	-13,135.97	61.08 %
64804-000 Office Expenses - Industry Affairs	1,841.62	1,890.00	-48.38	97.44 %
64901-000 Misc IA Exps (Theft Reward)	3,190.51	3,200.00	-9.49	99.70 %
Total 64800-000 Other Industry Affairs	57,906.16	70,200.00	-12,293.84	82.49 %
Total 64000-000 Industry Affairs	854,712.03	844,171.00	10,541.03	101.25 %
65000-000 Production Research				
65200-000 Breeding, Varieties & Genetics				
65216-000 Commercial-Scale Field Testing of Advanced Rootstock	44,814.00	67,221.00	-22,407.00	66.67 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	4,955.65	10,257.00	-5,301.35	48.31 %
Total 65200-000 Breeding, Varieties & Genetics	49,769.65	77,478.00	-27,708.35	64.24 %
65300-000 Cultural Management				
65323-000 Develop tools and info on crop water use	27,802.00	27,802.00	0.00	100.00 %
65325-000 Artificial Pollination Research	31,360.00	31,360.00	0.00	100.00 %
Total 65300-000 Cultural Management	59,162.00	59,162.00	0.00	100.00 %
65400-000 Industry Research Support				
65403-000 FFAR Fellow Sponsor - Landesman	32,500.00	0.00	32,500.00	
Total 65400-000 Industry Research Support	32,500.00	0.00	32,500.00	
Total 65000-000 Production Research	141,431.65	136,640.00	4,791.65	103.51 %
66010-000 Grant Programs				
66015-000 Export Marketing				
66021-000 USDA Grant - FAS MAP China (deleted)	8,000.00	0.00	8,000.00	
66022-000 USDA Grant - FAS MAP China/North Asia	115,790.57	0.00	115,790.57	
Total 66015-000 Export Marketing	123,790.57	0.00	123,790.57	
66100-000 Unreimbursed Grant Receivables	31,787.99		31,787.99	
Total 66010-000 Grant Programs	155,578.56	0.00	155,578.56	
70000-000 Operations				
71100-000 Office Expense				
71101-000 Office Rent - CAC Mauchly, Irvine	0.00	6,450.00	-6,450.00	0.00 %
71102-000 Rent-CAM, Ins, Prop Tax	24,489.67	19,800.00	4,689.67	123.69 %

California Avocado Commission

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
				%
71104-000 Rent-Offsite Storage	7,495.00	7,540.00	-45.00	99.40 %
71111-000 Insurance-Liability	61,639.61	75,735.00	-14,095.39	81.39 %
71121-000 Office Expenses - Operations	4,426.95	3,750.00	676.95	118.05 %
				%
71122-000 Office Supplies	1,063.80	2,250.00	-1,186.20	47.28 %
71123-000 Janitorial	4,524.87	5,375.00	-850.13	84.18 %
71131-000 Office Utilities	7,778.75	10,535.00	-2,756.25	73.84 %
71141-000 Bank & Payroll Fees	7,420.71	5,949.00	1,471.71	124.74 %
				%
71151-000 Equipment Maintenance & Expense	5,495.01	4,320.00	1,175.01	127.20 %
				%
71161-000 Telephone	6,141.88	6,300.00	-158.12	97.49 %
71162-000 Employee Communication Expense	10,275.00	10,800.00	-525.00	95.14 %
71181-000 Postage & Courier Service	275.28	725.00	-449.72	37.97 %
Total 71100-000 Office Expense	141,026.53	159,529.00	-18,502.47	88.40 %
71200-000 Professional Fees				
71201-000 CPA-Financial Audits	41,200.00	40,000.00	1,200.00	103.00 %
				%
71203-000 CPA-Assessment Audits	0.00	56,375.00	-56,375.00	0.00 %
71207-000 CDFA Fiscal and Compliance Audit	10,290.00	9,925.00	365.00	103.68 %
				%
71211-000 Calif. Department of Food & Ag.-CDFA	60,593.01	67,500.00	-6,906.99	89.77 %
71221-000 Dept. of Ag-USDA/AMS	33,305.16	47,250.00	-13,944.84	70.49 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues	6,610.50	6,750.00	-139.50	97.93 %
71236-000 Outsourced Accounting	21,649.98	78,750.00	-57,100.02	27.49 %
78301-000 Pension Adm & Legal	19,356.01	25,215.00	-5,858.99	76.76 %
Total 71200-000 Professional Fees	193,004.66	331,765.00	-138,760.34	58.18 %
71300-000 Personnel Expenses				
71301-000 Salaries/Wages		0.00	0.00	
71302-000 Salaries/Wages - IA & Ops	480,642.48	467,290.00	13,352.48	102.86 %
				%
71303-000 Salaries/Wages - Marketing	71,479.19	82,358.00	-10,878.81	86.79 %
Total 71301-000 Salaries/Wages	552,121.67	549,648.00	2,473.67	100.45 %
				%
71311-000 Pension Expense		0.00	0.00	
71312-000 Pension Expense - IA & Ops	45,997.28	46,729.00	-731.72	98.43 %
71313-000 Pension Expense - Marketing	7,353.30	8,235.00	-881.70	89.29 %
Total 71311-000 Pension Expense	53,350.58	54,964.00	-1,613.42	97.06 %
71321-000 Payroll Tax & Work Comp		0.00	0.00	
71322-000 Payroll Tax & Work Comp - IA & Ops	35,831.80	35,433.00	398.80	101.13 %
				%
71323-000 Payroll Tax & Work Comp - Marketing	6,932.25	6,021.00	911.25	115.13 %

California Avocado Commission

YTD Actuals vs YTD Budget

November 2024 - July 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
				%
Total 71321-000 Payroll Tax & Work Comp	42,764.05	41,454.00	1,310.05	103.16 %
71331-000 Benefits	0.00	0.00	0.00	
71332-000 Benefits - IA & Ops	90,532.21	101,911.00	-11,378.79	88.83 %
71333-000 Benefits - Marketing	12,976.63	15,270.00	-2,293.37	84.98 %
Total 71331-000 Benefits	103,508.84	117,181.00	-13,672.16	88.33 %
Total 71300-000 Personnel Expenses	751,745.14	763,247.00	-11,501.86	98.49 %
71400-000 Commissioner Expenses				
71403-000 Travel Expenses - Board Members	4,415.48	30,000.00	-25,584.52	14.72 %
71404-000 Board Meeting Expenses	19,484.14	18,250.00	1,234.14	106.76 %
				%
71405-000 HAB BOLD Participation	6,392.34	6,500.00	-107.66	98.34 %
Total 71400-000 Commissioner Expenses	30,291.96	54,750.00	-24,458.04	55.33 %
73000-000 Information Technology				
73001-000 Network Maintenance	9,946.99	18,000.00	-8,053.01	55.26 %
73002-000 Network Hardware, Software & Licenses	2,413.12	3,136.00	-722.88	76.95 %
73003-000 IT Support & Consulting	21,409.50	41,300.00	-19,890.50	51.84 %
73004-000 Accounting & Assessment System	5,652.39	3,100.00	2,552.39	182.34 %
				%
73005-000 IT Services	7,380.00	7,380.00	0.00	100.00 %
				%
Total 73000-000 Information Technology	46,802.00	72,916.00	-26,114.00	64.19 %
78000-000 Depreciation, Interest & Other Operations				
78101-000 Travel Expenses - Operations	1,945.62	2,000.00	-54.38	97.28 %
78401-000 Membership Dues & Registration	299.00	0.00	299.00	
78501-000 Dues, Education, Training, Recruitment & Other	18,360.69	8,500.00	9,860.69	216.01 %
				%
79001-000 Amortization Expense	119,391.70	119,513.00	-121.30	99.90 %
79100-000 Interest Expense	4,522.30	4,523.00	-0.70	99.98 %
Total 78000-000 Depreciation, Interest & Other Operations	144,519.31	134,536.00	9,983.31	107.42 %
				%
Total 70000-000 Operations	1,307,389.60	1,516,743.00	-209,353.40	86.20 %
Total Expenditures	\$9,478,806.70	\$10,925,568.00	\$ - 1,446,761.30	86.76 %
NET OPERATING REVENUE	\$ -	\$ -	\$ -	107.88 %
	2,984,352.28	2,766,321.00	218,031.28	%
NET REVENUE	\$ -	\$ -	\$ -	107.88 %
	2,984,352.28	2,766,321.00	218,031.28	%



**YTD Actual
vs. Total Annual Budget
November 2024 - October 2025**

California Avocado Commission
YTD Actuals vs Total Annual Budget
November 2024 - October 2025

EXHIBIT A

	Total			
	Actual	Budget	over Budget	% of Budget
Revenue				
40001-000 CAC Assessment Revenue-Current Year	1,247,008.19	1,950,000.00	-702,991.81	63.95%
40002-000 CAC Assessment Revenue-Prior Year	609.11	0.00	609.11	
40005-000 Penalties-Current Year	0.74	0.00	0.74	
40011-000 HAB Rebate Assess. Revenue-Current Year	4,676,435.64	7,905,000.00	-3,228,564.36	59.16%
40012-000 HAB Rebate Assess. Revenue-Prior Year	-4,761.19	0.00	-4,761.19	
42001-000 Accounting/Administration Fee Revenue (AIP)	40,833.31	61,000.00	-20,166.69	66.94%
46000-000 Grant Funding			0.00	
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue		250,000.00	-250,000.00	0.00%
Total 46000-000 Grant Funding	\$ 0.00	\$ 250,000.00	-\$ 250,000.00	0.00%
48001-000 Interest Income	41,065.94	6,000.00	35,065.94	684.43%
48003-000 Other - Pine Tree Ranch Crop Income	453,824.63	125,000.00	328,824.63	363.06%
48009-000 Other Income - Misc	3,138.05	15,000.00	-11,861.95	20.92%
48009-118 Other Income - From the Grove	36,300.00	60,000.00	-23,700.00	60.50%
Total Revenue	\$ 6,494,454.42	\$ 10,372,000.00	-\$ 3,877,545.58	62.62%
Gross Profit	\$ 6,494,454.42	\$ 10,372,000.00	-\$ 3,877,545.58	62.62%
Expenditures				
50000-000 Marketing		0.00	0.00	
51000-000 Consumer Marketing		0.00	0.00	
51001-072 Media Planning & Buying-Curious Plot	1,302,258.52	2,175,000.00	-872,741.48	59.87%
51002-000 Production	1,323.31	0.00	1,323.31	
51002-072 Creative Strategy, Content & Production-Curious Plot	630,350.85	741,600.00	-111,249.15	85.00%
51004-072 Consumer Marketing-Retail-Curious Plot	1,035,559.55	1,201,900.00	-166,340.45	86.16%
51801-072 Account Administration-Curious Plot	264,543.71	335,000.00	-70,456.29	78.97%
52113-000 Photo Shoots		34,000.00	-34,000.00	0.00%
54001-072 Consumer PR-Curious Plot	378,750.33	458,000.00	-79,249.67	82.70%
55101-000 Email Content	10.11	0.00	10.11	
55101-072 Consumer Email Marketing-Curious Plot	139,380.39	161,100.00	-21,719.61	86.52%
55103-072 Social Media & Content Marketing-Curious Plot	414,331.57	625,500.00	-211,168.43	66.24%
57002-000 Consumer Research	27,000.00	40,500.00	-13,500.00	66.67%
Total 51000-000 Consumer Marketing	\$ 4,193,508.34	\$ 5,772,600.00	-\$ 1,579,091.66	72.65%
52000-000 Trade - Retail		0.00	0.00	
52000-001 Trade Relations			0.00	
52001-066 Trade Advertising-Media-Fusion	116,682.35	140,000.00	-23,317.65	83.34%
52002-066 Trade Advertising-Production-Fusion	28,393.46	29,600.00	-1,206.54	95.92%
52015-000 Trade PR Expenses	6,939.96	10,000.00	-3,060.04	69.40%
52022-000 Dues	11,471.16	13,890.00	-2,418.84	82.59%
52024-000 Sponsorships-Southern California Locations		4,760.00	-4,760.00	0.00%
52042-000 Conventions	18,261.39	77,000.00	-58,738.61	23.72%
52052-081 Program Admin/Strategy/Planning-PJ/PR	17,285.72	30,000.00	-12,714.28	57.62%
52055-081 Key Account Marketing Communications-Fees-PJ/PR	226,564.30	297,000.00	-70,435.70	76.28%
52058-000 Retailer/Immersive Experiences-Expenses		15,000.00	-15,000.00	0.00%
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	16,090.98	15,000.00	1,090.98	107.27%
52071-075 Key Account Coverage-TX/MW/SE-Anderson	87,031.08	115,000.00	-27,968.92	75.68%
52075-013 Key Account Coverage-SW/NW-Becker	126,409.08	168,000.00	-41,590.92	75.24%
Total 52000-001 Trade Relations	\$ 655,129.48	\$ 915,250.00	-\$ 260,120.52	71.58%
52010-000 Retail & Consumer Promotions			0.00	
52016-000 Recipe Development	0.00	5,000.00	-5,000.00	0.00%
52124-000 Retail Performance Programs-Retail Promotions	413,927.68	1,550,000.00	-1,136,072.32	26.71%
52125-000 Retail Brand Awareness Programs	196,021.14	453,000.00	-256,978.86	43.27%
52128-066 Retail Trade Promotions-Fusion	28,742.86	29,450.00	-707.14	97.60%
52129-000 Retailer Social Media Advertising Support	8,500.00	40,000.00	-31,500.00	21.25%
52131-000 Retail Merchandising Services (POS Placement)	4,000.00	150,000.00	-146,000.00	2.67%
52132-000 Retail Identity Programs-Display Bins	90,000.00	90,000.00	0.00	100.00%
52301-000 Premiums	4,747.24	5,000.00	-252.76	94.94%
52302-000 POS Materials	8,175.00	5,000.00	3,175.00	163.50%
52303-000 Storage/Fulfillment	25,027.75	35,000.00	-9,972.25	71.51%
Total 52010-000 Retail & Consumer Promotions	\$ 779,141.67	\$ 2,362,450.00	-\$ 1,583,308.33	32.98%
52200-000 Data, Research & Analysis			0.00	
52202-000 Retail POS Scan Data-Circana	49,523.25	62,000.00	-12,476.75	79.88%
52204-066 Data Analysis & Retail Research-FUSION	88,422.30	96,500.00	-8,077.70	91.63%
52206-086 Inventory Reporting-AVMA	2,025.00	2,700.00	-675.00	75.00%
52211-066 California Avocado Market Analysis-Fusion	46,513.02	54,500.00	-7,986.98	85.34%
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	38,518.12	56,500.00	-17,981.88	68.17%
Total 52200-000 Data, Research & Analysis	\$ 225,001.69	\$ 272,200.00	-\$ 47,198.31	82.66%

**California Avocado Commission
YTD Actuals vs Total Annual Budget
November 2024 - October 2025**

EXHIBIT A

	Total			
	Actual	Budget	over Budget	% of Budget
52400-000 Administration & Other				0.00
52140-098 Grower Communications-GingerRoot	6,080.00	11,000.00	-4,920.00	55.27%
52401-004 Travel Expenses - Splane	5,221.26	7,500.00	-2,278.74	69.62%
52401-019 Travel Expenses - Marketing Staff	15,544.60	17,500.00	-1,955.40	88.83%
52411-000 Office Expenses - Marketing	10,857.11	30,000.00	-19,142.89	36.19%
Total 52400-000 Administration & Other	\$ 37,702.97	\$ 66,000.00	-\$ 28,297.03	57.13%
Total 52000-000 Trade - Retail	\$ 1,696,975.81	\$ 3,615,900.00	-\$ 1,918,924.19	46.93%
53000-000 Trade - Foodservice				0.00
53001-070 Media-KC	50,662.42	64,400.00	-13,737.58	78.67%
53002-070 Production-KC	30,407.04	23,000.00	7,407.04	132.20%
53101-070 Public Relations-KC	60,686.97	102,300.00	-41,613.03	59.32%
53103-070 Foodservice Events-KC	99,055.13	213,800.00	-114,744.87	46.33%
53104-070 Chain Promotions-KC	173,453.56	275,000.00	-101,546.44	63.07%
53105-070 Culinary Education Program-KC	1,310.00	2,000.00	-690.00	65.50%
53801-070 Program Administration Fees-KC	30,150.00	42,900.00	-12,750.00	70.28%
53802-070 Program Administration Expenses-KC	1,269.83	1,600.00	-330.17	79.36%
Total 53000-000 Trade - Foodservice	\$ 446,994.95	\$ 725,000.00	-\$ 278,005.05	61.65%
59000-000 Marketing Activities Support				0.00
51003-000 Buy California Marketing Agreement	14,583.31	25,000.00	-10,416.69	58.33%
51803-000 Marketing/Planning	942.97	500.00	442.97	188.59%
51803-067 Marketing Planning/Special Projects-RoMo	49,500.00	66,000.00	-16,500.00	75.00%
51805-000 Marketing Personnel Expense	602,189.48	835,000.00	-232,810.52	72.12%
52134-000 Export Program	15,000.00	45,000.00	-30,000.00	33.33%
Total 59000-000 Marketing Activities Support	\$ 682,215.76	\$ 971,500.00	-\$ 289,284.24	70.22%
Total 50000-000 Marketing	\$ 7,019,694.86	\$ 11,085,000.00	-\$ 4,065,305.14	63.33%
64000-000 Industry Affairs				0.00
64000-001 Industry Statistics and Information		0.00	0.00	
64001-000 AMRIC Operation	2,448.57	7,300.00	-4,851.43	33.54%
64001-130 AMRIC Operation-Hooman Mohammadpour	10,586.45	12,000.00	-1,413.55	88.22%
64002-000 Crop Forecasting and Analysis	3,764.62	5,000.00	-1,235.38	75.29%
64002-104 Crop Forecasting And Analysis-Land IQ	38,287.50	78,750.00	-40,462.50	48.62%
64003-000 Grower Database		1,500.00	-1,500.00	0.00%
64004-000 Grove ID GIS Project Dmnt		1,975.00	-1,975.00	0.00%
64004-104 Grove ID GIS Project Dmnt-Land IQ	1,546.25	9,525.00	-7,978.75	16.23%
Total 64000-001 Industry Statistics and Information	\$ 56,633.39	\$ 116,050.00	-\$ 59,416.61	48.80%
64100-000 Grower Communications				0.00
64105-000 Online Information	1,878.61	6,000.00	-4,121.39	31.31%
64105-098 Online Information-GingerRoot	7,940.00	20,000.00	-12,060.00	39.70%
64105-099 Online Information-Fishhook	5,000.00	5,000.00	0.00	100.00%
64106-000 Publications	463.60	17,100.00	-16,636.40	2.71%
64106-067 Publications-ROMO	1,125.00	3,000.00	-1,875.00	37.50%
64106-085 Publications-Fox Wthr	990.00	1,400.00	-410.00	70.71%
64106-098 Publications-GingerRoot	5,740.00	15,000.00	-9,260.00	38.27%
64106-118 Publications-Champ	48,734.42	72,000.00	-23,265.58	67.69%
64107-000 Annual Meeting	14,228.38	15,000.00	-771.62	94.86%
64108-000 Annual Report		9,000.00	-9,000.00	0.00%
64108-098 Annual Report-GingerRoot	3,560.00	8,000.00	-4,440.00	44.50%
Total 64100-000 Grower Communications	\$ 89,660.01	\$ 171,500.00	-\$ 81,839.99	52.28%
64200-000 Issues Management				0.00
64201-000 Water Issues		100,000.00	-100,000.00	0.00%
64202-000 Field/Technical Support		100,000.00	-100,000.00	0.00%
64204-000 Research Program Coordination & Outreach	80,471.63	120,000.00	-39,528.37	67.06%
64206-000 Legislative & Regulatory Advocacy	309,070.49	400,000.00	-90,929.51	77.27%
64208-000 Product Registrations		5,000.00	-5,000.00	0.00%
64211-000 Sustainability Project		50,000.00	-50,000.00	0.00%
Total 64200-000 Issues Management	\$ 389,542.12	\$ 775,000.00	-\$ 385,457.88	50.26%
64300-000 Legal & Governance				0.00
64301-000 Elections	4,267.25	10,000.00	-5,732.75	42.67%
64302-000 Legal Support	126,380.50	150,000.00	-23,619.50	84.25%
64303-000 Governance Support	4,529.11	10,000.00	-5,470.89	45.29%
Total 64300-000 Legal & Governance	\$ 135,176.86	\$ 170,000.00	-\$ 34,823.14	79.52%

**California Avocado Commission
YTD Actuals vs Total Annual Budget
November 2024 - October 2025**

EXHIBIT A

	Total			
	Actual	Budget	over Budget	% of Budget
64400-000 Demonstration Grove				0.00
64401-000 Pine Tree - Rent	0.00	24,900.00	-24,900.00	0.00%
64402-000 Pine Tree - Grove Management	68,064.47	52,000.00	16,064.47	130.89%
64403-000 Pine Tree - Utilities	-745.89	5,400.00	-6,145.89	-13.81%
64404-000 Pine Tree - Property Tax & Insurance	2,118.65	2,550.00	-431.35	83.08%
64405-000 Pine Tree - Miscellaneous Expense	740.00	5,000.00	-4,260.00	14.80%
64406-000 Pine Tree - Crop Harvesting	47,285.61	25,000.00	22,285.61	189.14%
64408-000 Pine Tree - CAC Assessment	1,145.11	1,000.00	145.11	114.51%
64409-000 Pine Tree - HAB Assessment	5,681.93	2,500.00	3,181.93	227.28%
Total 64400-000 Demonstration Grove	\$ 124,289.88	\$ 118,350.00	\$ 5,939.88	105.02%
64500-000 Education & Outreach				0.00
64501-000 Field Meetings, Seminars & Workshops		15,000.00	-15,000.00	0.00%
64502-000 Pine Tree Ranch Field Days	1,291.61	2,000.00	-708.39	64.58%
64503-000 Grower Outreach	212.00	3,000.00	-2,788.00	7.07%
Total 64500-000 Education & Outreach	\$ 1,503.61	\$ 20,000.00	-\$ 18,496.39	7.52%
64800-000 Other Industry Affairs				0.00
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	31,900.00	39,520.00	-7,620.00	80.72%
64801-086 Industry Reports-AVMA	360.00	480.00	-120.00	75.00%
64802-000 Grant Writing		2,500.00	-2,500.00	0.00%
64803-000 Travel Expenses - Industry Affairs	20,614.03	60,000.00	-39,385.97	34.36%
64804-000 Office Expenses - Industry Affairs	1,841.62	7,500.00	-5,658.38	24.55%
64805-000 Committee Meeting Expense		5,000.00	-5,000.00	0.00%
64901-000 Misc IA Exps (Theft Reward)	3,190.51	15,000.00	-11,809.49	21.27%
Total 64800-000 Other Industry Affairs	\$ 57,906.16	\$ 130,000.00	-\$ 72,093.84	44.54%
Total 64000-000 Industry Affairs	\$ 854,712.03	\$ 1,500,900.00	-\$ 646,187.97	56.95%
65000-000 Production Research				0.00
65100-000 Pest & Disease				0.00
65132-000 Surveys for avocado fruit feeding insect pests in Guatemala		94,093.00	-94,093.00	0.00%
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol		63,000.00	-63,000.00	0.00%
65134-000 A pesticide resistance monitoring program for avocado thrips		9,411.00	-9,411.00	0.00%
Total 65100-000 Pest & Disease	\$ 0.00	\$ 166,504.00	-\$ 166,504.00	0.00%
65200-000 Breeding, Varieties & Genetics				0.00
65216-000 Commercial-Scale Field Testing of Advanced Rootstock	44,814.00	89,628.00	-44,814.00	50.00%
65217-000 CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	4,955.65	16,773.00	-11,817.35	29.55%
Total 65200-000 Breeding, Varieties & Genetics	\$ 49,769.65	\$ 106,401.00	-\$ 56,631.35	46.78%
65300-000 Cultural Management				0.00
65323-000 Develop tools and info on crop water use	27,802.00	55,603.00	-27,801.00	50.00%
65325-000 Artificial Pollination Research	31,360.00	62,719.00	-31,359.00	50.00%
65326-000 Addressing the relationship between soil characteristics and soil salinity in CA avocado groves		47,590.00	-47,590.00	0.00%
Total 65300-000 Cultural Management	\$ 59,162.00	\$ 165,912.00	-\$ 106,750.00	35.66%
65400-000 Industry Research Support				0.00
65403-000 FFAR Fellow Sponsor - Landesman	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%
Total 65000-000 Production Research	\$ 141,431.65	\$ 471,317.00	-\$ 329,885.35	30.01%
66010-000 Grant Programs				0.00
66015-000 Export Marketing				0.00
66021-000 USDA Grant - FAS MAP China (deleted)	8,000.00	0.00	8,000.00	
66022-000 USDA Grant - FAS MAP China/North Asia	115,790.57	250,000.00	-134,209.43	46.32%
Total 66015-000 Export Marketing	\$ 123,790.57	\$ 250,000.00	-\$ 126,209.43	49.52%
66100-000 Unreimbursed Grant Receivables	31,787.99		31,787.99	
Total 66010-000 Grant Programs	\$ 155,578.56	\$ 250,000.00	-\$ 94,421.44	62.23%
70000-000 Operations				0.00
71100-000 Office Expense				0.00
71101-000 Office Rent - CAC Mauchly, Irvine	0.00	8,702.00	-8,702.00	0.00%
71102-000 Rent-CAM, Ins, Prop Tax	24,489.67	26,430.00	-1,940.33	92.66%
71104-000 Rent-Offsite Storage	7,495.00	10,240.00	-2,745.00	73.19%
71111-000 Insurance-Liability	61,639.61	101,960.00	-40,320.39	60.45%
71121-000 Office Expenses - Operations	4,426.95	18,850.00	-14,423.05	23.49%
71122-000 Office Supplies	1,063.80	3,000.00	-1,936.20	35.46%
71123-000 Janitorial	4,524.87	9,500.00	-4,975.13	47.63%
71131-000 Office Utilities	7,778.75	14,700.00	-6,921.25	52.92%
71141-000 Bank & Payroll Fees	7,420.71	8,500.00	-1,079.29	87.30%

California Avocado Commission
YTD Actuals vs Total Annual Budget
November 2024 - October 2025

EXHIBIT A

	Total			
	Actual	Budget	over Budget	% of Budget
71151-000 Equipment Maintenance & Expense	5,495.01	7,760.00	-2,264.99	70.81%
71161-000 Telephone	6,141.88	8,400.00	-2,258.12	73.12%
71162-000 Employee Communication Expense	10,275.00	14,400.00	-4,125.00	71.35%
71181-000 Postage & Courier Service	275.28	2,000.00	-1,724.72	13.76%
Total 71100-000 Office Expense	\$ 141,026.53	\$ 234,442.00	-\$ 93,415.47	60.15%
71200-000 Professional Fees			0.00	
71201-000 CPA-Financial Audits	41,200.00	40,000.00	1,200.00	103.00%
71203-000 CPA-Assessment Audits	0.00	56,375.00	-56,375.00	0.00%
71207-000 CDFA Fiscal and Compliance Audit	10,290.00	9,925.00	365.00	103.68%
71211-000 Calif. Department of Food & Ag.-CDFA	60,593.01	90,000.00	-29,406.99	67.33%
71221-000 Dept. of Ag-USDA/AMS	33,305.16	63,000.00	-29,694.84	52.87%
71235-000 Legal-Ballard/Rosenberg-Labor Issues	6,610.50	7,500.00	-889.50	88.14%
71236-000 Outsourced Accounting	21,649.98	107,500.00	-85,850.02	20.14%
71299-000 Other Professional Expense		2,500.00	-2,500.00	0.00%
78301-000 Pension Adm & Legal	19,356.01	38,620.00	-19,263.99	50.12%
Total 71200-000 Professional Fees	\$ 193,004.66	\$ 415,420.00	-\$ 222,415.34	46.46%
71300-000 Personnel Expenses			0.00	
71301-000 Salaries/Wages		0.00	0.00	
71302-000 Salaries/Wages - IA & Ops	480,642.48	624,400.00	-143,757.52	76.98%
71303-000 Salaries/Wages - Marketing	71,479.19	110,043.00	-38,563.81	64.96%
Total 71301-000 Salaries/Wages	\$ 552,121.67	\$ 734,443.00	-\$ 182,321.33	75.18%
71311-000 Pension Expense		0.00	0.00	
71312-000 Pension Expense - IA & Ops	45,997.28	62,440.00	-16,442.72	73.67%
71313-000 Pension Expense - Marketing	7,353.30	11,005.00	-3,651.70	66.82%
Total 71311-000 Pension Expense	\$ 53,350.58	\$ 73,445.00	-\$ 20,094.42	72.64%
71321-000 Payroll Tax & Work Comp		0.00	0.00	
71322-000 Payroll Tax & Work Comp - IA & Ops	35,831.80	46,440.00	-10,608.20	77.16%
71323-000 Payroll Tax & Work Comp - Marketing	6,932.25	8,028.00	-1,095.75	86.35%
Total 71321-000 Payroll Tax & Work Comp	\$ 42,764.05	\$ 54,468.00	-\$ 11,703.95	78.51%
71331-000 Benefits	0.00	0.00	0.00	
71332-000 Benefits - IA & Ops	90,532.21	127,550.00	-37,017.79	70.98%
71333-000 Benefits - Marketing	12,976.63	19,007.00	-6,030.37	68.27%
Total 71331-000 Benefits	\$ 103,508.84	\$ 146,557.00	-\$ 43,048.16	70.63%
Total 71300-000 Personnel Expenses	\$ 751,745.14	\$ 1,008,913.00	-\$ 257,167.86	74.51%
71400-000 Commissioner Expenses			0.00	
71401-000 District Meetings & Expenses		5,000.00	-5,000.00	0.00%
71402-000 Entertainment		2,000.00	-2,000.00	0.00%
71403-000 Travel Expenses - Board Members	4,415.48	56,000.00	-51,584.52	7.88%
71404-000 Board Meeting Expenses	19,484.14	22,250.00	-2,765.86	87.57%
71405-000 HAB BOLD Participation	6,392.34	10,000.00	-3,607.66	63.92%
71406-000 District Designated Funds		100,000.00	-100,000.00	0.00%
Total 71400-000 Commissioner Expenses	\$ 30,291.96	\$ 195,250.00	-\$ 164,958.04	15.51%
73000-000 Information Technology			0.00	
73001-000 Network Maintenance	9,946.99	27,000.00	-17,053.01	36.84%
73002-000 Network Hardware, Software & Licenses	2,413.12	8,806.00	-6,392.88	27.40%
73003-000 IT Support & Consulting	21,409.50	58,354.00	-36,944.50	36.69%
73004-000 Accounting & Assessment System	5,652.39	6,000.00	-347.61	94.21%
73005-000 IT Services	7,380.00	9,840.00	-2,460.00	75.00%
Total 73000-000 Information Technology	\$ 46,802.00	\$ 110,000.00	-\$ 63,198.00	42.55%
78000-000 Depreciation, Interest & Other Operations			0.00	
78101-000 Travel Expenses - Operations	1,945.62	5,000.00	-3,054.38	38.91%
78401-000 Membership Dues & Registration	299.00	2,675.00	-2,376.00	11.18%
78501-000 Dues, Education, Training, Recruitment & Other	18,360.69	8,500.00	9,860.69	216.01%
78601-000 Temporary Help		5,000.00	-5,000.00	0.00%
79001-000 Amortization Expense	119,391.70	159,352.00	-39,960.30	74.92%
79100-000 Interest Expense	4,522.30	5,776.00	-1,253.70	78.29%
Total 78000-000 Depreciation, Interest & Other Operations	\$ 144,519.31	\$ 186,303.00	-\$ 41,783.69	77.57%
Total 70000-000 Operations	\$ 1,307,389.60	\$ 2,150,328.00	-\$ 842,938.40	60.80%
Total Expenditures	\$ 9,478,806.70	\$ 15,457,545.00	-\$ 5,978,738.30	61.32%
Net Operating Revenue	-\$ 2,984,352.28	-\$ 5,085,545.00	\$ 2,101,192.72	58.68%
Net Revenue	-\$ 2,984,352.28	-\$ 5,085,545.00	\$ 2,101,192.72	58.68%



**CAC Pounds and Dollars by Variety
Based on Handler Assessment Reports
November 2024 - July 2025**

CALIFORNIA AVOCADO COMMISSION POUNDS & DOLLARS BY VARIETY

November 2024 Through July 2025

Month	Hass Pounds	Lamb Pounds	Gem Pounds	Others Pounds	Total Pounds	Hass Dollars	Lamb Dollars	Gem Dollars	Others Dollars	Total Dollars	Avg \$/Lb
Nov 2024	48,362	228	0	16,819	65,409	\$39,957	\$1,021	\$	\$16,097	\$57,075	\$0.873
Dec 2024	2,097		0	28,523	30,620	\$6,629	0	\$	\$23,158	\$29,787	\$0.973
Jan 2025	12,581,100	1,220	272	111,504	12,694,096	\$22,556,149	\$1,504	\$408	\$119,992	\$22,678,053	\$1.787
1st QTR	12,631,559	1,448	272	156,846	12,790,125	\$22,602,735	\$2,525	\$408	\$159,247	\$22,764,915	\$1.780
Feb 2025	11,609,298		0	35,752	11,645,050	\$18,712,383	0	\$	\$26,762	\$18,739,145	\$1.609
Mar 2025	24,795,763		206,453	65,139	25,067,355	\$44,292,037	0	\$386,425	\$38,767	\$44,717,229	\$1.784
Apr 2025	57,823,166		2,544,886	9,698	60,377,750	\$100,145,853	0	\$4,385,231	\$21,140	\$104,552,224	\$1.732
2nd QTR	94,228,227	0	2,751,339	110,589	97,090,155	\$163,150,273	0	\$4,771,656	\$86,669	\$168,008,598	\$1.730
1st Half	106,859,786	1,448	2,751,611	267,435	109,880,280	\$185,753,008	\$2,525	\$4,772,064	\$245,916	\$190,773,513	\$1.736
May 2025	56,537,918		3,042,647	12,040	59,592,605	\$85,678,560	0	\$5,231,259	\$19,396	\$90,929,215	\$1.526
Jun 2025	47,514,863	1,396,168	1,894,372	140,712	50,946,115	\$67,782,315	\$1,933,109	\$3,036,036	\$99,051	\$72,850,511	\$1.430
Jul 2025	34,769,044	3,177,478	294,706	491,874	38,733,102	\$48,787,549	\$4,166,017	\$320,137	\$549,453	\$53,823,156	\$1.390
3rd QTR	138,821,825	4,573,646	5,231,725	644,626	149,271,822	\$202,248,424	\$6,099,126	\$8,587,432	\$667,900	\$217,602,882	\$1.458
2nd Half	138,821,825	4,573,646	5,231,725	644,626	149,271,822	\$202,248,424	\$6,099,126	\$8,587,432	\$667,900	\$217,602,882	\$1.458
Total	245,681,611	4,575,094	7,983,336	912,061	259,152,102	\$388,001,432	\$6,101,651	\$13,359,496	\$913,816	\$408,376,395	\$1.576
Year-to-Date % of Crop	94.80%	1.77%	3.08%	.35%	100.00%	95.01%	1.49%	3.27%	.22%	100.00%	
Year-to-Date Average \$/lb						\$1.579	\$1.334	\$1.673	\$1.002	\$1.576	

ITEM 7.a: AUDITOR'S LETTERS OF ENGAGEMENT FOR 2024-25 FINANCIAL AUDIT**SUMMARY:**

The Letter of Engagement (LOE) for the 2024-25 Financial Statement Audit Service from Baker Tilly US, LLP (formerly Moss Adams) is attached here for Committee review. The LOE confirms the understanding between the Commission and Baker Tilly regarding the services and deliverables that Baker Tilly will provide, the audit objectives to be achieved, schedule and timing of testwork, and fees for services to be performed. The LOE includes audit services only where an opinion is rendered on the financial statements. Baker Tilly will conduct the audit in accordance with auditing standards generally accepted in the U.S. and also with standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

In conjunction with the Financial Statement Audit, the U.S. Department of Agriculture (USDA) requests that that Baker Tilly examine whether the Commission complied with the requirements of Section V.D. of the Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs, dated January 2020, for the year ended October 31, 2025.

In addition to the annual Financial Statement Audit, the Commission will engage Baker Tilly to perform a fiscal and compliance assessment for fiscal year 2024-25. This is a requirement set by the California Department of Food and Agriculture (CDFA) in 2009 which aims to assess the Commission's compliance with its General Rules for Travel and Other Expenditures. The LOE for 2024-25 CDFA Fiscal and Compliance Assessment from Baker Tilly also is attached for Committee review.

FISCAL ANALYSIS:

- If the Committee accepts the Baker Tilly LOEs for the financial statement audit, USDA AMS compliance examination and CDFA compliance assessment, the cost would be approximately \$53,750

BOARD OPTIONS:

- Accept the Baker Tilly LOEs for 2024-25 Financial Statement Audit & Fiscal and Compliance Assessment.
- Seek a different audit/accounting firm to perform the required services

STAFF RECOMMENDATION:

- Accept the LOEs as presented

EXHIBITS / ATTACHMENTS:

- Letter of Engagement for 2024-25 Financial Statement Audit Services from Baker Tilly
- Letter of Engagement for Examination of Commission Compliance with USDA AMS Guidelines
- Letter of Engagement for 2024-25 CDFA Fiscal and Compliance Assessment Services from Baker Tilly

Baker Tilly US, LLP
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Suite 900
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United States of America

September 30, 2025

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bakertilly.com

Mr. Ken Melban
Vice President, Industry Affairs and Operations
California Avocado Commission
12 Mauchly, Suite L
Irvine, California 92618

Re: Audit and Nonattest Services

Dear Ken:

Thank you for the opportunity to provide services to California Avocado Commission. This engagement letter ("Engagement Letter") and the attached Professional Services Agreement, which is incorporated by this reference (collectively, the "Agreement"), confirm our acceptance and understanding of the terms and objectives of our engagement, and limitations of the services that Baker Tilly US, LLP ("Firm," "we," "us," and "our") will provide to California Avocado Commission ("you," "your," and "Commission").

Scope of Services – Audit

You have requested that we audit the Commission's financial statements, which comprise the statement of net position as of October 31, 2025, and the related statement of revenue, expenses, and changes in net position and statement of cash flows for the year then ended, and the related notes to the financial statements. We will also report on whether the budgetary comparison schedule, combining statement of revenues, expenses and changes in net position, and schedule of program expense, presented as supplementary information, are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis, to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Government's RSI in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance. The following RSI will be subjected to certain limited procedures, but will not be audited:

- 1) Management's discussion and analysis

Scope of Services and Limitations – Nonattest

We will provide the Commission with the following nonattest services:

- 1) Assist you in drafting the financial statements and related footnotes as of and for the year ended October 31, 2025.

Our professional standards require that we remain independent with respect to our attest clients, including those situations where we also provide nonattest services such as those identified in the preceding paragraphs. As a result, Commission management must accept the responsibilities set forth below related to this engagement:

- Assume all management responsibilities.
- Oversee the service, by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to oversee our nonattest services. The individual is not required to possess the expertise to perform or reperform the services.
- Evaluate the adequacy and results of the nonattest services performed.
- Accept responsibility for the results of the nonattest services performed.

It is our understanding that April Aymami, CAC Industry Affairs Director, has been designated by the Commission to oversee the nonattest services and that in the opinion of the Commission is qualified to oversee our nonattest services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

Timing

Matt Parsons is responsible for supervising the engagement and authorizing the signing of the report. We expect to begin our audit in December 2025, complete fieldwork in January 2026. As we reach the conclusion of the audit, we will coordinate with you the date the audited financial statements will be available for issuance. You understand that (1) you will be required to consider subsequent events through the date the financial statements are available for issuance, (2) you will disclose in the notes to the financial statements the date through which subsequent events have been considered, and (3) the subsequent event date disclosed in the footnotes will not be earlier than the date of the management representation letter and the date of the report of independent auditors.

Our scheduling depends on your completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your staff's unavailability or delays in your closing and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services.

Fees

We estimate that our fees for the services will be \$40,950 and we will seek your approval for any budget overrun.

In addition to fees, we will charge you for expenses. Our invoices include a flat expense charge, calculated as five percent (5%) of fees, to cover expenses such as copying costs, postage, administrative billable time, report processing fees, filing fees, and technology expenses. Travel expenses and client meals/entertainment expenses subject to your pre-approval will be billed separately and are not included in the 5% charge.

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Commission's records, and, for example, the number of general ledger adjustments required as a result of our work. To assist you in this process, we will provide you with a Client Audit Preparation Schedule that identifies the key work you will need to perform in preparation for the audit. We will also need your accounting staff to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments, and/or untimely assistance will result in an increase of our fees.

Reporting

We will issue a written report upon completion of our audit of the Commission's financial statements. Our report will be addressed to the Board of Directors of the Commission. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. Our services will be concluded upon delivery to you of our report on your financial statements for the year ended October 31, 2025.

Other Information in an Annual Report with Audited Financial Statements

It is our understanding that the Commission's annual report will contain, accompany, or incorporate by reference the financial statements and our auditor's report thereon. We further understand that the Commission plans to issue such documents on or before April 2026. You agree to provide the final version of the document(s) comprising the annual report as soon as it is available. If some or all of the documents will not be available until after the date of the auditor's report on the financial statements, we will request a written representation from management at the conclusion of the audit that asserts the final version of the annual report will be provided to us when available, and prior to issuance by the Commission.

We appreciate the opportunity to be of service to you. If you agree with the terms of our engagement as set forth in the Agreement, please sign the enclosed copy of this letter and return it to us with the Professional Services Agreement.

Very truly yours,

Baker Tilly US, LLP

Enclosures

Accepted and Agreed:

This Engagement Letter and the attached Professional Services Agreement set forth the entire understanding of California Avocado Commission with respect to this engagement and the services to be provided by the Firm:

Signature: _____

Print Name: _____

Title: _____

Date: _____

Client: #869393
v. 06/04/2025

PROFESSIONAL SERVICES AGREEMENT**Audit and Nonattest Services - Government Auditing Standards Version (no compliance audit)**

This Professional Services Agreement (the "PSA") together with the Engagement Letter, which is hereby incorporated by reference, represents the entire agreement (the "Agreement") relating to services that the Firm will provide to the Commission. Any undefined terms in this PSA shall have the same meaning as set forth in the Engagement Letter.

Objectives of the Audit

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives also include reporting on the following:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards.

The report on internal control and compliance will include a statement that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance, that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance, and, accordingly, it is not suitable for any other purpose.

The objectives of our audit are also to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Auditor's Responsibility

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. As part of an audit conducted in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control or to identify deficiencies in the design or operation of internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time

The supplementary information will be subject to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Procedures and Limitations

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain receivables and certain other assets, liabilities and

transaction details by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and supplementary information and related matters. Management's failure to provide representations to our satisfaction will preclude us from issuing our report.

An audit includes examining evidence, on a test basis, supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Material misstatements may include errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with the provisions of laws, regulations, contracts, and grant agreements that are attributable to the entity or to acts by management or employees acting on behalf of the entity that may have a direct financial statement impact. Pursuant to *Government Auditing Standards*, we will not provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements and noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. An audit is not designed to detect immaterial misstatements or noncompliance with the provisions of laws, regulations, contracts, and grant agreements that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors, fraudulent financial reporting, misappropriation of assets, and noncompliance with the provisions of laws, regulations, contracts and grant agreements that come to our attention, unless clearly inconsequential. We will also inform you of any other conditions or other matters involving internal control, if any, as required by *Government Auditing Standards*. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any time period for which we are not engaged as auditors.

We may assist management in the preparation of the Commission's financial statements and supplementary information. Regardless of any assistance we may render, all information included in the financial statements and supplementary information remains the representation of management. We may issue a preliminary draft of the financial statements and supplementary information to you for your review. Any preliminary draft financial statements and supplementary information should not be relied upon, reproduced or otherwise distributed without the written permission of the Firm.

Management's Responsibility

As a condition of our engagement, management acknowledges and understands that management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. We may advise management about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but management remains responsible for the financial statements. Management also acknowledges and understands that management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. This responsibility includes the maintenance of adequate records, the selection and application of accounting principles, and the safeguarding of assets. You are responsible for informing us about all known or suspected fraud affecting the Commission involving: (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Commission received in communications from employees, former employees, regulators or others.

Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Management is responsible for establishing and maintaining internal control over compliance with the provisions of laws, regulations, contracts, and grant agreements, and for identifying and ensuring that you comply with such provisions. Management is also responsible for addressing the audit findings and recommendations, establishing and maintaining a process to track the status of such findings and recommendations, and taking timely and appropriate steps to remedy any fraud and noncompliance with the provisions of laws, regulations, contracts, and grant agreements or abuse that we may report.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management agrees that as a condition of our engagement, management will provide us with:

- access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, whether obtained from within or outside of the general and subsidiary ledgers (including all information relevant to the preparation and fair presentation of disclosures), such as records, documentation, and other matters;
- additional information that we may request from management for the purpose of the audit; and
- unrestricted access to persons within the Commission from whom we determine it necessary to obtain audit evidence.

Management's Responsibility to Notify Us of Affiliates

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

- a fund, component unit, fiduciary activity or entity that the Commission is required to include or disclose, and is included or disclosed in its basic financial statements, in accordance with generally accepted accounting principles (U.S. GAAP);
- a fund, component unit, fiduciary activity or entity that the Commission is required to include or disclosed in its basic financial statements in accordance with U.S. GAAP, which is material to the Commission but which the Commission has elected to exclude, and for which the Commission has more than minimal influence over the entity's accounting or financial reporting process;
- an investment in an investee held by the Commission or an affiliate of the Commission, where the Commission or affiliate controls the investee, excluding equity interests in entities whose sole purpose is to directly enhance the Commission's ability to provide government services;
- an investment in an investee held by the Commission or an affiliate of the Commission, where the Commission or affiliate has significant influence over the investee and for which the investment is material to the Commission's financial statements, excluding equity interests in entities whose sole purpose is to directly enhance the Commission's ability to provide government services

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

Management's Responsibility for Supplementary Information

Management is responsible for the preparation of the supplementary information in accordance with the applicable criteria. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. Management is responsible to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon. For purposes of this Agreement, audited financial statements are deemed to be readily available if a third party user can obtain the audited financial statements without any further action by management. For example, financial statements on your Web site may be considered readily available, but being available upon request is not considered readily available.

Other Information Included in an Annual Report

When financial or nonfinancial information, other than financial statements and the auditor's report thereon, is included in an entity's annual report, management is responsible for that other information. Management is also responsible for providing the document(s) that comprise the annual report to us as soon as it is available.

Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the audited financial statements. If we identify that a material inconsistency or misstatement of the other information exists, we will discuss it with you; if it is not resolved U.S. GAAS requires us to take appropriate action.

Key Audit Matters

U.S. GAAS does not require the communication of key audit matters in the audit report unless engaged to do so. You have not engaged us to report on key audit matters, and the Agreement does not contemplate the Firm providing any such services. You agree we are under no obligation to communicate key audit matters in the auditor's report.

If you request to engage the Firm to communicate key audit matters in the auditor's report, before accepting the engagement we would discuss with you the additional fees to provide any such services, and the impact to the timeline for completing the audit.

Dissemination of Financial Statements

Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplementary information, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

Offering of Securities

This Agreement does not contemplate the Firm providing any services in connection with the offering of securities, whether registered or exempt from registration, and the Firm will charge additional fees to provide any such services. You agree not to incorporate or reference our report in a private placement or other offering of your equity or debt securities without our express written permission. You further agree we are under no obligation to reissue our report or provide written permission for the use of our report at a later date in connection with an offering of securities, the issuance of debt instruments, or for any other circumstance. We will determine, at our sole discretion, whether we will reissue our report or provide written permission for the use of our report only after we have conducted any procedures we deem necessary in the circumstances. You agree to provide us with adequate time to review documents where (a) our report is requested to be reissued, (b) our report is included in the offering document or referred to therein, or (c) reference to our firm is expected to be made. If we decide to reissue our report or provide written permission to the use of our report, you agree that the Firm will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to reissue our report or withhold our written permission to use our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our engagement documentation for those periods, we are under no obligation to permit such access.

Changes in Professional or Accounting Standards

To the extent that future federal, state, or professional rule-making activities require modification of our audit approach, procedures, scope of work, etc., we will advise you of such changes and the impact on our fee estimate. If we are unable to agree on the additional fees, if any, that may be required to implement any new accounting and auditing standards that are required to be adopted and applied as part of our engagement, we may terminate this Agreement as provided herein, regardless of the stage of completion.

Representations of Management

During the course of our engagement, we may request information and explanations from management regarding, among other matters, the Commission's operations, internal control, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide us with a written representation letter confirming some or all of the representations made during the engagement. The procedures that we will perform in our engagement will be heavily influenced by the representations that we receive from management. Accordingly, false representations could cause us to expend unnecessary efforts or could cause a material error or fraud to go undetected by our procedures. In view of the foregoing, you agree that we will not be responsible for any misstatements in the Commission's financial statements and supplementary information that we fail to detect as a result of false or misleading representations, whether oral or written, that are made to us by the Commission's management. While we may assist management in the preparation of the representation letter, it is management's responsibility to carefully review and understand the representations made therein.

In addition, because our failure to detect material misstatements could cause others relying upon our audit report to incur damages, the Commission further agrees to indemnify and hold us harmless from any liability and all costs (including legal fees) that we may incur in connection with claims based upon our failure to detect material misstatements in the Commission's financial statements and supplementary information resulting in whole or in part from knowingly false or misleading representations made to us by any member of the Commission's management.

Fees and Expenses

The Commission acknowledges that the following circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates;
- Significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- Issues with the prior audit firm, prior year account balances or report disclosures that impact the current year engagement; and
- An excessive number of audit adjustments.

We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement. We will bill any additional amounts based on the experience of the individuals involved and the amount of work performed.

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. In addition to fees, you may be billed for expenses and any applicable sales and gross receipts tax. Direct expenses may be charged based on out-of-pocket expenditures, per diem allotments, and mileage reimbursements, depending on the nature of the expense. Indirect expenses, such as processing time and technology expenses, may be passed through at our estimated cost and may be billed as a flat charge or a percentage of fees. If we elect to suspend our engagement for nonpayment, we may not resume our work until the account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise provided in this Agreement, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our work. You will be obligated to compensate us for fees earned for services rendered and to reimburse us for expenses. You acknowledge and agree that in the event we stop work or terminate this Agreement as a result of your failure to pay on a timely basis for services rendered by the Firm as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Commission Information

All information provided by you or on your behalf ("Commission Information") will be accurate and complete. You represent the provision of Commission Information to us will not infringe any intellectual property, privacy, proprietary, or other third-party rights. You also represent that you have obtained all necessary consents and have provided all necessary notifications to the extent required by applicable law in connection with the provision of Commission Information to us. The Firm will use at least the same degree of care to protect the confidentiality of Commission Information as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The Firm will not disclose Commission Information to any third party without your consent, except we may disclose Commission Information: (1) as required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (2) to the extent such information (i) is or becomes publicly available other than as the result of a disclosure in breach hereof, (ii) becomes available to the Firm on a nonconfidential basis from a source that the Firm believes is not prohibited from disclosing such information to the Firm, or (iii) is already known by the Firm without any obligation of confidentiality with respect thereto; (3) to contractors providing administrative, infrastructure, and other support services to the Firm and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations related to Commission Information; or (4) as otherwise permitted under this Agreement. This paragraph replaces and supersedes any prior confidentiality or non-disclosure agreements entered into by the Firm or its affiliates with respect to Commission Information.

Data Privacy and Security

To the extent the Services require the Firm to receive personal data or personal information from Commission, the Firm may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws, and such processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Commission, such as the Firm's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations

governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which the Firm or its clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. The Firm is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Commission personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Commission, the Firm shall, unless otherwise permitted by applicable privacy law, (a) follow Commission instructions; (b) not sell personal data or personal information collected from the Commission or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Commission's engagement and not for the Firm's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Commission to ensure compliance with applicable privacy laws. Commission is responsible for notifying the Firm of any applicable privacy laws the personal data or personal information provided to the Firm is subject to, and Commission represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize the Firm to process such information in connection with the Services described herein. Commission further understands the Firm, Baker Tilly Advisory Group, LP and Moss Adams Advisory Group, LP and their affiliated entities (collectively, the "Firm Entities") may coprocess Commission data as necessary to perform the Services, pursuant to the alternative practice structure in place among the entities, and by executing this Agreement, you hereby consent to the sharing of Commission data, Commission files, workpapers and work product with such Firm Entities. Baker Tilly Advisory Group, LP maintains custody of client files for the Firm. The Firm Entities are bound by the same confidentiality obligations as the Firm. The Firm is responsible for notifying Commission if the Firm becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Commission to take reasonable and appropriate steps to remediate personal data or personal information processing. Commission agrees that the Firm Entities have the right to utilize Commission data to improve internal processes and procedures and to generate aggregated/deidentified data from the data provided by Commission to be used for the Firm Entities' business purposes and with the outputs owned by the Firm Entities. For clarity, the Firm Entities will only disclose aggregated/deidentified data in a form that does not identify Commission, Commission employees, or any other individual or business entity and that is stripped of all persistent identifiers. Commission is not responsible for the Firm Entities' use of aggregated/deidentified data.

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

Subpoena or Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Pursuant to authority given by law or regulation, we may be requested to make certain engagement documentation available to an applicable entity with oversight responsibilities for the audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such engagement documentation will be provided under the supervision of the Firm personnel. Furthermore, upon request, we may provide photocopies of selected engagement documentation to the aforementioned parties. These parties may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

Document Retention Policy

At the conclusion of this engagement, we will return to you all original records you supplied to us. Your Commission records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that the Firm may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this Agreement as we deem appropriate.

Enforceability

In the event that any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Entire Agreement

This Professional Services Agreement and Engagement Letter constitute the entire agreement and understanding between the Firm and the Commission. The Commission agrees that in entering into this Agreement it is not relying and has not relied upon any oral or other representations, promise or statement made by anyone which is not set forth herein.

In the event the parties fail to enter into a new Agreement for each subsequent calendar year in which the Firm provides services to the Commission, the terms and conditions of this PSA shall continue in force until such time as the parties execute a new written agreement or terminate their relationship, whichever occurs first.

Use of the Firm's Name

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

Use of Nonlicensed Personnel

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

Resolution of Disagreements

In the unlikely event that differences concerning services, fees, this Agreement or any services subsequently provided to Commission by the Firm should arise ("Dispute(s)") that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the Dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other disputeresolution procedure. Each party shall bear their own expenses from mediation, and the parties shall share equally in the mediator's fees and expenses.

If mediation does not settle the Dispute, then the parties agree that the Dispute shall be settled by binding arbitration to be initiated by the party seeking damages or other permitted relief in any form (the "Claimant"). The arbitration proceeding shall take place in the city in which the Firm office providing the services in Dispute is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the Arbitration Rules for Professional Accounting and Related Disputes of the AAA (the "Rules") as amended and effective February 1, 2015, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrator. Any issue concerning the extent to which the Dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and

resolved by the arbitrators. The arbitration will be conducted before a panel of three (3) arbitrators, with experience in accounting and auditing matters or resolving accounting and auditing matters. In the thirty (30) days after the arbitration is initiated, the parties shall attempt to mutually agree on the three (3) arbitrators, including one arbitrator who will serve as chair of the panel, and all of whom may be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. If the parties cannot agree on a panel of three (3) arbitrators within the thirty (30) day period, the three (3) arbitrators shall be selected according to Rules A-16(a) and (b) of the Rules except that the AAA shall send an identical list of fifteen (15) names to the parties to the arbitration. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with this Agreement or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a wellreasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrators upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrators shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any Dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrators shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Agreement, and shall have no power to decide the Dispute in any manner not consistent with such limitations period. The arbitrators shall be empowered to interpret the applicable statutes of limitations subject to the choice of law provision set forth herein.

However, in the event of a receivership or delinquency proceeding commenced against the Commission, the mediation or arbitration agreement may operate at the option of the Department of Justice or may be disavowed by the statutory receiver.

Limitations

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

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

EACH PARTY FURTHER AGREES THAT ANY LEGAL PROCEEDINGS ARISING OUT OF OR RELATED TO THIS AGREEMENT MUST BE COMMENCED WITHIN ONE (1) YEAR AFTER THE CAUSE OF ACTION ARISES.

Termination

This Agreement may be terminated by either party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination: (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this Agreement, (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services, and (d) we will require any new accounting firm that you may retain to execute access letters satisfactory to the Firm prior to reviewing our files.

Hiring of Employees

Any offer of employment to members of the audit team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report.

No Legal Advice Provided

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

Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

Alternative Practice Structure: Baker Tilly International

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English Commission. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.



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bakertilly.com

September 30, 2025

Mr. Ken Melban
Vice President, Industry Affairs and Operations
California Avocado Commission
12 Mauchly, Suite L
Irvine, California 92618

Re: Examination Services

Dear Ken:

Thank you for the opportunity to provide services to the California Avocado Commission. This engagement letter ("Engagement Letter") and the attached Professional Services Agreement, which is incorporated by this reference (collectively, the "Agreement"), confirm our understanding of the terms and objectives of our engagement, and limitations of the services that Baker Tilly US, LLP ("Firm," "we," "us," and "our") will provide to California Avocado Commission ("you," "your," and "Commission").

Scope of Services – Examination

We will examine the Commission management's assertion that the Commission complied with the compliance requirements ("Subject Matter") of Section V.D. of the *Guidelines for Agricultural Marketing Service (AMS) Oversight of Commodity Research and Promotion Programs* (the "Criteria"), dated January 2020 for the year ended October 31, 2025 (the "Assertion"). The specified compliance requirements are as follows:

1. No funds were used for the purpose of influencing governmental policy or action, per 7 U.S.C. Section 7804(k) of the Hass Avocado Promotion, Research, and Information Act (Act) related to the use of assessments for the purpose of influencing legislation, as the term is defined in Section 4911(d) of the Internal Revenue Code and Title 26 of the United States Code.
2. The Commission's investment policy is in compliance with the AMS investment policy, as stated in the Guidelines, Appendix 3 – Directive 2210.2 "Investment of Public Funds" dated November 3, 2023.
3. Funds are used only for projects and other expenses authorized in a budget approved by the United States Department of Agriculture (USDA), per Section II of the Guidelines for AMS Oversight of Commodity Research And Promotion Programs (Guidelines).
4. Funds are used only in accordance with the rules, regulations and policies of the Act, the Guidelines, and the Hass Avocado Promotion, Research, and Information Order.
5. No violations of the Act, Order or Guidelines for Research and Development Program.

6. Complied with the 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.

Our examination will be conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and those contained in *Government Auditing Standards*. Accordingly, it will include tests of your records and other procedures we consider necessary to enable us to express an opinion in a written report about whether the Assertion is fairly stated, in all material respects. If, for any reason, we are unable to complete the examination, we will not issue a report as a result of this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitation of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Our report will include a sentence indicating that the purpose of the report is solely to express an opinion on Commission management's assertion that the Commission complied with the Guidelines for the year ended October 31, 2025 and is not suitable for any other purpose.

As a condition of our engagement, Commission management acknowledges and understands that it is responsible for the preparation and fair presentation of the Assertion and the accuracy and completeness of that information. Commission management agrees that as a condition of our engagement Commission management will provide us with:

- Access to all information of which Commission management is aware that is relevant to the measurement, evaluation or disclosure of the Assertion;
- Access to additional information that we may request from Commission management for the purpose of the engagement; and
- Unrestricted access to persons within the appropriate parties from whom we determine it necessary to obtain evidence.

We may advise you about appropriate Criteria or assist in the development of the Assertion, but the responsibility for the Assertion remains with you.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the Assertion.

Timing

Matt Parsons is responsible for supervising the engagement and authorizing the signing of our report. We expect to begin fieldwork in December 2025 and issue our report in January 2026. If unforeseen difficulties occur which make meeting the January 31, 2026 date improbable, we will inform you immediately. Our ability to meet these targets will be dependent, in part, on the level of preparation and cooperation by your staff.

Our scheduling is based on your completion of fulfilling our request necessary to complete the examination. Efficient use of our staff benefits both you and the Firm, allowing for timely completion of our work. We may experience delays in completing our services due to your staff's unavailability or delays in fulfilling our requests. We will work with you to coordinate completion of our work, realizing that any such delays will also delay completion of our work and the delivery of our work product. You understand our fees are subject to adjustment if we experience delays in completing our services. Our services will be concluded upon delivery to you of our examination report.

Fees

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

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

We appreciate the opportunity to be of service to you. If you agree with the terms of our engagement as set forth in this Agreement, please sign the enclosed copy of this Engagement Letter and return it to us with the Professional Services Agreement.

Very truly yours,



Enclosures

Ken Melban
California Avocado Commission
September 30, 2025
Page 4 of 4

Accepted and Agreed:

This Engagement Letter and the attached Professional Services Agreement set forth the entire understanding of California Avocado Commission with respect to this engagement and the services to be provided by the Firm:

Signature: _____

Print Name: _____

Title: _____

Date: _____

Client: # 869393
v. 06/04/2025

PROFESSIONAL SERVICES AGREEMENT
Examination Services

This Professional Services Agreement (the "PSA") together with the Engagement Letter, which is hereby incorporated by reference, represents the entire agreement (the "Agreement") relating to services to be provided to the Commission by the Firm. Any undefined terms in this PSA shall have the same meaning as set forth in the Engagement Letter.

Objective of the Examination

The objective of our examination is the expression of an opinion as stated in the Engagement Letter. Our examination will be conducted in accordance with the standards described in the Engagement Letter and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Procedures and Limitations

An examination includes examining evidence on a test basis and cannot be relied upon to disclose all material errors, or known or suspected fraud or noncompliance with laws or regulations or internal control deficiencies that may exist. Therefore, our examination will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the examination to obtain reasonable, but not absolute, assurance about whether the Assertion is fairly stated, in all material respects. A risk exists that we may not detect material misstatements because: (a) an examination is designed to provide reasonable, but not absolute, assurance the Assertion is fairly presented in all material respects, (b) we will not perform a detailed examination of all transactions as such is cost prohibitive, and (c) an examination is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Assertion. However, we will inform you of any material errors, known or suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention, unless clearly inconsequential. Our responsibility is limited to the period covered by our examination and does not extend to any time period for which we are not engaged as examiners.

Changes in Professional or Accounting Standards

To the extent that future federal, state, or professional rule-making activities require modification of our examination approach, procedures, scope of work, etc., we will advise you of such changes and the impact on our fee estimate. If we are unable to agree on the additional fees, if any, that may be required to implement any new accounting and examination standards that are required to be adopted and applied as part of our engagement, we may terminate this Agreement as provided herein, regardless of the stage of completion.

Representations of Management

During the course of our engagement, we may request information and explanations from management regarding, among other matters, the Commission's operations, internal control, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide us with a written representation letter confirming some or all of the representations made during the engagement. The procedures we will perform in our engagement will be heavily influenced by the representations that we receive from management. While we may assist management in the preparation of the representation letter, it is management's responsibility to carefully review and understand the representations made therein.

Fees and Expenses

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. In addition to fees, you may be billed for expenses and any applicable sales and gross receipts tax. Direct expenses may be charged based on out-of-pocket expenditures, per diem allotments, and mileage reimbursements, depending on the nature of the expense. Indirect expenses, such as processing time and technology expenses, may be passed through at our estimated cost and may be billed as a flat charge or a percentage of fees. If we elect to suspend our engagement for nonpayment, we may not resume our work until the account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise provided in this Agreement, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our work. You will be obligated to compensate us for fees earned for services

rendered and to reimburse us for expenses. You acknowledge and agree that in the event we stop work or terminate this Agreement as a result of your failure to pay on a timely basis for services rendered by the Firm as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Commission Information

All information provided by you or on your behalf ("Commission Information") will be accurate and complete. You represent the provision of Commission Information to us will not infringe any intellectual property, privacy, proprietary, or other third-party rights. You also represent that you have obtained all necessary consents and have provided all necessary notifications to the extent required by applicable law in connection with the provision of Commission Information to us. The Firm will use at least the same degree of care to protect the confidentiality of Commission Information as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The Firm will not disclose Commission Information to any third party without your consent, except we may disclose Commission Information: (1) as required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (2) to the extent such information (i) is or becomes publicly available other than as the result of a disclosure in breach hereof, (ii) becomes available to the Firm on a nonconfidential basis from a source that the Firm believes is not prohibited from disclosing such information to the Firm, or (iii) is already known by the Firm without any obligation of confidentiality with respect thereto; (3) to contractors providing administrative, infrastructure, and other support services to the Firm and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations related to Commission Information; or (4) as otherwise permitted under this Agreement. This paragraph replaces and supersedes any prior confidentiality or non-disclosure agreements entered into by the Firm or its affiliates with respect to Commission Information.

Data Privacy and Security

To the extent the Services require the Firm to receive personal data or personal information from Commission, the Firm may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws, and such processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Commission, such as the Firm's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which the Firm or its clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. The Firm is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Commission personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Commission, the Firm shall, unless otherwise permitted by applicable privacy law, (a) follow Commission instructions; (b) not sell personal data or personal information collected from the Commission or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Commission's engagement and not for the Firm's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Commission to ensure compliance with applicable privacy laws. Commission is responsible for notifying the Firm of any applicable privacy laws the personal data or personal information provided to the Firm is subject to, and Commission represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize the Firm to process such information in connection with the Services described herein. Commission further understands the Firm, Baker Tilly Advisory Group, LP and Moss Adams Advisory Group, LP and their affiliated entities (collectively, the "Firm Entities") may co-process Commission data as necessary to perform the Services, pursuant to the alternative practice structure in place among the entities, and by executing this Agreement, you hereby consent to the sharing of Commission data, Commission files, workpapers and work product with such Firm Entities. Baker Tilly Advisory Group, LP maintains custody of client files for the Firm. The Firm Entities are bound by the same confidentiality obligations as the Firm. The Firm is responsible for

notifying Commission if the Firm becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Commission to take reasonable and appropriate steps to remediate personal data or personal information processing. Commission agrees that the Firm Entities have the right to utilize Commission data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Commission to be used for the Firm Entities' business purposes and with the outputs owned by the Firm Entities. For clarity, the Firm Entities will only disclose aggregated/de-identified data in a form that does not identify Commission, Commission employees, or any other individual or business entity and that is stripped of all persistent identifiers. Commission is not responsible for the Firm Entities' use of aggregated/de-identified data.

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

Subpoena or Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Document Retention Policy

At the conclusion of this engagement, we will return to you all original records you supplied to us. Your Commission records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that the Firm may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this Agreement as we deem appropriate.

Enforceability

In the event that any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Entire Agreement

This Professional Services Agreement and Engagement Letter constitute the entire agreement and understanding between the Firm and the Commission. The Commission agrees that in entering into this Agreement it is not relying and has not relied upon any oral or other representations, promise or statement made by anyone which is not set forth herein.

Use of the Firm's Name

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

Resolution of Disagreements

In the unlikely event that differences concerning services, fees, this Agreement or any services subsequently provided to Commission by the Firm should arise ("Dispute(s)") that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the Dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation, and the parties shall share equally in the mediator's fees and expenses.

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

However, in the event of a receivership or delinquency proceeding commenced against the Commission, the mediation or arbitration agreement may operate at the option of the Department of Justice or may be disavowed by the statutory receiver.

Limitations

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

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

EACH PARTY FURTHER AGREES THAT ANY LEGAL PROCEEDINGS ARISING OUT OF OR RELATED TO THIS AGREEMENT MUST BE COMMENCED WITHIN ONE (1) YEAR AFTER THE CAUSE OF ACTION ARISES.

Termination

This Agreement may be terminated by any party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination: (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this Agreement, and (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services.

Use of Nonlicensed Personnel

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

Hiring of Employees

Any offer of employment to members of the engagement team prior to issuance of our report may impair our independence and as a result, may result in our inability to complete the engagement and issue a report.

No Legal Advice Provided

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

Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

Alternative Practice Structure: Baker Tilly International

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English Commission. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.



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September 30, 2025

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Mr. Ken Melban
Vice President, Industry Affairs and Operations
California Avocado Commission
12 Mauchly, Suite L
Irvine, California 92618

bakertilly.com

Dear Ken:

This engagement letter (the “Engagement Letter”), the attached Schedule of Agreed-Upon Procedures (the “Schedule”), and the attached Professional Services Agreement (collectively, the “Agreement”) confirm our understanding of the terms and objectives of our engagement, and limitations of the services that Baker Tilly US, LLP (“Firm,” “we,” “us,” and “our”) will provide to California Avocado Commission (“you,” “your,” and “Commission”). This engagement is solely to assist you and the California Department of Food and Agriculture (CDFA) (“Intended User”) in evaluating the Commission’s compliance with the *CDFA Accounting Guidelines and General Rules*, (the “Guidelines”) effective June 1, 2025, and the Commission’s internal policies and procedures for the year ended October 31, 2025. Collectively, the Commission and Intended User shall be referred to as the “Users.”

Scope of Services and Limitations

In this engagement, we will apply the agreed-upon procedures listed in the Schedule to the accounting records (the “Subject Matter”) of the Commission as of and for the year ended October 31, 2025. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. Moreover, we have no obligation to perform any procedures beyond those listed in the Schedule. You may specify changes to the scope or nature of the agreed-upon procedures. If this occurs, we will either amend the Schedule to address the change in agreed-upon procedures, or our report will reflect the changes.

The Commission acknowledges that (i) it is responsible for agreeing to the procedures to be performed by the Firm, (ii) it has, in fact, agreed to the procedures set forth in the Schedule, and (iii) the agreed-upon procedures are appropriate to meet the intended purpose of the engagement.

We require the California Department of Food and Agriculture to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes.

We will not evaluate the agreed-upon procedures to determine if they are appropriate to meet the intended purpose of the engagement. Consequently, we make no representation regarding the appropriateness of the agreed-upon procedures either for the purpose of this engagement or for any other purpose.

When we complete our work, we will issue a report setting forth the agreed-upon procedures and our findings. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Our report will include a sentence indicating that the report is intended solely for the use of the Users and should not be used by anyone other than the Users.

This engagement is performed pursuant to the Guidelines.

Our engagement to apply the agreed-upon procedures will be performed in accordance with the attestation standards established by *Government Auditing Standards*. If, for any reason, we are unable to complete the agreed-upon procedures, we will either describe any restrictions on the performance of the agreed-upon procedures in our report, or we will not issue a report. Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the Subject Matter.

At the conclusion of our engagement, we will require a representation letter from the Commission. The representation letter will confirm, among other things, management's agreement that the procedures performed were appropriate to meet the intended purpose of the engagement.

Timing

Matt Parsons is responsible for supervising the engagement and authorizing the signing of our report. We expect to begin performing the agreed-upon procedures in December 2025 and expect to complete fieldwork in January 2026. As we reach the conclusion of the agreed-upon procedures we will coordinate with you the date the report will be available for issuance.

Our scheduling is based on your completion of the accounting records necessary to complete the procedures. Efficient use of our staff benefits both you and the Firm, allowing for timely completion of our work. We may experience delays in completing our services due to delays in the accounting records necessary to complete the procedures. We will work with you to coordinate completion of our work, realizing that any such delays will also delay completion of our work and the delivery of our report. You understand our fees are subject to adjustment if we experience these delays in completing our services. Our services will be concluded upon delivery to you of our report on these agreed-upon procedures.

Fees

We estimate that our fees for these services will be \$10,250. You will also be billed for expenses.

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



Ken Melban
California Avocado Commission
September 30, 2025
Page 3 of 3

In addition to fees, we will charge you for expenses. Our invoices include a flat expense charge, calculated as five percent (5%) of fees, to cover expenses such as copying costs, postage, administrative billable time, report processing fees, filing fees, and technology expenses. Travel expenses and client meals/entertainment expenses will be billed separately and are not included in the 5% charge.

This Engagement Letter, the Schedule, and the attached Professional Services Agreement constitute the entire Agreement and understanding between the Firm and the Commission. The Commission agrees that, in entering into this Agreement, it is not and has not relied upon any oral or other representation, promise or statement made by anyone which is not set forth herein.

We appreciate the opportunity to be of service to you. If you agree with the terms of our engagement as set forth in this Agreement, please sign the enclosed copy of this Engagement Letter and return it to us with the Schedule and Professional Services Agreement.

Very truly yours,

Baker Tilly US, LLP

Enclosures

Accepted and Agreed:

This Engagement Letter, the attached Schedule, and the attached Professional Services Agreement set forth the entire understanding of the Commission with respect to this engagement and the services to be provided by the Firm:

By California Avocado Commission:

Signature: _____

Print Name: _____

Title: _____

Date: _____

Client: #869393
v. 06/04/2025

PROFESSIONAL SERVICES AGREEMENT
Agreed Upon Procedures

This Professional Services Agreement (the "PSA") together with the Schedule and the Engagement Letter, which are hereby incorporated by reference, represents the entire agreement (the "Agreement") relating to services to be provided to the Commission by the Firm. Any undefined terms in this PSA shall have the same meaning as set forth in the Engagement Letter.

Fees and Expenses

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. In addition to fees, you may be billed for expenses and any applicable sales and gross receipts tax. Direct expenses may be charged based on out-of-pocket expenditures, per diem allotments, and mileage reimbursements, depending on the nature of the expense. Indirect expenses, such as processing time and technology expenses, may be passed through at our estimated cost and may be billed as a flat charge or a percentage of fees. If we elect to suspend our engagement for nonpayment, we may not resume our work until the account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise provided in this Agreement, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our work. The Commission will be obligated to compensate us for fees earned for services rendered and to reimburse us for expenses. The Commission acknowledges and agrees that in the event we stop work or terminate this Agreement as a result of the Commission's failure to pay on a timely basis for services rendered by the Firm as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable for any damages that occur as a result of our ceasing to render services.

Restricted Use Report

Our report is a restricted use report and may be distributed only to the Users. The Users may not disclose or distribute our report to any third parties without our prior written consent. You agree to indemnify and hold harmless the Firm and its personnel from any and all claims, liabilities, costs and expenses (including, without limitation, reasonable attorney fees) arising from the unauthorized distribution of our report or its content by the Users, or any third party who obtains the report or access to its contents either directly or indirectly from the Users.

Release and Indemnification

Because of the importance of oral and written management representations to an effective engagement, you agree to release and indemnify the Firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

Commission Information

All information provided by you or on your behalf ("Commission Information") will be accurate and complete. You represent the provision of Commission Information to us will not infringe any intellectual property, privacy, proprietary, or other third-party rights. You also represent that you have obtained all necessary consents and have provided all necessary notifications to the extent required by applicable law in connection with the provision of Commission Information to us. The Firm will use at least the same degree of care to protect the confidentiality of Commission Information as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The Firm will not disclose Commission Information to any third party without your consent, except we may disclose Commission Information: (1) as required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (2) to the extent such information (i) is or becomes publicly available other than as the result of a disclosure in breach hereof, (ii) becomes available to the Firm on a nonconfidential basis from a source that the Firm believes is not prohibited from disclosing such information to the Firm, or (iii) is already known by the Firm without any obligation of confidentiality with respect thereto; (3) to contractors providing administrative, infrastructure, and other support services to the Firm and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations related to Commission Information; or (4) as otherwise permitted under this Agreement. This paragraph replaces and supersedes any prior confidentiality or non-disclosure agreements entered into by the Firm or its affiliates with respect to Commission Information.

Data Privacy and Security

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

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

Subpoena or Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Document Retention Policy

At the conclusion of this engagement, we will return all original records to the party that supplied them to us. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your or any other person's or entity's own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that the Firm may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this Agreement as we deem appropriate.

Enforceability

In the event that any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Entire Agreement

This Professional Services Agreement, the Schedule, and the Engagement Letter constitute the entire agreement and understanding between the Firm and you. You agree that in entering into this Agreement you have not relied upon any oral or other representations, promises, or statements made by anyone which is not set forth herein.

Use of the Firm's Name

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

However, in the event of a receivership or delinquency proceeding commenced against the Commission, the mediation or arbitration agreement may operate at the option of the Department of Justice or may be disavowed by the statutory receiver.

Limitations

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

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Use of Nonlicensed Personnel

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

Hiring of Employees

Any offer of employment to members of the engagement team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report.

Regulatory Access to Documentation

The documents created or incorporated into our documentation for this engagement are the property of the Firm and constitute confidential information. However, we may be requested to make certain engagement related documents available to regulatory agencies pursuant to authority given to them by law or regulation. If requested and in our opinion a response is required by law, access to such engagement related documents will be provided under the supervision of the Firm personnel. Furthermore, upon request, we may provide photocopies of selected engagement related documents to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

No Legal Advice Provided

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

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SCHEDULE OF AGREED – UPON PROCEDURES**Procedure 1:**

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

- For any transactions that were for the purchase of goods valued at or over \$5,000 request procurement records from the Commission and observe whether at least three bids were obtained by the Commission before selecting a vendor and report any exceptions. For any vendor selected by the Commission that is not the lowest bidder, request documentation from the Commission explaining the reasons for the acceptance of the chosen bid and report any exceptions.
- Request invoices for each transaction selection that resulted in a disbursement by the Commission and perform the following:
 - Agree the name of the addressee on the invoice to that of the Commission.
 - Agree date references on the face of the invoice to the period of November 1, 2024 through October 31, 2025.
 - Compare the code number for the budget account to the code number the transaction was recorded.
 - Agree the amount of the invoice to the amount paid per the disbursement.
 - For any invoices with handwritten or typewritten billheads observe whether the invoice was signed by the vendor or person furnishing the supplies or services.
 - Report on any exceptions.
- For all disbursements selected obtain the journal entries and supporting documentation (e.g. invoices). Review the support provided to determine if the disbursement was for lending, extensions of credit, or gifting to an individual, municipal, or other corporation and if it was, include the amount and description of the disbursement in the report on agreed-upon procedures.
- For any disbursements that include an itemization of alcohol perform the following:
 - Recalculate that total alcoholic charges for entertainment did not exceed \$30 per person.
 - Compare that alcoholic purchases by Commissioners while traveling did not exceed 2 beverages per meal and in total did not exceed reimbursable meal allowances as defined in subpart 1.5.1 of Section 6.0 of the Commission's Internal Control Policies and Procedures Revision Number 1.5 with an effective date of May 15, 2024.
 - Report on any exceptions.

- For any disbursements that resulted in the purchase of personalized mementos such as flowers or plaques agree totals did not exceed \$250 per occasion and compare the business purpose to that of an extraordinary event as defined in section 4.5 of the *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025, and report on any exceptions.
- For any travel, entertainment, and related expense selection compare supporting documentation provided by the Commission to that permitted by Section V of the *CDFA Accounting Guidelines and General Rules*, effective June 1, 2025. Report any exceptions of charges exceeding limits as outlined in that Section, missing receipts, unauthorized transactions, or authorization that did not align with the levels outlined in that Section.

Procedure 2:

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

Procedure 3:

If Commission staff and office resources are also dedicated to managing other entities on behalf of assessment payers for the period of November 1, 2024 to October 31, 2025 perform the following:

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

Procedure 4:

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

Procedure 5:

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

ITEM 7.d: REVIEW OF RESERVES POLICY**SUMMARY:**

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

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

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

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Revise the CAC Reserves Policy
- Take no action

STAFF RECOMMENDATION:

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

EXHIBITS / ATTACHMENTS:

- CAC Reserves Policy, Approved 3-17-2016

Adopted by CAC Board March 17, 2016

POLICY ON CASH RESERVES BALANCE

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

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

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

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

ITEM 10: Consider Approval of Proposed 2025-26 CAC Business Plan and Budget**SUMMARY:**

In August the Board approved a preliminary 2025-26 budget and directed Commission management to develop a business plan and detailed final budget within specified financial parameters utilizing the existing strategic priorities, as well as business plan objectives and strategies. As requested during the August meeting, CAC management has prepared detailed action plans to accompany the proposed 2025-26 budget.

FISCAL ANALYSIS:

- The proposed 2025-26 budget is based on a 325-million-pound crop, and one cent per pound (\$0.01) CAC assessment rate. A summary of the proposed budgets is as follows:
 - \$13.57 million in expenditures, allocating \$9 million to marketing, \$2.34 million to industry affairs and research activities, \$200,000 to grants and the balance of \$2.03 million to operations.

BOARD OPTIONS:

- Approve the 2025-26 Business Plan and Budget, as presented
- Modify and approve an alternate 2025-26 Business Plan and Budget

STAFF RECOMMENDATION:

- Staff recommends the Board review and discuss the proposed business plans and budgets and approve as presented, or with modification, if appropriate

EXHIBITS / ATTACHMENTS:

- 2025-26 CAC Business Plan and Budget - Draft



2025-26 BUSINESS PLAN

**Presented for Board Approval
October 9, 2025**

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CAC PRIORITIES

California Avocado Commission Priorities

CAC Priority No. 1

Position California Avocados to be the most-valued and desired avocados among targeted audiences*

(targeted consumers, retailers, foodservice operators, wholesalers)

CAC Priority No. 2

Advocate for, and engage with, the industry

CAC Priority No. 3

Support industry strategy through research and outreach

CAC Priority No. 4

Cultivate organizational excellence / Demonstrate effective use of resources



INDUSTRY STRATEGIC INTENT

Industry Strategic Intent

Mission: To maximize grower returns by enhancing premium brand positioning for California Avocados and improving grower sustainability

Vision: To be recognized as the most-desired avocado in the world by fostering a vibrant industry

California Avocados will occupy a premium position in the market.

Key Industry Aspirations

California Avocado growers face a staggering array of challenges – sharply rising input costs, particularly water pricing, labor and costs associated with regulatory compliance; the quality and availability of deliveries through the state’s water infrastructure; produce safety and invasive pest issues; and an ever-expanding volume of foreign fruit that constantly exerts downward pressure on farm-gate prices. At the same time, global consumer demand for avocados continues to grow at a record pace. Over time, consumers are expected to continue to demand and find value in sustainably grown products tailored to meet their lifestyle needs.

Consequently, we aspire to the following outcomes:

- An assured place in the market
- A price to growers that is both premium to the competition and fosters industry viability
- Consistently high-quality production
- Highly productive and efficient growers
- Stable production from year-to-year
- Sustainable industry practices
- Socially responsible practices
- Leaders in innovation
- CAC’s target consumers prefer to purchase California Avocados when they are available

Competitive Advantages

- Locally grown and sustainably farmed by California farmers who nurture the avocados and the land every step of the way
- Proximity to market
- Ethically sourced
- Freshest product, picked at the peak of the season
- Consistency in taste and premium eating quality

Brand Positioning/Promise

When California Avocados are in season, you can count on their freshness and premium eating quality and feel good about buying them, because ethically sourced California Avocados are locally grown and sustainably farmed by California farmers who nurture the avocados and the land every step of the way.

Target Markets

Strategic partnerships with tier 1 retail customers, foodservice chains and export accounts who are willing to pay a premium for California Avocados (Tiered-Account Approach)

CAC Core Values

Core values clarify and make explicit the principles driving CAC decisions

- Value to the grower comes first
- Leadership is forward thinking, consensus-driven
- Our ethics and integrity are uncompromised
- We're accountable and transparent
- Champion diversity, equity and inclusion in California Avocado marketing practices, programs, partners, targets and communications

Critical Factors for Success

- We're advocates for, and are engaged with, our industry
 - It's not enough to run a good marketing program...moving the industry forward requires a partnership between the Commission, growers and handlers...each has a role to play and the Commission must be fully engaged with, and supportive of, the industry
- We know and cultivate a grower profile that will fulfill Strategic Intent 2025
 - Farmers must meet certain criteria to be viable in the future. It's critical for the industry to have a shared understanding of what that profile looks like and to promote an exchange of information that fosters continual improvement and viability
- We understand what's driving consumer demand for California Avocados and we utilize that understanding in the development and execution of effective marketing programs
 - Consumers will ultimately determine our future. It's critical we get into their heads and hearts to understand clearly why they currently value the product enough to pay a premium and what it will take to maintain that position. This will help us enhance our premium positioning through effective marketing and communications
- We enjoy strategic partnerships in the marketplace
 - Retailers and foodservice operators are the gatekeepers that give us access to the market. We must establish strategic alliances with key customers to maximize the profitability of California Avocados
- We invest in research, education and outreach – from grove through supply chain – to advance our industry
 - A research and grower outreach program is in place that forms the cornerstone for strengthening our position as a premium product, now and in the future

CAC Strategic Intent

CAC Priority No. 1:

Position California Avocados to be the most-valued and desired avocados among targeted audiences*

*(targeted consumers, retailers, foodservice operators, wholesalers)

Objectives:

1. Achieve a premium average price per pound that meets or exceeds the four-year historical F.O.B. price differential between California Avocados and imports
2. Maintain or increase California Avocado awareness with our consumer targets
3. Maintain or increase perceived value and preference with our consumer targets
4. Build loyalty with existing and target new trade customers

Strategies:

- A. Optimize messaging, programs and support framework, maintaining relevance with targeted consumers' evolving needs
- B. Consistently drive the brand essence and messaging hierarchy, differentiating California Avocados from other origins
- C. Utilize strategic insights and criteria that determine trade customer targets and promotion investment allocations
- D. Create collaborative trade programs that target the customers' avocado shoppers and patrons
- E. Ensure the "California" in California Avocados is prominent in all trade customer marketing communications, including in store and on menu where allowed
- F. Develop consumer and trade communications creating anticipation for the California Avocado season and ongoing demand throughout the season

Measures for achievement of this plan objective: *Maintain or increase perceived value and preference with our consumer targets*

- Using the 2025 CAC tracking study as a benchmark, measure maintenance of value attribute ratings among California consumers

- Attribute ratings for California origin benchmarks (Q10): 40% for best tasting, 40% for most premium quality, 50% for freshest, 50% for most environmentally friendly farming practices
- Benchmarks (QX1): 65% for worth paying more for, 70% for are the best avocados, 65% for ethically sourced
- Using the 2025 CAC tracking study as a benchmark measure maintenance of consumer preference for California Avocados among California consumers and among Western region consumers versus those from other sources
 - California benchmark (Q9): 61% prefer California; Western region benchmark: 47% prefer California

Measures for achievement of this plan objective: *Maintain or increase California Avocado awareness with our consumer targets*

- Using the 2025 CAC summer/fall tracking study as a benchmark, measure retention of very high awareness of the California avocado growing region among California consumers and as well as improvement of moderately high awareness among younger target consumers
 - Benchmark (Q3): 85% aided awareness among Californians ages 25+
 - Benchmark (Q3): 75% aided awareness among Californians ages 18-24
- Using the 2025 CAC summer/fall tracking study as a benchmark, measure maintenance in consumer association between avocados and summer among California consumers
 - Benchmark (Q23a): 65% associate California Avocados with spring
 - Benchmark (Q23a): 67% associate California Avocados with summer
- Achieve a total combined reach of more than 70% of our available target audience (individuals within super heavy user segment in target region) via consumer media
- Maintain clicks on retailer-supporting social ads driving to store locators
 - 2024-25 Actual: 206,000
 - 2025-26 Goal: 206,000
- Maintain overall site traffic
 - 2024-25 Actual: 1.3 million
 - 2025-26 Goal: 1.3 million
- Maintain consumer PR impressions
 - 2024-25 Actual: 177 million

- 2025-26 Goal: 177 million
- Achieve a minimum 11% increase in influencer content impressions over 2024-25 influencer impressions goal
 - 2024-25 Goal: 1.8 million
 - 2025-25 Goal: 2 million
- Secure at least 1 million influencer content impressions promoting in-store availability of California Avocados at 3 selected retail partners

Measures for achievement of this plan objective: *Build loyalty with existing and target new trade customers*

Retail

- A minimum of 80% of target retail customers merchandising California Avocados
- At least 55 retail activations with target current customers
- At least 5 retail activations with targeted new or lapsed customers
- Social media campaigns executed in at least 16 new and existing targeted retail customers
- Social media support for at least 9 retail shopper marketing campaigns

Foodservice

- At least 12 returning chain partners from 2024-2025 participating in California Avocado foodservice promotions
- At least 2 new foodservice partnerships (never partnered with or have not partnered within past 2 years)
- California Avocados promoted/featured in approximately 1,100 foodservice units
- At least 900K reach from Foodservice Trade Media among multi-unit operators, independents, non-commercial Businesses & Institutions and Colleges & Universities
- A minimum of 5 training and ideation activations at Business & Industry and College & University operations

Measure for achievement of this plan objective: *Achieve a premium average price per pound that meets or exceeds the four-year historical F.O.B. price differential between California Avocados and imports*

- Using “AMRIC data”, measure lug prices and differentials of California Avocados vs. avocados of other origins
 - Meet or exceed budgeted average price for the fiscal year
 - Achieve a premium price for California Avocados vs. imports during California season (the period when California Avocados enter in-store availability in at least 45% of the targeted retailers’ stores until less than one million pounds are being shipped per week)

PRIORITY 1: Position California Avocados to be the most-valued and desired avocados among targeted audiences*
*(targeted consumers, retailers, foodservice operators, wholesalers)

Objective: Achieve a premium average price per pound that meets or exceeds the four-year historical F.O.B. price differential between California Avocados and imports

Objective: Maintain or increase* California Avocado awareness with our consumer targets

Objective: Maintain or increase* perceived value and preference with our consumer targets

Objective: Build loyalty with existing and target new trade customers*

STRATEGIES

Optimize messaging, programs and support framework, maintaining relevance with targeted consumers' evolving needs

Consistently drive the brand essence and messaging hierarchy, differentiating California Avocados from other origins

Develop consumer and trade communications creating anticipation for the California Avocado season and ongoing demand throughout the

STRATEGIES

Utilize strategic insights and criteria that determine trade customer targets and promotion investment allocations

Create collaborative trade programs that target the customers' avocado shoppers

Ensure the "California" in California Avocados is prominent in all trade customer marketing communications, including in store and on menu where

*Depending on budget and crop size

CAC Priority No.2:

Advocate for, and engage with, the industry

Objectives:

1. Proactively shape avocado industry issue outcomes that are compatible with the industry's key aspirations and CAC's values
2. Build consensus on the strategic direction to be taken to achieve the industry's key aspirations
3. Enhance California Avocado grower productivity and success
4. Ensure a full understanding and consideration of how government agency decisions will impact California Avocado producers

Strategies:

- A. Anticipate and prioritize issues; use informed decision-making when executing plans that shape issue outcomes and respond immediately to crisis issues
- B. Collect and compile information vital to understanding global avocado market forces
- C. Execute an industry communications program that promotes discussion, consensus, action and feedback
- D. Maintain and develop relationships with other avocado industry and agricultural organizations that leverage strengths on issues of common interest
- E. Establish, maintain and strengthen relationships with influential governmental agency personnel (e.g., United States Department of Agriculture, Food and Drug Administration and others)

Performance Measures:

- Timely response to emerging issues leading to successful outcomes
- Successful, timely Board elections and orientation
- Successful vote in industry referenda
- Grower seminars, workshops, annual meetings and field days on current issues of importance
- Industry communications via semi-monthly GreenSheet and quarterly From the Grove publications

CAC Priority No. 3:

Support industry strategy through research and outreach

Objectives:

1. Enhance California Avocado grower productivity and success
2. Ensure consistently safe, high-quality production that supports CAC's market development efforts

Strategies:

- A. Design and implement a Production Research Program focused on practical solutions to grower-defined priorities
- B. Develop a research-based outreach and education program for California Avocado growers and other industry stakeholders

Performance Measures:

- Maintain average annual California production volume of 350 million pounds over 5 years
- California Avocado growers recognize CAC as a leader in grower education, communication and outreach

CAC Priority No. 4:

Cultivate organizational excellence / Demonstrate effective use of resources

Objectives:

1. Ensure that the Commission has the proper leadership, organizational structure and resources necessary to provide value to all assessment-paying growers
2. Maximize California Avocado grower return on investment while minimizing risk and maintaining proper stewardship of grower funds
3. Achieve continual improvement in the operation of the Commission and execution of its programs
4. Achieve financial sustainability

Strategies:

- A. Conduct outreach efforts that continually identify and recruit new Board members and provide for their proper orientation

- B. Recruit for diversity and inclusivity when seeking board members, staff and vendors
- C. Ensure that the assessment rate, revenue and expenditures are appropriate to meet the industry's needs and expectations
- C. Allocate financial resources against industry priorities
- D. Implement comprehensive risk management procedures
- E. Create staff development programs that enhance competencies, maintain productivity and improve effectiveness and job satisfaction
- F. Maintain a balanced budget

Performance Measures:

- Favorable, unmodified Independent Auditor's opinion on CAC's basic financial statements
- Favorable United States Department of Agriculture (USDA) and California Department of Food and Agriculture (CDFA) Fiscal and Compliance Audit
- Staff development as measured by annual performance reviews
- Annual orientation, training and evaluation programs that improve the effectiveness of the seated CAC Board of Directors and encourage recruitment of prospective members
- Diversity among the board, staff and vendors
- Positive evaluation of financial sustainability by California Avocado Commission Finance Committee
- Balanced budget confirmed by year-end financial statement



2025-26 ACTION PLANS



CONSUMER MARKETING

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Consumer Tracking Study & Research</p> <ul style="list-style-type: none"> • Manage tracking study process in partnership with TBD partner (to be agreed upon between CAC and agency) from proposal to final deliverable(s) • Support tracking study communications to CAC staff and stakeholders • Review HAB consumer research and share/incorporate insights relevant to CAC activities • Ongoing response to all tracking study support requests • Prepare and deliver key learnings report to the Board 	11/1/25	10/31/26	<p>\$5,000</p> <p>*OOP for study execution to come from CAC budget directly – can be billed through Curious Plot out of contract</p>	<ul style="list-style-type: none"> • Tracking study needs analysis by April 2026 • Tracking study project proposal by June 2026 • Tracking study report and Board presentation by 10/31/26
<p>Consumer Marketing Strategy Development and Annual Planning</p> <ul style="list-style-type: none"> • Review research about avocado consumers and current target audience in key California Avocado markets and recommend most viable target(s) • Develop Key Performance Indicator targets • Facilitate 2026-27 annual all-agency planning 	11/1/25	10/31/26	\$130,000	<ul style="list-style-type: none"> • Consumer research summary and target recommendation by 11/14/25 (pending 2025 Tracking Study Insights) • Final consumer target definition by December 2025 • 2025-26 Plan KPI recommendations by 11/14/25 • 2026-27 planning framework and timeline by May 2026 • 2026-27 Performance Measures by September 2026

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Consumer Media Planning and Buying</p> <ul style="list-style-type: none"> • Develop a comprehensive media plan (applicable to selected media channels, including digital and social) that <ul style="list-style-type: none"> ○ supports brand messaging ○ reaches the consumer target ○ supports target retail and foodservice account-specific initiatives ○ activates consumers seeking avocados at or around retailers who merchandise California Avocados • Media purchasing and implementation per approved plan • Optimize media plan as needed during California Avocado season • Identify and support market development geographies in concert with CAC staff and Retail Marketing Directors, dependent on budget levels 	11/1/25	10/31/26	\$1,928,000	<ul style="list-style-type: none"> • 2025-26 media plan recommendation by 11/14/25 • Revised media plan recommendation (if applicable), within two weeks of initial recommendation • Negotiated plan recap and media plan schedules by February 2026 • 2026-27 media preliminary plan presentation by 10/31/26

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Consumer Creative Strategy, Content & Production</p> <ul style="list-style-type: none"> • Evolve 2024-25 consumer advertising campaign creative in ways that continue to drive the California Avocado brand essence and messaging hierarchy, differentiating California Avocados from other origins for use in 2025-26 • Manage efficient, innovative asset production for paid and owned media that highlights agreed-upon messaging pillars • Facilitate alignment across agencies in targeted approach and execution • Provide images, scripts and other assets that support handler, retail and foodservice customer presentations and stakeholder communications 	11/1/25	10/31/26	\$250,000	<ul style="list-style-type: none"> • 2025-26 initial creative campaign evolution concepts by December 2025 • One video shoot (1 day), focused on video content (grower voice) for Broadcast/streaming CTV content • Ad hoc content creation, to include up to 3 on-trend social assets (photos and/or video) as needed • Campaign brand guidelines and assets that support approved media plan by 12/31/25 and as needed based on launch date • Campaign assets in a timely manner as requested by CAC • Final campaign deliverables and number of assets to be determined by approved media plan and approved additional creative opportunities • 2026-27 creative campaign evolution concepts presented by 10/31/26

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Consumer Website Strategy, Content & Management</p> <ul style="list-style-type: none"> • Perform high-level site audit refresh to ensure content citations/performance especially in consideration of various AI platforms. • Leverage audit learnings and align key content with agreed-upon messaging pillars • Conceptualize and develop content for website • Perform ongoing overall site maintenance for https://CaliforniaAvocado.com <ul style="list-style-type: none"> ○ Support ongoing business needs with frontend and backend development ○ Support Content Management System improvements, as needed • Ensure the site continues to be compliant with Americans with Disabilities Act, resolve blocker and critical issues • Manage all third-party hosting and software services 	11/1/25	10/31/26	\$83,600	<ul style="list-style-type: none"> • High-level site audit refresh, including content citations in tools such as Google AI mode, ChatGPT, Perplexity, etc. • 2025-26 integrated all-channel content calendar by 11/14/25 • Ongoing content updates and organization • Ongoing website updates, as requested • Monthly (2x) maintenance and updates • Management of third-party hosting and software services • 2026-27 preliminary integrated all-channel content calendar started by 10/31/26

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Consumer Social Media Strategy, Content & Management</p> <ul style="list-style-type: none"> • Develop and implement strategies for organic and paid social • Manage all social channels and tools • Integrate with all programs and channels (email, website, influencer, PR, media) • Develop, curate and produce content for social media channels (Facebook, Instagram, Pinterest, TikTok, YouTube, Reddit) • Create and continually optimize social media community management response matrix • Proactively engage targeted social media users and perform day-to-day community management • Reactively engage with comments, questions, DMs and tags via Sprout inbox • Comment filtering including deleting spam, hateful or otherwise negative sentiments • Set up listening, monitor social conversations and trend opportunities for engagement, User Generated Content and topic mining • Implement social media advertising plan 	11/1/25	10/31/26	\$550,000	<ul style="list-style-type: none"> • 2025-26 social content and advertising plan by 11/14/25 • Monthly editorial calendars, asset development and publishing to channels • Ad plan management and execution • Targeting and list management • Proactive community management, reply filtering and engagement (3x/week during peak season, 1x/week pre and post) • Reactive community management and engagement (5x/week during peak season, 2/week pre and post) • Social media community management response matrix by 11/14/25; continued updates throughout 2025-26 • Ongoing social media listening and social channel management through third-party tools and software services • 2026-27 social content and advertising presentation by 10/31/26

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Consumer Email Marketing</p> <ul style="list-style-type: none"> • Develop and implement consumer email marketing strategies that integrate into overall social media content calendar • Create and distribute newsletter content • Manage audience lists • Audit content and lists; execute optimizations • Develop and implement strategies for leveraging email list in other digital marketing initiatives based on location, open rates, etc., as determined by crop size, budget level and availability of targeting information 	11/1/25	10/31/26	\$75,000	<ul style="list-style-type: none"> • 2025-26 email plan by 11/14/25 • Content audit and optimization recommendations by 12/31/25 • Ongoing A/B testing of content and creative • Segmentation strategy and execution <ul style="list-style-type: none"> ○ List segmentation and tagging by 1/31/26 ○ Progressive profiling (ongoing) • E-newsletter development and distribution (12 issues) • Management of third-party tools and software services (MailChimp) for email marketing activities • 2026-27 email preliminary plan presentation by 10/31/26

PROGRAM: Consumer Marketing	ACTIVITIES: Consumer Research, Strategic Planning, Media, Creative, Website, Social Media, Email, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Consumer Program Reporting <ul style="list-style-type: none"> • Provide performance analysis for media, website, email and social media via digital dashboard • Implement approved optimization recommendations • Provide campaign dashboard reports summarizing campaign’s performance; provide insight and direction for 2026-27 	11/1/25	12/12/26	\$70,000	<ul style="list-style-type: none"> • Campaign performance reporting and recommendations via digital dashboard (Monthly May-August; Quarterly Nov-Apr) • Campaign Mid- and Wrap-up Report via PPT Dashboard (final report due six weeks after campaign conclusion, estimated by 10/31/26) • Meeting decks and reporting, as requested
Account Administration <ul style="list-style-type: none"> • Provide ongoing strategic direction and consultation • Coordinate and project manage day-to-day operations of account • Provide leadership across key brand and creative initiatives • Contribute outlines and content for From the Grove and the GreenSheet articles • Develop strategy and support grower communications leading to referendum/assessment increase in January, 2026 	11/1/25	10/31/26	\$125,000	<ul style="list-style-type: none"> • Ongoing administrative activities, including team and client meetings, with weekly account status year-round and weekly PR meetings during peak season only • Contributions to GreenSheet via outlines and From the Grove via outlines, not to exceed 20 per year • Attendance and presentation at Board, Marketing Committee and Handler meetings, as directed by CAC • Grower communications inputs related to referendum as needed between October, 2025 and January, 2026 • Monthly budget tracking report with monthly invoice
CONSUMER MARKETING: CONSUMER RESEARCH, STRATEGIC PLANNING, MEDIA, CREATIVE, WEBSITE, SOCIAL MEDIA, EMAIL, PROGRAM ADMINISTRATION, REPORTING: CURIOUS PLOT SUBTOTAL:			\$3,216,600	

PROGRAM: Consumer Marketing – Public Relations	ACTIVITIES: Media Relations, Trade Support, Spokesperson Networks, Media Tour, Consumer Influencers	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Media Outreach</p> <ul style="list-style-type: none"> • Develop and execute California Avocado Commission public relations plan • Refresh master messaging as needed to fit 2026 season specifics • Begin outreach to target media ahead of season start • Develop targeted story angles and proactively pitch target media and disseminate key messages • Respond to media requests/inquiries and vet opportunities accordingly • Secure media coverage around California Avocados in broadcast, print, qualified blogs and online outlets that reach target consumers and activate them to seek California Avocados at time of purchase • Support select media opportunities with onsite staff • Maintain trade media contact list for CAC 	11/1/25	10/31/26	\$75,000	<ul style="list-style-type: none"> • 2025-26 media relations outreach plan, including consumer, trade and grower communications and KPI recommendations, by 11/14/25 • Revised campaign messaging by February, 2026, taking into account anticipated crop specifics • Ongoing targeted pitches and up to two (2) press releases around key season milestones • Consistent media coverage around California Avocados • Up to 3 media opportunities staffed in-person throughout season • All media opportunities will be supported through tailored messaging toolkits and briefing materials • Ongoing media list management and optimization (dailies, TV, radio, lifestyle outlets, food-centric outlets, trade contacts) • 2026-27 media relations preliminary plan presentation by 10/31/26
<p>Media Monitoring (Trade and Consumer)</p> <ul style="list-style-type: none"> • Monitor and track media coverage for consumer and trade media • Manage media monitoring service 	11/1/25	10/31/26	\$37,500	<ul style="list-style-type: none"> • Monthly coverage reports (in-season – May-August) • Quarterly coverage reports (pre/post) • Management and optimization of Media Monitoring Service

PROGRAM: Consumer Marketing – Public Relations	ACTIVITIES: Media Relations, Trade Support, Spokesperson Networks, Media Tour, Consumer Influencers (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
MAT Release <ul style="list-style-type: none"> Develop/distribute themed MAT release at beginning of season in key Western region markets and potential outer markets 	11/1/25	10/31/26	\$8,500	<ul style="list-style-type: none"> MAT release development and management for deployment during peak season (May-August), 2026
Spokesperson TV Network Activation <ul style="list-style-type: none"> Lead collaboration with spokesperson network to develop segments in key markets Coordinate with trained RD spokespeople as needed for various segments 	11/1/25	10/31/26	\$50,000	<ul style="list-style-type: none"> A total of 5-7 TV segments hosted by spokesperson partners in key markets Integration with social team for content amplification
Influencer Partnerships <ul style="list-style-type: none"> Develop the 2026 California Avocado Season influencer strategy and talent roster Secure California influencers whose communications celebrate and continue the momentum of the California Avocado season Handle outreach, negotiations, contracting, and payment <ul style="list-style-type: none"> CAC to manage content and campaign execution Coordinate a meeting with CAC and all talent to review the campaign brief, content expectations and timing Develop an influencer-hosted storytelling video content series featuring authentic short-form videos throughout the season 	11/1/25	10/31/26	\$175,000	<ul style="list-style-type: none"> Influencer strategy and talent roster by 12/31/25 4-6 contracted influencers secured by March, 2026 One influencer partnership to include 4-5 short-term videos throughout the season

PROGRAM: Consumer Marketing – Public Relations	ACTIVITIES: Media Relations, Trade Support, Spokesperson Networks, Media Tour, Consumer Influencers (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Top-Tier Culinary Influencer Partnership</p> <ul style="list-style-type: none"> • Develop culinary influencer strategy and talent roster • Secure one (1) top-tier culinary influencer/chef partner whose communications will create buzz and drive cultural relevance for the California Avocado season • Handle outreach, negotiations, contracting and payment • Develop all materials and coordinate a kickoff meeting with talent/agent to cover campaign brief, content expectations and timing • Pitch/secure/coordinate up to 3 media interview opportunities leveraging talent, to include mention of California Avocados • Develop and distribute 1 press release announcing the partnership 	11/1/25	10/31/26	\$200,000	<ul style="list-style-type: none"> • Top-tier influencer strategy and talent roster developed by 12/1/25 • One (1) top-tier culinary influencer/chef secured by February 2026 • 1-3 social media posts on partner channels, with CAC rights to content as determined in negotiation • Up to 3 pieces of coverage in target outlets, to include mention of California Avocados • 1 press release announcing the brand/influencer partnership • Potential to include on-menu branding for California Avocados at partner restaurants, as applicable and as budget allows • Additional partnership elements in incremental budget section
<p align="center">CONSUMER MARKETING – PUBLIC RELATIONS: MEDIA RELATIONS, TRADE SUPPORT, SPOKESPERSON NETWORKS, MEDIA TOUR, CONSUMER INFLUENCERS: CURIOUS PLOT SUBTOTAL:</p>			<p align="center">\$546,000</p>	

<p>PROGRAM: Consumer Marketing – Retail Support Programs</p>	<p>ACTIVITIES: Strategic Planning, Media, Creative, Social Media, Influencer, Regional Activations, Reporting, Program Administration</p>	<p>AGENCY: Curious Plot</p>
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Retail Support Marketing Strategy Development and Annual Planning</p> <ul style="list-style-type: none"> • Support and drive retail program activities tied to retailer or retail purchase • Review and manage retail shopper target audiences specific to retail partners • Develop Key Performance Indicator targets • Contribute to 2026-27 annual planning 	11/1/25	10/31/26	\$55,000	<ul style="list-style-type: none"> • Optimized process/plan for retailer information intake, review and activations (working file) by 12/31/25 • 2025-26 retail support KPI recommendations by 11/14/25
<p>Retail Support Media Planning and Buying</p> <ul style="list-style-type: none"> • Develop a comprehensive retail shopper media plan (applicable to selected media channels, including digital and social) that <ul style="list-style-type: none"> ○ supports brand messaging ○ reaches the consumer target ○ supports target retail account-specific initiatives ○ activates consumers seeking avocados at or around retailers who merchandise California Avocados • Optimize media plan as needed during California Avocado season 	11/1/25	10/31/26	\$225,000	<ul style="list-style-type: none"> • 2025-26 retail support media plan recommendation by 11/14/25 • Revised media plan recommendation (if applicable), within two weeks of initial recommendation) • Negotiated plan recap and media plan schedules by 1/31/26 • Media purchasing and implementation per approved plan • Media plans and optimizations based on ongoing results • 2026-27 retail support social advertising plan presentation by 10/31/26

<p>PROGRAM: Consumer Marketing – Retail Support Programs</p>	<p>ACTIVITIES: Strategic Planning, Media, Creative, Social Media, Influencer, Regional Activations, Reporting, Program Administration (cont.)</p>	<p>AGENCY: Curious Plot</p>
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Retail Support Creative and Production</p> <ul style="list-style-type: none"> • Support CAC, RMDs and PJ/PR with creative content design and production • Point-of-sale material design, copywriting, and production • Digital ads and ecommerce creative support 	<p>11/1/25</p>	<p>10/31/26</p>	<p>\$70,000</p>	<ul style="list-style-type: none"> • Ongoing development of retail support assets (20-25 total), as determined in partnership with CAC staff, RMDs, PJ/PR (POS, in-store signage, digital banners, social posts), with initial batch of banner ad content developed for all potential partners by 12/31/25 • Creative production/printing as needed/as budget allows
<p>Retail Support Social Media</p> <ul style="list-style-type: none"> • Develop and implement social strategies and ad plan that promotes California Avocados at retail partner locations • Develop and produce retail-tagged content for social media channels (Facebook, Instagram) • Monitor and report on progress 	<p>11/1/25</p>	<p>10/31/26</p>	<p>\$180,000</p>	<ul style="list-style-type: none"> • 2025-26 retail support social advertising plan by 11/14/25 • Ongoing retailer targeting list management • Ongoing co-branded retail content development and management • 2026-27 retail support social advertising plan presented by 10/31/26

<p>PROGRAM: Consumer Marketing – Retail Support Programs</p>	<p>ACTIVITIES: Strategic Planning, Media, Creative, Social Media, Influencer, Regional Activations, Reporting, Program Administration (cont.)</p>	<p>AGENCY: Curious Plot</p>
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Regional Retail Activations</p> <ul style="list-style-type: none"> • Develop and execute custom “Come Shop with Me”-style retailer in-store campaign activities, including: <ul style="list-style-type: none"> ○ Identification, content development, contracting, and payments for participating influencers ○ At least one event to include a grove visit in addition to retail location • Create supporting materials (handouts, giveaways) for each activation 	<p>11/1/25</p>	<p>10/31/26</p>	<p>\$245,000</p>	<ul style="list-style-type: none"> • Planning and logistical management of 3 “Come Shop with Me”-style Regional Retail Activation Events, including: <ul style="list-style-type: none"> ○ 2025-26 plan and strategy developed by 11/14/25 ○ Retail partners secured by February 2026 ○ Final plan with retailers complete by April 2026 ○ Retail partner coordination and site visits as needed ○ Messaging/scripting for presenters and briefing books ○ Attendee communications and creative materials, including up to 3 designed items per event (menu, social/welcome sign, recipe card) • 5-10 influencers secured per event • Wrap report for each activation • 2026-27 regional retail activations preliminary plan presentation by 10/31/26

PROGRAM: Consumer Marketing – Retail Support Programs	ACTIVITIES: Strategic Planning, Media, Creative, Social Media, Influencer, Regional Activations, Reporting, Program Administration (cont.)	AGENCY: Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Retail Support Program Reporting <ul style="list-style-type: none"> • Provide monthly performance analysis for retail-supporting programs (media and social Media) via digital dashboard • Implement approved optimization recommendations • Provide campaign dashboard reports summarizing campaign’s performance; provide insight and direction for 2026-27 	11/1/25	10/31/26	\$20,000	<ul style="list-style-type: none"> • Campaign performance reporting and recommendations via digital dashboard (monthly May-August; quarterly Nov-Apr) • Campaign mid-campaign and wrap report via PPT Dashboard (final report due six weeks after campaign conclusion, estimated 10/31/26) • Meeting decks and reporting, as requested
Retail Support Account Administration <ul style="list-style-type: none"> • Provide ongoing strategic direction and consultation • Coordinate and project manage day-to-day operations of account • Provide leadership across key brand and creative initiatives 	11/1/25	10/31/26	\$40,000	<ul style="list-style-type: none"> • Ongoing administrative activities, including team and client meetings • Contributions to GreenSheet outlines and From the Grove outlines, not to exceed 2 per month • Attendance and presentation at Board, Marketing Committee and Handler meetings, as directed by CAC • Monthly budget tracking report with monthly invoice
CONSUMER MARKETING – RETAIL SUPPORT: STRATEGIC PLANNING, MEDIA, CREATIVE, SOCIAL MEDIA, INFLUENCER, REGIONAL ACTIVATIONS, REPORTING, PROGRAM ADMINISTRATION: CURIOUS PLOT SUBTOTAL:			\$835,000	

2025-26 TOTAL CONSUMER MARKETING BUDGET: \$4,597,600



TRADE MARKETING – RETAIL

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade – Advertising and Production	AGENCY: Fusion
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Retail Trade Advertising Media Purchases Develop and manage California Avocado retail trade advertising media plan:</p> <ul style="list-style-type: none"> • Emphasis on digital ads with limited print support at launch • Create a media plan/calendar focused on early season start • Target retail management and produce buyers <ul style="list-style-type: none"> ○ Secondary audience: California stakeholders/growers/handlers • Negotiate value-added, no-cost/low-cost opportunities • Management of media plan, execution, insertion orders, ad placement in key positions with approved publications 	11/1/25	10/31/26	\$140,000	<ul style="list-style-type: none"> • Campaign media plan by 1/16/26 • Campaign launch beginning in late February or early March (Includes other opportunities as available) • Heavy pre- and early season support • IFPA Booth communications in late September/early October • All billings and payments managed and processed in a timely manner and in accordance with CAC policy • Ongoing metric reports
<p>Retail Trade Advertising Production Develop retail trade advertising campaign:</p> <ul style="list-style-type: none"> • Design the seasons print ad • Design the seasons digital ads • Incorporate California Avocado retail information, business benefits of stocking California avocados, key brand messages and identification • Ensure that all retail trade ads direct readers to the CAC retail webpage • A/B test motion graphic ad vs. static digital ad and report results 	11/1/25	10/31/26	\$29,600	<ul style="list-style-type: none"> • Creative brief by 11/17/25 • 1 full-page season print ad <ul style="list-style-type: none"> ○ Resized for each print publication • 1 digital leaderboard ad <ul style="list-style-type: none"> ○ Resized for each digital media platform • Digital ads, as needed, based on opportunities, media promotions and size • Resized digital ads on multiple trade platforms • 1 motion-graphic test ad with selected trade platform
TRADE MARKETING - RETAIL: TRADE – ADVERTISING AND PRODUCTION (FUSION) SUBTOTAL:			\$169,600	

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade Relations - Trade Press Events; Trade Association Dues; Trade Events; and International Fresh Produce Association	AGENCY: Retail Program Support
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Trade Associations Continue membership in national and regional trade associations that provide access to targeted retailers and provide opportunities for trade communications, creating anticipation and demand for California Avocados	1/1/226	10/31/26	\$13,890	<ul style="list-style-type: none"> • Payment of dues for trade association membership
International Fresh Produce Association <ul style="list-style-type: none"> • Exhibit at and participate in the 2025 IFPA annual Global Produce & Floral Show in Anaheim, CA • Connect with key retail audience and communicate California Avocado key messages to target audiences • Connect with trade media, avocado industry stakeholders and the produce industry • Rent booth and execute booth program • Manage CAC’s participation in the 2026 IFPA Global Produce & Floral Show 	11/1/25	10/31/26	\$81,760	<ul style="list-style-type: none"> • Participation in the 2025 IFPA GP&FS • Exhibitor registration and booth space reservation for IFPA Global Produce & Floral Show, October 16-18, 2026 in Orlando, FL by 11/30/25 • CAC GP&FS strategic plan with management approval by 6/15/25 • Achievement of objectives set in the approved show plan • 10’x30’ booth rental for use at show and preview fully set up booth by 10/2/26 • Exhibitor deposit for the 2026 IFPA GP&FS paid by 10/31/26
TRADE MARKETING - RETAIL: TRADE RELATIONS - TRADE ASSOCIATION DUES, EVENTS AND GLOBAL PRODUCE & FLORAL SHOW (RETAIL PROGRAM SUPPORT) SUBTOTAL:			\$95,650	

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade Relations - Retail Communications	AGENCY: PJ/PR
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Key Account Communications In collaboration with retailer marketing/digital media teams, CAC Retail Marketing Directors and staff, plan and execute customized content with retailers that commit to display and promote California Avocados</p> <ul style="list-style-type: none"> • Develop “Welcome to California Avocado Season” kit for key accounts; work with CAC to fulfill • Collaborate with CAC on the development of retail-focused lifestyle assets • Create customized California Avocado-branded pitch deck highlighting retailer benefits and available resources • Conduct retail meetings; secure complimentary social media and digital advertising approval • Develop custom social and traditional content campaigns for retailers’ platforms • Support CAC regional retail events with social media content • Customize CAC-produced assets with retailer messaging and branding • Monitor key account social platforms • Track asset usage, boosting and retail promotions grids • Compile end-of-season recap with analytics 	<p>11/1/25</p>	<p>10/31/26</p>	<p>\$309,600</p>	<ul style="list-style-type: none"> • Day-to-day program management • Up to 16 welcome kits • Outline, copy and images for up to 8 pages of a customizable template presentation by 1/31/26 • Up to 16 California Avocado Customized Retail Pitch decks by 5/30/26 • Marketing/social media promotion with up to 16 key accounts by 7/31/26 • Social content copy and asset recommendations for up to 4 themed promotional timeframes per retailer to run on retailer-owned social channels by 8/29/26 • Up to 54 activations for retailer-owned social channels by 9/10/26 • Weekly update of internal tracking documents, including Retail Social Media Boosting Tracker, CAC Retail Video Allocations Tracker, CAC Retail Promotion Tracking Grid • Individual retailer posts and links delivered upon publishing • Individual retailer recap and metrics within one month of completion or as provided by retailer • End-of-season recap to include up to 16 retailers by 10/31/26

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade Relations - Retail Communications	AGENCY: PJ/PR
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Cross-functional Shopper Insights Survey Consumer survey to generate compelling, data-driven results, attributable to California Avocados that can be shared cross-functionally with retail, consumer, foodservice and trade teams</p> <ul style="list-style-type: none"> • Manage survey process from proposal to final deliverables • Conduct call with survey company to clarify goals, target demographics, key business questions and success metrics • Collaborate on question development and questionnaire design • Review data insights • Share results cross-functionally • Create custom infographic(s) 	11/1/25	4/1/26	\$22,650	<ul style="list-style-type: none"> • Survey questionnaire built by 12/19/25 • Survey conducted and completed by 1/23/26 • Executive Summary by 1/30/26 • Distribution of results to CAC teams by 2/6/26 • Infographic(s) by 2/20/26
<p>Retail Co-promotion Co-promotion with like-minded brand, , executed at retail partner(s).</p> <ul style="list-style-type: none"> • Develop and coordinate promotion activities • Create supporting materials (social media, giveaway(s), assets capture) 	11/1/25	9/30/26	\$20,000	<ul style="list-style-type: none"> • Planning and logistical management for up to 2 co-promotions • Asset capture • Branded content posted to partner channels • Results report by 7/31/26 • Content for CAC publications and trade outreach

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade Relations - Retail Communications	AGENCY: PJ/PR
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Program Administration, Tracking, Reporting and Strategic Planning</p> <ul style="list-style-type: none"> • Provide planning, support, consultation and administration of the program • Contribute to CAC stakeholder communications, The GreenSheet and From the Grove • Attend meetings, as directed by CAC • Develop/present program updates at Board, Marketing Committee and handler meetings • Contribute to the 2026-27 planning process as determined by CAC <ul style="list-style-type: none"> ○ Perform research on consumer and industry trends that will help inform future programs ○ Provide input on business plan elements along with program development and integration for 2026-27 • Ideate and develop 2026-27 Plan 	11/1/25	10/31/26	\$20,000	<ul style="list-style-type: none"> • Reconciled budget within 3 days of receipt from CAC • Monthly reporting and invoicing within 5 business days after end of month • Articles and images for up to 6 contributions to GreenSheet Marketing Digest and/or From the Grove • Attendance and presentations at meetings, as directed by CAC • Content for Board, Marketing Committee, grower or handler presentations, and Dashboard updates as directed by CAC • Content for CAC trade media, as requested • Active participation in 2026-27 planning process
TRADE MARKETING - RETAIL: TRADE RELATIONS – RETAIL COMMUNICATIONS (PJ/PR) SUBTOTAL:			\$372,250	

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade Relations - Key Account Coverage	AGENCY: Retail Marketing Directors
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Contracted Key Account support in the West</p> <ul style="list-style-type: none"> • Conduct meetings with CAC’s tiered-account retailers who are willing to pay a premium for California Avocados in California, Arizona, Oregon, Washington, Colorado and Utah communicating the business benefits of carrying and promoting California Avocados in season • Set up promotions with targeted retailers 	11/1/25	10/31/26	\$168,000	<ul style="list-style-type: none"> • Customer meetings and calls that create anticipation and readiness for Fresh California Avocado season and communicate their superiority and premium quality • Customized marketing opportunities and promotions with retailers who are demonstrating a willingness to pay a premium for California Avocados • Promotions that incentivize targeted accounts to feature California Avocados and encourage targeted consumers (including the younger age range) to seek out and purchase them in season
<p>Contracted Key Account support for Corporate and the Midwest Territory</p> <ul style="list-style-type: none"> • Conduct meetings with CAC’s tiered-account retailers who are willing to pay a premium for California Avocados in the Midwest, communicating the business benefits of carrying and promoting California Avocados in season • Set up promotions with targeted retailers 	11/1/25	10/31/26	\$129,000	<ul style="list-style-type: none"> • Retail call reports summarizing meetings with targeted retailers within 5 days of the meeting • Meetings with handlers confirming promotions and timing with key accounts prior to sending promotion agreements • Promotion Agreements securing handler and retailer commitments for CAC promotions featuring customized California Avocado marketing support at least 3 weeks before promotion

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Trade Relations - Key Account Coverage (cont.)	AGENCY: Retail Marketing Directors
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Retail Meetings and Follow-Up <ul style="list-style-type: none"> • Travel for in-person meetings with all Tier 1 retail produce executives and follow-up meetings for promotion execution • Meet with retail marketing departments on shopper marketing and CAC retail advertising campaigns • Travel and attendance at regional trade shows and Global Produce Show in line with CAC plan 	11/1/25	10/31/26	(cont.)	<ul style="list-style-type: none"> • In-person meetings with all Tier 1 retail produce executives and follow-up meetings for promotion execution • Retail marketing department meetings on shopper marketing and CAC retail social media and advertising campaigns • Participation at regional trade shows and the International Fresh Produce Association Global Produce & Floral Show • Target 55 retail customer meetings • Target 24 retail marketing meetings • Attend 5 produce industry trade shows
Planning and Reporting <ul style="list-style-type: none"> • Provide input on business plan elements, along with program development and integration for 2025-26 • Report on retail activities and results 	11/1/25	10/31/26		<ul style="list-style-type: none"> • Program activities and results for Board and Marketing Committee meeting presentations and Dashboard updates, as directed by CAC • Contributions to GreenSheet and From the Grove
TRADE MARKETING - RETAIL: KEY ACCOUNT COVERAGE RMD SUBTOTAL:				\$297,000
2025-26 TRADE MARKETING – RETAIL TRADE RELATIONS SUBTOTAL: \$934,500				

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Retail Promotions	AGENCY: Retail Marketing Directors
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Retail Performance Programs</p> <ul style="list-style-type: none"> • Conduct account-specific, California-branded performance programs with targeted/tiered-account retailers who demonstrate a willingness to pay a premium for California Avocados, including programs in support of Fresh California Avocados’ exclusive seasonal availability • Coordinate timing with handlers and retailers, ensuring fruit availability for promotions • Develop programs that encourage retailers’ consumers to seek out and purchase California Avocados in season • Secure prominent California Avocado branding in retail advertising, communications, online promotions, retail digital advertising, social media, merchandising/point-of-purchase and other retailer touchpoints using elements from the California Avocado advertising campaign when possible • Support retail influencer and retail activations (“Come Shop with Me” or other incremental consumer activations as targeted by RMD and Marketing teams • Assist with production of CAC custom POS and display bins for use in retail account activations 	1/1/26	9/30/26 (In Line with Crop Harvest/Sell-Thru)	\$550,000	<ul style="list-style-type: none"> • Minimum 60 promotions featuring California Avocados in targeted retailers with prominent California branding • Maintain 5 new retail accounts established from previous crop year of regional expansion to support similar size crop • Promotion Agreements fully executed by handlers, retailers and CAC • Production of retail and merchandising materials that support RMD’s presentation to retailers and retail marketing managers • Target 16 retail accounts for social media asset support by PJ/PR

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Retail Promotions (cont.)	AGENCY: Retail Marketing Directors
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Retail Brand Awareness Programs</p> <ul style="list-style-type: none"> Utilize retail chain shopper marketing and digital marketing programs for campaigns specific to California Avocado branding Coordinate with CAC’s consumer advertising campaign for creative that promotes continuity of all consumer-facing messaging of premium California Avocado branding Develop in-store, point-of-sale promotions to prominently promote California Avocados branding at store level 	1/1/26	9/30/26	\$490,000	<ul style="list-style-type: none"> Target 5 national accounts for online marketing programs within the Tier 1 retailers Target 5-7 regional California retail accounts within the Tier 1 retailers for digital ad programs and link to coupons when available to drive sales/trial

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Retail Promotions	AGENCY: Retail Marketing Directors
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Retail Merchandising Services <ul style="list-style-type: none"> Secure retail approval for POS in stores, custom signage or display bins Utilize merchandising and broker companies to execute POS and display bins at store level to tie-in with CAC retail promotions Conduct Country-of-Origin retail merchandising statistics during key months of season to changing market conditions and for use with future category data projects. 	3/1/26	8/31/26	\$170,000	<ul style="list-style-type: none"> POS merchandising in 10-15 targeted retailers for a total of 4,000 stores (2 rounds) Of the targeted retailers, and 4,000 stores, 75% of participating stores to be in POS set-up and execution, with 25% devoted to repeat audits for country of origin merchandising Photos and audit results of in-store displays on California Avocados Statistical data on size, pack and country to origin to retailers during peak California Avocado season
TRADE MARKETING - RETAIL:			\$1,210,000	
TRADE RELATIONS – KEY ACCOUNT COVERAGE				
RETAIL MARKETING DIRECTORS SUBTOTAL:				

PROGRAM: Trade Marketing - Retail		ACTIVITIES: Retail Promotions		AGENCY: Retail Program Support	
ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES	
Retailer Social Media Advertising Support <ul style="list-style-type: none"> Support retailers with California Avocado advertising initiatives (media dollars) on their social media platforms 	1/1/26	10/31/26	\$54,500	<ul style="list-style-type: none"> Up to 40 advertising campaigns (launches) on retail social media partner platforms 	
Support Materials and Fulfillment <ul style="list-style-type: none"> Secure retail commitment to utilize display bins in store with prominent California Avocado branding Develop point-of-sale with prominent California Avocado brand identification (as needed) Manage production and use of premiums with prominent California Avocado brand for promotions and events Manage storage and fulfillment of California Avocado marketing materials	11/1/25	10/31/226	\$236,000	<ul style="list-style-type: none"> Production of 3,500 California Avocado display bins Delivery of bins to key accounts that accept outside POS for their displays Items produced with California Avocado brand identification and/or ad campaign graphics for retail promotions and at targeted produce industry events Materials that clearly brand California Avocados for avocado displays at point-of-purchase and integrate elements of the California Avocado advertising campaign Fulfillment of retailer, handler, grower and consumer requests for California Avocado marketing materials	
TRADE MARKETING – RETAIL: RETAIL PROMOTIONS (RETAIL PROGRAM SUPPORT) SUBTOTAL:			\$290,500		

PROGRAM: Trade Marketing - Retail		ACTIVITIES: Trade Promotion		AGENCY: Fusion
ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Retail Communications Newsletter Develop second season retail-focused newsletter:</p> <ul style="list-style-type: none"> Spotlight the retail benefits/advantages of utilizing CAC resources and carrying California Avocados Create content with input from staff and RMDs Monitor subscriber list Distribute newsletters to target audience Target retail management and produce buyers of smaller chains, distributors, shipper/handlers and their sales staff 	11/1/25	10/31/26	\$20,000	<ul style="list-style-type: none"> Calendar to CAC by 12/17/25 <ul style="list-style-type: none"> Themes/dates to be finalized up as season progresses to take advantage of changes and opportunities 5 total newsletters during the season <ul style="list-style-type: none"> Pre-season newsletter in late February 1 abbreviated newsletter prior to 2026 IFPA Global Produce & Floral Show Ongoing newsletter metric reports
<p>Retail Webpage Maintenance and Materials</p> <ul style="list-style-type: none"> Update retail data highlighting the benefits of carrying California avocado on CAC’s retail webpage Meet with staff and RMDs to review and discuss current retail documents (Handling and Ripeness Guides) on the webpage Revise and update key retail materials residing on the retail webpage: Handling & Ripeness Guides 	11/1/25	10/31/26	\$9,450	<ul style="list-style-type: none"> Data graphic for the retail webpage by 2/18/26 Scope of Work for Handling and Ripeness Guides by 12/19/25 Updated documents to current standards Layout/production of final documents delivered by 3/4/26
TRADE MARKETING - RETAIL: TRADE PROMOTION (FUSION) SUBTOTAL:			\$29,450	

2025-26 TRADE MARKETING – RETAIL PROMOTIONS SUBTOTAL: \$1,529,950

PROGRAM: Trade Marketing - Retail		ACTIVITIES: Retail Data Monitoring and Reporting			AGENCY: CIRCANA
ACTION STEPS		START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Retail Point-of-Sale Data <ul style="list-style-type: none"> Data Analysis, Research and Reporting Supply retail-specific sales data in accordance with agreement 		11/1/25	10/31/26	\$67,000	<ul style="list-style-type: none"> 13 deliveries of data by 10/31/26 Includes regions, markets and selected retail chains
TRADE MARKETING - RETAIL: RETAIL DATA MONITORING AND REPORTING (CIRCANA) SUBTOTAL:				\$67,000	(Per Circana 6/25/25)

PROGRAM: Trade Marketing - Retail		ACTIVITIES: Retail Data Monitoring and Reporting			AGENCY: Fusion
ACTION STEPS		START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Data Analysis, Research and Reporting <ul style="list-style-type: none"> Provide fact-based analysis of retail sales trends Create data and trade marketing reporting for Dashboard updates Aid in communicating the business benefits and opportunities of carrying and promoting California Avocados at retail Support staff/RMDs/retailers with retail-specific reports Develop data-based information and graphic content promoting the retail benefits of carrying California Avocados Monitor and validate data deliveries Maintain retailer database from Circana Prepare for and implement system-wide database restatement from Circana 		11/1/25	10/31/26	\$96,500	<ul style="list-style-type: none"> 3 Retail AvoScore cards 5 outlines or contribution to the GreenSheet, From The Grove or Marketing Digest 5 Retailer Avocado Business Reviews <ul style="list-style-type: none"> ABRs or Promotional reviews Data and trade marketing reporting for Dashboard updates Data support/nuggets for newsletters and Retail communications (PR/Social/RMD Support) Data, research, consultation and support as requested <ul style="list-style-type: none"> Additional FOB pricing charts as needed for annual grower meetings

PROGRAM: Trade Marketing - Retail		ACTIVITIES: Retail Data Monitoring and Reporting (cont.)			AGENCY: Fusion
ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES	
California Avocado Market Analysis <ul style="list-style-type: none"> Develop and maintain annual foundational research measuring the changing California Avocado market dynamics Analyze and report on California and imported supply, retail sales and volume, FOB pricing trends, and retail price trends in the California Avocado marketplace Track and monitor performance of the California Avocado season Incorporate relevant industry secondary research findings from avocado category retail research 	11/1/25	3/1/26	\$54,500	<ul style="list-style-type: none"> Includes supply metrics, compound growth rates, California and import trends and FOB pricing Volume, average retail price, dollar sales, distribution, velocity Summarized relevant industry secondary research on avocado category findings for the marketplace Report by Mid-February 2026 (TBD) 	
TRADE MARKETING - RETAIL:					
RETAIL DATA MONITORING AND REPORTING (FUSION) SUBTOTAL:			\$151,000		

PROGRAM: Trade Marketing – Retail		ACTIVITIES: Data, Research and Analysis			AGENCY: Avocado Marketing Services, Inc.
ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES	
Avocado Marketing Research Information Center Provide AMRIC data, as well as market and industry updates and projections	11/1/25	10/31/26	\$2,700	Delivery of weekly reports: <ul style="list-style-type: none"> Market Trends Reports AMRIC Data Report Market’s Analysis Report 	
TRADE MARKETING – RETAIL:					
DATA, RESEARCH AND ANALYSIS (AVOCADO MARKETING SERVICES, INC.) SUBTOTAL:			\$2,700		

PROGRAM: Trade Marketing - Retail	ACTIVITIES: Retail Support, Consultation, Annual Planning, Program and Data Administration			AGENCY: Fusion
ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Retail Support, Consultation, Annual Planning, Program and Data Administration <ul style="list-style-type: none"> • Provide planning, support, consultation and administration of programs • Monitoring of resources and budgets • Content creation and presentations for Board and Marketing Committee updates/meetings as requested 	11/1/25	10/31/26	\$56,500	<ul style="list-style-type: none"> • Annual planning, management and administration of programs, projects, budgets, inter-agency activities, virtual meetings, attendance and expenses for annual all-agency meetings and archiving of materials, reports, and data • Circana, Inc. data specifications, data agreements negotiated, communications and management and associated contract costs and fees
TRADE MARKETING - RETAIL: PLANNING AND PROGRAM ADMINISTRATION (FUSION) SUBTOTAL:			\$56,500	

2025-26 DATA, RESEARCH AND ANALYSIS SUBTOTAL: \$277,200
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PROGRAM: Trade Marketing – Retail	ACTIVITIES: Marketing Administration – Grower Communications	AGENCY: GingerRoot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Communicate the California Avocado marketing programs that are relevant to the California Avocado grower community	11/1/25	10/31/26	\$11,000	<ul style="list-style-type: none"> Marketing copy for 24 GreenSheet editions Copy and editing of marketing articles for 4 From the Grove editions as requested
TRADE MARKETING – RETAIL: MARKETING ADMINISTRATION – GROWER COMMUNICATIONS (GINGERROOT) SUBTOTAL:			\$11,000	

PROGRAM: Trade Marketing – Retail	ACTIVITIES: Marketing Administration	AGENCY: Marketing Program Support
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<ul style="list-style-type: none"> Staff support and attendance at key national and regional trade events Communicate California Avocado key messages that create anticipation for the California Avocado season and ongoing demand for California Avocados 	11/1/25	10/31/26	\$34,250	Travel to and/or participation in various trade and industry events
<ul style="list-style-type: none"> Support retail and foodservice programs Naturally incorporate considerations of diversity, equity and inclusion when developing programs, sourcing vendors and in appropriate communications Meeting planning etc. 	11/1/25	10/31/26	\$30,500	Shipping supplies, shipping costs, office equipment, meeting expenses, etc.
TRADE MARKETING - RETAIL: MARKETING ADMINISTRATION (MARKETING PROGRAM SUPPORT) SUBTOTAL:			\$64,750	

2025-26 MARKETING ADMINISTRATION SUBTOTAL: \$75,750
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2025-26 TOTAL TRADE MARKETING - RETAIL BUDGET: \$2,817,400



TRADE MARKETING – FOODSERVICE

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Media and Ad/Enewsletter Production	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Media <ul style="list-style-type: none"> • Leverage media partner geo-targeted subscription base • Target western states with specific call-to-actions for menu promotion and menu ideation • Promote California avocados supported by new research data • Pilot test with non-traditional paid digital media platforms, e.g., LinkedIn, Meta aimed at foodservice professional audiences 	11/1/25	12/31/25	\$82,500	<ul style="list-style-type: none"> • Media plan completed by 11/1/25 • 1 Infographic with multiple insertions/placements plus 3-5 supporting digital ads which promote/links to gated infographic • 1-2 advertorials plus 3-5 digital ads surrounding advertorials • 1 LinkedIn custom landing page and pixel-based audience building platform • Minimum 900k reach among multi-unit operators, independents, non-commercial Businesses & Institutions and Colleges & Universities
Ad Production <ul style="list-style-type: none"> • Build on the “What’s inside a California Avocado” campaign from 2024-25 with updated digital assets • Emphasize the California Avocado season, advantages and differences; support local growers, locally grown and sustainably farmed. • Inspire call-to-action (CTA) for promotions and menu ideation sessions 	11/1/25	6/1/26	\$22,000	<ul style="list-style-type: none"> • 1 infographic by 2/28/26 • 1-2 advertorials by 3/15/26 • 5-8 digital ads to support infographic and advertorials by 3/15/26 • 1 LinkedIn lead capture page by 3/15/26 • Optimized landing pages for mobile, speed and tracking (pixel, GA4, UTM) by 3/15/26
TRADE MARKETING - FOODSERVICE: MEDIA AND AD/NEWSLETTER PRODUCTION (FOODSERVICE CONNECTIONS, LLC) SUBTOTAL:			\$104,500	

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Public Relations	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Public Relations</p> <ul style="list-style-type: none"> • Connect with editors on a monthly basis sending out assets that support editorial content while positioning California Avocados as locally grown and sustainably farmed practices • Research chef recipe leads and request California Avocado recipes for use in foodservice program 	11/1/25	10/31/26	\$44,200	<ul style="list-style-type: none"> • 4-5 pitches/month of operators showcasing California Avocados on the menu to editors on upcoming topics • 20-24 placements, minimum 1MM reach and a comparable ad value of at least \$500k • Recipes and release forms obtained from 3-4 operators
<p>Best of California List</p> <ul style="list-style-type: none"> • Identify California chefs and the California Avocado dishes that best exemplify “California” • Maintain and refine criteria list: best use of California-grown ingredients (including fresh avocados), emphasis on seasonal and sustainable • Curate and maintain Best of California list 	11/1/25	5/1/26	\$3,000	<ul style="list-style-type: none"> • Photoshoot day with production; 4-5 new California Avocado dishes developed, tested and added to recipe database • 2-3 press releases disseminated based on CAC’s releases: i.e. crop update, promotions, etc. • Best of California list complete by March 30, 2026
<p>Foodservice Webpage Enhancement</p> <ul style="list-style-type: none"> • Enhance the utility of CAC’s foodservice webpage: <ul style="list-style-type: none"> ○ Conduct content audit ○ Develop a plan to emphasize high value resources and information ○ Add value to paid media driving clicks through to website 	11/1/25	10/31/26	\$18,000	<ul style="list-style-type: none"> • Enhancement proposal and audit submitted to CAC by 1/15/26
TRADE MARKETING - FOODSERVICE: PUBLIC RELATIONS (FOODSERVICE CONNECTIONS, LLC) SUBTOTAL:			\$65,200	

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Events	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Events Sponsor and attend events; communicate benefits and advantages of California Avocados on the menu, emphasizing the California Avocados brand sustainability messaging. Educate operators of the benefits of California Avocados when creating California-style dishes, sponsor meals: in-season, local produce, supporting local growers, fresh and sustainable avocados.</p> <ul style="list-style-type: none"> • Attend one Kinetic12 Emerging Chain roundtable • Sponsor and attend two CRA regional networking mixers • Sponsor and attend NACUFS Regional Conference • Sponsor and attend National Restaurant Association (NRA) Marketing Executives Group (May) • Co-sponsor and attend NRA Brunch (May) • Attend and exhibit at IFPA Foodservice Conference (July) • Sponsor and attend Flavor Experience (August) 	11/1/25	8/31/26	\$143,500	<ul style="list-style-type: none"> • 5 event briefs completed by 11/15/25 • Engagement with 180 contacts of which 55 are new contacts from Kinetic 12 Emerging Chains, NACUFS Regional, California Restaurant Association’s Networking meet-ups, NRA’s Marketing Executive Group and Brunch, IFPA Foodservice Conference and Flavor Experience conference • 5-6 concepts sampled at Marketing Executive Group, Summit NRA Brunch, IFPA Foodservice Expo, Flavor Experience

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Events	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Events (Culinary Support) <ul style="list-style-type: none"> Develop new California Avocado menu applications for sampling and attendance at conferences, focused on concepts that fit the season 	11/1/25	10/31/26	\$19,100	<ul style="list-style-type: none"> Engagement with 20-25 new contacts at Flavor Experience Conference 2-3 menu concepts for sampling at Flavor Experience
TRADE MARKETING - FOODSERVICE: EVENTS			\$162,600	
(FOODSERVICE CONNECTIONS, LLC) SUBTOTAL:				

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Chain Promotions and Ideation/Training	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Commercial Chain Promotions</p> <ul style="list-style-type: none"> • Contact Tier 1 and 2 accounts and chains who are willing to pay a premium for California Avocados in the western states • Upon request, provide demonstration/ideation that brings chains ideas on how to maximize value of California avocados on the menu • Inform and reinforce to chains (through monthly correspondence and one-on-one meetings at events) the preference for California Avocados and reason to promote on menus, including new research findings • Reinforce California Avocado brand essence with chain menu promotions • Coordinate prominent California Avocado brand identification at point-of-purchase and other touchpoints • Update and refresh branded merchandise inventory • Leverage alliances and encourage produce suppliers to promote California Avocados during the season with chain clients • Present “Why California Avocados” message and operator menu promotion funding • Show consumer preference for local, in season California Avocados • Update select research points among Western consumers to track attitude and behavior patterns 	11/1/25	10/31/26	\$190,000	<ul style="list-style-type: none"> • Promotions with 12-14 restaurant chains branded with “California Avocados” and/or the California Avocados brand logo at point-of-sale and/or website, newsletters/blogs, social media posts <ul style="list-style-type: none"> ○ 10 partnerships with chains based in California/Western region • 2-3 new chain partner promotions • 1-2 presentations/communications with produce suppliers currently working with our chain partners • 1-2 updated research points aimed at foodservice operators

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Chain Promotions and Ideation/Training (cont.)	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Menu Development/Ideation, Training</p> <ul style="list-style-type: none"> • Create customized menu concepts for a California-based chain • Educate Culinary lead and Back-of-house (BOH) teams about California Avocados: <ul style="list-style-type: none"> ○ The California difference ○ Ripeness stages/ordering ○ Handling and storing ○ Cutting techniques ○ Speed service tips • Demonstrate complementary flavors of California Avocados with other seasonal ingredients • Discuss iconic California dishes and simple ways to “California-ize” dishes • Present RTB why California Avocados should be on the menu cycle • Share sustainability story and local, in-season benefits • Focus on menu concepts that leverage California Avocado-style 	11/1/25	10/31/26	\$48,200	<ul style="list-style-type: none"> • 5-6 onsite presentations to 1-2 commercial and 3-5 non-commercial accounts with units primarily in the Western region and who currently purchase California Avocados • 20-25 white paper menu fit concepts presented to Tier 1-2 commercial chain account currently purchasing California Avocados; and execution of 8 concepts per live presentation • 5-6 menu concepts presented during non-commercial education/training demo <ul style="list-style-type: none"> ○ Consumer-facing activations at 4-5 B&I and C&U operations (i.e. “did you know” tips, sampling, recipes, education, etc.) • 1 commercial chain ideation session completed, 8 dishes executed at event

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Chain Promotions and Ideation/Training (cont.)	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Menu Development/Ideation, Training (Culinary Support) <ul style="list-style-type: none"> • Create customized menu concepts for existing and new top-tier commercial operators • Create concepts based on customer input (menu preferences, operational set-up, flexibility to adding new ingredients) • Incorporate California Avocados and California-style into concepts 	11/1/25	10/31/26	\$31,500	<ul style="list-style-type: none"> • California Avocados are an integral ingredient when building unique seasonal dishes • 3-5 on-site educational sessions completed with hands-on kitchen time <ul style="list-style-type: none"> - demonstrate range of usage from under-ripe to over-ripe
TRADE MARKETING - FOODSERVICE: CHAIN PROMOTIONS & IDEATION (FOODSERVICE CONNECTIONS, LLC) SUBTOTAL:			\$269,700	

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Culinary Education	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Culinary Education <ul style="list-style-type: none"> • Monitor Foodservice Culinary Education exams submitted by American Culinary Federation members and disseminate Certificate of Completion • Manage culinary American Culinary Federation accreditation status 	11/1/25	10/31/26	\$2,000	<ul style="list-style-type: none"> • 60 certificates issued from reviewed exams • Certification status renewed by June 2026
TRADE MARKETING - FOODSERVICE: CULINARY EDUCATION (FOODSERVICE CONNECTIONS, LLC) SUBTOTAL:			\$2,000	

PROGRAM: Trade Marketing - Foodservice	ACTIVITIES: Program Administration	AGENCY: Foodservice Connections, LLC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Program Administration <ul style="list-style-type: none"> • Manage, supervise and evaluate Foodservice Marketing Program • Contribute outline and information for From the Grove and GreenSheet articles including Marketing Digests • Attend CAC meetings in-person and Board meetings via zoom • Attend in-person handler meeting, prepare presentation • Contribute updates on Foodservice programs via Dashboard and PowerPoint presentations • Naturally incorporate considerations of diversity, equity and inclusion when developing programs, sourcing vendors and in appropriate communications <ul style="list-style-type: none"> ○ Report on foodservice activities • Attend in-person strategy meeting(s) • Participate in online meetings and planning for Fiscal Year 2026-27 	11/1/25	10/31/26	\$46,000	<ul style="list-style-type: none"> • Development and implementation of the 2025-26 CAC Foodservice Marketing Program, including all Dashboard updates, a minimum of 4 GreenSheet contributions and From the Grove articles as requested • Program updates for Board meetings, as requested • Attendance at 7-8 Handler meetings, 4-5 online Board meetings and 1-2 onsite planning meetings • Tactical plans and budgets for 2026-27 program year
TRADE MARKETING - FOODSERVICE: PROGRAM ADMINISTRATION (FOODSERVICE CONNECTIONS, LLC) SUBTOTAL:			\$46,000	

2025-26 TOTAL TRADE MARKETING - FOODSERVICE BUDGET: \$650,000
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MARKETING ACTIVITIES SUPPORT

PROGRAM: Marketing Activities Support	ACTIVITIES: Buy California Marketing Agreement	AGENCY: CAC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<ul style="list-style-type: none"> Participate in the Buy California Marketing Agreement program Support BCMA in CAC’s marketing outreach as appropriate 	11/1/25	10/31/26	\$25,000	<ul style="list-style-type: none"> Participation in BCMA Board meetings and strategic planning Timely response and asset contributions as requested
MARKETING ACTIVITIES SUPPORT: BUY CALIFORNIA MARKETING AGREEMENT (MARKETING PROGRAM SUPPORT) SUBTOTAL:			\$25,000	

PROGRAM: Marketing Activities Support	ACTIVITIES: Export Program	AGENCY: CAC
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Export Program <ul style="list-style-type: none"> Working with in-market representation company, identify targeted retailer(s) and distributor(s) in export market(s) Working with handlers, create high-value marketing programs for the California Avocado crop exported to South Korea and China 	11/1/25	9/30/26	\$45,000	<ul style="list-style-type: none"> Export promotions and marketing opportunities featuring California Avocados with prominent California branding at targeted retailers and distributors to begin by 4/1/26 Point-of-sale support for targeted retail accounts in specified export markets for promotions (as needed) California Avocados funded for use in activities to support export programs
MARKETING ACTIVITIES SUPPORT: EXPORT PROGRAM (MERCHANDISING PROGRAM SUPPORT) SUBTOTAL:			\$45,000	

PROGRAM: Marketing Activities Support		ACTIVITIES: CAC Personnel		AGENCY: CAC
ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
Personnel <ul style="list-style-type: none"> • Strategic planning, development and execution of CAC trade and consumer marketing efforts • Management and oversight of CAC marketing partner activities 	11/1/25	10/31/26	\$825,000	<ul style="list-style-type: none"> • Internal CAC marketing staff personnel costs
MARKETING ACTIVITIES SUPPORT: CAC PERSONNEL (MARKETING PROGRAM SUPPORT) SUBTOTAL:			\$825,000	

PROGRAM: Marketing Program Support	ACTIVITIES: Trade Public Relations and Stakeholder Communications and Marketing Support	AGENCY: CAC/Rockwell Morrow/Curious Plot
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ACTION STEPS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	DELIVERABLES
<p>Trade Public Relations</p> <ul style="list-style-type: none"> • Rockwell Morrow <ul style="list-style-type: none"> ○ Develop fiscal year trade PR plan in conjunction with CAC and Curious Plot ○ Ghostwrite trade press releases • Curious Plot <ul style="list-style-type: none"> ○ Maintain trade PR contact list ○ Manage trade PR tracking and reporting • CAC <ul style="list-style-type: none"> ○ Manage trade press release finalization, approvals, distribution and follow up ○ Lead responses to trade PR inquiries • Engage with trade media at the Global Produce and Floral Show and opportunistic moments 	11/1/25	10/31/26	\$40,000	<ul style="list-style-type: none"> • (RM) Fiscal year creative brief by 1/9/26 • (RM) Up to 7 draft trade or Commission press releases or announcements • (CP) Ongoing updates to contact list made on CAC’s Dropbox • (CP) Monthly Cision reports, CAC Board Dashboard reports, as requested • (CAC) Timely response to media requests, ongoing coordination with CAC leadership, draft responses and manage information and asset flow • (CAC) Inclusion in at least 100 positive articles in key trade publications • (CAC) Post-event reporting within 2 weeks of activity • Note: opportunistic trade public relations expenses covered in Trade Marketing – Retail budget
<p>Stakeholder Communications</p> <ul style="list-style-type: none"> • Manage marketing contributions to the GreenSheet and From the Grove, including staff/agency liaison, reviews and editing • Assess Marketing Stakeholder Communications performance metrics and develop a “right sized” strategy for 2026-27 based on results <ul style="list-style-type: none"> • Train successor for leadership next fiscal year 				<ul style="list-style-type: none"> • GreenSheet 2026 starter editorial calendar by 12/12/25 and updates as needed • Content acquired for at least 1 article in every GreenSheet edition and 4 From the Grove editions • GreenSheet and From the Grove Dropbox project trackers updated on an on-going basis • Metrics report and recommended strategy by 6/30/26

<p>Marketing Support Provide Marketing support as requested</p>				<ul style="list-style-type: none"> • Timely response to CAC requests, up to overall maximum time allocation
<p align="center">MARKETING PROGRAM SUPPORT: TRADE PR, STAKEHOLDER COMMUNICATIONS AND MARKETING SUPPORT (ROCKWELL MORROW) SUBTOTAL:</p>			<p align="center">\$40,000</p>	

2025-26 TOTAL MARKETING ACTIVITIES SUPPORT BUDGET: \$935,000

2025-26 TOTAL MARKETING BUDGET: \$9,000,000



INDUSTRY AFFAIRS

<p>PROGRAM: Industry Affairs</p>	<p>ACTIVITIES: Industry Statistics and Information; Grower Communications; Issues Management; Legal; Demonstration Grove; Education and Outreach; and Other/Administrative</p>
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PRIORITY 2: Advocate for, and engage with, the industry

OBJECTIVES:

1. Proactively shape avocado industry issue outcomes that are compatible with the industry’s key aspirations and the California Avocado Commission’s values
2. Build consensus on the strategic direction to be taken to achieve the industry’s key aspirations
3. Enhance California Avocado grower productivity and success
4. Ensure a full understanding and consideration of how government agency decisions will impact California Avocado producers

STRATEGIES:

- A. Anticipate and prioritize issues; use informed decision-making when executing plans that shape issue outcomes and respond immediately to crisis issues
- B. Collect and compile information vital to understanding global avocado market forces
- C. Execute an industry communications program that promotes discussion, consensus, action and feedback
- D. Maintain and develop relationships with other avocado industry and agricultural organizations that leverage strengths on issues of common interest
- E. Establish, maintain and strengthen relationships with influential governmental agency personnel (e.g., United States Department of Agriculture, Food and Drug Administration and others)

PROGRAM: Industry Affairs	ACTIVITIES: Industry Statistics and Information	AGENCY: Mohammadpour and LandIQ
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
<p>AMRIC Operation - The Avocado Marketing Research and Information Center system provides the California Avocado industry with daily inventory and shipment information to guide harvest/market strategies. AMRIC procedures require all avocado handlers operating in California to report their avocado inventory, by variety and size and shipments by major-market destination, variety and size</p>	\$20,000	<ul style="list-style-type: none"> ● Collect bin counts daily through automated online system ● Provide industry members and AMRIC participants current and historical statistical information in a usable format within the boundaries of the program <ul style="list-style-type: none"> ○ Review data requests from industry and implement enhancements ○ Track daily data reporting by handlers on an ongoing basis ○ Conduct periodic audits of AMRIC handler data, as needed ● Ensure secure and reliable data storage and monitoring <ul style="list-style-type: none"> ○ Maintenance of AMRIC website and data tools ○ Keep current with supported technology and platforms
<p>Crop Forecasting and Analysis - The Avocado Crop-Estimating system projects the annual production of California Avocados. Crop statistics are compiled by growing region, county and state throughout the year. This valuable information guides CAC marketing programs, as well as allows each grower to develop his/her own harvest strategies with the big picture in mind</p>	\$89,000	<ul style="list-style-type: none"> ● Develop pre-season crop estimate prior to 12/31/25 ● Conduct crop surveys among AMRIC handlers that engage with industry (winter 2025, spring and fall 2026) and stay apprised of any crop updates throughout the season ● Conduct acreage inventory and spatial analysis and update 2026 ● California Avocado acreage no later than August 2026 ● Conduct an early-season grower and handler crop survey no later than February 2026 ● Conduct a mid-season grower and handler crop survey no later than May 2026 ● Perform “ground-truthing” and verify accuracy of current crop/acreage information

PROGRAM: Industry Affairs	ACTIVITIES: Industry Statistics and Information (cont.)	AGENCY: Mohammadpour and LandIQ
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Grower Database - Maintenance of the California Avocado Production Tracking Acreage Inventory Network grower database. Continually maintain and update current database to ensure integrity and confidentiality of grower information. Grower database is used for various mailings, such as election ballots, referenda, redistricting, crop estimating surveys, annual reports and meeting notices	\$1,500	<ul style="list-style-type: none"> • Complete annual update of database based on handlers' grower/grove information received from handlers no later than 9/30/26 • Perform database processing of 2026-27 grower exemption status using 2023, 2024 and 2025 production data no later than 9/30/26 • Update database on an as-needed basis, based on information received via returned mail, grower sign-ups, etc.
Grove Database System - Using existing CAC grower and Geographic Information System databases, this project develops and maintains a web-based platform that integrates existing databases, as well as incorporates the ability to support grove location and ownership	\$12,500	<ul style="list-style-type: none"> • Maintain web-based grove database platform • Perform updates and improvements to online GIS database including but not limited to an annual update using geodatabase integration from acreage inventory by October 2026 • Purchase data on parcel ownership based on Assessor's Parcel Number, when necessary
INDUSTRY AFFAIRS: INDUSTRY STATISTICS AND INFORMATION SUBTOTAL:	\$123,000	

PROGRAM: Industry Affairs	ACTIVITIES: Grower Communications	AGENCY: GingerRoot; Fishhook Development; Champ Publications and Rockwell Morrow
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Online Information - Expands the reach of effective industry communications through CAC’s grower site, CaliforniaAvocadoGrowers.com	\$32,000	<ul style="list-style-type: none"> • Provide timely updates to CAC’s grower site with continual enhancement, maintenance and content development
Publications - Development of practical and relevant information for growers and industry and presentation in a format that is easily accessed and assimilated	\$111,000*	Publications may include, but are not limited to: <ul style="list-style-type: none"> • CAC GreenSheet (semi-monthly) • Food Safety Manuals, including Spanish translation • CAC From the Grove magazine (quarterly) <ul style="list-style-type: none"> ○ Advertising revenue expected to offset budget line item by \$60,000
Annual Meetings - CAC conducts annual meetings that generate industry awareness of CAC programs	\$15,000	Conduct annual meeting no later than 4/30/26
Annual Report - Preparation of an annual report that generates industry awareness of CAC programs and fulfills CAC’s statutory obligation to report to the legislature	\$17,000	Produce and make available the annual report, no later than 6/30/26
INDUSTRY AFFAIRS: GROWER COMMUNICATIONS SUBTOTAL:	\$175,000	

***Note: Portion of publications expenditures potentially offset by advertising revenue**

PROGRAM: Industry Affairs	ACTIVITIES: Issues Management	AGENCY: Law Offices of Edward M. Ruckert; McDermott Will & Schulte LLP; Washington DC Lobbyist; Praetorian PR; Spann Ag Research & Consulting, LLC; and Kahn, Soares & Conway, LLP
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Water Issues - This project identifies, prioritizes and addresses key water issues	\$100,000	CAC management will work with independent contractors (as needed) to: <ul style="list-style-type: none"> • Monitor water issues (including rates) that potentially impact agriculture and represent interests of industry stakeholders, before local and regional water agencies and industry associations • Identify improved water use efficiency technologies for industry utilization • Work to improve the Metropolitan Water District water efficiency agricultural program • Continue to develop programs with MWD and/or other water agencies that work toward lower agricultural water costs • Analyze and evaluate current water issues and develop recommended programs • Explore possible federal actions that would improve water supply reliability and/or mitigate water rates; if possible initiate pursuit of said actions
Field/Technical Support - Development and support of technical initiatives that promote industry productivity and profitability	\$100,000	Potential actions in this category may address: <ul style="list-style-type: none"> • Phytosanitary security • Section 18 emergency exemptions
Research Program Coordination and Outreach - Coordination of CAC’s Production Research Program, collaboration with industry researchers, identification of research priorities, development of long-term research strategies aimed to improve grower sustainability and implementation of grower outreach activities	\$120,000	Manage the CAC-funded research program, including: <ul style="list-style-type: none"> • Production Research Committee meetings • Communications with researchers • Review and approval of milestone reports • Communicate research progress to CAC Board and growers

PROGRAM: Industry Affairs	ACTIVITIES: Issues Management (cont.)	AGENCY: Law Offices of Edward M. Ruckert; McDermott Will & Emery LLP and Spann Ag Research & Consulting, LLC; and Kahn, Soares & Conway, LLP
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Legislative and Regulatory Advocacy - CAC stays abreast of regulatory, legislative and trade issues that affect the industry; develops position papers and advocates for stakeholders	\$425,000	Potential actions in this category may involve: <ul style="list-style-type: none"> • California agricultural laws • Adjacency Issue • Food Safety Modernization Act and other food safety related regulation • Animal and Plant Health Inspection Service Agricultural Research Service funding for Invasive Species • Immigration Reform • Conservation/water efficiency programs • Free Trade Agreements – both new and modification of existing • Foreign Market Development activities (United States Department of Agriculture-Foreign Agricultural Service) Emerging Markets Program activities (USDA-FAS)
Production Registrations - Exploration of potential product registrations for use on avocados in California and research support where needed	\$5,000	Potential registrations/products may include: <ul style="list-style-type: none"> • Special Local Needs registrations, as needed
Sustainability Project - Identification of marketplace priority sustainable avocado production practices for California growers that align with customer requests for information	\$50,000	CAC management will work with independent contractors, as directed, to: <ul style="list-style-type: none"> • Develop external-facing communications that promote and differentiate California Avocados based on the California Avocado Sustainability Program • Outreach to California Avocado customers that informs and educates about the California Avocado Sustainability Program • Communicate with growers on additional sustainability practices
INDUSTRY AFFAIRS: ISSUES MANAGEMENT SUBTOTAL:	\$800,000	

PROGRAM: Industry Affairs	ACTIVITIES: Legal	AGENCY: Creative Legal Solutions; Kahn, Soares & Conway, LLP
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Elections - Routine election activities, per CAC law	\$10,000	<ul style="list-style-type: none"> • Conduct annual election with ballots returned no later than 10/31/26 • Fill mid-term vacancies as needed
Legal Support - Legal support for all CAC departments	\$150,000	Retain legal-support services to assist with contracts, trademarks, registrations and other transactional matters
Governance Support - This program continues to refine the long-term strategic plan that will guide CAC’s activities	\$10,000	<ul style="list-style-type: none"> • Conduct Board/Executive Committee training, as needed • Provide strategic planning support and resources • Refine strategic plan, as needed • Complete exemption determination status analysis and mail producer exemption status letters to all growers no later than 10/31/26 • Present draft business plan to the Board, no later than October 2026 • Use administrative support via outside contractors as needed to fulfill governance requirements
Referendum - By law, CAC is required to hold a producer referendum, every five years, to determine whether to reapprove the provisions of the Food and Agricultural Code governing its operation	\$10,000	<p>Complete referendum process no later than October 31, 2026:</p> <ul style="list-style-type: none"> • Update grower list • Notify growers of referendum via various grower media outlets • Work with CDFA to prepare/mail ballots • Votes counted/results certified by CDFA • Announce results via grower media outlets
Redistricting - Every five years, CAC must determine the need for reapportionment of districts consistent with Food and Agricultural Code Sections 67041 through 67044. The goal of reapportionment is to ensure that each of the five districts contains a relatively equal proportion of the statewide avocado production	\$5,000	<ul style="list-style-type: none"> • Determine whether redistricting is necessary • If necessary, work with Committee to establish new district boundaries <ul style="list-style-type: none"> ○ Board approval of new districts must be completed no later than March 31, 2026
INDUSTRY AFFAIRS: LEGAL SUBTOTAL:	\$185,000	

PROGRAM: Industry Affairs	ACTIVITIES: Demonstration Grove	AGENCY: Cal Poly Pomona and Somis Pacific Agricultural Management
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Pine Tree - Rent	\$0	Monthly lease per lease agreement – Covered under Operations/Leased Assets
Pine Tree - Grove Management	\$62,000	Annual grove management services based on 11 acres of planted avocado acreage, including routine annual tree maintenance
Pine Tree - Utilities	\$5,400	Split with Cal Poly Foundation based on percentage of leased acreage
Pine Tree - Property Tax and Insurance	\$2,520	Split with Cal Poly Foundation based on percentage of leased acreage
Pine Tree - Improvements and Misc. Expenses	\$5,000	<ul style="list-style-type: none"> • Improvements may include the following: <ul style="list-style-type: none"> ○ Educational demonstration projects as needed ○ Replants of trees in poor health ○ New plantings on available blocks • Miscellaneous expenses, which may include weather station annual fees
Pine Tree - Crop Harvesting	\$6,250	Farm labor cost to harvest 2025-26 crop at Pine Tree Ranch
Pine Tree - CAC Assessment	\$250	CAC Assessment of \$0.01 per pound due on the sale of PTR fruit
Pine Tree - Hass Avocado Board Assessment	\$625	HAB Assessment of \$0.25 per pound due on the sale of PTR fruit
INDUSTRY AFFAIRS: DEMONSTRATION GROVE SUBTOTAL:	\$82,075*	

***Note: Portion of expenditures potentially offset by estimated harvest revenue of \$31,250**

PROGRAM: Industry Affairs	ACTIVITIES: Education and Outreach	AGENCY: CAC
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Field Meetings, Seminars and Workshops - Events purposed to educate and update growers and industry stakeholders on pertinent industry issues	\$15,000	Conduct events that may include, but are not limited to: <ul style="list-style-type: none"> • Food Safety Workshops, including Spanish translation • Hot Topic Seminars (pest/labor/etc.), Spanish translation as needed
Pine Tree Ranch Field Days - Field days held at CAC’s demonstration grove with the intent of providing a hands-on learning environment for the purpose of continued grower education and outreach	\$2,000	Hold at least 3 Grower Outreach and Education Field Days at Pine Tree Ranch, to be held winter, summer and fall 2026
Grower Outreach - Provides industry with a reliable source for information on topics of vital importance to the operation of their business	\$3,000	<ul style="list-style-type: none"> • Coordinate and facilitate small grower forums • Provide CAC premiums in appreciation of industry participation in various Commission programs
INDUSTRY AFFAIRS: EDUCATION AND OUTREACH SUBTOTAL:	\$20,000	

PROGRAM: Industry Affairs	ACTIVITIES: Other/Administrative	AGENCY: CAC
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Dues, Sponsorships, Registrations and Reports - Formation and participation in coalitions with other commodity boards and agricultural organizations to broaden support for industry-wide initiatives	\$42,000	<ul style="list-style-type: none"> Coalition dues and sponsorships may include, but are not limited to: Agriculture Coalition for Immigration Reform, Alliance for Food & Farming, California Avocado Society, Minor Crop Farmer’s Alliance, President’s Council, Specialty Crop Farm Bill Alliance, United States Agricultural Export Development Council and Western Growers Event registrations may include, but are not limited to: IFPA Global Produce & Floral Show, IFPA Washington Conference and Urban Water Institute
Grant Writing - Pursuit of outside-funding opportunities for industry initiatives	\$2,500	Potential funding opportunities may include: <ul style="list-style-type: none"> GAP/Food safety Water quality and efficiency Phytosanitary/pest management Sustainability/energy efficiency
Travel - Travel required by CAC staff to advocate on issues of importance to the industry, stay informed on industry issues and participate in industry events	\$25,000	Industry Affairs staff travel may include, but is not limited to: <ul style="list-style-type: none"> Meetings with policy/decision makers Grower seminars District meetings Local and international industry meetings/conferences
Office Expense - Expenses incurred by CAC non-marketing staff, in conducting day-to-day business activities	\$7,500	Examples of office expenses include, but are not limited to: <ul style="list-style-type: none"> Office furniture/computers/software/electronics Paper/binders/supplies Subscriptions to business publications and resources
Committee Meeting Expense - Expenses incurred for travel, lodging and meals for committee meetings	\$5,000	Examples of committee meetings include, but are not limited to: <ul style="list-style-type: none"> Production Research Committee Executive Committee Governance Committee

PROGRAM: Industry Affairs	ACTIVITIES: Other/Administrative (cont.)	AGENCY: CAC
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PROGRAMS	BUDGET	ACTION STEPS & DELIVERABLES
Anti-Theft Program – Expenses related to CAC’s anti-theft reward program	\$15,000	<ul style="list-style-type: none"> • Anti-theft signs • Anti-theft reward program claims
INDUSTRY AFFAIRS: OTHER/ADMINISTRATIVE SUBTOTAL:	\$97,000	

2025-26 TOTAL INDUSTRY AFFAIRS BUDGET: \$1,492,075



PRODUCTION RESEARCH

PROGRAM: Production Research	ACTIVITIES: Research	AGENCY: UC Riverside; UC Cooperative Extension; and Cal Poly
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PRIORITY 3: Support industry strategy through research and outreach

OBJECTIVES:

1. Enhance California Avocado grower productivity and success
2. Ensure consistently safe, high-quality production that supports CAC's market development efforts

STRATEGIES:

- A. Design and implement a Production Research Program focused on practical solutions to grower-defined priorities
- B. Develop a research-based outreach and education program for California Avocado growers and other industry stakeholders

PROGRAM: Production Research	ACTIVITIES: Research	AGENCY: UC Riverside; UC Santa Barbara; UC Cooperative Extension
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PROGRAMS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	ACTION STEPS & DELIVERABLES
EXISTING RESEARCH PROJECTS				
Pest and Disease				
Surveys for avocado fruit feeding pests in Guatemala	4/1/25	10/31/27	\$510,202 (FY 2025-26 \$243,700)	<ul style="list-style-type: none"> • A comprehensive list of avocado fruit feeding insect pests present in Guatemala. • It is possible that these surveys may identify new previously unknown fruit pests in Guatemala. • It is likely that fruit rearing will confirm the presence of known fruit pests in previously un-surveyed areas of Guatemala.
Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil (<i>Heilipus lauri</i>) Aggregation Pheromone	4/1/25	10/31/27	\$349,212 (FY 2025-26 \$85,740)	<ul style="list-style-type: none"> • Synthesize >1 gram of (+)-grandisol starting from racemic (±)-grandisol. We will develop a kinetic resolution method using the Corey-Bakshi-Shibata reagent to separate the inactive (–)-enantiomer. This is a low-risk approach to quickly generate enough of the active pheromone for initial field studies. • Advance a short synthesis route to (+)-grandisol starting from readily accessible reagents isoprenol and acryloyl chloride. Two approaches are envisioned: one incorporates the method established in Project Objective I, while the other explores a novel chemical reaction to construct the pheromone’s four-membered • ring as a single enantiomer. The latter approach offers a 100% increase in yield, as it avoids the 50% yield loss from the kinetic resolution method, which requires removal of the inactive (–)-pheromone that accounts for half the material. Both methods are designed to be scalable for manufacturing. • Conduct field studies in México to evaluate the efficacy of enantiopure (+)-grandisol in trapping <i>Heilipus</i> weevils, as previous field testing showed racemic (±)-grandisol to be ineffective.

PROGRAM: Production Research	ACTIVITIES: Research (cont.)	AGENCY: UC Riverside; UC Santa Barbara; UC Cooperative Extension
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PROGRAMS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	ACTION STEPS & DELIVERABLES
A pesticide resistance monitoring program for avocado thrips	7/1/25	10/31/29	\$33,460 (FY 2025-26 \$12,149)	<ul style="list-style-type: none"> • Develop field and laboratory protocols for field collecting thrips and conducting lab bioassays • Measure baseline pesticide resistance in avocado thrips • Communicate results and strategies to reduce resistance to avocado industry stakeholders.
Cultural Practices				
Does artificial pollination improve yield of Hass and GEM avocado?	12/1/24	6/30/27	\$172,825 (FY 2025-26 \$62,116)	<ul style="list-style-type: none"> • Evaluate the effectiveness of three artificial pollination systems in improving fruit set, increasing productivity and fruit quality. • Measure the costs associated with using technologies.
Addressing the relationship between soil characteristics and soil salinity in California avocado orchards	7/1/25	10/31/27	\$53,097 (FY 2025-26 \$5,507)	<ul style="list-style-type: none"> • Modify and run the HYDRUS (2D/3D) model to incorporate all necessary forcings for soil salinization risk mapping, including historical water quality data and climate change predictions • Incorporate grower input in the form of a survey sent out via the GreenSheet to collect current and historical irrigation water data and assess growers' understanding of the chemistry and quality of their irrigation water • Identify how soil physical and chemical properties and soil salinity changes along a hillslope gradient across different parent materials in Hass avocados on Toro Canyon rootstock • Identify how avocado tree thermal stress changes along a hillslope gradient and across two different soil parent materials, using thermal infrared (TIR) imaging from drone flights • Quantify how soil microbial respiration and community composition changes across hillslopes in contrasting parent materials

PROGRAM: Production Research	ACTIVITIES: Research (cont.)	AGENCY: UC Riverside; UC Santa Barbara; UC Cooperative Extension
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PROGRAMS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	ACTION STEPS & DELIVERABLES
Industry Research Support				
Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	8/1/24	8/1/27	\$97,500 (FY 2025-26 \$32,500)	<ul style="list-style-type: none"> The proposed work aims to address soil salinization, an issue that is increasingly faced by orchard crops across the western United States. Develop an understanding of how variations in irrigation water quality interact with soil characteristics, such as soil texture, to result in unpredictable patterns of salt accumulation in orchard soils.
EXISTING RESEARCH PROJECTS FY 2025-26 SUBTOTAL:			\$441,712	
NEW RESEARCH PROJECTS				
Pest and Disease				
Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	11/1/25	10/31/27	\$157,119 (FY 2025-26 \$77,149)	<ul style="list-style-type: none"> Evaluate the efficacy of various fungicides against Botryosphaeria species through in vitro and field trials, assessing both curative and preventative applications, and determine optimal application timing and frequency. Investigate the impact of different irrigation levels on branch canker development in avocado trees, both in greenhouse and field settings. Determine the salinity tolerance of Botryosphaeria species in vitro and to determine how salinity stress influences disease development and avocado tree health under controlled greenhouse conditions. Integrate research findings into a practical IDM guide for avocado growers, disseminated through extension activities.

PROGRAM: Production Research	ACTIVITIES: Research (cont.)	AGENCY: UC Riverside; UC Cooperative Extension
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PROGRAMS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	ACTION STEPS & DELIVERABLES
Pest and Disease				
Impact of Natural Vegetation on Insect Pollinators in Agroecosystems	11/1/25	10/31/27	\$9,362 (FY 2025-26 \$6,071)	<ul style="list-style-type: none"> Identify the species of pollinator insects that are responsible for pollination in avocado crops Evaluate how different features of orchards, both at local and landscape scales, influence pollinator diversity and abundance Provide clear, applicable recommendations to help growers establish natural vegetation on orchard margins to enhance pollinator visitation and diversity, ultimately supporting avocado yields
Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide sensitivity and conducting efficacy field trials	11/1/25	10/31/28	\$324,901 (FY 2025-26 \$101,266)	<ul style="list-style-type: none"> Baseline sensitivity data for Phytophthora cinnamoni (Pc) populations to currently available fungicides Documentation of the changes in Pc population sensitivities to existing fungicides Experimental data collection to determine how many repeated applications of a given fungicide are necessary to begin developing resistance Screen new and upcoming fungicides for efficacy against known Pc strains
Breeding				
Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	11/1/25	10/31/27	\$58,065 (FY 2025-26 \$29,232)	<ul style="list-style-type: none"> Continue to collect and analyze tree growth, health, and yield data for the multi-site rootstock study Continue to maintain the orchard plot to provide a well-maintained northern growing region study site for CAC-funded pest surveys and/or potential biocontrol releases

PROGRAM: Production Research	ACTIVITIES: Research (cont.)	AGENCY: UC Riverside; UC Cooperative Extension
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PROGRAMS	START DATE	SCHEDULED COMPLETION DATE	BUDGET	ACTION STEPS & DELIVERABLES
Cultural Practices				
Creating a Weather Station Network to Guide Irrigation Decision of Avocados	11/1/25	10/31/27	\$92,746 (FY 2025-26 \$88,375)	<ul style="list-style-type: none"> • Free access to four weather stations' data. • Improved irrigation recommendations of the irrigation app addressing weather conditions in different micro-climates. That will most likely lead to increased adoption of the irrigation app among avocado growers. • Improved understanding of how different grass area sizes affect the accuracy of reference evapotranspiration (ET_o) data, and therefore its impact on irrigation recommendations.
Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	11/1/25	10/31/28	\$219,110 (FY 2025-26 \$116,325)	<ul style="list-style-type: none"> • Evaluation of ET-based irrigation scheduling using the developed Kc values on avocado fruit quality and yield impacts. • Evaluation of irrigation management using OpenET satellite data on avocado fruit quality and yield impacts. • The effectiveness of soil moisture sensing and Implexx Sap Flow sensor on improving avocado irrigation management. • Evaluation of various irrigation regimes on avocado fruit quality and yield impacts. • Assessing the impact of irrigation tools on water use efficiency and water conservation. • Assessing leaching requirements of avocado orchards over season/s.
NEW RESEARCH PROJECTS FY 2025-26SUBTOTAL:			\$418,418	

2025-26 TOTAL PRODUCTION RESEARCH BUDGET: \$860,130
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2025-26 BUDGET

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

ACCT CODE	REVENUES:	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$3,168,750	31.1%	\$1,950,000	18.8%	\$1,218,750	62.50%	
40011	HAB 85% Rebate Assessment Revenue	\$6,422,813	63.0%	\$7,905,000	76.2%	(\$1,482,188)	-18.75%	
	Subtotal Assessment Revenues	\$9,591,563	94.1%	\$9,855,000	95.0%	(\$263,438)	-2.67%	
42001	Administration & Accounting Fee Revenue (AIP)	\$72,000	0.7%	\$61,000	0.6%	\$11,000	18.03%	
46010	Grant Funding	\$200,000	2.0%	\$250,000	2.4%	(\$50,000)	-20.00%	
48001	Interest Income	\$240,000	2.4%	\$6,000	0.1%	\$234,000	3900.00%	
48009	From the Grove Income	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
48003	Other Income	\$31,250	0.3%	\$140,000	1.3%	(\$108,750)	-77.68%	
	Subtotal Other Revenues	\$603,250	5.9%	\$517,000	5.0%	\$86,250	16.68%	
	Total Revenues	\$10,194,813	100.0%	\$10,372,000	100.0%	(\$177,188)	-1.71%	
ACCT CODE	EXPENDITURES: Marketing Programs	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000 & 55000	Consumer Marketing	\$4,597,600	33.9%	\$5,772,600	37.3%	(\$1,175,000)	-20.35%	
54000	Consumer Public Relations	\$0	0.0%	\$0	0.0%	\$0	100.00%	
54000	Consumer/Trade Living Well	\$0	0.0%	\$0	0.0%	\$0	0.00%	
52000	Trade Marketing - Retail	\$2,817,400	20.8%	\$3,615,900	23.4%	(\$798,500)	-22.08%	
53000	Trade Marketing - Foodservice	\$650,000	4.8%	\$725,000	4.7%	(\$75,000)	-10.34%	
59000	Marketing Activities Support & Personnel	\$935,000	6.9%	\$971,500	6.3%	(\$36,500)	-3.76%	
	Subtotal Marketing Programs	\$9,000,000	66.3%	\$11,085,000	71.7%	(\$2,085,000)	-18.81%	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	\$2,342,205	17.3%	\$1,972,217	12.8%	\$369,988	18.76%	
66010	Grant Programs	\$200,000	1.5%	\$250,000	1.6%	(\$50,000)	-20.00%	
70000	Operations	\$2,027,829	14.9%	\$2,150,328	13.9%	(\$122,499)	-5.70%	
	Subtotal Non-Marketing Programs	\$4,570,034	33.7%	\$4,372,545	28.3%	\$197,489	4.52%	
	Total Expenditures	\$13,570,034	100.0%	\$15,457,545	100.0%	(\$1,887,511)	-12.21%	
	Excess Of Revenues Over (Under) Expenditures	(\$3,375,221)	-33.1%	(\$5,085,545)	-49.0%	\$1,710,323	-33.63%	
	Beginning Reserves - Nov. 1	\$10,438,755		\$16,089,300		(\$5,650,545)	-35.12%	
	<i>Estimated 2024-25 Revenue Shortfall based on Volume</i>			<i>(\$1,765,000)</i>				
	<i>Estimated 2024-25 Unspent Funds Returned to Reserves</i>			<i>\$1,200,000</i>				
	Estimated Ending Reserves - Oct. 31	\$7,063,534		\$10,438,755		(\$3,375,221)	-32.33%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
Consumer Marketing:								
51001 & 51002	Media - Development & Buying	\$2,183,000	24.3%	\$2,916,600	26.3%	(\$733,600)	-25.15%	
51004	Consumer Marketing - Retail	\$835,000	9.3%	\$1,235,900	11.1%	(\$400,900)	-32.44%	
54001	Consumer Public Relations	\$546,000	6.1%	\$458,000	4.1%	\$88,000	19.21%	
55101 & 55103	Online Marketing	\$708,600	7.9%	\$786,600	7.1%	(\$78,000)	-9.92%	
51801	Program Administration & Marketing Research	\$325,000	3.6%	\$375,500	3.4%	(\$50,500)	-13.45%	
	Consumer Marketing Subtotal	\$4,597,600	51.1%	\$5,772,600	52.1%	(\$1,175,000)	-20.35%	
Trade - Retail:								
520XX	Trade Relations	\$934,500	10.4%	\$915,250	8.3%	\$19,250	2.10%	
521XX & 523XX	Retail Promotions	\$1,529,950	17.0%	\$2,362,450	21.3%	(\$832,500)	-35.24%	
522XX	Data, Research & Analysis	\$277,200	3.1%	\$272,200	2.5%	\$5,000	1.84%	
52140 & 524XX	Administration & Other	\$75,750	0.8%	\$66,000	0.6%	\$9,750	14.77%	
	Trade - Retail Subtotal	\$2,817,400	31.3%	\$3,615,900	32.6%	(\$798,500)	-22.08%	
Trade - Foodservice:								
53001 & 53002	Media & Production	\$104,500	1.2%	\$87,400	0.8%	\$17,100	0.00%	
53101	Public Relations	\$65,200	0.7%	\$102,300	0.9%	(\$37,100)	-36.27%	
53103	Foodservice Events	\$162,600	1.8%	\$213,800	1.9%	(\$51,200)	-23.95%	
53104	Chain Promotions	\$269,700	3.0%	\$275,000	2.5%	(\$5,300)	-1.93%	
53105	Culinary Education	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
53801 & 53802	Program Administration	\$46,000	0.5%	\$44,500	0.4%	\$1,500	3.37%	
	Trade - Foodservice Subtotal	\$650,000	7.2%	\$725,000	6.5%	(\$75,000)	-10.34%	
Marketing Activities Support:								
51803 & 52134	Marketing Planning & Export Program	\$85,000	0.9%	\$111,500	1.0%	(\$26,500)	-23.77%	
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$25,000	0.2%	\$0	0.00%	
518XX	Marketing Personnel Expense	\$825,000	9.2%	\$835,000	7.5%	(\$10,000)	0.00%	
	Marketing Activities Support Subtotal	\$935,000	10.4%	\$971,500	8.8%	(\$36,500)	-3.76%	
	Total Marketing	\$9,000,000	100.0%	\$11,085,000	100.0%	(\$2,085,000)	-18.81%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$20,000	1.3%	\$19,300	1.3%	\$700	3.63%	
64002	Crop Forecasting and Analysis	\$89,000	6.0%	\$83,750	5.6%	\$5,250	6.27%	
64003	Grower Database	\$1,500	0.1%	\$1,500	0.1%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$12,500	0.8%	\$11,500	0.8%	\$1,000	8.70%	
	Industry Statistics And Information Subtotal	\$123,000	8.3%	\$116,050	7.7%	\$6,950	5.99%	
<u>Grower Communications:</u>								
64105	Online Information	\$32,000	2.2%	\$31,000	2.1%	\$1,000	3.23%	
64106	Publications	\$111,000	7.5%	\$108,500	7.2%	\$2,500	2.30%	
64107	Annual Meeting	\$15,000	1.0%	\$15,000	1.0%	\$0	0.00%	
64108	Annual Report	\$17,000	1.1%	\$17,000	1.1%	\$0	0.00%	
	Grower Communications Subtotal	\$175,000	11.8%	\$171,500	11.4%	\$3,500	2.04%	
<u>Issues Management:</u>								
64201	Water Issues	\$100,000	6.7%	\$100,000	6.7%	\$0	0.00%	
64202	Field/Technical Support	\$100,000	6.7%	\$100,000	6.7%	\$0	0.00%	
64204	Research Program Coordination & Outreach	\$120,000	8.1%	\$120,000	8.0%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$425,000	28.7%	\$400,000	26.7%	\$25,000	6.25%	
64208	Product Registrations	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.4%	\$50,000	3.3%	\$0	0.00%	
	Issues Management Subtotal	\$800,000	54.0%	\$775,000	51.6%	\$25,000	3.23%	
<u>Legal/Governance:</u>								
64301	Elections	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64302	Legal Support	\$150,000	10.1%	\$150,000	10.0%	\$0	0.00%	
64303	Governance Support	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64304	Referendum	\$10,000	0.7%	\$0	0.0%	\$10,000	100.00%	
64305	Redistricting	\$5,000	0.3%	\$0	0.0%	\$5,000	100.00%	
	Legal/Governance Subtotal	\$185,000	12.5%	\$170,000	11.3%	\$15,000	8.82%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$0	0.0%	\$24,900	1.7%	(\$24,900)	-100.00%	
64402	Pine Tree - Grove Management	\$62,000	4.2%	\$52,000	3.5%	\$10,000	19.23%	
64403	Pine Tree - Utilities	\$5,400	0.4%	\$5,400	0.4%	\$0	0.00%	
64404	Pine Tree - Property Tax & Insurance	\$2,550	0.2%	\$2,550	0.2%	\$0	0.00%	
64405	Pine Tree - Improvements & Misc Expenses	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64406 - 64409	Pine Tree - Harvesting, Hauling, CAC & HAB Assessments	\$7,125	0.5%	\$28,500	1.9%	(\$21,375)	-75.00%	
	Demonstration Grove Subtotal	\$82,075	5.5%	\$118,350	7.9%	(\$36,275)	-30.65%	
<u>Education & Outreach:</u>								
64501	Field Meetings, Seminars & Workshops	\$15,000	1.0%	\$15,000	1.0%	\$0	0.00%	
64502	Pine Tree Ranch Field Days	\$2,000	0.1%	\$2,000	0.1%	\$0	0.00%	
64503	Grower Outreach	\$3,000	0.2%	\$3,000	0.2%	\$0	0.00%	
	Education & Outreach Subtotal	\$20,000	1.3%	\$20,000	1.3%	\$0	0.00%	
<u>Other:</u>								
64801	Dues, Sponsorships, & Reports	\$42,000	2.8%	\$40,000	2.7%	\$2,000	5.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$25,000	1.7%	\$60,000	4.0%	(\$35,000)	-58.33%	
64804	Office Expense	\$7,500	0.5%	\$7,500	0.5%	\$0	0.00%	
64805	Committee Meeting Expense	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64901	Anti-Theft Reward Program	\$15,000	1.0%	\$15,000	1.0%	\$0	0.00%	
	Other Industry Affairs Subtotal	\$97,000	6.5%	\$130,000	8.7%	(\$33,000)	-25.38%	
	Total Industry Affairs	\$1,482,075	100.0%	\$1,500,900	100.0%	(\$18,825)	-1.25%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65132	Surveys for avocado fruit feeding insect pests in Guatemala	\$243,700	28.3%	\$94,093	22.2%	\$149,607	159.00%	
65133	Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil (Heilipus lauri) Aggregation Pheromone	\$85,740	10.0%	\$63,000	14.9%	\$22,740	36.10%	
65134	A pesticide resistance monitoring program for avocado thrips	\$12,149	1.4%	\$9,411	2.2%	\$2,738	29.09%	
65135	Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	\$77,149	9.0%	\$0	0.0%	\$77,149	100.00%	
65136	Impact of Natural Vegetation on Insect Pollinators in Agroecosystems	\$6,071	0.7%	\$0	0.0%	\$6,071	100.00%	
65137	Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide sensitivity and conducting efficacy field trials	\$101,266	11.8%	\$0	0.0%	\$101,266	100.00%	
	Pest & Disease Project Subtotal	\$526,075	61.2%	\$166,504	39.3%	\$359,571	215.95%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$0	0.0%	\$89,628	21.2%	(\$89,628)	-100.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$0	0.0%	\$16,773	4.0%	(\$16,773)	-100.00%	
65218	Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	\$29,232	3.4%	\$0	0.0%	\$29,232	100.00%	
	Breeding, Varieties, Genetics Projects Subtotal	\$29,232	3.4%	\$106,401	25.1%	(\$77,169)	-72.53%	
<u>Cultural Management Projects:</u>								
65323	Develop tools and info on crop water use	\$0	0.0%	\$55,603	13.1%	(\$55,603)	-100.00%	
65325	Artificial Polination Research	\$62,116	7.2%	\$62,719	14.8%	(\$603)	-0.96%	
65326	Addressing the relationship between soil characteristics and soil salinity in California avocado orchards	\$5,507	0.6%	\$0	0.0%	\$5,507	100.00%	
65327	Creating a Weather Station Network to Guide Irrigation Decision of Avocados	\$88,375	10.3%	\$0	0.0%	\$88,375	100.00%	
65328	Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	\$116,325	13.5%	\$0	0.0%	\$116,325	100.00%	
	Cultural Management Projects Subtotal	\$272,323	31.7%	\$118,322	27.9%	\$154,001	130.15%	
<u>Industry Research Support:</u>								
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	3.8%	\$32,500	7.7%	\$0	0.00%	
	Industry Research Subtotal	\$32,500	3.8%	\$32,500	7.7%	\$0	0.00%	
	Total Production Research	\$860,130	100.0%	\$423,727	100.0%	\$436,403	102.99%	

Department: Grant Programs

ACCT CODE	DEPT/ACTIVITY	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
66020	USDA Grant-FAS MAP South Korea	\$0	0.0%	\$0	0.0%	\$0	100.00%	
66021	USDA Grant-FAS MAP China	\$0	0.0%	\$0	0.0%	\$0	100.00%	
66022	USDA Grant-FAS MAP China/North Asia	\$200,000	100.0%	\$250,000	100.0%	(\$50,000)	-20.00%	
	Total Grant Programs	\$200,000	100.0%	\$250,000	100.0%	(\$50,000)	-20.00%	

ITEM 12.a: Revised language on Marketing Committee composition and responsibilities**SUMMARY:**

During the August 2025 Board meeting there was discussion regarding the Marketing Committee composition and responsibilities and whether the Commission should maintain the Marketing Committee as a standing committee in the Bylaws. There was consensus that the Marketing Committee needs had changed, and as the Committee was described in the Bylaws, no longer added value.

It was recommended that the Marketing Committee should remain a standing committee but redescribe the composition and purpose to provide oversight of CAC's marketing programs, plans and budgets and ensure marketing activities are aligned with CAC's strategic objectives. The Board directed CAC staff to prepare revisions to the Marketing Committee language in the Bylaws and present them to the Board at the October meeting. The attached revised language is attached for the Board's consideration. Please note, approval of revisions to the Marketing Committee language constitutes an amendment to CAC's Bylaws and requires a two-thirds vote of the members present at a meeting at which there is a quorum.

FISCAL ANALYSIS:

- Not applicable

BOARD OPTIONS:

- Approve the revised Marketing Committee language as presented
- Modify and approve revised Marketing Committee language
- Take no action

STAFF RECOMMENDATION:

- Staff recommends the Board review and discuss the revised Marketing Committee language and approve as presented, or with modification, if appropriate

EXHIBITS / ATTACHMENTS:

- CAC Bylaws, Article IV. Committees, proposed revisions

Article IV.
COMMITTEES

1. Committees; Appointments.
 - a. The Commission shall establish committees as deemed necessary to carry out the purposes and objectives of the Commission. Standing committees shall include, but not be limited to the following:
 - (1) Executive Committee
 - (2) Marketing Committee
 - (3) Production Research Committee
 - (4) Finance Committee
 - b. The Chairperson of the Commission shall appoint all committee chairpersons and shall appoint all members of each committee after consultation with the committee Chairperson affected. Appointments are subject to approval by the Commission and may be changed from time to time as determined by the Chairperson and concurred in by the Commission.
 - c. No member shall serve as Chairperson of more than one (1) standing committee.

- d. The Chairperson of the Commission may appoint committee members from among the Commission members and alternates, and from the industry in general.
- e. All committees of the Commission shall decide the rules and procedures under which they will conduct their activities, except as may be provided in these Bylaws or in law, and subject to the approval or ratification by the Commission. Unless otherwise specified, the Commission shall be the final authority on all programs, projects, activities, and policies adopted by any committee of the Commission.

2. Executive Committee.

The Executive Committee shall include, but not be limited to, the Chairperson, Vice-Chairperson, Secretary, and Treasurer of the Commission. The Chairperson of the Commission shall serve as Chairperson of the Executive Committee. The committee shall specifically handle claims, complaints and personnel matters; and monitor the overall administration of the Commission.

The committee may act on behalf of the Commission under circumstances where action is of an urgent nature and necessary prior to the next meeting of the Commission. Such action shall not result in expenditures in excess of \$25,000.00 and shall be reported to the Commission at the next meeting of the Commission. The report shall specify the need for the action; the action taken, any expenditure involved; and the results of the action.

3. Marketing Committee.

~~The Marketing Committee shall advise Commission personnel, Commission committees and others on avocado packing, handling, distribution and marketing issues impacting on the Commission. These issues may include input regarding wholesalers, distributors, retailers, exporters, and foodservice operators. Additionally, the committee shall provide input on trade advertising and publicity programs, foodservice programs and foreign export. The committee shall also provide input to the Commission personnel concerning the annual crop estimate.~~

~~The Marketing Committee shall consist of a minimum of four (4) members, each of which represent a separate AMRIC Handler. In the event that the Marketing Committee does not include any seated members of the Commission, the committee shall select one member of the committee who shall serve as a non-voting ex-officio member of the Commission.~~

The Marketing Committee shall provide oversight of the Commission's marketing programs, including review of plans, budgets, performance metrics, and program effectiveness. The Marketing Committee shall ensure that marketing activities align with the Commission's strategic objectives, budget, and policies.

The Marketing Committee shall review marketing performance against approved goals and key performance indicators, assess the return on investment of marketing initiatives, and make recommendations to the Board regarding strategy, priorities, and resource allocation. It shall periodically report to the Board on its findings and recommendations.

4. Production Research Committee.

The Production Research Committee will assist Commission personnel in the prioritization of research needs and the solicitation, selection, and timely execution of funded research projects. The Committee will advise Commission personnel in the disbursement of budgeted research funds to researchers and research institutions. The Committee will assist in the timely dissemination of relevant research results from the production research program and other sources that could improve production and post harvest practices and increase profitability for avocado growers.

5. Finance Committee

The Finance Committee shall establish procedures for the disbursement of Commission funds, including procedures for the acquisition of property, the signing of checks, purchase orders, review of travel and expense reports and credit card statements and other similar matters. The Committee shall also recommend to the

Board the annual assessment rate, budget, reserve and cash-flow requirements; recommend investment programs for Commission funds; and oversees the preparation of financial reports which shall be made available to the Commission on a periodic basis. The Treasurer of the Commission shall serve as chairperson of the Finance Committee. The independent auditor of the Commission shall report to the Committee.

6. Special Committees.

From time to time, special committees may be established by the Chairperson or by the Commission for the investigation, study or review of specific matters as are deemed necessary. Special committees shall limit their activities to the accomplishment of the purpose for which they were created and terminate upon completion of the purpose.

The Chairperson of the Commission shall appoint committee members in the manner provided for in Section I of this Article, except that the Chairperson of any special committee who is not a Commission member or alternate shall have all rights, powers and duties of any other committee member, including voting privileges, unless otherwise provided in these Bylaws or in law.

7. Notice.

Notice of committee meetings shall be given in the same manner provided in Section 3.a. of Article III of these Bylaws. Notice may be waived by any committee member, either before or after the meeting, through written or verbal waiver of notice or by attendance at the meeting. All waivers shall be made a part of committee records.

8. Quorum.

Except as otherwise provided in these Bylaws, a majority of the committee shall constitute a quorum and the acts of a majority of the members present at a meeting at which a quorum is present shall constitute the acts of the committee. Notwithstanding anything to the contrary in Roberts Rules of Order or the law,

“members present” shall mean those present at the time a vote is taken and shall include members who abstain from the vote. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of members if any action taken is approved by at least a majority of the required quorum for the meeting.

9. Closed Sessions of Committees.

Committees of the Commission may enter into closed session only in accordance with the provisions of the Bagley-Keene Open Meeting Act (Government Code Section 11126). Examples of permissible reasons for a closed session include discussion relating to the appointment, employment, evaluation of performance, or dismissal of a Commission employee, or to confer with or receive advice from legal counsel regarding pending litigation. Any recommendations resulting from a closed session shall be transmitted to the Commission for consideration. A record of topics discussed and any resulting recommendations shall be made by the committee and kept confidential and not disclosed except when required by law.



CAC TRACKING RESEARCH

..... 2025 HIGHLIGHTS



October 8, 2025



METHODOLOGY

15 Minute Online Survey



DATA COLLECTION

July 28th – August 15th, 2025

MAIN SAMPLE QUALIFICATIONS

Age 18+

60% females / 40% males

Primary / shared grocery shopper

Purchased avocados past 12 months

SAMPLE SIZE WESTERN MARKETS

n=1013

California = 504

- Northern California (n=250)
- Southern California (n=254)

* Northern California weighted to 30% Southern California 70%

Other western = 509

- Arizona (n=106)
- Colorado (n=100) • Utah (n=100)
- Oregon (n=101) • Washington (n=102)

NON-WESTERN MARKETS*

n=390

- Northeast (n=115)
- Central (n=94)
- South (n=181)

*Western Markets are weighted to their representative portion (22%) to create Total U.S. n=500

This report focuses primarily on the California market. There are slides in the appendix comparing individual Western markets and the total U.S.

STAT TESTING LEGEND

A - Capital letters indicate statistically significant difference at 95% level of confidence or higher
 a - Lower case letters indicate statistically significant difference at 90% level of confidence

▲▼ California statistically significant (**higher / lower**) vs. Mexico 2025

Green percentages indicate significantly higher than 2024 (**Bold** at 95%, not bold at 90%)

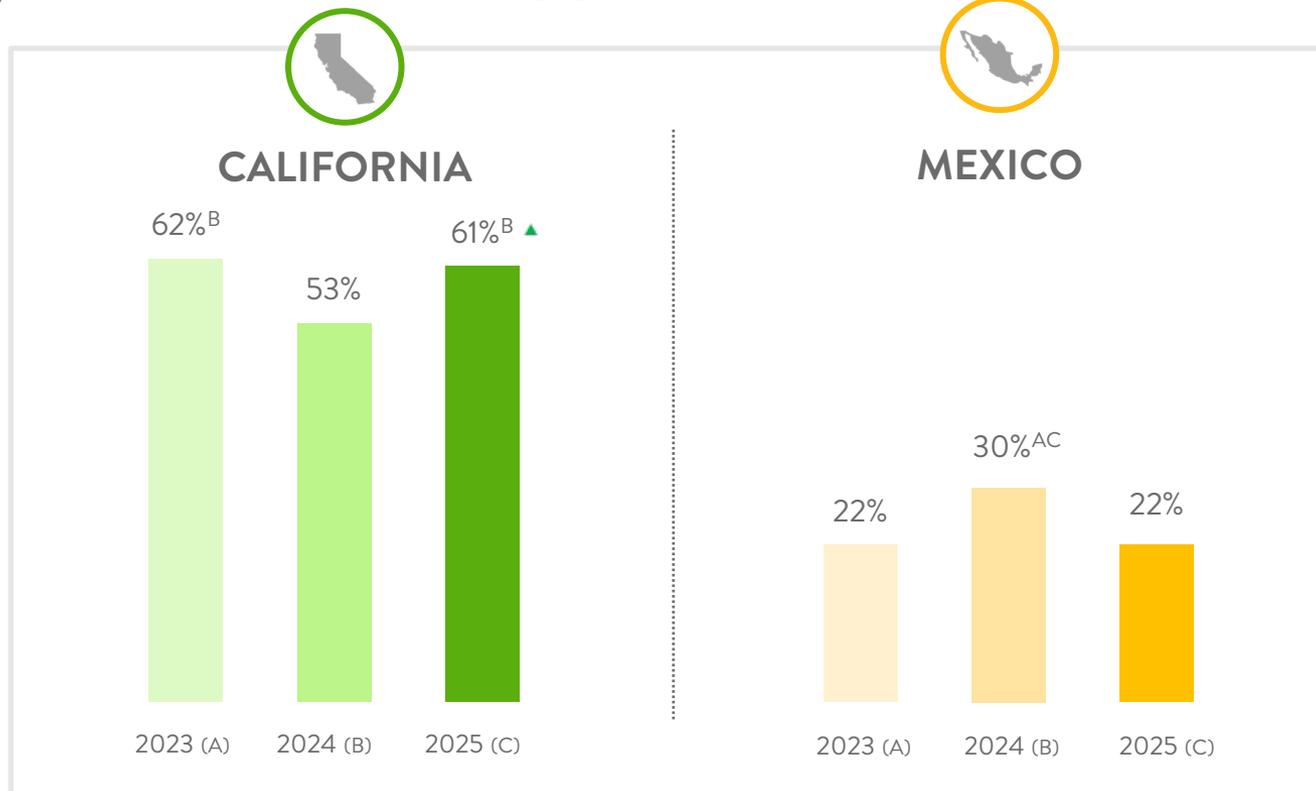
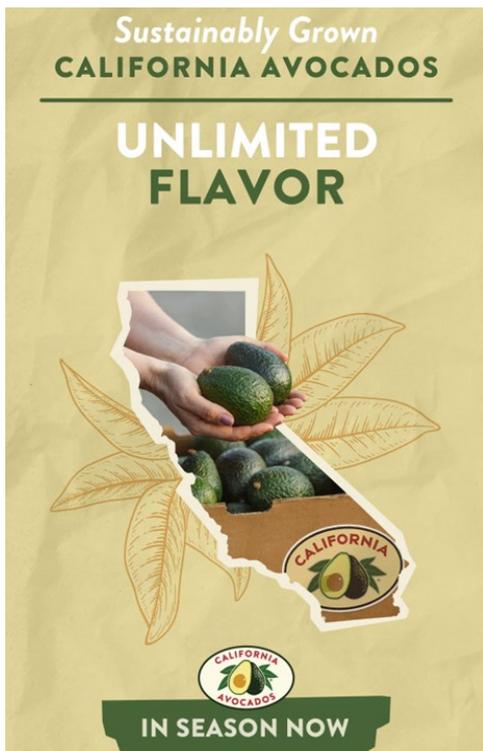
Red percentages indicate significantly lower than 2024 (**Bold** at 95%, not bold at 90%)



Region Preference

California remains the preferred growing region by far among Californians and rebounded from last year's decline.

Mexico's increase in preference last year was not sustained and returned to 2023 levels.



Among those with a preference	71% ^B	60%	68% ^B ▲	25%	34% ^{AC}	25%
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Note: No preference remains at 9% consistent with previous years

Base: Total California 2023 (n=504), 2024 (n=500), 2025 (n=504)

Q9. If given a choice, which avocados would be your preference? Avocados grown in.... Please select only one.

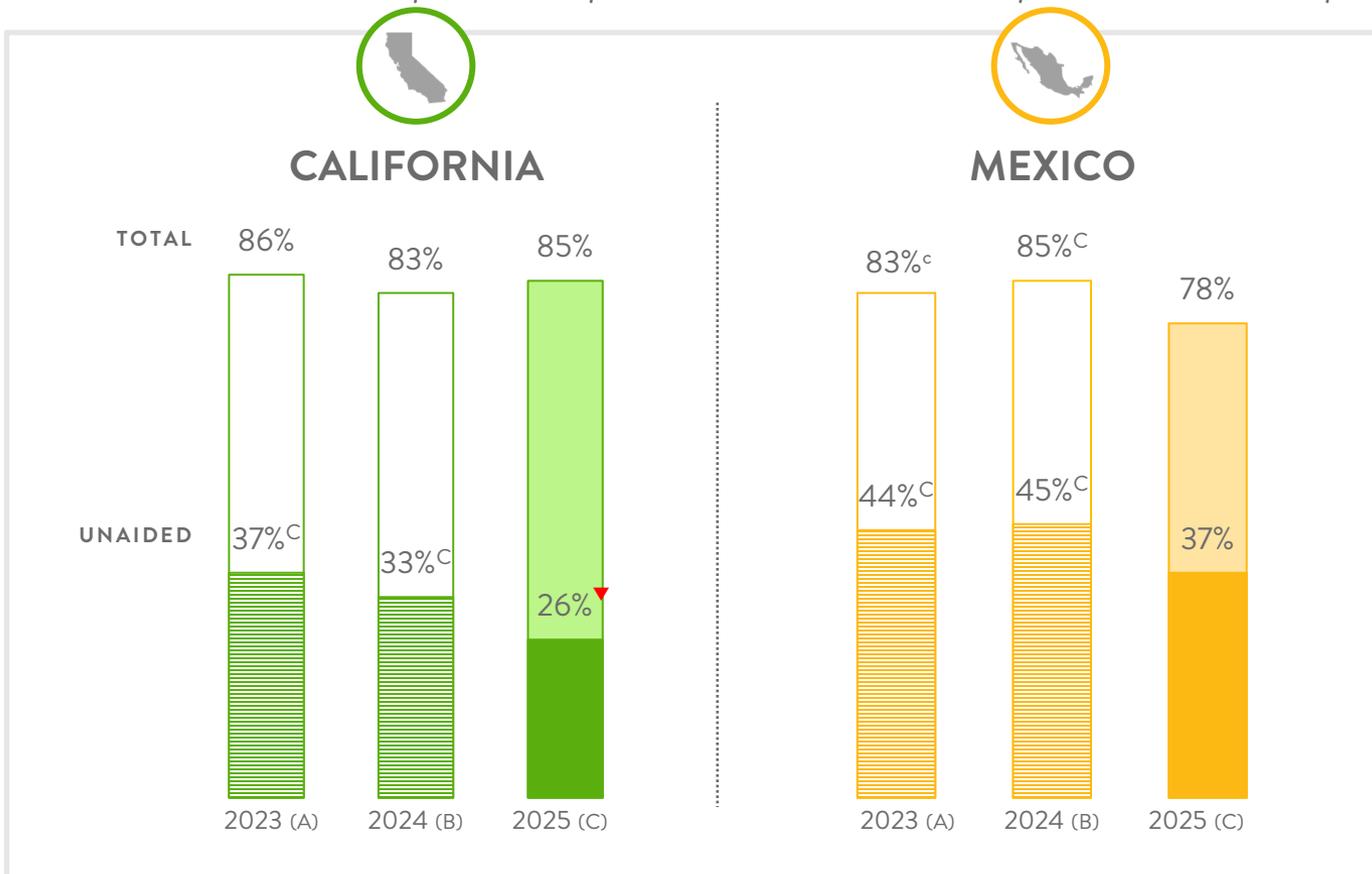
▲ California is significantly higher than Mexico 2025



Region Awareness

Total awareness of California Avocados held steady and on par with Mexico, despite a decline for Mexico.

Unaided awareness declined for both California Avocados and Avocados from Mexico, and California continued to be below Mexico.



Total awareness for nearly all other markets was on par with last year :

Total awareness of other regions:
 Florida 26%, Chile 21%, Peru **20%**, Guatemala 19%, Hawaii 16%, Colombia 16%, Ecuador 15%

Note: Peru returned to 2023 levels after a decrease last year

Base: Total California 2023 (n=504), 2024 (n=500), 2025 (n=504)

Q1. When you think of avocados, what brand names or growing regions come to mind?

Q3. Which of the following avocado growing regions have you heard of?

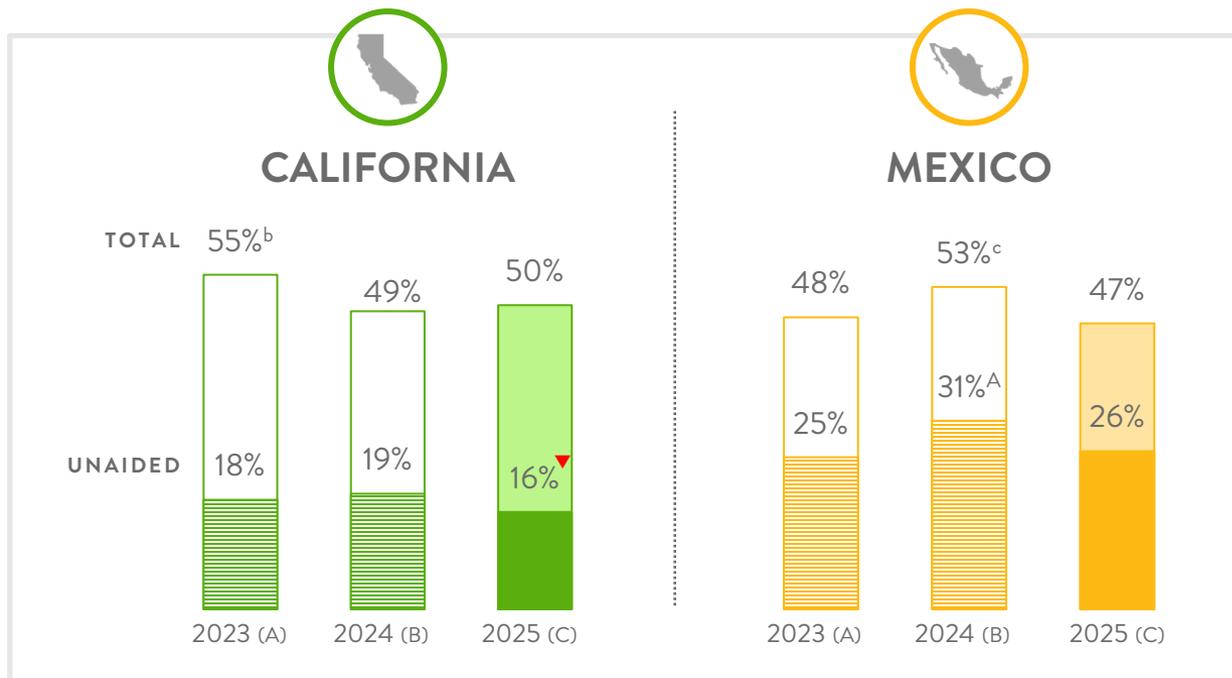
Green percentage indicate significantly higher than 2024

▼ California is significantly lower than Mexico 2025



Ad Awareness

Total awareness of California Avocado advertising remained steady, comparable to Mexico. Unaided awareness remained consistent but below Mexico. Mexico did not sustain last year's increases for unaided and total awareness.



Statement	2023 (A)	2024 (B)	2025 (C)	2023 (A)	2024 (B)	2025 (C)
Been seeing a lot advertising or buzz (% AGREE STRONGLY / SOMEWHAT)	53% ^B	44%	51% ^B	49% ^b	43%	49% ^b

Base: Total California 2023 (n=504), 2024 (n=500), 2025 (n=504)

Q2. What avocados brand names or growing regions have you seen ads for in the past six months?

Q4. In the past 6 months have you seen or heard any advertising for avocados from the following brands or growing regions?

QX1. Now we would like to think about [California Avocados/Avocados from Mexico].

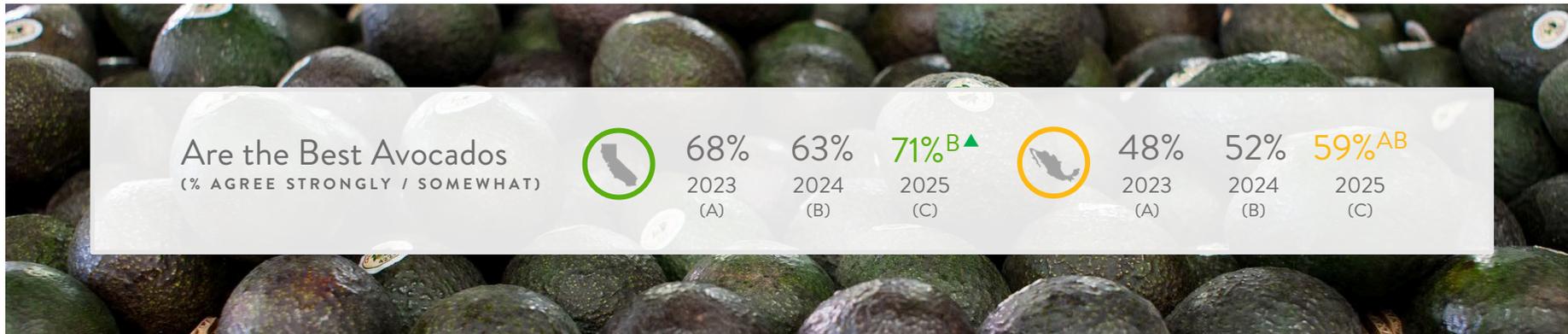
How much do you agree or disagree that the statement describes [California Avocados/Avocados from Mexico]?

▼ California is significantly lower than Mexico 2025

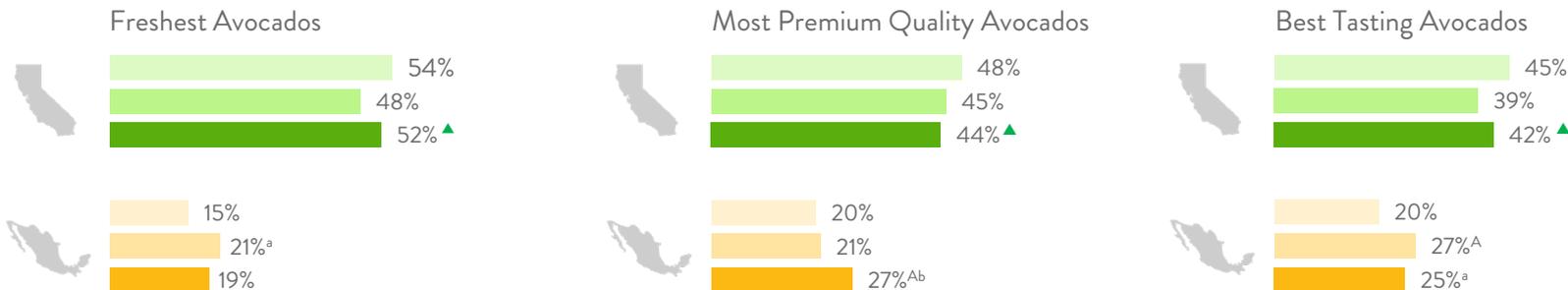


Taste & Quality Perceptions

California Avocados continue to be perceived as being the best, the freshest, having the best taste and the most premium quality.



REGION IS THE BEST... 2023 (A) 2024 (B) 2025 (C)



Base: Total California 2023 (n=504); 2024 (n=500), 2025 (n=504), Aware of at least two regions 2023 (n=400), 2024 (n=385), 2025 (n=361)
 Q10. For each phrase below, please choose the region that most describes the phrase
 QX1. Now we would like to think about [California Avocados/Avocados from Mexico].
 How much do you agree or disagree that the statement describes [California Avocados/Avocados from Mexico]?

▲ California is significantly higher than Mexico 2025



2025-26 Marketing Budget

CAC Board Meeting

August 14, 2025





Trend Comparisons: Investment, Awareness, and Preference

Marketing Investment	2016-17	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Advertising Budget	\$2,231,000	\$2,222,000	\$3,781,000	\$4,016,000	\$3,241,000	\$2,944,000	\$2,633,000	\$4,078,000	\$3,216,000
Public Relations	\$354,371	\$448,139	\$726,127	\$737,072	\$587,267	\$301,434	\$188,749	\$458,000	\$546,000
Consumer Total	\$2,586,000	\$2,670,000	\$4,507,000	\$4,753,000	\$3,838,000	\$3,246,000	\$2,822,000	\$4,536,000	\$3,762,000

2024 California Avocado Tracking Study Q1 and Q3 Unaided and Total Awareness

	California Markets							
	2017	2019	2020	2021	2022	2023	2024	2025
California Unaided Awareness	31%	28%	38%	47%	41%	37%	33%	26%
Mexico Unaided Awareness	30%	35%	42%	53%	55%	44%	45%	37%
California Total Awareness	87%	80%	83%	89%	88%	86%	83%	85%
Mexico Total Awareness	78%	80%	81%	91%	87%	83%	85%	78%

If given a choice, which avocados would be your preference? Avocados grown in...

	California Markets							
	2017	2019	2020	2021	2022	2023	2024	2025
California	70%	59%	65%	66%	63%	62%	53%	61%
Mexico	12%	19%	16%	17%	20%	22%	30%	22%



YOY Budget Comparison

Program Area	2024-25 Budget	2025-26 Budget	% Variance	Areas of Material Impact
Consumer Marketing & Public Relations	\$5,772,600.00	\$4,597,600.00	-20%	Consumer Media (\$250K – 12%) Creative Dev & Prod (\$490K – 66%) Social Media Strat and Mgmt (\$75K – 12%)
Trade Marketing: Retail	\$3,144,650.00	\$2,346,150.00	-25%	Expansion War Chest (\$950k – 39%) Bins/POS (\$100k – 75%) In-Store Merch (\$20k – 24%)
Trade Comms/ Business Insights	\$471,250.00	\$471,250.00	0%	Unchanged
Trade Marketing: Foodservice	\$725,000	\$650,000	-10%	Overall (\$75K – 10%)
Marketing Activities Support & Personnel	\$136,500.00	\$110,000.00	-19%	Contractor Reduction
TOTAL*	\$10,250,000	\$8,175,000	20%	

	HAB assessment	CAC assessment	HAB + CAC combined
POUNDS	\$0.025	\$0.015	\$0.040
200,000,000	\$4,000,000	\$3,000,000	\$7,000,000
250,000,000	\$5,000,000	\$3,750,000	\$8,750,000
300,000,000	\$6,000,000	\$4,500,000	\$10,500,000
350,000,000	\$7,000,000	\$5,250,000	\$12,250,000
400,000,000	\$8,000,000	\$6,000,000	\$14,000,000
450,000,000	\$9,000,000	\$6,750,000	\$15,750,000
500,000,000	\$10,000,000	\$7,500,000	\$17,500,000

2025-26 BUDGET	
marketing	\$9,000,000
non-marketing	\$4,570,034
	\$13,570,034

	HAB assessment	CAC assessment	HAB + CAC combined
POUNDS	\$0.025	\$0.020	\$0.045
200,000,000	\$4,000,000	\$4,000,000	\$8,000,000
250,000,000	\$5,000,000	\$5,000,000	\$10,000,000
300,000,000	\$6,000,000	\$6,000,000	\$12,000,000
350,000,000	\$7,000,000	\$7,000,000	\$14,000,000
400,000,000	\$8,000,000	\$8,000,000	\$16,000,000
450,000,000	\$9,000,000	\$9,000,000	\$18,000,000
500,000,000	\$10,000,000	\$10,000,000	\$20,000,000

	HAB assessment	CAC assessment	HAB + CAC combined
POUNDS	\$0.025	\$0.025	\$0.050
200,000,000	\$4,000,000	\$5,000,000	\$9,000,000
250,000,000	\$5,000,000	\$6,250,000	\$11,250,000
300,000,000	\$6,000,000	\$7,500,000	\$13,500,000
350,000,000	\$7,000,000	\$8,750,000	\$15,750,000
400,000,000	\$8,000,000	\$10,000,000	\$18,000,000
450,000,000	\$9,000,000	\$11,250,000	\$20,250,000
500,000,000	\$10,000,000	\$12,500,000	\$22,500,000