



# AGENDA

California Avocado Commission  
Board of Directors Meeting

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## Meeting Information

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**Date: March 5, 2026**  
**Time: 9:00 a.m.**

**Meeting Location:**  
**Hilton Garden Inn**  
**28210 Jefferson Ave.**  
**Temecula, CA 92590**

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

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<b>Time</b>	<b>Item</b>
<b>9:00 a.m.</b>	<ol style="list-style-type: none"><li><b>1. Call to Order</b><ol style="list-style-type: none"><li>a. Roll Call/Quorum</li><li>b. Introductions</li></ol></li><li><b>2. Chair's Opening Remarks</b></li><li><b>3. Opportunity for Public Comment</b><p>Persons may address the Board on subjects within the jurisdiction of the Commission.</p></li><li><b>4. Consent Calendar</b><ol style="list-style-type: none"><li>a. Approval of Board minutes of December 11, 2025</li><li>b. Approval of Board minutes of December 19, 2025</li><li>c. 2025-26 Financial update</li><li>d. Consider approval of CAC as provider of Avocado Inspection Program administrative services for the CDFA for the period from July 2026 through June 2027</li></ol></li><li><b>5. Consider appointment of District 4 alternate member to fill existing vacancy, term ending October 31, 2027</b></li><li><b>6. Consider appointment of District 5 member to fill existing vacancy, term ending October 31, 2026</b></li><li><b>7. Consider appointment of handler alternate to fill existing vacancy for term ending October 31, 2027</b></li></ol>

Time	Item
	<p><b>8. Treasurer’s Report</b></p> <ul style="list-style-type: none"> <li>a. Consider acceptance of 2024-25 audited financial statements</li> <li>b. Consider approval of updated authorization matrix</li> </ul>
	<p><b>9. Chair’s Report</b></p> <ul style="list-style-type: none"> <li>a. CAC Committees membership update</li> </ul>
	<p><b>10. Marketing Report</b></p> <ul style="list-style-type: none"> <li>a. February 18, 2026 Marketing Committee update</li> <li>b. Marketing plan timing and go to market strategy</li> <li>c. Consider retail marketing investment recommendation and budget reallocation</li> </ul>
	<p><b>11. Consider approval of 2025-26 CAC Budget amendment</b></p>
	<p><b>12. Redistricting Committee Report</b></p> <ul style="list-style-type: none"> <li>a. Consider approval of Redistricting Committee recommendation for redrawn district lines effective November 1, 2026</li> </ul>
	<p><b>13. Governance Committee Report</b></p>
	<p><b>14. Production Research Committee Report</b></p>
	<p><b>15. HAB Sponsorship Requests</b></p> <ul style="list-style-type: none"> <li>a. HAB BOLD candidate sponsorship request</li> <li>b. HAB Avocado Conference sponsorship request</li> </ul>
	<p><b>16. New Business</b></p>
<b>1:00 p.m.</b>	<p><b>17. Adjourn Meeting</b></p>

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**Disclosures**

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

All agenda items are subject to discussion and possible action.

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

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

Contact April Aymami at [aaymami@avocado.org](mailto:aaymami@avocado.org) or 949-341-1955 if you have any questions.

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## Summary Definition of Conflict of Interest

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

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

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

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



**BOARD ACTION**

**ITEM 4.a: Approval of Board minutes of December 11, 2025**

**SUMMARY:**

The minutes of the Board of Directors' regular meeting of December 11, 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 December 11, 2025

**CALIFORNIA AVOCADO COMMISSION  
BOARD MEETING MINUTES  
December 11, 2025**

A meeting of the California Avocado Commission (CAC) Board was held on Thursday, December 11, 2025 with the following people present:

**MEMBERS PRESENT**

John Berns  
John Dmytriw  
Robert Jackson  
Danny Klittich  
Ohannes Karaoghlanian  
Rachael Laenen  
Daryn Miller  
Marty Ordman  
Stephen Sheldon  
Al Stehly  
Tina Wolferd

**ALTERNATES PRESENT**

Kurt Bantle  
Adam Franscioni  
Enrico Ferro  
Doug O'Hara

**MEMBERS ABSENT**

Maureen Cottingham

**ALTERNATES ABSENT**

Maddie Cook

**OFFICIALLY PRESENT**

Victoria Carpenter, *USDA*  
Josie Curtis, *Curious Plot*  
Ben Kardokus, *CDFA*  
George Soares, *Kahn, Soares & Conway, LLP*  
Temra Wald, *TWC*

**STAFF PRESENT**

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

**GUESTS PRESENT**

David Anderson  
Victor Arazia  
Jennifer Bantle  
Josie Curtis  
Emiliano Escobedo  
Consuelo Fernandez  
Rob Grether  
John Haskett  
iPhone  
Jess iPhone  
Kathleen Johnson  
Norm Kachuck  
John McGuigan  
Gray Martin  
Stuart Maskell  
Marji Morrow  
Steven Muro  
Matt Nelson  
Laura Paden  
Peter Shore  
Tim Spann  
Joanne Robles-Swanson  
Charley Wolk  
Phone # Ending 8284  
Phone # Ending 4754

**ITEM #1 CALL TO ORDER**

Ben Kardokus, representing the California Department of Food and Agriculture (CDFA), called the meeting to order at 8:03 a.m.

**Announcement of Election Results and Introduction of New Members and Alternates - Item 1.a.**

Mr. Kardokus reported that during the election, 314 ballots were received, with 10 ballots disqualified in accordance with the voting instructions. He noted that the disqualified ballots had no impact on the results of the election.

Mr. Kardokus announced that results from the recently concluded 2025 CAC General Election had been tallied and the following individuals were appointed to the CAC Board for two-year terms ending October 31, 2027:

District 1 Member: Robert Jackson

District 4 Member: Stephen Sheldon

District 2 Member: Tina Wolferd

District 5 Member: Daryn Miller

District 3 Member: John Berns

Handler Member: Danny Klittich

**Roll Call – Item 1.b.**

Mr. Kardokus conducted roll call attendance and determined that a quorum was present.

**ITEM # 2 ELECTION OF OFFICERS**

Instruction on How Nominations and Voting for Board Officers will be Conducted – Item 2.a.

Mr. Kardokus provided a brief overview of Commission law and procedures pertaining to the nomination and election of Board officers. He noted that if two or more individuals were nominated for the same position, a voting by confidential ballot would be conducted. Mr. Kardokus stated that if there were more than two candidates, a candidate must receive a majority of the total votes cast in order to be declared the winner of the election. If this is not obtained during the first vote, the top two candidates would be presented for a subsequent vote to determine the winner of the election.

Nominations and Election of Chair – Item 2.b.

Following the instructions on nominations and voting for board officers, Mr. Kardokus called for nominations for the seat of Chair. Rachael Laenen, Robert Jackson, and Ohannes Karaoghlanian were nominated for the position of Chair.

There were no further nominations for the position of Chair.

Mr. Kardokus gave each nominee a chance to address the Board to provide a candidate statement.

**ACTION:**

***Mr. Kardokus then completed the vote counts with the assistance of Ms. Aymami and announced that Rachael Laenen had received a majority vote of the Commission and was the new CAC Board Chair.***

***Majority Vote of CAC Board by Ballot***

**MOTION-25-12-11-1**

**ITEM #3 CHAIR TAKES GAVEL AND PRESIDES**

Chair's Opening Remarks – Item 3.b.

Ms. Laenen assumed the position of Chair and commented that she appreciates everyone's support and looks forward to leading the Board in the coming year. Ms. Laenen continued the election of officers.

Nominations and Election of Vice-Chair, Secretary, and Treasurer – Item 3.a.

**Vice Chair**

Ms. Laenen requested nominations for the position of Vice-Chair.

John Berns, , nominated Robert Jackson, however, Mr. Jackson declined.

Doug O'Hara, nominated Ohannes Karaoghlanian as Vice-Chair.

Hearing no further nominations, the following motion was put forward:

**ACTION:**

***Move to elect Ohannes Karaoghlanian to the position of Vice-Chair.***

***MSC (Unanimous)***

**MOTION 25-12-11-2**

**Secretary**

Ms. Laenen requested nominations for the position of Secretary.

Ohannes Karaoghlanian nominated John Berns for the position of Secretary.

Hearing no further nominations, the following motion was put forward:

**ACTION:**

***Move to elect John Berns to the position of Secretary.***

***MSC (Unanimous)***

**MOTION 25-12-11-3**

**Treasurer**

Ms. Laenen requested nominations for the position of Treasurer.

Al Stehly stated that he spoke with Maureen Cottingham, and she would like to continue to serve as CAC Treasurer. Mr. Stehly nominated Maureen Cottingham for the position of Treasurer.

Hearing no further nominations, the following motion was put forward:

**ACTION:**

***Move to elect Maureen Cottingham to the position of Treasurer.***

***MSC (Unanimous)***

**MOTION 25-12-11-4**

**ITEM # 4 OPPORTUNITY FOR PUBLIC COMMENT**

Norm Kachuck made comments regarding his grievance submissions to the California Avocado Commission. His remarks addressed issues related to eligibility requirements, conflicts of interest and recusal policies, indemnification from personal liability for legal fees, and the Commission's actions in response to perceived threats to the integrity and best practices of the avocado import pipeline serving the U.S. market.

Gray Martin made comments regarding the presence of multiple Hass-like avocado varieties being shipped to the U.S., raising concerns about the accuracy of labeling on imported avocados. He asserted that imported avocados imported are being marketed as "Hass" when they are, in fact, Hass Carmen. Mr. Martin further stated that this variety has not historically been subject to the same fruit quality and maturity regulations.

**ITEM #5 BOARD MEMBER ORIENTATION**

Ms. Laenen welcomed all the new Board members and alternates and thanked them for their service. Ms. Laenen commented on the critical role that Board members and alternates play for the organization.

Ken Melban, CAC president, informed the Board that the orientation is conducted annually to serve as a refresher for the full Board. Mr. Melban shared that the presentation for the Board of Directors Orientation will be available for reference and will be attached to the minutes.

The *Board of Directors Orientation Presentation* is attached to the permanent copy of these Minutes and identified as EXHIBIT B.

**ITEM # 6 CONSENT CALENDAR**

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

There was a request to discuss Item 6.b, 2025-26 meeting schedule.

Ms. Laenen stated that the CAC 2025–26 meeting schedule would be removed from the Consent Calendar to allow the Board to proceed with approval of the remaining Consent Calendar items, with the meeting schedule to be reviewed and considered separately.

**MOTION:**

***The CAC Board of Directors approves Consent Calendar Items 6.a, 6.c. and 6.d as presented.***

***(O’Hara/ Karaoghlanian) MSC (11 Yea/ 1 Abstention)***

**MOTION 25-12-11-5**

The Board discussed the 2025-26 Meeting Schedule, meeting locations, attendance in each region, redistricting, etc. Following discussion, the Board reached a consensus to approve the 2025–26 meeting locations as presented and to retain the schedule without changes. It was further agreed that alternative meeting locations in all regions would be explored.

**MOTION:**

***The CAC Board of Directors approves Consent Calendar Item 6.b as presented.***

***(Jackson/ Karaoghlanian) MSC Unanimous***

**MOTION 25-12-11-6**

The Consent Calendar is included in the December 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Items 6.a through 6.d.

**ITEM #7 PRESIDENTS REPORT**

**Grievance Update – Item 7.a.**

Mr. Melban updated the Board with the current grievance information including the appointment of Al Stehly as Chair of the Committee and Andy Sheaffer and John Haskett as members.

**Referendum and Redistricting – Item 7.b.**

Mr. Melban stated that CAC is mandated by law to go through the redistricting process every five years, which would take place during the 2025-26 fiscal year. He commented that the Redistricting Committee will review producing volume and district data and provide a recommendation to the Board if redrawing district lines is deemed necessary.

Regarding timing of CAC’s referendum, Ms. Aymami stated that historically CAC has conducted the referendum vote early in the year. She noted the last referendum in 2021 was conducted February 15 through March 15, and the 2026 referendum is currently scheduled for the same time frame.

The Board discussed referendum timing and referendum process. The Board consensus is to keep the historical referendum timing in February/March as is for the 2026 referendum.

**MOTION:**

***The CAC Board of Directors approves the referendum timing of February 15 through March 15, 2026, as presented.***

***(O’Hara/ Karaoghlanian) MSC Unanimous***

**MOTION 25-12-11-7**

**USMCA Update – Item 7.c.**

Mr. Melban provided an update on the USMCA, informing the Board that he was in Washington, D.C. last week, where he participated in a panel discussion and provided testimony. He noted that, at this time, no additional information has been received regarding this matter, and the status remains to be determined.

**Retailer Visits – Item 7.d.**

Mr. Melban commented that he would be joining Dave Anderson, CAC retail marketing director, to meet with Kroger and Walmart in the coming week. During these visits, he plans to thank the retailers for their partnerships with CAC and discuss opportunities to continue supporting and strengthening the business relationships moving forward.

*Recommend Member and Alternate to Serve on Hass Avocado Committee – Item 7.e.*

Mr. Melban reminded the Board that the Hass Avocado Committee is a committee that serves alongside the Hass Avocado Board. Mr. Melban commented that Rob Grether served as the HAC member and John Berns served as the HAC alternate. He also stated that John Berns is a candidate currently under consideration for a seat on the Hass Avocado Board.

Mr. Berns asked not to be considered for the committee at this time.

Mr. Melban asked the Board if there were any nominations for the Hass Avocado Committee Member and Alternate seats.

Doug O'Hara nominated Ohannes Karaoghlanian as Hass Avocado Committee Member.

Ohannes Karaoghlanian nominated Tina Wolferd as Hass Avocado Committee Alternate Member.

Hearing no further nominations, the following motion was put forward:

**MOTION:**

***The CAC Board of Directors recommends Ohannes Karaoghlanian as HAC member representative and Tina Wolferd as HAC alternate representative. (O'Hara/Sheldon) MSC Unanimous***

**MOTION 25-12-11-8**

The *Recommend Member and Alternate to Serve in the Hass Avocado Committee* is included in the December and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 7.e.

*Recommend Members to Serve on the Avocado Sustainability Advisory– Item 7.f.*

Mr. Melban commented that the current members of the Avocado Sustainability Advisory are himself and Daryn Miller. He stated that he does not plan to continue serving as a member and inquired whether Mr. Miller had interest in maintaining his membership.

Mr. Miller indicated that he is not interested in continuing as a member of the Avocado Sustainability Advisory.

Mr. Melban noted that this item would be discussed further at the December 19, 2025 meeting where committee appointments would be approved.

The *Recommend Member and Alternate to Serve in the Hass Avocado Committee* is included in the December and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 7.f.

**ITEM #8 MARKETING.**

Terry Splane, CAC vice president of marketing, introduced Temra Wald from Temra Wald Consulting (TWC) and Josie Curtis from Curious Plot that would present the consumer tracking study results and end of year marketing highlights, respectively.

*2025 Consumer Tracking Study Results – Item 8.b.*

Ms. Wald presented the CAC tracking study research, survey, and data collection. She discussed the tracking study highlights including preference, regional awareness and perception, ad awareness, taste and quality, sustainability, packaging, locally grown, seasonality, geographic comparison, conclusions and implications.

Consumer Marketing FY25 End of Year Highlights – Item 8.c.

Ms. Curtis presented the 2025 consumer marketing year end highlights. She discussed performance, interactive digital media, sales impact, on-trend social content, streaming and broadcasting TV, digital ads, in-person events, and TV spokesperson local media.

Consumer Advertising Study – Item 8.d.

Mr. Splane provided an update on a market research suggestion received from a board member in 2025. He noted that this idea of shutting down a specific market in an attempt to measure the value of consumer marketing had been discussed in detail at a meeting of Curious Plot's Board of Advisors. Mr. Splane presented the list of potential risks and implications of this proposed research, reporting that the advisors group recommended continuing with the ROI studies HAB and CAC have commissioned in the past.

The 2025 Marketing Updates presentation is attached to the permanent copy of these Minutes and identified as EXHIBIT C.

The Marketing Report is included in the December 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 8.

**ITEM #9 NEW BUSINESS**

A request was made for an updated Board roster with contact information to be emailed to the Commissioners.

**ITEM #10 CLOSED SESSION**

Ms. Laenen stated there was no need for the Board to go into closed session.

**ADJOURN MEETING**

Ms. Laenen adjourned the meeting at 12:28 p.m. The next regularly scheduled Board meeting will be held on December 19, 2025.

Respectfully submitted,

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Stacia Kierulff, CAC Human Resource Manager

I certify that the above is a true statement of the Minutes of December 11, 2025 approved by the CAC Board of Directors on December 19, 2025.

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John Berns, CAC Board Secretary

**EXHIBITS ATTACHED TO THE PERMANENT COPY OF THESE MINUTES**

EXHIBIT A     December 2025 Board Packet  
EXHIBIT B     December 2025 Board of Directors Orientation Presentation  
EXHIBIT C     2025 Marketing Updates Presentation  
EXHIBIT D     December 11, 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*

<b>Meeting Name:</b> <i>California Avocado Commission Regular Board Meeting</i>	<b>Meeting Location:</b> <i>Hybrid In-Person – Irvine Online - Zoom</i>	<b>Meeting Date:</b> <i>December 11, 2025</i>
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<i>Attendees Who Voted</i>	<b><u>MOTION 25-12-11-1</u></b>	<b><u>MOTION 25-12-11-2</u></b>	<b><u>MOTION 25-12-11-3</u></b>	<b><u>MOTION 25-12-11-4</u></b>	<b><u>MOTION 25-12-11-5</u></b>	<b><u>MOTION 25-12-11-6</u></b>	<b><u>MOTION 25-12-11-7</u></b>	<b><u>MOTION 25-12-11-8</u></b>
Al Stehly	Confidential Ballot Vote resulting in Rachael Laenen as CAC Board Chair	Yea						
Robert Jackson		Yea						
Ohannes Karaoghlanian		Yea						
Tina Wolferd		Yea						
Doug O’Hara		Yea						
John Berns		Yea						
Rachael Laenen		Did Not Vote						
Stephen Sheldon		Yea						
Daryn Miller		Yea						
Adam Francioni		Yea						
John Dmytriw		Yea						
Danny Klittich		Yea	Yea	Yea	Yea	Abstain	Yea	Yea
Marty Ordman		Yea						
<b><i>Outcome</i></b>	<b>Majority</b>	<b>Unanimous</b>	<b>Unanimous</b>	<b>Unanimous</b>	<b>11 Yea/ 1 Abstain</b>	<b>Unanimous</b>	<b>Unanimous</b>	<b>Unanimous</b>



**BOARD ACTION**

**ITEM 4.a: Approval of Board minutes of December 19, 2025**

**SUMMARY:**

The minutes of the Board of Directors' regular meeting of December 19, 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 December 19, 2025

**CALIFORNIA AVOCADO COMMISSION  
BOARD MEETING MINUTES  
December 19, 2025**

A meeting of the California Avocado Commission (CAC) Board was held on Friday, December 19, 2024 with the following people present:

**MEMBERS PRESENT**

John Berns  
Maureen Cottingham  
John Dmytriw  
Robert Jackson  
Danny Klittich  
Ohannes Karaoghlanian  
Rachael Laenen  
Stephen Sheldon  
Al Stehly  
Tina Wolferd

**ALTERNATES PRESENT**

Maddie Cook  
Adam Franscioni  
Enrico Ferro  
Doug O'Hara

**MEMBERS ABSENT**

Daryn Miller  
Marty Ordman

**ALTERNATES ABSENT**

Kurt Bantle

**OFFICIALLY PRESENT**

Victoria Carpenter, *USDA*  
Ben Kardokus, *CDFA*

**STAFF PRESENT**

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

**GUESTS PRESENT**

Tim Spann

**ITEM #1 CALL TO ORDER**

**Roll Call/Quorum – Item 1.a.**

Rachael Laenen, CAC Chair, called the meeting to order at 11:01 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**

Ms. Laenen asked if there was anyone that would like to make a public comment.

Hearing none, she moved to the next agenda item.

**ITEM #3 ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

**Consider approval of 2025-26 committee appointments – Item 3.A.**

Ms. Laenen presented the 2025-26 committee appointment list on the screen for Board review.

Robert Jackson, CAC Board member, requested to have Ohannes Karaoghlanian added to the Governance Committee.

The Board discussed the committees and the purpose of the Marketing Committee. The census was to keep the 2025-26 Committee Appointments as presented and add Ohannes Karaoghlanian as a member of the Governance Committee.

**ACTION:** *The CAC Board of Directors approves the 2025-26 Committee Appointments as presented with the addition of Ohannes Karaoghlanian to the Governance Committee.*

***(Jackson/ Karaoghlanian) MSC (Unanimous)***

**MOTION 25-12-19-1**

The 2025-26 Committee Appointments are included in the December 2025 Board Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 3.a.

Ms. Laenen discussed the Avocado Sustainability Advisory and the open member seats available. She asked the Board if anyone would like to volunteer to be a member.

Tina Wolford, CAC Board member, stated that she was interested in being a member.

Ohannes Karaoghlanian, CAC Board member, stated that he also was interested in being a member.

Hearing no further interested candidates, the following motion was put forward:

**ACTION:**

***The CAC Board of Directors recommends Tina Wolford and Ohannes Karaoghlanian as California member representatives for the Avocado Sustainability Advisory.***

***(Jackson/ Franscioni) MSC (Unanimous)***

**MOTION 25-12-19-2**

**ITEM # 4 CLOSED SESSION**

Ms. Laenen stated there was no need for the Board to go into closed session.

**ADJOURN MEETING**

Ms. Laenen adjourned the meeting at 11:20 a.m. The next regularly scheduled Board meeting will be held on March 5, 2025.

Respectfully submitted,

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Stacia Kierulff, CAC Human Resource Manager

I certify that the above is a true statement of the Minutes of December 19, 2025 approved by the CAC Board of Directors on March 5, 2026.

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John Berns, CAC Board Secretary

**EXHIBITS ATTACHED TO THE PERMANENT COPY OF THESE MINUTES**

EXHIBIT A     December 2025 Board Packet

EXHIBIT B     December 19, 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*

<b>Meeting Name:</b> <i>California Avocado Commission Regular Board Meeting</i>	<b>Meeting Location:</b> <i>Online - Zoom</i>	<b>Meeting Date:</b> <i>December 19, 2025</i>
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<i>Attendees Who Voted</i>	<u><i>MOTION</i></u> <u><i>25-12-19-1</i></u>	<u><i>MOTION</i></u> <u><i>25-12-19-2</i></u>
Al Stehly	Yea	Yea
Robert Jackson	Yea	Yea
Ohannes Karaoghlanian	Yea	Yea
Tina Wolferd	Yea	Yea
Maureen Cottingham	Yea	Yea
John Berns	Yea	Yea
Rachael Laenen	Did Not Vote	Did Not Vote
Stephen Sheldon	Yea	Yea
Adam Franscioni	Yea	Yea
John Dmytriw	Yea	Yea
Danny Klittich	Yea	Yea
Maddie Cook	Yea	Yea
<b><i>Outcome</i></b>	<b>Unanimous</b>	<b>Unanimous</b>



## BOARD INFORMATION

**ITEM 4.c: 2025-26 Financial update**

**SUMMARY:**

Attached are CAC's draft financial statements for the first quarter of 2025-26 as prepared by management. The reports include CAC statement of financial position, statement of activity and year-to-date actual versus budget comparisons.

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Discussion item only

**STAFF RECOMMENDATION:**

- Not applicable

**EXHIBITS / ATTACHMENTS:**

- 2025-26 Draft Q1 Financial Statements through the month ending January 31, 2026

# Statement of Financial Position

California Avocado Commission

As of January 31, 2026

Distribution account	TOTAL			
	As of January 31, 2026	As of January 31, 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Assets</b>				
Current Assets				
Bank Accounts				
10010-000 BMO Checking (5241) - CAC (deleted)	0.00	4,343,868.19	-4,343,868.19	-100.0 %
10015-000 WAB Checking (4129) - CAC	250,000.00		250,000.00	
10110-000 BMO Money Market (5407) - CAC (deleted)	0.00	10,514,318.19	-10,514,318.19	-100.0 %
10115-000 WAB Money Market (6144) - Collateralized	2,795,596.14		2,795,596.14	
10210-000 Cash - LAIF - CAC	11,825.57	11,325.14	500.43	4.42 %
10215-000 WAB ICS Sweep Account	6,536,119.43		6,536,119.43	
<b>Total for Bank Accounts</b>	<b>\$9,593,541.14</b>	<b>\$14,869,511.52</b>	<b>- \$5,275,970.38</b>	<b>-35.48 %</b>
Accounts Receivable				
12901-000 Misc Receivables (A/R)	30,259.22	6,950.00	23,309.22	335.38 %
<b>Total for Accounts Receivable</b>	<b>\$30,259.22</b>	<b>\$6,950.00</b>	<b>\$23,309.22</b>	<b>335.38 %</b>
Other Current Assets				
11001-000 CAC Assessment Receivable	26,700.00	66,100.00	-39,400.00	-59.61 %
11002-000 HAB Assessment Receivable	125,000.00	262,000.00	-137,000.00	-52.29 %
12004-000 Due from Avocado Inspection Program	516.21	1,072.62	-556.41	-51.87 %
12701-000 Grant Receivable	131,461.19	131,461.19	0.00	0.0 %
12801-000 Voluntary Life Benefit Receivable	-0.02	0.00	-0.02	
13001-000 Prepaid Deposits	4,050.00	11,352.50	-7,302.50	-64.33 %
13002-000 Prepaid Expenses	179,052.12	183,892.86	-4,840.74	-2.63 %
Misc Receivable (old non-AR)	0.00	0.00	0.00	
<b>Total for Other Current Assets</b>	<b>\$466,779.50</b>	<b>\$655,879.17</b>	<b>-\$189,099.67</b>	<b>-28.83 %</b>
<b>Total for Current Assets</b>	<b>\$10,090,579.86</b>	<b>\$15,532,340.69</b>	<b>- \$5,441,760.83</b>	<b>-35.04 %</b>

# Statement of Financial Position

California Avocado Commission

As of January 31, 2026

Distribution account	TOTAL			
	As of January 31, 2026	As of January 31, 2025 (PY)	\$ Change (PY)	% Change (PY)
			<b>\$5,441,760.83</b>	
<b>Fixed Assets</b>				
15001-000 Furniture	26,160.00	26,160.00	0.00	0.0 %
15002-000 Accumulated Depreciation- Furniture	-26,160.00	-26,160.00	0.00	0.0 %
15101-000 Office Equipment	61,002.24	61,002.24	0.00	0.0 %
15102-000 Accumulated Depreciation-Office Equip.	-61,002.24	-61,002.24	0.00	0.0 %
15301-000 Software	15,021.62	15,021.62	0.00	0.0 %
15302-000 Accumulated Depreciation- Software	-15,021.62	-15,021.62	0.00	0.0 %
15401-000 Land Improvements	108,558.63	108,558.63	0.00	0.0 %
15402-000 Accumulated Depreciation-Land Improvements	-108,558.63	-108,558.63	0.00	0.0 %
<b>Total for Fixed Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Other Assets</b>				
16001-000 Mauchly Office Lease	634,984.73	634,984.73	0.00	0.0 %
16002-000 Mauchly Amortization	-634,984.69	-530,897.77	-104,086.92	-19.61 %

# Statement of Financial Position

California Avocado Commission

As of January 31, 2026

Distribution account	TOTAL			
	As of January 31, 2026	As of January 31, 2025 (PY)	\$ Change (PY)	% Change (PY)
16003-000 Pine Tree Lease	117,984.95	117,984.95	0.00	0.0 %
16004-000 Pine Tree Amortization	-43,261.19	-19,664.18	-23,597.01	-120.0 %
16101-000 Quadient Capital Lease	3,435.74	3,435.74	0.00	0.0 %
16102-000 Quadient Amortization	-3,435.77	-2,995.28	-440.49	-14.71 %
16103-000 CBE 2020 Sharp Capital Lease	0.00	0.00	0.00	
16104-000 CBE 2020 Sharp Amortization	0.00	0.00	0.00	
16105-000 CBE 2022 Sharp Capital Lease	13,543.55	13,543.55	0.00	0.0 %
16106-000 CBE 2022 Sharp Amortization	-13,543.57	-7,913.41	-5,630.16	-71.15 %
16107-000 CBE 2020 Ricoh Capital Lease	0.00	0.00	0.00	
16108-000 CBE 2020 Ricoh Amortization	0.00	0.00	0.00	
16109-000 CBE 2022 Ricoh Capital Lease	13,652.62	13,652.62	0.00	0.0 %
16110-000 CBE 2022 Ricoh Amortization	-13,652.63	-8,722.51	-4,930.12	-56.52 %
17000-000 Merchandise Shop Inventory	0.00	0.00	0.00	
<b>Total for Other Assets</b>	<b>\$74,723.74</b>	<b>\$213,408.44</b>	<b>-\$138,684.70</b>	<b>-64.99 %</b>
<b>Total for Assets</b>	<b>\$10,165,303.60</b>	<b>\$15,745,749.13</b>	<b>-</b>	<b>-35.44 %</b>
			<b>\$5,580,445.53</b>	
<b>Liabilities and Equity</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
20001-000 Accounts Payable (A/P)	526,156.18	540,032.76	-13,876.58	-2.57 %
<b>Total for Accounts Payable</b>	<b>\$526,156.18</b>	<b>\$540,032.76</b>	<b>-\$13,876.58</b>	<b>-2.57 %</b>
Other Current Liabilities				
20002-000 Accounts Payable - Clearing	0.00	0.00	0.00	
20009-000 Miscellaneous Payable	0.00	0.00	0.00	
20101-000 Accrued Expenses	267,479.03	109,221.83	158,257.20	144.9 %
21011-000 Section 125 Payable	0.00	0.00	0.00	

# Statement of Financial Position

California Avocado Commission

As of January 31, 2026

Distribution account	TOTAL			
	As of January 31, 2026	As of January 31, 2025 (PY)	\$ Change (PY)	% Change (PY)
21021-000 Vacation Payable - Short Term	68,734.30	72,353.50	-3,619.20	-5.0 %
21031-000 Deferred Compensation Payable	0.00	0.00	0.00	
24001-000 ST Lease Liability - LACA1	-0.01	111,423.37	-111,423.38	-100.0 %
24002-000 ST Lease Liability - CAPO1	23,047.47	20,837.58	2,209.89	10.61 %
24101-000 ST Lease Liability - MAFI1	0.00	457.01	-457.01	-100.0 %
24102-000 ST Lease Liability - CBE 2020 Sharp	0.00	0.00	0.00	
24103-000 ST Lease Liability - CBE 2022 Sharp	0.00	5,382.21	-5,382.21	-100.0 %
24104-000 ST Lease Liability - CBE 2020 Ricoh	0.00	0.00	0.00	
24105-000 ST Lease Liability - CBE 2022 Ricoh	0.00	4,743.87	-4,743.87	-100.0 %
<b>Total for Other Current Liabilities</b>	<b>\$359,260.79</b>	<b>\$324,419.37</b>	<b>\$34,841.42</b>	<b>10.74 %</b>
<b>Total for Current Liabilities</b>	<b>\$885,416.97</b>	<b>\$864,452.13</b>	<b>\$20,964.84</b>	<b>2.43 %</b>

# Statement of Financial Position

California Avocado Commission

As of January 31, 2026

Distribution account	TOTAL			
	As of January 31, 2026	As of January 31, 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Long-term Liabilities</b>				
28011-000 LT Lease Liability - CAPO1	58,247.50	81,294.95	-23,047.45	-28.35 %
28110-000 LT Lease Liability - MAFI1	0.00	0.00	0.00	
28111-000 LT Lease Liability - LACA1	0.00	0.00	0.00	
28112-000 LT Lease Liability - CBE 2022 Sharp	0.00	458.00	-458.00	-100.0 %
28114-000 LT Lease Liability - CBE 2022 Ricoh	0.00	387.72	-387.72	-100.0 %
<b>Total for Long-term Liabilities</b>	<b>\$58,247.50</b>	<b>\$82,140.67</b>	<b>-\$23,893.17</b>	<b>-29.09 %</b>
<b>Total for Liabilities</b>	<b>\$943,664.47</b>	<b>\$946,592.80</b>	<b>-\$2,928.33</b>	<b>-0.31 %</b>
<b>Equity</b>				
32010-000 Net Assets	\$0.00	\$0.00	\$0.00	
32011-000 Net Assets-Restricted for Marketing	948,376.27	3,573,593.20	-2,625,216.93	-73.46 %
32012-000 Net Assets-Invested in Leased Assets	-6,217.00	-146,602.88	140,385.88	95.76 %
32013-000 Net Assets-Unrestricted	2,051,671.39	-433,159.66	2,484,831.05	573.65 %
<b>Total for 32010-000 Net Assets</b>	<b>\$2,993,830.66</b>	<b>\$2,993,830.66</b>	<b>\$0.00</b>	<b>0.0 %</b>
32000-000 Retained Earnings	7,853,767.63	13,095,466.33	-5,241,698.70	-40.03 %
Net Income	-1,625,959.16	-1,290,140.66	-335,818.50	-26.03 %
<b>Total for Equity</b>	<b>\$9,221,639.13</b>	<b>\$14,799,156.33</b>	<b>-</b> <b>\$5,577,517.20</b>	<b>-37.69 %</b>
<b>Total for Liabilities and Equity</b>	<b>\$10,165,303.60</b>	<b>\$15,745,749.13</b>	<b>-</b> <b>\$5,580,445.53</b>	<b>-35.44 %</b>

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Income</b>				
40001-000 CAC Assessment Revenue-Current Year	103,615.87	66,428.51	37,187.36	55.98 %
40002-000 CAC Assessment Revenue-Prior Year	0.00	-202.47	202.47	100.0 %
40011-000 HAB Rebate Assess. Revenue-Current Year	202,405.70	262,085.43	-59,679.73	-22.77 %
40012-000 HAB Rebate Assess. Revenue-Prior Year	0.00	0.00	0.00	
46000-000 Grant Funding				
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue	14,936.32		14,936.32	
<b>Total for 46000-000 Grant Funding</b>	<b>\$14,936.32</b>		<b>\$14,936.32</b>	
48001-000 Interest Income	65,740.84	5,396.12	60,344.72	1118.3 %
48003-000 Other - Pine Tree Ranch Crop Income		29.66	-29.66	-100.0 %
48009-000 Other Income - Misc		150.00	-150.00	-100.0 %
48009-118 Other Income - From the Grove		5,600.00	-5,600.00	-100.0 %
<b>Total for Income</b>	<b>\$386,698.73</b>	<b>\$339,487.25</b>	<b>\$47,211.48</b>	<b>13.91 %</b>

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Gross Profit</b>	<b>\$386,698.73</b>	<b>\$339,487.25</b>	<b>\$47,211.48</b>	<b>13.91 %</b>
<b>Expenses</b>				
50000-000 Marketing				
51000-000 Consumer Marketing				
51001-072 Media Planning & Buying-Curious Plot	33,801.64	95,278.75	-61,477.11	-64.52 %
51002-072 Creative Strategy, Content & Production-Curious Plot	174,773.36	65,747.00	109,026.36	165.83 %
51004-072 Consumer Marketing-Retail-Curious Plot	32,087.50	36,043.77	-3,956.27	-10.98 %
51801-072 Account Administration-Curious Plot	57,396.90	60,782.50	-3,385.60	-5.57 %
54001-072 Consumer PR-Curious Plot	40,674.74	28,833.75	11,840.99	41.07 %
55101-072 Consumer Email Marketing & Website-Curious Plot	17,589.67	32,923.75	-15,334.08	-46.57 %
55103-072 Social Media & Content Marketing-Curious Plot	46,848.96	42,478.10	4,370.86	10.29 %
<b>Total for 51000-000 Consumer Marketing</b>	<b>\$403,172.77</b>	<b>\$362,087.62</b>	<b>\$41,085.15</b>	<b>11.35 %</b>

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
52000-000 Trade - Retail				
52000-001 Trade Relations				
52002-066 Trade Advertising- Production-Fusion	14,247.38	14,617.14	-369.76	-2.53 %
52022-000 Dues	3,670.83	4,273.68	-602.85	-14.11 %
52042-000 Conventions	12,401.18	11.39	12,389.79	108777.79 %
52052-081 Program Admin/Strategy/Planning-PJ/PR	5,000.14	4,285.76	714.38	16.67 %
52055-081 Key Account Marketing Communications- Fees-PJ/PR	77,400.00	76,464.46	935.54	1.22 %
52060-081 Cross-Functional Shopper Insights Survey-PJ/PR	19,275.00		19,275.00	
52071-075 Key Account Coverage-TX/MW/SE-Anderson	32,250.00	28,749.00	3,501.00	12.18 %
52075-013 Key Account Coverage-SW/NW-Becker	42,000.00	42,000.00	0.00	0.0 %
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR (deleted)		6,428.58	-6,428.58	-100.0 %
<b>Total for 52000-001 Trade</b>	<b>\$206,244.53</b>	<b>\$176,830.01</b>	<b>\$29,414.52</b>	<b>16.63 %</b>

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Relations</b>				
52010-000 Retail & Consumer Promotions				
52124-000 Retail Performance Programs-Retail Promotions	-287.80	0.00	-287.80	
52125-000 Retail Brand Awareness Programs	19,997.12	-5,338.86	25,335.98	474.56 %
52128-066 Retail Trade Promotions-Fusion	4,661.55	13,924.14	-9,262.59	-66.52 %
52132-000 Retail Identity Programs-Display Bins	217.75		217.75	
52301-000 Premiums	0.00		0.00	
52303-000 Storage/Fulfillment	5,774.05	3,740.41	2,033.64	54.37 %
52016-000 Recipe Development (deleted)		0.00	0.00	
<b>Total for 52010-000 Retail &amp; Consumer Promotions</b>	<b>\$30,362.67</b>	<b>\$12,325.69</b>	<b>\$18,036.98</b>	<b>146.34 %</b>
52200-000 Data, Research & Analysis				
52202-000 Retail POS Scan Data-Circana	16,507.75		16,507.75	

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
52204-066 Data Analysis & Retail Research-FUSION	48,221.63	50,950.21	-2,728.58	-5.36 %
52206-086 Inventory Reporting-AVMA	675.00	675.00	0.00	0.0 %
52211-066 California Avocado Market Analysis-Fusion	24,574.88	21,185.58	3,389.30	16.0 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	9,630.76	6,176.66	3,454.10	55.92 %
<b>Total for 52200-000 Data, Research &amp; Analysis</b>	<b>\$99,610.02</b>	<b>\$78,987.45</b>	<b>\$20,622.57</b>	<b>26.11 %</b>
52400-000 Administration & Other				
52140-098 Grower Communications-GingerRoot	945.00	1,340.00	-395.00	-29.48 %
52401-004 Travel Expenses - Splane	864.66	337.20	527.46	156.42 %
52401-019 Travel Expenses - Marketing Staff	3,507.61	2,115.95	1,391.66	65.77 %
52411-000 Office Expenses - Marketing	1,999.85	4,586.50	-2,586.65	-56.4 %
<b>Total for 52400-000</b>	<b>\$7,317.12</b>	<b>\$8,379.65</b>	<b>-\$1,062.53</b>	<b>-12.68 %</b>

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Administration &amp; Other</b>				
<b>Total for 52000-000 Trade - Retail</b>	<b>\$343,534.34</b>	<b>\$276,522.80</b>	<b>\$67,011.54</b>	<b>24.23 %</b>
53000-000 Trade - Foodservice				
53001-070 Media-Agency	300.00	1,550.00	-1,250.00	-80.65 %
53002-070 Production-Agency	3,900.00	14,082.04	-10,182.04	-72.31 %
53101-070 Public Relations-Agency	8,003.75	20,275.14	-12,271.39	-60.52 %
53103-070 Foodservice Events-Agency	3,248.39	27,068.50	-23,820.11	-88.0 %
53104-070 Chain Promotions-Agency	8,667.91	12,703.55	-4,035.64	-31.77 %
53105-070 Culinary Education Program-Agency	100.00	300.00	-200.00	-66.67 %
53801-070 Program Administration Fees-Agency	7,400.00	11,150.00	-3,750.00	-33.63 %
53802-070 Program Administration Expenses-Agency	704.39	741.66	-37.27	-5.03 %
<b>Total for 53000-000 Trade - Foodservice</b>	<b>\$32,324.44</b>	<b>\$87,870.89</b>	<b>-\$55,546.45</b>	<b>-63.21 %</b>
59000-000 Marketing Activities				

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
Support				
51003-000 Buy California Marketing Agreement	6,250.03	2,083.33	4,166.70	200.0 %
51803-067 Marketing Planning/Special Projects-RoMo	11,100.00	16,500.00	-5,400.00	-32.73 %
51805-000 Marketing Personnel Expense	185,331.22	193,163.59	-7,832.37	-4.05 %
<b>Total for 59000-000 Marketing Activities Support</b>	<b>\$202,681.25</b>	<b>\$211,746.92</b>	<b>-\$9,065.67</b>	<b>-4.28 %</b>
<b>Total for 50000-000 Marketing</b>	<b>\$981,712.80</b>	<b>\$938,228.23</b>	<b>\$43,484.57</b>	<b>4.63 %</b>
64000-000 Industry Affairs				
64000-001 Industry Statistics and Information				
64001-000 AMRIC Operation	1,035.89	1,032.49	3.40	0.33 %
64001-130 AMRIC Operation-Hooman Mohammadpour	3,900.00	2,700.00	1,200.00	44.44 %
64002-104 Crop Forecasting And Analysis-Land IQ	39,436.00	38,287.50	1,148.50	3.0 %
64004-000 Grove ID GIS Project Dmnt	2,399.00		2,399.00	

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
64004-104 Grove ID GIS Project Dmnt-Land IQ		1,546.25	-1,546.25	-100.0 %
<b>Total for 64000-001 Industry Statistics and Information</b>	<b>\$46,770.89</b>	<b>\$43,566.24</b>	<b>\$3,204.65</b>	<b>7.36 %</b>
64100-000 Grower Communications				
64105-000 Online Information	5.08	252.04	-246.96	-97.98 %
64105-098 Online Information- GingerRoot	4,635.00	4,580.00	55.00	1.2 %
64105-099 Online Information- Fishhook	1,350.00		1,350.00	
64106-000 Publications	1,028.85	173.85	855.00	491.8 %
64106-067 Publications-ROMO	375.00	375.00	0.00	0.0 %
64106-085 Publications-Fox Wthr	330.00	330.00	0.00	0.0 %
64106-098 Publications- GingerRoot	4,275.00	2,060.00	2,215.00	107.52 %
64106-118 Publications-Champ	58.00	18.26	39.74	217.63 %
64108-098 Annual Report- GingerRoot		120.00	-120.00	-100.0 %
<b>Total for 64100-000 Grower</b>	<b>\$12,056.93</b>	<b>\$7,909.15</b>	<b>\$4,147.78</b>	<b>52.44 %</b>

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
<b>Communications</b>				
64200-000 Issues Management				
64204-000 Research Program Coordination & Outreach	25,578.87	25,901.82	-322.95	-1.25 %
64206-000 Legislative & Regulatory Advocacy	170,917.42	71,812.50	99,104.92	138.01 %
<b>Total for 64200-000 Issues Management</b>	<b>\$196,496.29</b>	<b>\$97,714.32</b>	<b>\$98,781.97</b>	<b>101.09 %</b>
64300-000 Legal & Governance				
64301-000 Elections	17.14		17.14	
64302-000 Legal Support	86,176.63	45,534.00	40,642.63	89.26 %
64303-000 Governance Support		4,529.11	-4,529.11	-100.0 %
<b>Total for 64300-000 Legal &amp; Governance</b>	<b>\$86,193.77</b>	<b>\$50,063.11</b>	<b>\$36,130.66</b>	<b>72.17 %</b>
64400-000 Demonstration Grove				
64401-000 Pine Tree - Rent	0.00	0.00	0.00	
64402-000 Pine Tree - Grove Management	4,331.51	7,747.75	-3,416.24	-44.09 %
64403-000 Pine Tree - Utilities	-2,505.48	-1,747.41	-758.07	-43.38 %

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
64404-000 Pine Tree - Property Tax & Insurance	-260.19	96.63	-356.82	-369.26 %
<b>Total for 64400-000 Demonstration Grove</b>	<b>\$1,565.84</b>	<b>\$6,096.97</b>	<b>-\$4,531.13</b>	<b>-74.32 %</b>
64500-000 Education & Outreach				
64502-000 Pine Tree Ranch Field Days	283.25	838.22	-554.97	-66.21 %
64503-000 Grower Outreach	30,000.00		30,000.00	
<b>Total for 64500-000 Education &amp; Outreach</b>	<b>\$30,283.25</b>	<b>\$838.22</b>	<b>\$29,445.03</b>	<b>3512.8 %</b>
64800-000 Other Industry Affairs				
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	22,000.00	22,000.00	0.00	0.0 %
64801-086 Industry Reports-AVMA	120.00	120.00	0.00	0.0 %
64803-000 Travel Expenses - Industry Affairs	134.81	2,284.93	-2,150.12	-94.1 %
64804-000 Office Expenses - Industry Affairs	240.63	164.91	75.72	45.92 %
64901-000 Misc IA Exps (Theft	111.26	25.48	85.78	336.66 %

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Accrual Basis Sunday, March 01, 2026 04:53 PM GMT-08:00

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
Reward)				
<b>Total for 64800-000 Other Industry Affairs</b>	<b>\$22,606.70</b>	<b>\$24,595.32</b>	<b>-\$1,988.62</b>	<b>-8.09 %</b>
<b>Total for 64000-000 Industry Affairs</b>	<b>\$395,973.67</b>	<b>\$230,783.33</b>	<b>\$165,190.34</b>	<b>71.58 %</b>
65000-000 Production Research				
65100-000 Pest & Disease				
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol	85,740.00		85,740.00	
65137-000 Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide s	25,316.00		25,316.00	
<b>Total for 65100-000 Pest &amp; Disease</b>	<b>\$111,056.00</b>		<b>\$111,056.00</b>	
65200-000 Breeding, Varieties & Genetics				
65218-000 CAL POLY Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	6,000.00		6,000.00	
65216-000 Commercial-Scale		22,407.00	-22,407.00	-100.0 %

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
Field Testing of Advanced Rootstock (deleted)				
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced ro (deleted)		3,419.00	-3,419.00	-100.0 %
<b>Total for 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$6,000.00</b>	<b>\$25,826.00</b>	<b>-\$19,826.00</b>	<b>-76.77 %</b>
65300-000 Cultural Management				
65323-000 Develop tools and info on crop water use (deleted)	0.00		0.00	
65325-000 Artificial Pollination Research	0.00		0.00	
65328-000 Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	29,500.00		29,500.00	
<b>Total for 65300-000 Cultural Management</b>	<b>\$29,500.00</b>		<b>\$29,500.00</b>	
<b>Total for 65000-000 Production Research</b>	<b>\$146,556.00</b>	<b>\$25,826.00</b>	<b>\$120,730.00</b>	<b>467.47 %</b>
66010-000 Grant Programs				

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
66015-000 Export Marketing				
66022-000 USDA Grant - FAS MAP China/North Asia	49,587.73		49,587.73	
66021-000 USDA Grant - FAS MAP China (deleted)		39,787.99	-39,787.99	-100.0 %
<b>Total for 66015-000 Export Marketing</b>	<b>\$49,587.73</b>	<b>\$39,787.99</b>	<b>\$9,799.74</b>	<b>24.63 %</b>
<b>Total for 66010-000 Grant Programs</b>	<b>\$49,587.73</b>	<b>\$39,787.99</b>	<b>\$9,799.74</b>	<b>24.63 %</b>
70000-000 Operations				
71100-000 Office Expense				
71101-000 Office Rent - CAC Mauchly, Irvine	0.00	0.00	0.00	
71102-000 Rent-CAM, Ins, Prop Tax	1,418.71	7,971.73	-6,553.02	-82.2 %
71104-000 Rent-Offsite Storage	2,565.00	2,490.00	75.00	3.01 %
71111-000 Insurance-Liability	21,705.75	14,415.83	7,289.92	50.57 %
71121-000 Office Expenses - Operations	3,469.06	751.73	2,717.33	361.48 %
71122-000 Office Supplies	517.15	187.41	329.74	175.95 %

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
71123-000 Janitorial	489.00	1,590.87	-1,101.87	-69.26 %
71131-000 Office Utilities	265.90	2,592.63	-2,326.73	-89.74 %
71141-000 Bank & Payroll Fees	11,199.06	1,681.44	9,517.62	566.04 %
71151-000 Equipment Maintenance & Expense	215.54	2,184.87	-1,969.33	-90.13 %
71161-000 Telephone	1,231.02	2,054.58	-823.56	-40.08 %
71162-000 Employee Communication Expense	3,600.00	3,600.00	0.00	0.0 %
71181-000 Postage & Courier Service	7.61		7.61	
<b>Total for 71100-000 Office Expense</b>	<b>\$46,683.80</b>	<b>\$39,521.09</b>	<b>\$7,162.71</b>	<b>18.12 %</b>
71200-000 Professional Fees				
71201-000 CPA-Financial Audits	37,065.00		37,065.00	
71207-000 CDFA Fiscal and Compliance Audit	7,875.00		7,875.00	
71211-000 Calif. Department of Food & Ag.-CDFA	21,166.16	18,823.03	2,343.13	12.45 %
71221-000 Dept. of Ag- USDA/AMS	10,857.56	7,833.20	3,024.36	38.61 %

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
71235-000 Legal-Ballard/Rosenberg-Labor Issues	678.00		678.00	
78301-000 Pension Adm & Legal	6,345.33	7,187.16	-841.83	-11.71 %
71203-000 CPA-Assessment Audits		0.00	0.00	
71236-000 Outsourced Accounting		21,649.98	-21,649.98	-100.0 %
<b>Total for 71200-000 Professional Fees</b>	<b>\$83,987.05</b>	<b>\$55,493.37</b>	<b>\$28,493.68</b>	<b>51.35 %</b>
71300-000 Personnel Expenses				
71301-000 Salaries/Wages				
71302-000 Salaries/Wages - IA & Ops	156,393.08	147,828.53	8,564.55	5.79 %
71303-000 Salaries/Wages - Marketing	24,182.20	29,390.62	-5,208.42	-17.72 %
<b>Total for 71301-000 Salaries/Wages</b>	<b>\$180,575.28</b>	<b>\$177,219.15</b>	<b>\$3,356.13</b>	<b>1.89 %</b>
71311-000 Pension Expense				
71312-000 Pension Expense - IA & Ops	16,892.26	15,308.14	1,584.12	10.35 %

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
71313-000 Pension Expense - Marketing	2,317.03	2,704.60	-387.57	-14.33 %
<b>Total for 71311-000 Pension Expense</b>	<b>\$19,209.29</b>	<b>\$18,012.74</b>	<b>\$1,196.55</b>	<b>6.64 %</b>
71321-000 Payroll Tax & Work Comp				
71322-000 Payroll Tax & Work Comp - IA & Ops	11,076.20	10,346.52	729.68	7.05 %
71323-000 Payroll Tax & Work Comp - Marketing	1,760.82	1,858.71	-97.89	-5.27 %
<b>Total for 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$12,837.02</b>	<b>\$12,205.23</b>	<b>\$631.79</b>	<b>5.18 %</b>
71331-000 Benefits		\$0.00	\$0.00	
71332-000 Benefits - IA & Ops	31,054.88	29,449.51	1,605.37	5.45 %
71333-000 Benefits - Marketing	4,445.47	4,491.09	-45.62	-1.02 %
<b>Total for 71331-000 Benefits</b>	<b>\$35,500.35</b>	<b>\$33,940.60</b>	<b>\$1,559.75</b>	<b>4.6 %</b>
<b>Total for 71300-000 Personnel Expenses</b>	<b>\$248,121.94</b>	<b>\$241,377.72</b>	<b>\$6,744.22</b>	<b>2.79 %</b>
71400-000 Commissioner Expenses				

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
71403-000 Travel Expenses - Board Members	4,984.77	30.55	4,954.22	16216.76 %
71404-000 Board Meeting Expenses	8,383.51	881.39	7,502.12	851.17 %
<b>Total for 71400-000 Commissioner Expenses</b>	<b>\$13,368.28</b>	<b>\$911.94</b>	<b>\$12,456.34</b>	<b>1365.92 %</b>
73000-000 Information Technology				
73001-000 Network Maintenance	7,578.71	4,601.56	2,977.15	64.7 %
73002-000 Network Hardware, Software & Licenses	2,690.98	857.97	1,833.01	213.64 %
73003-000 IT Support & Consulting	2,820.00	6,008.50	-3,188.50	-53.07 %
73004-000 Accounting & Assessment System	1,487.00	2,113.62	-626.62	-29.65 %
73005-000 IT Services	820.00	2,460.00	-1,640.00	-66.67 %
<b>Total for 73000-000 Information Technology</b>	<b>\$15,396.69</b>	<b>\$16,041.65</b>	<b>-\$644.96</b>	<b>-4.02 %</b>
78000-000 Depreciation, Interest & Other Operations				
78101-000 Travel Expenses - Operations	5,254.19		5,254.19	

# Statement of Activity

California Avocado Commission  
November, 2025-January, 2026

Distribution account	TOTAL			
	Nov 1 2025 - Jan 31 2026	Nov 1 2024 - Jan 31 2025 (PY)	\$ Change (PY)	% Change (PY)
78501-000 Dues, Education, Training, Recruitment & Other	8,591.15	195.70	8,395.45	4289.96 %
79001-000 Amortization Expense	16,307.96	39,826.58	-23,518.62	-59.05 %
79100-000 Interest Expense	1,116.63	1,634.31	-517.68	-31.68 %
<b>Total for 78000-000 Depreciation, Interest &amp; Other Operations</b>	<b>\$31,269.93</b>	<b>\$41,656.59</b>	<b>-\$10,386.66</b>	<b>-24.93 %</b>
<b>Total for 70000-000 Operations</b>	<b>\$438,827.69</b>	<b>\$395,002.36</b>	<b>\$43,825.33</b>	<b>11.09 %</b>
<b>Total for Expenses</b>	<b>\$2,012,657.89</b>	<b>\$1,629,627.91</b>	<b>\$383,029.98</b>	<b>23.5 %</b>
<b>Net Operating Income</b>	<b>-\$1,625,959.16</b>	<b>-\$1,290,140.66</b>	<b>-\$335,818.50</b>	<b>-26.03 %</b>
<b>Net Other Income</b>				
<b>Net Income</b>	<b>-\$1,625,959.16</b>	<b>-\$1,290,140.66</b>	<b>-\$335,818.50</b>	<b>-26.03 %</b>

**California Avocado Commission**  
**Budget vs. Actuals: CAC 2025-26 Budget by Class**  
November 2025 - January 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>												
40001-000 CAC Assessment Revenue-Current Year					103,615.87	30,900.00	72,715.87	335.33 %	\$103,615.87	\$30,900.00	\$72,715.87	335.33 %
40011-000 HAB Rebate Assess. Revenue-Current Year	202,405.70	60,700.00	141,705.70	333.45 %					\$202,405.70	\$60,700.00	\$141,705.70	333.45 %
42001-000 Accounting/Administration Fee Revenue (AIP)						18,000.00	-18,000.00		\$0.00	\$18,000.00	\$ -	0.00%
46000-000 Grant Funding									\$0.00	\$0.00	\$0.00	0.00%
46022-000 USDA Grant - FAS MAP China/North Asia - Revenue					14,936.32	50,000.00	-35,063.68	29.87 %	\$14,936.32	\$50,000.00	\$ -	29.87 %
<b>Total 46000-000 Grant Funding</b>					<b>14,936.32</b>	<b>50,000.00</b>	<b>-35,063.68</b>	<b>29.87 %</b>	<b>\$14,936.32</b>	<b>\$50,000.00</b>	<b>\$ -</b>	<b>29.87 %</b>
48001-000 Interest Income	2,904.03		2,904.03		62,836.81	60,000.00	2,836.81	104.73 %	\$65,740.84	\$60,000.00	\$5,740.84	109.57 %
48009-118 Other Income - From the Grove						15,000.00	-15,000.00		\$0.00	\$15,000.00	\$ -	0.00%
<b>Total Revenue</b>	<b>\$205,309.73</b>	<b>\$60,700.00</b>	<b>\$144,609.73</b>	<b>338.24 %</b>	<b>\$181,389.00</b>	<b>\$173,900.00</b>	<b>\$7,489.00</b>	<b>104.31 %</b>	<b>\$386,698.73</b>	<b>\$234,600.00</b>	<b>\$152,098.73</b>	<b>164.83 %</b>
<b>GROSS PROFIT</b>	<b>\$205,309.73</b>	<b>\$60,700.00</b>	<b>\$144,609.73</b>	<b>338.24 %</b>	<b>\$181,389.00</b>	<b>\$173,900.00</b>	<b>\$7,489.00</b>	<b>104.31 %</b>	<b>\$386,698.73</b>	<b>\$234,600.00</b>	<b>\$152,098.73</b>	<b>164.83 %</b>
<b>Expenditures</b>												
50000-000 Marketing									\$0.00	\$0.00	\$0.00	0.00%
51000-000 Consumer Marketing									\$0.00	\$0.00	\$0.00	0.00%
51001-072 Media Planning & Buying-Curious Plot	33,801.64	93,507.00	-59,705.36	36.15 %					\$33,801.64	\$93,507.00	\$ -	36.15 %
51002-072 Creative Strategy, Content & Production-Curious Plot	174,773.36	123,338.00	51,435.36	141.70 %					\$174,773.36	\$123,338.00	\$51,435.36	141.70 %
51004-072 Consumer Marketing-Retail-Curious Plot	27,462.50	31,918.00	-4,455.50	86.04 %	4,625.00	11,000.00	-6,375.00	42.05 %	\$32,087.50	\$42,918.00	\$ -	74.76 %
51801-072 Account Administration-Curious Plot	57,396.90	45,838.00	11,558.90	125.22 %					\$57,396.90	\$45,838.00	\$11,558.90	125.22 %
54001-072 Consumer PR-Curious Plot	40,674.74	48,121.00	-7,446.26	84.53 %					\$40,674.74	\$48,121.00	\$ -7,446.26	84.53 %
55101-072 Consumer Email Marketing & Website-Curious Plot	17,589.67	30,566.00	-12,976.33	57.55 %					\$17,589.67	\$30,566.00	\$ -	57.55 %
55103-072 Social Media & Content Marketing-Curious Plot	45,617.71	44,267.00	1,350.71	103.05 %	1,231.25	0.00	1,231.25		\$46,848.96	\$44,267.00	\$2,581.96	105.83 %
<b>Total 51000-000 Consumer Marketing</b>	<b>397,316.52</b>	<b>417,555.00</b>	<b>-20,238.48</b>	<b>95.15 %</b>	<b>5,856.25</b>	<b>11,000.00</b>	<b>-5,143.75</b>	<b>53.24 %</b>	<b>\$403,172.77</b>	<b>\$428,555.00</b>	<b>\$ -</b>	<b>94.08 %</b>
52000-000 Trade - Retail									\$0.00	\$0.00	\$0.00	0.00%
52000-001 Trade Relations									\$0.00	\$0.00	\$0.00	0.00%
52002-066 Trade Advertising-Production-Fusion	14,247.38	15,350.00	-1,102.62	92.82 %					\$14,247.38	\$15,350.00	\$ -1,102.62	92.82 %
52022-000 Dues	3,670.83	3,472.50	198.33	105.71 %					\$3,670.83	\$3,472.50	\$198.33	105.71 %
52042-000 Conventions	12,401.18	0.00	12,401.18						\$12,401.18	\$0.00	\$12,401.18	0.00%
52052-081 Program Admin/Strategy/Planning-PJ/PR	5,000.14	5,001.00	-0.86	99.98 %					\$5,000.14	\$5,001.00	\$ -0.86	99.98 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR					77,400.00	77,400.00	0.00	100.00	\$77,400.00	\$77,400.00	\$0.00	100.00

**California Avocado Commission**  
**Budget vs. Actuals: CAC 2025-26 Budget by Class**  
November 2025 - January 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52060-081 Cross-Functional Shopper Insights Survey-PJ/PR	19,275.00	8,025.00	11,250.00	240.19 %					\$19,275.00	\$8,025.00	\$11,250.00	240.19 %
52071-075 Key Account Coverage-TX/MW/SE-Anderson	32,250.00	32,250.00	0.00	100.00 %					\$32,250.00	\$32,250.00	\$0.00	100.00 %
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 %
<b>Total 52000-001 Trade Relations</b>	<b>128,844.53</b>	<b>106,098.50</b>	<b>22,746.03</b>	<b>121.44 %</b>	<b>77,400.00</b>	<b>77,400.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>\$206,244.53</b>	<b>\$183,498.50</b>	<b>\$22,746.03</b>	<b>112.40 %</b>
52010-000 Retail & Consumer Promotions		0.00	0.00						\$0.00	\$0.00	\$0.00	0.00%
52124-000 Retail Performance Programs-Retail Promotions	-287.80	0.00	-287.80						\$ -287.80	\$0.00	\$ -287.80	0.00%
52125-000 Retail Brand Awareness Programs	19,997.12	0.00	19,997.12						\$19,997.12	\$0.00	\$19,997.12	0.00%
52128-066 Retail Trade Promotions-Fusion	4,661.55	10,450.00	-5,788.45	44.61 %					\$4,661.55	\$10,450.00	\$ -5,788.45	44.61 %
52132-000 Retail Identity Programs-Display Bins	217.75	0.00	217.75						\$217.75	\$0.00	\$217.75	0.00%
52303-000 Storage/Fulfillment	5,774.05	5,250.00	524.05	109.98 %					\$5,774.05	\$5,250.00	\$524.05	109.98 %
<b>Total 52010-000 Retail &amp; Consumer Promotions</b>	<b>30,362.67</b>	<b>15,700.00</b>	<b>14,662.67</b>	<b>193.39 %</b>					<b>\$30,362.67</b>	<b>\$15,700.00</b>	<b>\$14,662.67</b>	<b>193.39 %</b>
52200-000 Data, Research & Analysis									\$0.00	\$0.00	\$0.00	0.00%
52202-000 Retail POS Scan Data-Circana	16,507.75	16,750.00	-242.25	98.55 %					\$16,507.75	\$16,750.00	\$ -242.25	98.55 %
52204-066 Data Analysis & Retail Research-FUSION	48,221.63	55,900.00	-7,678.37	86.26 %					\$48,221.63	\$55,900.00	\$ -7,678.37	86.26 %
52206-086 Inventory Reporting-AVMA		675.00	-675.00		675.00	0.00	675.00		\$675.00	\$675.00	\$0.00	100.00 %
52211-066 California Avocado Market Analysis-Fusion	24,574.88	29,650.00	-5,075.12	82.88 %					\$24,574.88	\$29,650.00	\$ -5,075.12	82.88 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	9,630.76	6,050.00	3,580.76	159.19 %					\$9,630.76	\$6,050.00	\$3,580.76	159.19 %
<b>Total 52200-000 Data, Research &amp; Analysis</b>	<b>98,935.02</b>	<b>109,025.00</b>	<b>-10,089.98</b>	<b>90.75 %</b>	<b>675.00</b>	<b>0.00</b>	<b>675.00</b>		<b>\$99,610.02</b>	<b>\$109,025.00</b>	<b>\$ -9,414.98</b>	<b>91.36 %</b>
52400-000 Administration & Other									\$0.00	\$0.00	\$0.00	0.00%
52140-098 Grower Communications-GingerRoot					945.00	1,520.00	-575.00	62.17 %	\$945.00	\$1,520.00	\$ -575.00	62.17 %
52401-004 Travel Expenses - Splane	864.66	1,500.00	-635.34	57.64 %					\$864.66	\$1,500.00	\$ -635.34	57.64 %
52401-019 Travel Expenses - Marketing Staff	3,507.61	3,000.00	507.61	116.92 %					\$3,507.61	\$3,000.00	\$507.61	116.92 %
52411-000 Office Expenses - Marketing	1,999.85	3,000.00	-1,000.15	66.66 %					\$1,999.85	\$3,000.00	\$ -1,000.15	66.66 %
<b>Total 52400-000 Administration &amp; Other</b>	<b>6,372.12</b>	<b>7,500.00</b>	<b>-1,127.88</b>	<b>84.96 %</b>	<b>945.00</b>	<b>1,520.00</b>	<b>-575.00</b>	<b>62.17 %</b>	<b>\$7,317.12</b>	<b>\$9,020.00</b>	<b>\$ -1,702.88</b>	<b>81.12 %</b>
<b>Total 52000-000 Trade - Retail</b>	<b>264,514.34</b>	<b>238,323.50</b>	<b>26,190.84</b>	<b>110.99 %</b>	<b>79,020.00</b>	<b>78,920.00</b>	<b>100.00</b>	<b>100.13 %</b>	<b>\$343,534.34</b>	<b>\$317,243.50</b>	<b>\$26,290.84</b>	<b>108.29 %</b>
53000-000 Trade - Foodservice									\$0.00	\$0.00	\$0.00	0.00%
53001-070 Media-Agency	300.00	1,400.00	-1,100.00	21.43 %					\$300.00	\$1,400.00	\$ -1,100.00	21.43 %
53002-070 Production-Agency	3,900.00	4,200.00	-300.00	92.86 %					\$3,900.00	\$4,200.00	\$ -300.00	92.86 %
53101-070 Public Relations-Agency	8,003.75	7,800.00	203.75	102.61 %					\$8,003.75	\$7,800.00	\$203.75	102.61 %
53103-070 Foodservice Events-Agency	3,248.39	6,675.00	-3,426.61	48.67 %					\$3,248.39	\$6,675.00	\$ -3,426.61	48.67 %
53104-070 Chain Promotions-Agency	12,017.91	13,875.00	-1,857.09	86.62 %	-3,350.00		-3,350.00		\$8,667.91	\$13,875.00	\$ -5,207.09	62.47 %
53105-070 Culinary Education Program-Agency	100.00	450.00	-350.00	22.22 %					\$100.00	\$450.00	\$ -350.00	22.22 %
53801-070 Program Administration Fees-Agency	7,400.00	7,800.00	-400.00	94.87 %					\$7,400.00	\$7,800.00	\$ -400.00	94.87 %

**California Avocado Commission**  
**Budget vs. Actuals: CAC 2025-26 Budget by Class**  
 November 2025 - January 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
53802-070 Program Administration Expenses-Agency	704.39	750.00	-45.61	93.92 %					\$704.39	\$750.00	\$ -45.61	93.92 %
<b>Total 53000-000 Trade - Foodservice</b>	<b>35,674.44</b>	<b>42,950.00</b>	<b>-7,275.56</b>	<b>83.06 %</b>	<b>-3,350.00</b>		<b>-3,350.00</b>		<b>\$32,324.44</b>	<b>\$42,950.00</b>	<b>\$ -10,625.56</b>	<b>75.26 %</b>
59000-000 Marketing Activities Support									\$0.00	\$0.00	\$0.00	0.00%
51003-000 Buy California Marketing Agreement	6,250.03	6,250.00	0.03	100.00 %					\$6,250.03	\$6,250.00	\$0.03	100.00 %
51803-067 Marketing Planning/Special Projects-RoMo					11,100.00	11,100.00	0.00	100.00 %	\$11,100.00	\$11,100.00	\$0.00	100.00 %
51805-000 Marketing Personnel Expense	185,331.22	203,162.00	-17,830.78	91.22 %					\$185,331.22	\$203,162.00	\$ -17,830.78	91.22 %
<b>Total 59000-000 Marketing Activities Support</b>	<b>191,581.25</b>	<b>209,412.00</b>	<b>-17,830.75</b>	<b>91.49 %</b>	<b>11,100.00</b>	<b>11,100.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>\$202,681.25</b>	<b>\$220,512.00</b>	<b>\$ -17,830.75</b>	<b>91.91 %</b>
<b>Total 50000-000 Marketing</b>	<b>889,086.55</b>	<b>908,240.50</b>	<b>-19,153.95</b>	<b>97.89 %</b>	<b>92,626.25</b>	<b>101,020.00</b>	<b>-8,393.75</b>	<b>91.69 %</b>	<b>\$981,712.80</b>	<b>\$1,009,260.50</b>	<b>\$ -27,547.70</b>	<b>97.27 %</b>
64000-000 Industry Affairs									\$0.00	\$0.00	\$0.00	0.00%
64000-001 Industry Statistics and Information									\$0.00	\$0.00	\$0.00	0.00%
64001-000 AMRIC Operation					1,035.89	900.00	135.89	115.10 %	\$1,035.89	\$900.00	\$135.89	115.10 %
64001-130 AMRIC Operation-Hooman Mohammadpour					3,900.00	3,600.00	300.00	108.33 %	\$3,900.00	\$3,600.00	\$300.00	108.33 %
64002-104 Crop Forecasting And Analysis-Land IQ					39,436.00	39,500.00	-64.00	99.84 %	\$39,436.00	\$39,500.00	\$ -64.00	99.84 %
64004-000 Grove ID GIS Project Dmnt					2,399.00	2,400.00	-1.00	99.96 %	\$2,399.00	\$2,400.00	\$ -1.00	99.96 %
<b>Total 64000-001 Industry Statistics and Information</b>					<b>46,770.89</b>	<b>46,400.00</b>	<b>370.89</b>	<b>100.80 %</b>	<b>\$46,770.89</b>	<b>\$46,400.00</b>	<b>\$370.89</b>	<b>100.80 %</b>
64100-000 Grower Communications									\$0.00	\$0.00	\$0.00	0.00%
64105-000 Online Information					5.08	450.00	-444.92	1.13 %	\$5.08	\$450.00	\$ -444.92	1.13 %
64105-098 Online Information-GingerRoot					4,635.00	5,400.00	-765.00	85.83 %	\$4,635.00	\$5,400.00	\$ -765.00	85.83 %
64105-099 Online Information-Fishhook					1,350.00	1,050.00	300.00	128.57 %	\$1,350.00	\$1,050.00	\$300.00	128.57 %
64106-000 Publications					1,028.85	750.00	278.85	137.18 %	\$1,028.85	\$750.00	\$278.85	137.18 %
64106-067 Publications-ROMO					375.00	375.00	0.00	100.00 %	\$375.00	\$375.00	\$0.00	100.00 %
64106-085 Publications-Fox Wthr					330.00	330.00	0.00	100.00 %	\$330.00	\$330.00	\$0.00	100.00 %
64106-098 Publications-GingerRoot					4,275.00	4,350.00	-75.00	98.28 %	\$4,275.00	\$4,350.00	\$ -75.00	98.28 %
64106-118 Publications-Champ					58.00	18,000.00	-17,942.00	0.32 %	\$58.00	\$18,000.00	\$ -17,942.00	0.32 %
<b>Total 64100-000 Grower Communications</b>					<b>12,056.93</b>	<b>30,705.00</b>	<b>-18,648.07</b>	<b>39.27 %</b>	<b>\$12,056.93</b>	<b>\$30,705.00</b>	<b>\$ -18,648.07</b>	<b>39.27 %</b>
64200-000 Issues Management									\$0.00	\$0.00	\$0.00	0.00%
64202-000 Field/Technical Support						5,000.00	-5,000.00		\$0.00	\$5,000.00	\$ -5,000.00	0.00%
64204-000 Research Program Coordination & Outreach					25,578.87	24,000.00	1,578.87	106.58 %	\$25,578.87	\$24,000.00	\$1,578.87	106.58 %
64206-000 Legislative & Regulatory Advocacy					170,917.42	106,500.00	64,417.42	160.49 %	\$170,917.42	\$106,500.00	\$64,417.42	160.49 %

**California Avocado Commission**  
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	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 64200-000 Issues Management</b>					<b>196,496.29</b>	<b>135,500.00</b>	<b>60,996.29</b>	<b>145.02 %</b>	<b>\$196,496.29</b>	<b>\$135,500.00</b>	<b>\$60,996.29</b>	<b>145.02 %</b>
64300-000 Legal & Governance									\$0.00	\$0.00	\$0.00	0.00%
64301-000 Elections					17.14	1,500.00	-1,482.86	1.14 %	\$17.14	\$1,500.00	\$ -1,482.86	1.14 %
64302-000 Legal Support					86,176.63	37,500.00	48,676.63	229.80 %	\$86,176.63	\$37,500.00	\$48,676.63	229.80 %
64303-000 Governance Support						5,000.00	-5,000.00		\$0.00	\$5,000.00	\$ -5,000.00	0.00%
<b>Total 64300-000 Legal &amp; Governance</b>					<b>86,193.77</b>	<b>44,000.00</b>	<b>42,193.77</b>	<b>195.89 %</b>	<b>\$86,193.77</b>	<b>\$44,000.00</b>	<b>\$42,193.77</b>	<b>195.89 %</b>
64400-000 Demonstration Grove									\$0.00	\$0.00	\$0.00	0.00%
64402-000 Pine Tree - Grove Management					4,331.51	6,333.00	-2,001.49	68.40 %	\$4,331.51	\$6,333.00	\$ -2,001.49	68.40 %
64403-000 Pine Tree - Utilities					-2,505.48	1,350.00	-3,855.48	-185.59 %	\$ -2,505.48	\$1,350.00	\$ -3,855.48	-185.59 %
64404-000 Pine Tree - Property Tax & Insurance					-260.19	639.00	-899.19	-40.72 %	\$ -260.19	\$639.00	\$ -899.19	-40.72 %
<b>Total 64400-000 Demonstration Grove</b>					<b>1,565.84</b>	<b>8,322.00</b>	<b>-6,756.16</b>	<b>18.82 %</b>	<b>\$1,565.84</b>	<b>\$8,322.00</b>	<b>\$ -6,756.16</b>	<b>18.82 %</b>
64500-000 Education & Outreach									\$0.00	\$0.00	\$0.00	0.00%
64502-000 Pine Tree Ranch Field Days					283.25	0.00	283.25		\$283.25	\$0.00	\$283.25	0.00%
64503-000 Grower Outreach					30,000.00	0.00	30,000.00		\$30,000.00	\$0.00	\$30,000.00	0.00%
<b>Total 64500-000 Education &amp; Outreach</b>					<b>30,283.25</b>	<b>0.00</b>	<b>30,283.25</b>		<b>\$30,283.25</b>	<b>\$0.00</b>	<b>\$30,283.25</b>	<b>0.00%</b>
64800-000 Other Industry Affairs						0.00	0.00		\$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 %	\$22,000.00	\$25,000.00	\$ -3,000.00	88.00 %
64801-086 Industry Reports-AVMA					120.00	120.00	0.00	100.00 %	\$120.00	\$120.00	\$0.00	100.00 %
64803-000 Travel Expenses - Industry Affairs					134.81	6,000.00	-5,865.19	2.25 %	\$134.81	\$6,000.00	\$ -5,865.19	2.25 %
64804-000 Office Expenses - Industry Affairs					240.63	1,875.00	-1,634.37	12.83 %	\$240.63	\$1,875.00	\$ -1,634.37	12.83 %
64805-000 Committee Meeting Expense						1,200.00	-1,200.00		\$0.00	\$1,200.00	\$ -1,200.00	0.00%
64901-000 Misc IA Exps (Theft Reward)					111.26	500.00	-388.74	22.25 %	\$111.26	\$500.00	\$ -388.74	22.25 %
<b>Total 64800-000 Other Industry Affairs</b>					<b>22,606.70</b>	<b>34,695.00</b>	<b>-12,088.30</b>	<b>65.16 %</b>	<b>\$22,606.70</b>	<b>\$34,695.00</b>	<b>\$ -12,088.30</b>	<b>65.16 %</b>
<b>Total 64000-000 Industry Affairs</b>					<b>395,973.67</b>	<b>299,622.00</b>	<b>96,351.67</b>	<b>132.16 %</b>	<b>\$395,973.67</b>	<b>\$299,622.00</b>	<b>\$96,351.67</b>	<b>132.16 %</b>
65000-000 Production Research									\$0.00	\$0.00	\$0.00	0.00%
65100-000 Pest & Disease									\$0.00	\$0.00	\$0.00	0.00%
65133-000 Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol					85,740.00	85,740.00	0.00	100.00 %	\$85,740.00	\$85,740.00	\$0.00	100.00 %
65137-000 Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide s					25,316.00	25,316.00	0.00	100.00 %	\$25,316.00	\$25,316.00	\$0.00	100.00 %
<b>Total 65100-000 Pest &amp; Disease</b>					<b>111,056.00</b>	<b>111,056.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>\$111,056.00</b>	<b>\$111,056.00</b>	<b>\$0.00</b>	<b>100.00 %</b>
65200-000 Breeding, Varieties & Genetics									\$0.00	\$0.00	\$0.00	0.00%
65218-000 CAL POLY Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)					6,000.00	6,000.00	0.00	100.00 %	\$6,000.00	\$6,000.00	\$0.00	100.00 %
<b>Total 65200-000 Breeding, Varieties &amp; Genetics</b>					<b>6,000.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>100.00 %</b>

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	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
65300-000 Cultural Management									\$0.00	\$0.00	\$0.00	0.00%
65328-000 Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	29,500.00	29,500.00	0.00	100.00 %					\$29,500.00	\$29,500.00	\$0.00	100.00 %
<b>Total 65300-000 Cultural Management</b>	<b>29,500.00</b>	<b>29,500.00</b>	<b>0.00</b>	<b>100.00 %</b>					<b>\$29,500.00</b>	<b>\$29,500.00</b>	<b>\$0.00</b>	<b>100.00 %</b>
<b>Total 65000-000 Production Research</b>	<b>146,556.00</b>	<b>146,556.00</b>	<b>0.00</b>	<b>100.00 %</b>					<b>\$146,556.00</b>	<b>\$146,556.00</b>	<b>\$0.00</b>	<b>100.00 %</b>
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	49,587.73	50,000.00	-412.27	99.18 %					\$49,587.73	\$50,000.00	\$ -412.27	99.18 %
<b>Total 66015-000 Export Marketing</b>	<b>49,587.73</b>	<b>50,000.00</b>	<b>-412.27</b>	<b>99.18 %</b>					<b>\$49,587.73</b>	<b>\$50,000.00</b>	<b>\$ -412.27</b>	<b>99.18 %</b>
<b>Total 66010-000 Grant Programs</b>	<b>49,587.73</b>	<b>50,000.00</b>	<b>-412.27</b>	<b>99.18 %</b>					<b>\$49,587.73</b>	<b>\$50,000.00</b>	<b>\$ -412.27</b>	<b>99.18 %</b>
70000-000 Operations									\$0.00	\$0.00	\$0.00	0.00%
71100-000 Office Expense									\$0.00	\$0.00	\$0.00	0.00%
71102-000 Rent-CAM, Ins, Prop Tax	1,418.71	4,000.00	-2,581.29	35.47 %					\$1,418.71	\$4,000.00	\$ -2,581.29	35.47 %
71104-000 Rent-Offsite Storage	2,565.00	2,700.00	-135.00	95.00 %					\$2,565.00	\$2,700.00	\$ -135.00	95.00 %
71111-000 Insurance-Liability	21,705.75	25,500.00	-3,794.25	85.12 %					\$21,705.75	\$25,500.00	\$ -3,794.25	85.12 %
71121-000 Office Expenses - Operations	3,469.06	2,500.00	969.06	138.76 %					\$3,469.06	\$2,500.00	\$969.06	138.76 %
71122-000 Office Supplies	517.15	750.00	-232.85	68.95 %					\$517.15	\$750.00	\$ -232.85	68.95 %
71123-000 Janitorial	489.00	2,050.00	-1,561.00	23.85 %					\$489.00	\$2,050.00	\$ -1,561.00	23.85 %
71131-000 Office Utilities	265.90	0.00	265.90						\$265.90	\$0.00	\$265.90	0.00%
71141-000 Bank & Payroll Fees	11,199.06	15,975.00	-4,775.94	70.10 %					\$11,199.06	\$15,975.00	\$ -4,775.94	70.10 %
71151-000 Equipment Maintenance & Expense	215.54	0.00	215.54						\$215.54	\$0.00	\$215.54	0.00%
71161-000 Telephone	1,231.02	2,100.00	-868.98	58.62 %					\$1,231.02	\$2,100.00	\$ -868.98	58.62 %
71162-000 Employee Communication Expense	3,600.00	3,600.00	0.00	100.00 %					\$3,600.00	\$3,600.00	\$0.00	100.00 %
71181-000 Postage & Courier Service	7.61	575.00	-567.39	1.32 %					\$7.61	\$575.00	\$ -567.39	1.32 %
<b>Total 71100-000 Office Expense</b>	<b>46,683.80</b>	<b>59,750.00</b>	<b>-13,066.20</b>	<b>78.13 %</b>					<b>\$46,683.80</b>	<b>\$59,750.00</b>	<b>\$ -13,066.20</b>	<b>78.13 %</b>
71200-000 Professional Fees									\$0.00	\$0.00	\$0.00	0.00%
71201-000 CPA-Financial Audits	37,065.00	38,000.00	-935.00	97.54 %					\$37,065.00	\$38,000.00	\$ -935.00	97.54 %
71207-000 CDFA Fiscal and Compliance Audit	7,875.00	8,000.00	-125.00	98.44 %					\$7,875.00	\$8,000.00	\$ -125.00	98.44 %
71211-000 Calif. Department of Food & Ag.-CDFA	21,166.16	18,750.00	2,416.16	112.89 %					\$21,166.16	\$18,750.00	\$2,416.16	112.89 %
71221-000 Dept. of Ag-USDA/AMS	10,857.56	12,600.00	-1,742.44	86.17 %					\$10,857.56	\$12,600.00	\$ -1,742.44	86.17 %
71235-000 Legal-Ballard/Rosenberg-Labor Issues	678.00	0.00	678.00						\$678.00	\$0.00	\$678.00	0.00%
78301-000 Pension Adm & Legal	6,345.33	7,150.00	-804.67	88.75 %					\$6,345.33	\$7,150.00	\$ -804.67	88.75 %
<b>Total 71200-000 Professional Fees</b>	<b>83,987.05</b>	<b>84,500.00</b>	<b>-512.95</b>	<b>99.39 %</b>					<b>\$83,987.05</b>	<b>\$84,500.00</b>	<b>\$ -512.95</b>	<b>99.39 %</b>
71300-000 Personnel Expenses									\$0.00	\$0.00	\$0.00	0.00%
71301-000 Salaries/Wages									\$0.00	\$0.00	\$0.00	0.00%
71302-000 Salaries/Wages - IA & Ops	156,393.08	167,925.00	-11,531.92	93.13 %					\$156,393.08	\$167,925.00	\$ -11,531.92	93.13 %
71303-000 Salaries/Wages - Marketing	24,182.20	26,006.00	-1,823.80	92.99 %					\$24,182.20	\$26,006.00	\$ -1,823.80	92.99 %

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<b>Total 71301-000 Salaries/Wages</b>					<b>180,575.28</b>	<b>193,931.00</b>	<b>-13,355.72</b>	<b>93.11 %</b>	<b>\$180,575.28</b>	<b>\$193,931.00</b>	<b>\$ - 13,355.72</b>	<b>93.11 %</b>
71311-000 Pension Expense									\$0.00	\$0.00	\$0.00	0.00%
71312-000 Pension Expense - IA & Ops					16,892.26	16,793.00	99.26	100.59 %	\$16,892.26	\$16,793.00	\$99.26	100.59 %
71313-000 Pension Expense - Marketing					2,317.03	2,315.00	2.03	100.09 %	\$2,317.03	\$2,315.00	\$2.03	100.09 %
<b>Total 71311-000 Pension Expense</b>					<b>19,209.29</b>	<b>19,108.00</b>	<b>101.29</b>	<b>100.53 %</b>	<b>\$19,209.29</b>	<b>\$19,108.00</b>	<b>\$101.29</b>	<b>100.53 %</b>
71321-000 Payroll Tax & Work Comp									\$0.00	\$0.00	\$0.00	0.00%
71322-000 Payroll Tax & Work Comp - IA & Ops					11,076.20	12,303.99	-1,227.79	90.02 %	\$11,076.20	\$12,303.99	\$ -1,227.79	90.02 %
71323-000 Payroll Tax & Work Comp - Marketing					1,760.82	1,958.49	-197.67	89.91 %	\$1,760.82	\$1,958.49	\$ -197.67	89.91 %
<b>Total 71321-000 Payroll Tax &amp; Work Comp</b>					<b>12,837.02</b>	<b>14,262.48</b>	<b>-1,425.46</b>	<b>90.01 %</b>	<b>\$12,837.02</b>	<b>\$14,262.48</b>	<b>\$ -1,425.46</b>	<b>90.01 %</b>
71331-000 Benefits									\$0.00	\$0.00	\$0.00	0.00%
71332-000 Benefits - IA & Ops					31,054.88	34,358.00	-3,303.12	90.39 %	\$31,054.88	\$34,358.00	\$ -3,303.12	90.39 %
71333-000 Benefits - Marketing					4,445.47	5,396.00	-950.53	82.38 %	\$4,445.47	\$5,396.00	\$ -950.53	82.38 %
<b>Total 71331-000 Benefits</b>					<b>35,500.35</b>	<b>39,754.00</b>	<b>-4,253.65</b>	<b>89.30 %</b>	<b>\$35,500.35</b>	<b>\$39,754.00</b>	<b>\$ -4,253.65</b>	<b>89.30 %</b>
<b>Total 71300-000 Personnel Expenses</b>					<b>248,121.94</b>	<b>267,055.48</b>	<b>-18,933.54</b>	<b>92.91 %</b>	<b>\$248,121.94</b>	<b>\$267,055.48</b>	<b>\$ - 18,933.54</b>	<b>92.91 %</b>
71400-000 Commissioner Expenses									\$0.00	\$0.00	\$0.00	0.00%
71403-000 Travel Expenses - Board Members					4,984.77	10,000.00	-5,015.23	49.85 %	\$4,984.77	\$10,000.00	\$ -5,015.23	49.85 %
71404-000 Board Meeting Expenses					8,383.51	7,000.00	1,383.51	119.76 %	\$8,383.51	\$7,000.00	\$1,383.51	119.76 %
<b>Total 71400-000 Commissioner Expenses</b>					<b>13,368.28</b>	<b>17,000.00</b>	<b>-3,631.72</b>	<b>78.64 %</b>	<b>\$13,368.28</b>	<b>\$17,000.00</b>	<b>\$ -3,631.72</b>	<b>78.64 %</b>
73000-000 Information Technology									\$0.00	\$0.00	\$0.00	0.00%
73001-000 Network Maintenance					7,578.71	7,530.00	48.71	100.65 %	\$7,578.71	\$7,530.00	\$48.71	100.65 %
73002-000 Network Hardware, Software & Licenses					2,690.98	4,936.00	-2,245.02	54.52 %	\$2,690.98	\$4,936.00	\$ -2,245.02	54.52 %
73003-000 IT Support & Consulting					2,820.00	12,145.00	-9,325.00	23.22 %	\$2,820.00	\$12,145.00	\$ -9,325.00	23.22 %
73004-000 Accounting & Assessment System					1,487.00	1,300.00	187.00	114.38 %	\$1,487.00	\$1,300.00	\$187.00	114.38 %
73005-000 IT Services					820.00	3,500.00	-2,680.00	23.43 %	\$820.00	\$3,500.00	\$ -2,680.00	23.43 %
<b>Total 73000-000 Information Technology</b>					<b>15,396.69</b>	<b>29,411.00</b>	<b>-14,014.31</b>	<b>52.35 %</b>	<b>\$15,396.69</b>	<b>\$29,411.00</b>	<b>\$ - 14,014.31</b>	<b>52.35 %</b>
78000-000 Depreciation, Interest & Other Operations									\$0.00	\$0.00	\$0.00	0.00%
78101-000 Travel Expenses - Operations					5,254.19	14,175.00	-8,920.81	37.07 %	\$5,254.19	\$14,175.00	\$ -8,920.81	37.07 %
78501-000 Dues, Education, Training, Recruitment & Other					8,591.15	9,000.00	-408.85	95.46 %	\$8,591.15	\$9,000.00	\$ -408.85	95.46 %
79001-000 Amortization Expense					16,307.96	16,309.00	-1.04	99.99 %	\$16,307.96	\$16,309.00	\$ -1.04	99.99 %
79100-000 Interest Expense					1,116.63	1,395.00	-278.37	80.05 %	\$1,116.63	\$1,395.00	\$ -278.37	80.05 %
<b>Total 78000-000 Depreciation, Interest &amp; Other Operations</b>					<b>31,269.93</b>	<b>40,879.00</b>	<b>-9,609.07</b>	<b>76.49 %</b>	<b>\$31,269.93</b>	<b>\$40,879.00</b>	<b>\$ -9,609.07</b>	<b>76.49 %</b>
<b>Total 70000-000 Operations</b>					<b>438,827.69</b>	<b>498,595.48</b>	<b>-59,767.79</b>	<b>88.01 %</b>	<b>\$438,827.69</b>	<b>\$498,595.48</b>	<b>\$ - 59,767.79</b>	<b>88.01 %</b>
<b>Total Expenditures</b>	<b>\$889,086.55</b>	<b>\$908,240.50</b>	<b>\$ - 19,153.95</b>	<b>97.89 %</b>	<b>\$1,123,571.34</b>	<b>\$1,095,793.48</b>	<b>\$27,777.86</b>	<b>102.53 %</b>	<b>\$2,012,657.89</b>	<b>\$2,004,033.98</b>	<b>\$8,623.91</b>	<b>100.43 %</b>

# California Avocado Commission

## Budget vs. Actuals: CAC 2025-26 Budget by Class

November 2025 - January 2026

	RESTRICTED				UNRESTRICTED				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$ -	\$ -	\$163,763.68	80.68 %	\$ -942,182.34	\$ -921,893.48	\$ -	102.20	\$ -	\$ -	\$143,474.82	91.89 %
	683,776.82	847,540.50					20,288.86	%	1,625,959.16	1,769,433.98		
NET REVENUE	\$ -	\$ -	\$163,763.68	80.68 %	\$ -942,182.34	\$ -921,893.48	\$ -	102.20	\$ -	\$ -	\$143,474.82	91.89 %
	683,776.82	847,540.50					20,288.86	%	1,625,959.16	1,769,433.98		



**BOARD ACTION**

**ITEM 4.d: Consider approval of CAC as provider of Avocado Inspection Program administrative services for the CDFA for the period from July 2026 through June 2027**

**SUMMARY:**

Each year a Memorandum of Understanding (MOU) must be renewed with the California Department of Food and Agriculture (CDFA) to allow CAC to continue as administrator of the Avocado Inspection Program (AIP). The AIP oversees avocado variety maturity standards, weight certification, uniformity of size, and ensures correct labeling of avocado cartons to conform with applicable regulations.

CAC staff handles the collection and disbursement of certification fees from California avocado handlers with oversight by the Avocado Inspection Committee (AIC). CAC also is responsible for retention of AIP personnel. Annual approval by the Board is required for CAC to continue administration of the funds. The item is scheduled for consideration early each fiscal year to allow time for the CDFA approval process.

**FISCAL ANALYSIS:**

- CAC has provided this administration service for AIP since 1986, resulting in industry savings of approximately \$175,000 annually for a cumulative avocado industry savings of over six million dollars due to the minimization of state government overhead expenses. CAC is compensated by AIP for providing administrative and accounting services, which is \$70,000 for 2024-25 fiscal year.

**BOARD OPTIONS:**

- Approve CAC as Provider of Administrative Services of CDFA's Avocado Inspection Program
- Consider alternative forms of providing administrative services to AIP
- Take no action

**STAFF RECOMMENDATION:**

- Staff recommends approval of CAC as Provider of Administrative Services to AIP

**EXHIBITS / ATTACHMENTS:**

- None



**BOARD ACTION**

**ITEM 5: Consider appointment of District 4 alternate member to fill existing vacancy, term ending October 31, 2027**

**SUMMARY:**

There currently exists a District 4 alternate member vacancy on the CAC Board for the term ending October 31, 2027. The Commission announced the District 4 alternate member vacancy in February 2026, and at the time this item was prepared the following individuals have expressed interest in the position:

- Connor Held
- Nathan Lurie
- Bobby Mummaneni

Board vacancies, for both member and alternate seats, are filled by a majority vote of the Commission (Election Procedures, Section VII, A), with appointment being conducted at a regularly scheduled meeting as soon as practicable after the vacancy occurs (Election Procedures, Section VII, B). Nominations for appointment to a vacant seat may be solicited by the Commission prior to the meeting at which the appointment will take place and from the floor at the meeting (Section VII, B). Nominees must meet the qualifications set forth in Section IV of the Election Procedures.

While CAC has solicited nominations for the District 4 alternate member vacancy prior to the March Board meeting, nominations will also be accepted from the floor at the upcoming meeting. Note that nominees have the option to be present during the vote to fill the vacant seat and voting may not be conducted by secret ballot (Election Procedures, Section VII, C).

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Conduct a vote to fill the vacant District 4 alternate member seat
- Take no action

**STAFF RECOMMENDATION:**

- None

**EXHIBITS / ATTACHMENTS:**

- Producer Disclosure of Affiliations and Candidate Statement for Connor Held
- Producer Disclosure of Affiliations and Candidate Statement for Nathan Lurie



## PRODUCER DISCLOSURE OF AFFILIATIONS

I declare that I am engaged, within this state, in the business of producing or causing to be produced avocados for market through a legal entity (individual ownership, partnership, corporation, or other) which is not also involved in the handling of avocados, and that my **grove** is located in California Avocado Commission District Number 4 (Refer to enclosed **Grove District Zip Code List**)

I **own** the following number of planted avocado acres in California 10 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) \_\_\_\_\_.

I **manage** the following number of planted avocado acres in California 10 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) \_\_\_\_\_.

I **pack** my fruit with the following handlers: Calavo; Index; Giumarra; \_\_\_\_\_.

**In addition, I am also involved in the avocado industry in the following capacities (check all that apply):**

- Handler – Owner/Partner
- Handler – Officer/Director
- Handler – Employee
- Holder of a personal financial interest in the production of avocados outside of the United States.
- Holder of a personal financial interest in a handling operation that imports fruit from outside of the United States.

Please briefly describe that financial interest and specify the location of the out-of-country operation.

I own shares of Calavo and Mission Produce

I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of each of my affiliations with the avocado industry. I understand that this form may be made available upon request, or reproduced and included with election information mailed to eligible voters.

PRINT NAME: Conner Held  
SIGNATURE:  DATE: 2/24/26

**MUST BE RECEIVED BY CAC ON OR BEFORE FEBRUARY 25, 2026 VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL CAC.IAF@AVOCADO.ORG



# PRODUCER CANDIDATE STATEMENT

*(Please Print or Type All Information)*

NAME: Conner Held

GROVE CITY/CITIES: Santa Paula

### **STATEMENT OF QUALIFICATIONS:**

*This form will be included with the ballots to inform growers about your qualifications. Please limit your statement to the space provided.*

I am a 4th generation avocado grower in the Santa Paula area growing 10 acres of avocados myself and assisting my family in the management of an additional 40+ acres. I graduated from Cal Poly-SLO with a degree in Agricultural Systems Management and have spent the last 10+ years working as an Operations Manager managing floral and produce companies. Over the course of my career I've worked in the areas of growing, pest control, packing, and sales. On the sales side I have had the chance to get to know some of the largest wholesale produce distributors on the West Coast along with showcasing produce at various trade shows including IFPA and FPFC. In addition, I served as a board member for Ventura County Young Farmers & Ranchers for 5+ years. I look forward to the opportunity to represent and advocate for District 4 avocado producers.

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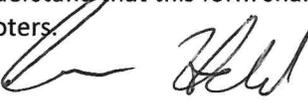
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I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of my qualifications. I understand that this form shall be reproduced and included with election information mailed to eligible voters.

SIGNATURE: 

DATE: 2/24/26

**SUBMIT COMPLETED FORM TO CAC VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL [CAC.IAF@AVOCADO.ORG](mailto:CAC.IAF@AVOCADO.ORG)



# PRODUCER DISCLOSURE OF AFFILIATIONS

I declare that I am engaged, within this state, in the business of producing or causing to be produced avocados for market through a legal entity (individual ownership, partnership, corporation, or other) which is not also involved in the handling of avocados, and that my **grove** is located in California Avocado Commission District Number 4 (Refer to enclosed **Grove District Zip Code List**)

I **own** the following number of planted avocado acres in California 0 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) \_\_\_\_\_.

I **manage** the following number of planted avocado acres in California 190 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) 5.

I **pack** my fruit with the following handlers: Index Fresh; Calavo; \_\_\_\_\_; \_\_\_\_\_.

**In addition, I am also involved in the avocado industry in the following capacities (check all that apply):**

- Handler – Owner/Partner
- Handler – Officer/Director
- Handler – Employee
- Holder of a personal financial interest in the production of avocados outside of the United States.
- Holder of a personal financial interest in a handling operation that imports fruit from outside of the United States.

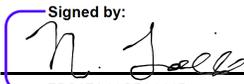
Please briefly describe that financial interest and specify the location of the out-of-country operation.

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I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of each of my affiliations with the avocado industry. I understand that this form may be made available upon request, or reproduced and included with election information mailed to eligible voters.

**PRINT NAME:** Nathan M. Lurie

**SIGNATURE:**  **DATE:** February 26, 2026 | 8:37 AM PST  
Signed by: 7D64FA11C5A144D...

**MUST BE RECEIVED BY CAC ON OR BEFORE FEBRUARY 25, 2026 VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL CAC.IAF@AVOCADO.ORG



# PRODUCER CANDIDATE STATEMENT

(Please Print or Type All Information)

NAME: Nathan Lurie

GROVE CITY/CITIES: Santa Paula; Soledad

### STATEMENT OF QUALIFICATIONS:

This form will be included with the ballots to inform growers about your qualifications. Please limit your statement to the space provided.

I completed my B.S. Soil Science at Cal Poly San Luis Obispo, 2010, and was employed as a Soil Scientist for the USDA - NRCS and US Forest Service, tasked with mapping the soils and associated plants/ecotypes throughout Northern and Eastern Nevada, including Great Basin National Park and The Ruby Mountains. I also worked alongside regional engineers and NRCS growers/landowners to answer soil resource inquiries and assist with on-site mapping projects. I made the jump back to California and the private sector in 2012, employed by Fruit Growers Laboratory, where I first got my hands into avocado orchards and the soil/resource concerns affecting growers throughout Southern and Central California. My love of avocado groves and knowledge of on-farm management grew quickly and I found myself wanting to be in the grove more and more. In late 2013 I took an opportunity to manage a Moorpark grove, where i was involved in orchard development, water-well development, and so many other challenges along the way. It was fun, humbling, hard work that pushed me to apply my knowledge and education directly to the land I managed. After planting and nurturing 40 acres of avocados in Moorpark, I visited with Dan Grant, former field rep for Brokaw Nursery, who insisted I get in contact with Brokaw Ranch Company in Santa Paula, who was looking for an assistant manager for their groves. I was ready for a change and it was the best career decision I've made. I was assistant manager for years, working under Jose Alcaraz, and have now moved into the role of Farm Manager, and now have been with Brokaw Ranch Company for nearly 10 years and managing groves in Santa Paula and Soledad. The Brokaws have been very supportive, encouraging me to get involved with the California Avocado Society (where I was President 2020-2022, and have been on the board since 2018). I also participated in the Hass Avocado Board's BOLD program, where I gained a better understanding of the industry as a whole. Avocados are a part of my identity now and will be forever.

I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of my qualifications. I understand that this form shall be reproduced and included with election information mailed to eligible voters.

SIGNATURE:  DATE: February 26, 2026 | 8:37 AM PST

**SUBMIT COMPLETED FORM TO CAC VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL [CAC.IAF@AVOCADO.ORG](mailto:CAC.IAF@AVOCADO.ORG)



**BOARD ACTION**

**ITEM 6: Consider appointment of District 5 member to fill existing vacancy, term ending October 31, 2026**

**SUMMARY:**

There currently exists a District 5 member vacancy on the CAC Board for the term ending October 31, 2026. The Commission announced the District 5 member vacancy in February 2026, and at the time this item was prepared the following individuals have expressed interest in the position:

- Scott McIntyre
- Andy Sheaffer

Board vacancies, for both member and alternate seats, are filled by a majority vote of the Commission (Election Procedures, Section VII, A), with appointment being conducted at a regularly scheduled meeting as soon as practicable after the vacancy occurs (Election Procedures, Section VII, B). Nominations for appointment to a vacant seat may be solicited by the Commission prior to the meeting at which the appointment will take place and from the floor at the meeting (Section VII, B). Nominees must meet the qualifications set forth in Section IV of the Election Procedures.

While CAC has solicited nominations for the District 5 member vacancy prior to the March Board meeting, nominations will also be accepted from the floor at the upcoming meeting. Note that nominees have the option to be present during the vote to fill the vacant seat and voting may not be conducted by secret ballot (Election Procedures, Section VII, C).

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Conduct a vote to fill the vacant District 5 member seat
- Take no action

**STAFF RECOMMENDATION:**

- None

**EXHIBITS / ATTACHMENTS:**

- Producer Disclosure of Affiliations and Candidate Statement for Scott McIntyre
- Producer Disclosure of Affiliations and Candidate Statement for Andy Sheaffer



**PRODUCER DISCLOSURE OF AFFILIATIONS**

I declare that I am engaged, within this state, in the business of producing or causing to be produced avocados for market through a legal entity (individual ownership, partnership, corporation, or other) which is not also involved in the handling of avocados, and that my **grove** is located in California Avocado Commission District Number 5 (Refer to enclosed **Grove District Zip Code List**)

I **own** the following number of planted avocado acres in California 16 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) \_\_\_\_\_.

I **manage** the following number of planted avocado acres in California 12 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) \_\_\_\_\_.

I **pack** my fruit with the following handlers: Index Fresh; \_\_\_\_\_; \_\_\_\_\_; \_\_\_\_\_.

**In addition, I am also involved in the avocado industry in the following capacities (check all that apply):**

- Handler – Owner/Partner
- Handler – Officer/Director
- Handler – Employee
- Holder of a personal financial interest in the production of avocados outside of the United States.
- Holder of a personal financial interest in a handling operation that imports fruit from outside of the United States.

Please briefly describe that financial interest and specify the location of the out-of-country operation.

\_\_\_\_\_  
\_\_\_\_\_

I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of each of my affiliations with the avocado industry. I understand that this form may be made available upon request, or reproduced and included with election information mailed to eligible voters.

PRINT NAME: Scott McIntyre

SIGNATURE: Scott McIntyre DATE: 2/23/2026

**MUST BE RECEIVED BY CAC ON OR BEFORE FEBRUARY 25, 2026 VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL CAC.IAF@AVOCADO.ORG



## PRODUCER CANDIDATE STATEMENT

*(Please Print or Type All Information)*

NAME: Scott McIntyre

GROVE CITY/CITIES: Carpinteria, CA

### **STATEMENT OF QUALIFICATIONS:**

This form will be included with the ballots to inform growers about your qualifications. *Please limit your statement to the space provided.*

I am a fifth generation Carpinterian and a member of a family that has been involved in local agriculture since the 1860s. We have been growing Avocados since the 1960s and maintain several groves in Carpinteria where I have been involved as an Owner and Manager for over 30 years. We experienced a very difficult market last Summer and Fall due to over-supply of imported fruit causing the price to growers to be far below typical levels for that period. If elected to serve on the Commission, I intend to work with my fellow growers and CAC Board Members to drive changes that level the playing field for the California Avocado Grower.

Outside of farming, I recently retired from a 40 year career in Engineering and Program Management including over 25 years with Robert Bosch Corp with 3 years living and working in Germany. The most recent 6 years, I was a Director of Program Management with Dematic Corporation. With your support, I hope to serve as your representative on the CAC Board of Directors.

I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of my qualifications. I understand that this form shall be reproduced and included with election information mailed to eligible voters.

SIGNATURE: Scott McIntyre DATE: 2/24/2026

**SUBMIT COMPLETED FORM TO CAC VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL [CAC.IAF@AVOCADO.ORG](mailto:CAC.IAF@AVOCADO.ORG)

Item 6-3



# PRODUCER DISCLOSURE OF AFFILIATIONS

I declare that I am engaged, within this state, in the business of producing or causing to be produced avocados for market through a legal entity (individual ownership, partnership, corporation, or other) which is not also involved in the handling of avocados, and that my **grove** is located in California Avocado Commission District Number 5 (Refer to enclosed **Grove District Zip Code List**)

I **own** the following number of planted avocado acres in California 340 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) 4.

I **manage** the following number of planted avocado acres in California 0 and derive a portion of my gross avocado industry income from producing or causing to be produced avocados. I also have a financial interest in groves located in District(s) \_\_\_\_\_.

I **pack** my fruit with the following handlers: Del Rey; Calavo; Las Palmitas; \_\_\_\_\_.

In addition, I am also involved in the avocado industry in the following capacities (*check all that apply*):

- Handler – Owner/Partner
- Handler – Officer/Director
- Handler – Employee
- Holder of a personal financial interest in the production of avocados outside of the United States.
- Holder of a personal financial interest in a handling operation that imports fruit from outside of the United States.

Please briefly describe that financial interest and specify the location of the out-of-country operation.

I have zero interest in any out of country production

I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of each of my affiliations with the avocado industry. I understand that this form may be made available upon request, or reproduced and included with election information mailed to eligible voters.

PRINT NAME: Andy Sheaffer

SIGNATURE:

DATE: February 24, 2026

**MUST BE RECEIVED BY CAC ON OR BEFORE FEBRUARY 25, 2026 VIA MAIL OR EMAIL**

2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926

EMAIL CAC.IAF@AVOCADO.ORG



**PRODUCER CANDIDATE STATEMENT**

*(Please Print or Type All Information)*

NAME: Andy Sheaffer

GROVE CITY/CITIES: Carpinteria/La Conchita

**STATEMENT OF QUALIFICATIONS:**

*This form will be included with the ballots to inform growers about your qualifications. Please limit your statement to the space provided.*

I am Andy Sheaffer and I would like to serve as the District 5 producer member

My Wife Kathy and I farm 350 acres of avocados and 40 acres of lemons in Ventura  
and Santa Barbara Counties.

We have been 100% certified organic since 2014.

I was born and raised in Carpinteria and we have raised our children here,

We are first generation farmers and hope to be able to allow our children the  
opportunity to become second generation.

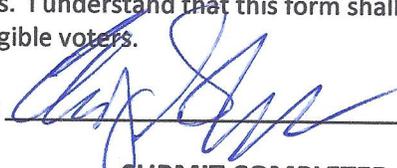
I firmly believe California avocados are the premium product in the marketplace and

that California farmers deserve to compete on a level playing field.

I kindly ask for your support as the District 5 producer member

Thank you

I declare under penalty of perjury that the foregoing is a complete, true and correct explanation of my qualifications. I understand that this form shall be reproduced and included with election information mailed to eligible voters.

SIGNATURE: 

DATE: February 24, 2026

**SUBMIT COMPLETED FORM TO CAC VIA MAIL OR EMAIL**

**2271 W Malvern Ave., PMB234 Fullerton, CA 92833-9926**

**EMAIL CAC.IAF@AVOCADO.ORG**



**BOARD ACTION**

**ITEM 7: Consider appointment of handler alternate to fill existing vacancy for term ending October 31, 2027**

**SUMMARY:**

There currently exists a handler alternate member vacancy on the CAC Board for the term ending October 31, 2027. The Commission announced the handler alternate member vacancy in February 2026, and at the time this item was prepared CAC has received no nominations for this position.

Board vacancies, for both member and alternate seats, are filled by a majority vote of the Commission (Election Procedures, Section VII, A), with appointment being conducted at a regularly scheduled meeting as soon as practicable after the vacancy occurs (Election Procedures, Section VII, B). Nominations for appointment to a vacant seat may be solicited by the Commission prior to the meeting at which the appointment will take place and from the floor at the meeting (Section VII, B). Nominees must meet the qualifications set forth in Section IV of the Election Procedures.

While CAC has solicited nominations for the handler alternate member vacancy prior to the March Board meeting, nominations will also be accepted from the floor at the upcoming meeting. Note that nominees have the option to be present during the vote to fill the vacant seat and voting may not be conducted by secret ballot (Election Procedures, Section VII, C).

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Conduct a vote to fill the vacant handler alternate member seat
- Take no action

**STAFF RECOMMENDATION:**

- None

**EXHIBITS / ATTACHMENTS:**

- None



**BOARD ACTION**

**ITEM 8.a: Consider acceptance of 2024-25 audited financial statements**

**SUMMARY:**

Baker Tilly US, LLP has completed its audit of CAC's financial statements for the fiscal year ended October 31, 2025 and has prepared a draft report on the audited financial statements for Board consideration.

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Accept the CAC 2024-25 Audited Financial Statements as presented
- Do not accept the CAC 2024-25 Audited Financial Statements as presented
- Take no action

**STAFF RECOMMENDATION:**

- Accept the CAC 2024-25 Audited Financial Statements as presented

**EXHIBITS / ATTACHMENTS:**

- Draft Annual Financial Report for the years ended October 31, 2025 and 2024

**DRAFT**  
Not to be reproduced or relied  
upon for any purpose

Report of Independent Auditors and  
Financial Statements with  
Supplementary Information

**California Avocado Commission**

October 31, 2025 and 2024

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# Report of Independent Auditors

The Board of Directors  
California Avocado Commission

## Report on the Audit of the Financial Statements

### ***Opinion***

We have audited the financial statements of the California Avocado Commission as of and for the years ended October 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the California Avocado Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the California Avocado Commission as of October 31, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the California Avocado Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and 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 fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the California Avocado Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives 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 opinions. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements 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 basic financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 California Avocado Commission's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the California Avocado Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

GAAP require that the management's discussion and analysis on pages 5 through 9 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the California Avocado Commission's basic financial statements. The budgetary comparison schedule, combining statement of revenues, expenses, and changes in net position, and the schedule of restricted marketing program expenses (collectively Supplementary Schedules) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Supplementary Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2026, on our consideration of the California Avocado Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California Avocado Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the California Avocado Commission's internal control over financial reporting and compliance.

Irvine, California  
[REDACTED], 2026

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## Management's Discussion and Analysis (Unaudited)

# California Avocado Commission Management's Discussion and Analysis Years Ended October 31, 2025 and 2024

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## Introduction

Management's Discussion and Analysis (MD&A) provides an overview and analysis of the financial activities of the California Avocado Commission (the Commission) for the years ended October 31, 2025 and 2024. It has been prepared by management and is required supplementary information to the financial statements. Please read it in conjunction with the financial statements identified in the accompanying table of contents.

## Financial Highlights

- The Commission's 2025 assets exceeded its liabilities as of October 31, 2025, by \$10,847,600 (total net position). This amount decreased \$5,241,700, or 33% from the 2024 amount of \$16,089,300.
- Net position restricted for marketing at the end of fiscal year 2025 decreased \$2,245,581 to \$1,850,589, or 55% from the 2024 amount of \$4,096,170. This amount made up 17% of total net position at October 31, 2025.
- Unrestricted net position at the end of fiscal year 2025 decreased \$3,001,720 to \$9,003,789, or 25% from the 2024 amount of \$12,005,509. This amount made up 83% of total net position at October 31, 2025.
- The Commission's 2024 assets exceeded its liabilities as of October 31, 2024, by \$16,089,300 (total net position). This amount increased \$8,663,346, or 117% from the 2023 amount of \$7,425,954 at October 31, 2024.
- Net position restricted for marketing at the end of fiscal year 2024 increased \$1,145,055 to \$4,096,170, or 39% from the 2023 amount of \$2,951,115. This amount made up 25% of total net position at October 31, 2024.
- Unrestricted net position at the end of fiscal year 2024 increased \$7,516,756 to \$12,005,509, or 167% from the 2023 amount of \$4,488,753. This amount made up 75% of total net position.

## Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the Commission's financial report. The Commission's financial report includes three financial statements: Statements of Net Position; Statements of Revenues, Expenses, and Changes in Net Position; and Statements of Cash Flows. The Commission's financial statements also include notes to the financial statements. Financial statements are designed to present a broad overview of the financial data for the Commission, in a manner similar to a private-sector business.

The *Statements of Net Position* present information on all assets and liabilities of the Commission, using the accrual basis of accounting, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of the current financial condition of the Commission.

# California Avocado Commission Management's Discussion and Analysis Years Ended October 31, 2025 and 2024

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The *Statements of Revenues, Expenses, and Changes in Net Position* present information showing how the Commission's net position varied during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *Statements of Cash Flows* present changes in cash and cash equivalents resulting from operating, noncapital financing, capital financing, and investing activities.

The notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the financial statements.

## **Other Information**

In addition to the MD&A, the financial statements also present the following supplementary information: Budgetary Comparison Schedule; Combining Statement of Revenues, Expenses, and Changes in Net Position (broken down by Restricted and Unrestricted); and Schedule of Program Expenses (Restricted). Also included in the financial statements is the Independent Auditor's Report in accordance with *Government Auditing Standards*.

## **Contacting the Commission's Financial Management**

This financial report is designed to provide a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to California Avocado Commission, 2271 W Malvern Ave., PMB234, Fullerton, CA 92833-9926; phone number: 949-341-1955.

## **Financial Analysis**

Comparative data for the prior year ended October 31, 2024, has been presented in the accompanying financial statements (including MD&A) to facilitate financial analysis for the current year ended October 31, 2025. A comparative analysis of fiscal year 2024 with fiscal year 2023 is also presented in the MD&A.

**California Avocado Commission  
Management's Discussion and Analysis  
Years Ended October 31, 2025 and 2024**

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**Statements of Net Position**

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Current assets	\$ 12,955,080	\$ 18,053,903	\$ 9,104,558
Capital assets, net	<u>91,032</u>	<u>253,236</u>	<u>288,634</u>
<b>Total assets</b>	<u>13,046,112</u>	<u>18,307,139</u>	<u>9,393,192</u>
Current liabilities	2,134,342	2,116,669	1,808,843
Noncurrent liabilities	<u>64,170</u>	<u>101,170</u>	<u>158,395</u>
<b>Total liabilities</b>	<u>2,198,512</u>	<u>2,217,839</u>	<u>1,967,238</u>
<b>Net position</b>			
Net investment in capital assets	(6,778)	(12,379)	(13,914)
Restricted for marketing	1,850,589	4,096,170	2,951,115
Unrestricted	<u>9,003,789</u>	<u>12,005,509</u>	<u>4,488,753</u>
<b>Total net position</b>	<u>\$ 10,847,600</u>	<u>\$ 16,089,300</u>	<u>\$ 7,425,954</u>

As noted earlier, net position may serve over time as a useful indicator of the Commission's financial position. The largest portion of the Commission's assets are current assets consisting primarily of cash and cash equivalents, restricted cash, receivables, and fiduciary cash amounts held for the Avocado Inspection Program (the AIP).

Current assets at the end of fiscal year 2025 totaled \$12,955,080 and represented 99% of total assets. Current assets decreased \$5,098,823 from the prior year amount of \$18,053,903. This decrease is due to lower total cash and cash equivalents at year end due to a decrease in the assessment rate from 2.25% of each handler's gross dollar value of avocados received to a half cent per pound handled, coupled with decreased production volume, leading to a decrease in assessment revenue. Total current assets cover current liabilities 6.1 times.

Current assets at the end of fiscal year 2024 totaled \$18,053,903 and represented 99% of total assets. 2024 current assets increased \$8,949,345 from the 2023 year amount of \$9,104,558. This increase was due to higher total cash and cash equivalents at year end due to an increase in the assessment rate from 1.5% to 2.25% of each handler's gross dollar value of avocados received, coupled with increased production volume, leading to an increase in assessment revenue. Total current assets covered current liabilities 8.5 times, also indicating good liquidity.

The Commission's liabilities primarily consist of current liabilities including accounts payable, accrued liabilities, amounts due for lease liabilities, compensated absences, and fiduciary liability amounts held for AIP. Liabilities at the end of fiscal year 2025 totaled \$2,198,512, decreasing from a balance of \$2,217,839 in 2024. This decrease was primarily due to a decrease in the fiduciary balance held for AIP. Liabilities at the end of fiscal year 2024 totaled \$2,217,839, increasing from a balance of \$1,967,238 in 2023.

**California Avocado Commission  
Management's Discussion and Analysis  
Years Ended October 31, 2025 and 2024**

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Net position consists of three categories: net investment in capital assets, restricted for marketing, and unrestricted. Net investment in capital assets represents the Commission's capital assets and right-of-use (ROU) assets net of accumulated depreciation and amortization and outstanding principal balances of debt attributable to the acquisition, construction, lease commitment, or improvement of those assets.

At the end of fiscal year 2025, net investment in capital assets totaled (\$6,778), decreasing \$5,601 from the prior year amount of (\$12,379). This decrease is due to the depreciation and amortization of capital assets and Right-Of-Use assets. Net investment in capital assets represented 0.1% of total net position at October 31, 2025.

At the end of fiscal year 2024, net investment in capital assets totaled (\$12,379), decreasing \$1,535 from the prior year amount of (\$13,914). This decrease is due to the depreciation and amortization of capital assets and Right-Of-Use assets. Net investment in capital assets represented 0.1% of total net position at October 31, 2024.

Restricted net position for marketing activities is subject to imposed restrictions by federal statutes governing their use. Restricted net position totaled \$1,850,589 at the end of 2025, decreasing \$2,245,581 from the prior year amount of \$4,096,170, and increasing \$1,145,055 between 2023 and 2024. Restricted net position for marketing represented approximately 17% and 25% of total net position for the years ended October 31, 2025 and 2024, respectively.

Unrestricted net position available for future activities at the end of fiscal year 2025 totaled \$9,003,789, decreasing \$3,001,720 from the prior year amount of \$12,005,509. Unrestricted net position available for future activities at the end of fiscal year 2024 totaled \$12,005,509, increasing \$7,516,756 from the 2023 amount of \$4,488,753.

**Statements of Revenues, Expenses, and Changes in Net Position**

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Operating revenues	\$ 8,036,356	\$ 18,877,783	\$ 8,072,696
Operating expenses	<u>14,098,112</u>	<u>10,580,653</u>	<u>12,734,002</u>
Operating income (loss)	<u>(6,061,756)</u>	<u>8,297,130</u>	<u>(4,661,306)</u>
Nonoperating revenues	<u>820,056</u>	<u>366,216</u>	<u>473,711</u>
Change in net position	<u>(5,241,700)</u>	<u>8,663,346</u>	<u>(4,187,595)</u>
Net position, beginning of year	<u>16,089,300</u>	<u>7,425,954</u>	<u>11,613,549</u>
Net position, end of year	<u>\$ 10,847,600</u>	<u>\$ 16,089,300</u>	<u>\$ 7,425,954</u>

## **California Avocado Commission Management's Discussion and Analysis Years Ended October 31, 2025 and 2024**

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Operating revenues totaled \$8,036,356 in 2025, decreasing \$10,841,427 or 57% from \$18,877,783 earned in 2024. This decrease is due to a decrease in assessment revenue received due to a decrease in the assessment rate from 2.25% of each handler's gross dollar value of avocados received to a half cent per pound handled, coupled with decreased production volume; 326 million pounds were reported in 2025 as compared to 364 million pounds in 2024. The majority of operating revenue consisted of assessment revenue, totaling \$7,966,356 (or 99.1% of total operating revenues). The remaining portion (0.9%) was from administrative and accounting fees of \$70,000.

Operating revenues totaled \$18,877,783 in 2024, increasing \$10,805,087 or 134% from \$8,072,696 earned in 2023. This increase is due to an increase in assessment revenue received due to an increase in the assessment rate of a three quarters percent, coupled with increased production volume and value; 364 million pounds were reported in 2024 as compared to 233 million pounds in 2023. The majority of operating revenue consisted of assessment revenue, totaling \$18,816,783 (or 99.7% of total operating revenues). The remaining portion (0.3%) was from administrative and accounting fees generated from administrative and accounting fees of \$61,000.

Operating expenses totaled \$14,098,112 in 2025, increasing \$3,517,459 or 33% from \$10,580,653 in 2024. This increase was due to an increase in marketing expenditures in response to an anticipated increase in crop volume. Operating expenses totaled \$10,580,653 in 2024, decreasing \$2,153,349 or 17% from \$12,734,002 in 2023. This decrease is primarily due to increased activities in marketing programs in 2024.

At the end of the fiscal year 2025, the Commission reported an ending net position of \$10,847,600, a decrease of \$5,241,700 from the prior year amount of \$16,089,300. This was due to a decrease in assessment revenue received from a smaller than anticipated total crop volume at higher than budgeted value, which led to operating expenses exceeding revenues.

At the end of the fiscal year 2024, the Commission reported an ending net position of \$16,089,300, an increase of \$8,663,346 from the prior year amount of \$7,425,954. This was due to higher production volume and value, as well as operating revenues exceeding operating expenses.

### **Capital Assets**

The Commission had (\$6,778) and (\$12,379) in net investments in capital assets as of October 31, 2025 and 2024, respectively. The netbook value of the capital assets is lower than the right-of-use lease liabilities totals and therefore present as a negative balance.

### **Long-Term Liabilities**

At the end of fiscal year 2025, the Commission's long-term liability consisted of lease liabilities that amounted to \$64,170, a decrease of \$37,000 from the prior year balance of \$101,170. This decrease is due to payments becoming due within one fiscal year.

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## Financial Statements

**California Avocado Commission**  
**Statements of Net Position**  
**October 31, 2025 and 2024**

	2025	2024
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 9,276,858	\$ 11,984,759
Assessments receivable	83,129	126,010
Other receivables	212,172	392,764
Prepaid expenses and deposits	48,027	31,480
Fiduciary cash and cash equivalents, amounts held for AIP	746,187	894,519
Restricted		
Cash and cash equivalents	1,784,652	4,192,841
Assessments receivable	777,153	431,530
Prepaid expenses and deposits	26,902	-
Total current assets	12,955,080	18,053,903
<b>NONCURRENT ASSETS</b>		
Capital assets being amortized, net	91,032	253,236
Total assets	13,046,112	18,307,139
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	547,663	465,869
Accounts payable and accrued liabilities, payable from restricted assets	738,118	528,201
Fiduciary liabilities, amounts held for AIP	746,187	894,519
Lease liabilities, due within one year	33,640	164,445
Compensated absences, due within one year	68,734	63,635
Total current liabilities	2,134,342	2,116,669
<b>NONCURRENT LIABILITIES</b>		
Lease liabilities, due in more than one year	64,170	101,170
Total noncurrent liabilities	64,170	101,170
Total liabilities	2,198,512	2,217,839
<b>NET POSITION</b>		
Net investment in capital assets	(6,778)	(12,379)
Restricted for marketing	1,850,589	4,096,170
Unrestricted	9,003,789	12,005,509
Net position	\$ 10,847,600	\$ 16,089,300

See accompanying notes.

**California Avocado Commission**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**Years Ended October 31, 2025 and 2024**

	2025	2024
OPERATING REVENUES		
Assessment revenue	\$ 1,592,075	\$ 11,632,609
HAB rebate assessment revenue (restricted)	6,374,281	7,184,174
Administrative and accounting fees	70,000	61,000
Total operating revenues	8,036,356	18,877,783
OPERATING EXPENSES		
Marketing	10,500,490	6,653,134
Nonmarketing programs	1,802,317	1,085,267
Operations	1,795,305	2,842,252
Total operating expenses	14,098,112	10,580,653
Operating income (loss)	(6,061,756)	8,297,130
NONOPERATING REVENUES (EXPENSES)		
Interest income	133,408	12,820
Interest expense	(5,775)	(5,060)
Grant income	164,463	131,461
Other income	527,960	226,995
Total nonoperating revenues, net	820,056	366,216
Change in net position	(5,241,700)	8,663,346
NET POSITION, beginning of year	16,089,300	7,425,954
NET POSITION, end of year	\$ 10,847,600	\$ 16,089,300

See accompanying notes.

**California Avocado Commission**  
**Statements of Cash Flows**  
**Years Ended October 31, 2025 and 2024**

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 7,733,614	\$ 18,789,711
Cash payments to suppliers for goods and services	(12,017,693)	(8,162,278)
Cash payments to employees for services	(1,813,186)	(1,554,905)
Net cash (used in) from operating activities	(6,097,265)	9,072,528
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Proceeds from grants	400,394	-
Other income	472,621	236,616
Net cash from non-capital financing activities	873,015	236,616
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on leases	(167,805)	(151,009)
Interest paid on leases	(5,775)	(5,060)
Net cash used in capital and related financing activities	(173,580)	(156,069)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received on demand deposits and LAIF	133,408	12,820
Net cash from investing activities	133,408	12,820
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(5,264,422)	9,165,895
<b>CASH AND CASH EQUIVALENTS and restricted cash, beginning of year</b>	17,072,119	7,906,224
<b>CASH AND CASH EQUIVALENTS and restricted cash, end of year</b>	\$ 11,807,697	\$ 17,072,119
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (6,061,756)	\$ 8,297,130
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES</b>		
Depreciation and amortization expense	162,204	149,474
Changes in assets and liabilities		
(Increase) decrease in assessments receivable	(302,742)	331,035
(Increase) decrease in prepaid expenses and deposits	(16,547)	7,355
(Increase) in restricted prepaid expenses	(26,902)	-
Increase in accounts payable and accrued liabilities	291,711	214,297
(Decrease) increase in accounts payable and fiduciary liabilities	(148,332)	126,846
Increase (decrease) in compensated absences	5,099	(53,609)
Net cash (used in) from operating activities	\$ (6,097,265)	\$ 9,072,528

See accompanying notes.

## California Avocado Commission Notes to Financial Statements

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### Note 1 – Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies followed by the California Avocado Commission (the Commission):

**Activities of the Commission** – The Commission is authorized under California law to engage in programs of advertising, promotion, marketing research, and production research related to the sale of California grown avocados. The Commission is authorized to levy an assessment against producers of avocados for the purposes of carrying out its programs. The assessment for the year ended October 31, 2025, was a half cent per pound received by producers, whereas for the year ended October 31, 2024, the assessment was 2.25% of the gross revenues received by producers. The Commission also receives 85% of the assessments collected by the Federal Hass Avocado Board (HAB) on Hass avocados produced in California and sold in the United States, which is restricted for use on marketing activities. HAB is authorized under the United States Department of Agriculture (USDA) to manage research and marketing throughout the United States.

The Commission's Board of Directors is composed of no fewer than eight and no more than ten producer members who do not handle avocados through the same legal entity under which they were elected as a producer member of the Commission, two handler members, and one public member.

**Measurement focus, basis of accounting, and financial statement presentation** – The Commission operates as an enterprise activity. An enterprise fund accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the Board of Directors is that the costs (expenses, including depreciation) of providing services to the industry on a continuing basis be financed or recovered primarily through assessment revenues.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenues of the Commission are assessment revenues and administrative and accounting fees. Operating expenses for enterprise funds include the cost of marketing programs, production research, industry affairs, and administrative expenses, including depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Enterprise funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting, whereby revenues are recognized when earned, and expenses are recognized when incurred, regardless of the timing of related cash flows.

When both restricted and unrestricted resources are available for use for marketing, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

## California Avocado Commission Notes to Financial Statements

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### Assets, liabilities, and net position

*Cash equivalents* – For purposes of the statements of cash flows, the Commission considers cash and funds invested in the Local Agency Investment Fund (LAIF) of the state of California (the State) for both restricted and unrestricted funds to be cash equivalents. Additionally, investments with original maturities of three months or less at the time of purchase are considered cash equivalents.

*Receivables* – No allowance for uncollectible accounts has been recorded for the years ended October 31, 2025 and 2024. Management has evaluated the accounts and believes they are all collectible. Management evaluates all accounts receivable, and if it is determined that they are uncollectible, they are written off directly as a bad debt expense.

*Capital assets* – Capital assets consist of furniture, office equipment, leasehold improvements, software, and land improvements. The Commission capitalizes assets with values of \$10,000 or more and useful lives of greater than one year. Capital assets are valued at cost, or estimated historical cost, if actual historical cost is not available. Maintenance and repairs are charged to operations in the period incurred. Contributed assets are recorded at acquisition value on the date donated. Capital assets acquired through lease obligations are valued at the present value of future lease payments at the date acquired. Capital assets are depreciated on the straight-line basis, using the following asset lives:

Asset Category	Years
Furniture	5
Office equipment	3
Leasehold improvements	5 (or term of lease, whichever is less)
Software	3
Land improvements	Remaining term of the property lease

*Leases* – The Commission, as a lessee, recognizes a lease liability and an intangible ROU asset at the commencement of a lease, unless the lease is considered a short-term lease or transfer of ownership of the underlying assets. ROU lease assets are measured based on the net present value of the payment, using the Commission’s weighted-average cost of capital, which approximates the Commission’s incremental borrowing rate. Remeasurement of a lease liability occurs when there is a change in the lease term and/or other changes that are likely to have a significant impact to the lease liability.

The Commission calculates the amortization of the discount on the lease liability and reports that amount as outflow of resources in that period. Payments are allocated first to accrued interest liability and then to the lease liability. Variable lease payments based on the usage of the underlying assets are not included in the lease liability calculations and are recognized as outflows of resources in the periods in which the obligations for the payments are incurred.

*Compensated absences* – Commission employees may carry over accrued but unused vacation from one year to the next, but accrual may not exceed 1.5 times an employee’s annual accrual rate. Once an employee reaches their maximum accrual, they will stop accruing vacation until their balance falls below the established maximum. Upon termination, employees are paid for all accrued but unused vacation at their current rate of pay.

## California Avocado Commission Notes to Financial Statements

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Compensated absences include accrued vacation that is available to employees in future years, either as time off or in cash (upon leaving the employment of the Commission). All compensated absences are accrued when incurred.

*Estimates* – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from such estimates.

*Fiduciary and restricted assets* – Fiduciary assets are held for the AIP and are offset by fiduciary liabilities. Restricted assets are restricted for marketing-related activities and are subject to restrictions imposed by federal statute governing their use.

*Net position* – Net position represents the difference between assets less liabilities. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of lease liabilities, bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if any. Net investment in capital assets excludes debt attributable to the unspent related debt proceeds amount. There was no outstanding debt related to capital assets at October 31, 2025 and 2024.

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

*Reclassifications* – Certain reclassifications have been made to the October 31, 2024, financial statement presentation to correspond to the current year's format. Net position and changes to net position are unchanged due to these reclassifications.

**Adoption of new accounting standards-** The Commission implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the fiscal year ended October 31, 2025. Under the updated guidance, governments are required to record a liability for compensated absences in financial statements prepared using the economic resources measurement focus when: 1) the absence accumulates, 2) the absence is attributable to services rendered, and 3) the absence is more likely than not to be either paid or settled through other means. The adoption of GASB Statement No. 101 did not impact amounts reported in the financial statements or result in additional note disclosures.

### Note 2 – Detailed Notes on Assets and Liabilities

**Cash and cash equivalents** – Cash and cash equivalents consisted of the following at October 31:

	2025	2024
Demand deposits	\$ 11,795,973	\$ 17,060,901
LAIF	11,724	11,218
Total cash and cash equivalents	\$ 11,807,697	\$ 17,072,119

## California Avocado Commission Notes to Financial Statements

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**LAIF** – The Commission is a voluntary participant in the Local Agency Investment Fund (LAIF) which is regulated by California Government Code (CGC) Section 16429 under the oversight of the Treasurer of the State. The fair value of the Commission's investment in this pool is reported in the accompanying financial statements at amounts based upon the Commission's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The Commission considers its investments in the LAIF pool to be a demand deposit account (cash and cash equivalent) where funds may be withdrawn and deposited at any time without prior notice or penalty.

**Fair value measurement and application** – GASB Statement No. 72, *Fair Value Measurement and Application*, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

**Level 1** – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Commission has the ability to access.

**Level 2** – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Deposits in an external government investment pool, such as LAIF, are not subject to reporting within the level hierarchy.

## California Avocado Commission Notes to Financial Statements

**Investments authorized by the CGC and the Commission’s investment policy** – The Commission adopted CGC Section 16430 and the USDA Directive 2210.2 as its investment policy. The table below identifies the investment types that are authorized under CGC Section 16430, as well as certain provisions of CGC Section 16430 and USDA Directive 2210.2 that address interest rate risk and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
State Bonds and Notes	1 year	None	None
U.S. Treasury Obligations	1 year	None	None
U.S. Agency Securities	1 year	None	None
Bank Loans	1 year	None	None
Student Loan Notes	1 year	None	None
Obligations issued for Reconstruction and Development	1 year	None	None
Negotiable Certificates of Deposits	1 year	30%	None
Banker’s Acceptances	180 days	40%	None
Commercial Paper	270 days	25%	10%
Corporate Bonds and Notes	1 year	None	None
LAIF	N/A	None	\$75 million

**Disclosures relating to interest rate risk** – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the Commission’s investments to market interest rate fluctuations is provided by the following table that shows the Commission’s investments by maturity:

	Remaining Maturity 12 Months or Less	
	2025	2024
	LAIF	\$ 11,724

**Disclosures relating to credit risk** – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

**Concentration of credit risk** – The investment policy of the Commission contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the CGC 16430. The Commission had no investments in any one issuer (other than external investment pools) that represented 5% or more of total Commission investments at October 31, 2025 and 2024.

## California Avocado Commission Notes to Financial Statements

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**Custodial credit risk** – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The first \$250,000 of the bank balance was covered by the Federal Deposit Insurance Corporation (FDIC). The full balance of restricted cash was collateralized at 100% of the total amount deposited by the Commission in accordance with federal regulations set by the USDA.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**California Avocado Commission**  
**Notes to Financial Statements**

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**Capital Assets**

	November 1, 2024	Additions	Deletions	October 31, 2025
Capital assets, being depreciated				
Furniture	\$ 26,160	\$ -	\$ -	\$ 26,160
Office equipment	61,002	-	-	61,002
Software	15,022	-	-	15,022
Land improvements	108,559	-	-	108,559
Total capital assets, being depreciated	<u>210,743</u>	<u>-</u>	<u>-</u>	<u>210,743</u>
Less accumulated depreciation for				
Furniture	26,160	-	-	26,160
Office equipment	61,002	-	-	61,002
Software	15,022	-	-	15,022
Land improvements	108,559	-	-	108,559
Total accumulated depreciation	<u>210,743</u>	<u>-</u>	<u>-</u>	<u>210,743</u>
Capital ROU assets, being amortized				
Buildings	752,970	-	-	752,970
Equipment	30,633	-	-	30,633
Total capital ROU assets, being amortized	<u>783,603</u>	<u>-</u>	<u>-</u>	<u>783,603</u>
Less accumulated amortization for				
Buildings	513,437	151,751	-	665,188
Equipment	16,930	10,453	-	27,383
Total accumulated amortization	<u>530,367</u>	<u>162,204</u>	<u>-</u>	<u>692,571</u>
Capital and ROU assets, net of depreciation and amortization	<u>\$ 253,236</u>	<u>\$ (162,204)</u>	<u>\$ -</u>	<u>\$ 91,032</u>

**California Avocado Commission**  
**Notes to Financial Statements**

	November 1, 2023	Additions	Deletions	October 31, 2024
Capital assets, being depreciated				
Furniture	\$ 187,904	\$ -	\$ (161,744)	\$ 26,160
Office equipment	61,002	-	-	61,002
Software	15,022	-	-	15,022
Land improvements	108,559	-	-	108,559
Total capital assets, being depreciated	<u>372,487</u>	<u>-</u>	<u>(161,744)</u>	<u>210,743</u>
Less accumulated depreciation for				
Furniture	187,904	-	(161,744)	26,160
Office equipment	61,002	-	-	61,002
Software	15,022	-	-	15,022
Land improvements	108,559	-	-	108,559
Total accumulated depreciation	<u>372,487</u>	<u>-</u>	<u>(161,744)</u>	<u>210,743</u>
Capital ROU assets, being amortized				
Buildings	646,709	117,985	(11,724)	752,970
Equipment	30,633	-	-	30,633
Total capital assets, being amortized	<u>677,342</u>	<u>117,985</u>	<u>(11,724)</u>	<u>783,603</u>
Less accumulated amortization for				
Buildings	382,583	138,669	(7,815)	513,437
Equipment	6,125	10,805	-	16,930
Total accumulated amortization	<u>388,708</u>	<u>149,474</u>	<u>(7,815)</u>	<u>530,367</u>
Capital and ROU assets, net of depreciation and amortization	<u>\$ 288,634</u>	<u>\$ (31,489)</u>	<u>\$ (3,909)</u>	<u>\$ 253,236</u>

Amortization expense was \$162,204 and \$149,474 for the years ended October 31, 2025 and 2024, respectively.

**California Avocado Commission**  
**Notes to Financial Statements**

**Long-Term Liabilities**

	November 1, 2024	Additions	Deletions	October 31, 2025	Amount Due within One Year
Compensated absences	\$ 63,635	\$ 100,022	\$ (94,923)	\$ 68,734	\$ 68,734
Lease liabilities	265,615	-	(167,805)	97,810	33,640
	<u>\$ 329,250</u>	<u>\$ 100,022</u>	<u>\$ (262,728)</u>	<u>\$ 166,544</u>	<u>\$ 102,374</u>

	November 1, 2023	Additions	Deletions	October 31, 2024	Amount Due within One Year
Compensated absences	\$ 117,244	\$ 101,177	\$ (154,786)	\$ 63,635	\$ 63,635
Lease liabilities	302,548	117,985	(154,918)	265,615	164,445
	<u>\$ 419,792</u>	<u>\$ 219,162</u>	<u>\$ (309,704)</u>	<u>\$ 329,250</u>	<u>\$ 228,080</u>

*Lease liabilities* – The Commission recognizes an ROU asset and lease liability for all non-short-term leases (contracts of 12 months or less). At the time of commencement or conversion of a lease, the Commission includes all possible extension periods that are deemed to be reasonably certain given all available information in the term of a lease. Unless explicitly stated in the lease agreement, a discount rate is used to calculate the initial lease ROU asset and liability. Variable payments based on the future performance of the lessor or the Commission or usage of the underlying asset are not included in the measurement of lease assets or liabilities. For the fiscal years ended October 31, 2025 and 2024, all Commission leases were based on fixed payments and did not have variable payment components. For the fiscal years ended October 31, 2025 and 2024, the Commission did not have to remeasure any lease liabilities due to (1) early termination of a lease; (2) reduction in the monthly lease payment; or (3) change in the discount rate.

In November 2009, the Commission entered into a lease agreement for the current office space located in the city of Irvine, California, under a five-year lease ended November 30, 2014, which was extended to November 30, 2025 and did not renew. During the years ended October 31, 2025 and 2024, the Commission paid \$133,331 and \$130,043, respectively, for use of the space. The Commission used an incremental borrowing rate of 0.38% as of November 1, 2020, as the discount rate in establishing the initial asset and liability. Subsequent to the 2022 fiscal year end, this office space experienced significant damage due to flooding from a burst pipe, repairs of which were primarily covered by the lessor and/or insurance. No impairments to the remaining asset or liability balance were assessed as a result of this coverage. Certain rent payments were abated by the landlord for the period the space was not available to carry out operations.

## California Avocado Commission Notes to Financial Statements

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On July 1, 2013, the Commission entered into a lease agreement for its Pine Tree Ranch location in the city of Santa Paula, California, under a ten-year lease which ended on June 30, 2023. The original lease allowed for an option to extend for two five-year periods based on the current market rental value of the property at the time of commencement of the option. A short-term renewal was executed in the interim until negotiations concluded and the new term ending March 31, 2029, commenced on April 1, 2024. During the years ended October 31, 2025 and 2024, the Commission paid approximately \$25,481 and \$24,905, respectively, for rent including rent paid for a garage on the property for \$100 a month.

The Commission has entered into agreements to lease various printers, scanners, and a postage machine. The average term for each lease is three years with total payments of approximately \$1,500 per month. Some agreements allow for continuation of payments until the equipment is returned. None of the terms guarantee a buy-out of the asset. The Commission used the risk-free rates from the U.S. Treasury ranging from 2.62% to 4.22%, as the discount rate in establishing the initial asset and liability.

Future principal and interest payments to be made under these leases for each of the next four years are as follows:

	Principal	Interest	Total
Years Ending October 31,			
2026	\$ 37,067	\$ 4,033	\$ 41,100
2027	24,818	2,740	27,558
2028	27,325	1,334	28,659
2029	8,600	108	8,708
	\$ 97,810	\$ 8,215	\$ 106,025

### Note 3 – Other Information

**Avocado Inspection Program** – During February 1986, the Commission contracted with the State Department of Food and Agriculture to administer the AIP for the State. Since the Commission is, in substance, an agent for the State, fiduciary cash and cash equivalents, amounts held for the AIP, are offset by fiduciary liabilities, amounts held for the AIP. As of October 31, 2025 and 2024, \$746,187 and \$894,519, respectively, were held by the Commission for the AIP.

On October 10, 2012, the Commission entered into a lease agreement on behalf of the AIP for office space within the city of Escondido, California, under a three-year lease ended September 30, 2015. The Commission has executed multiple-year extensions since 2015, with the most recent extended to September 30, 2027. The Commission also entered into a lease agreement on behalf of the AIP for office space within the city of Santa Paula, California, on May 1, 2013, under a three-year lease ended April 30, 2016. The Commission has executed multiple-year lease extensions since 2016, with the most recent extended to April 30, 2027.

During the years ended October 31, 2025 and 2024, the payments made totaled \$34,952 and \$33,857, respectively, for AIP rent on leased office, exclusive of operating expenses.

## California Avocado Commission Notes to Financial Statements

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**Line of credit** – In February 2024, the Commission obtained a revolving line of credit with BMO Bank in the amount of \$3,000,000 that matured in December 2024 and was not renewed. This line of credit accrued interest at a variable rate set at the prime rate plus 4.0%. At October 31, 2025 and 2024, there was no outstanding balance due on the line of credit.

**Risk management** – *Insurance Programs of the Commission* – The Commission’s coverage is as follows:

*Commercial general liability* – insured by Fireman’s Fund Insurance – General aggregate coverage of \$2,000,000 and \$1,000,000 for each occurrence for October 31, 2025 and 2024.

*Automobile liability* – insured by Fireman’s Fund Insurance – Coverage is \$1,000,000 per bodily injury or property damage, for October 31, 2025 and 2024.

*Crime liability* – insured by Travelers Casualty and Surety – Coverage is \$1,000,000, subject to a \$5,000 retention for October 31, 2025 and 2024.

*Excess liability* – insured by Fireman’s Fund Insurance – General aggregate coverage of \$5,000,000 and \$5,000,000 for each occurrence for October 31, 2025 and 2024.

*Travel accident liability* – insured by Hartford Life and Accident Insurance Company – Coverage is \$100,000 per person and \$500,000 per aggregate limit for October 31, 2025 and 2024.

*Directors and officers liability and employment practices liability* – insured by Great American Insurance Company – Coverage is \$5,000,000 aggregate limit, with a EPLI retention for October 31, 2025 and 2024.

*Fiduciary liability* – insured by U.S. Specialty Insurance Company – Coverage is \$1,000,000 each claim and in aggregate, subject to a \$2,500 deductible for October 31, 2025 and 2024.

*Media content/network security and privacy* – insured by Lloyds of London – Coverage is \$1,000,000 each claim and in aggregate, with a \$25,000 self-insurance retention for each loss for October 31, 2025 and 2024.

*Foreign liability* – insured by ACE American Insurance Company – General aggregate coverage of \$2,000,000 and \$1,000,000 for each occurrence for the fiscal year ended October 31, 2024. During the fiscal year ended October 31, 2024 – insured by ACE American Insurance Company – General aggregate coverage of \$2,000,000 and \$1,000,000 for each occurrence.

*International business auto* – insured by ACE American Insurance Company – Coverage is \$1,000,000 contingent auto liability and \$50,000 medical payment each person/accident for the fiscal year ended October 31, 2025. During the fiscal year ended October 31, 2024 – insured by ACE American Insurance Company – Coverage is \$1,000,000 contingent auto liability and \$10,000 medical payment each person/accident.

## California Avocado Commission Notes to Financial Statements

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*International foreign voluntary workers' compensation and employer liability* – insured by ACE American Insurance Company – Employers Liability Coverage is \$1,000,000 per occurrence for the fiscal year ended October 31, 2025. During the fiscal year ended October 31, 2024 – insured by ACE American Insurance Company – Employers Liability Coverage is \$1,000,000 per occurrence.

*Workers' compensation coverage* – insured by Employers Preferred Insurance Company – Employers Liability Coverage is \$1,000,000 per occurrence for the fiscal year ended October 31, 2025. During the fiscal year ended October 31, 2024 – insured by Employers Preferred Insurance Company – Employers Liability Coverage is \$1,000,000 per occurrence.

*Cyber* – insured by At-Bay Specialty Insurance Company – Coverage is \$1,000,000 per occurrence with a \$5,000 self-insurance retention for the fiscal year ended October 31, 2024. During the fiscal year ended October 31, 2024 – insured by At-Bay Specialty Insurance Company – Coverage is \$1,000,000 per occurrence with a \$5,000 self-insurance retention.

**Adequacy of protection** – During the past three fiscal (claims) years, none of the above programs of protection have had settlements or judgments that exceeded insured coverage. There have been no significant changes in insurance coverage during fiscal year 2025.

**Employee retirement plans** – The Board of Directors of the Commission implemented a defined contribution plan, California Avocado Commission Profit Sharing Plan (PSP), administered by “The Retirement Plan Company,” for eligible Commission employees effective November 1, 2000. The Commission’s payroll for the employees eligible to participate in the PSP for the plan year ended October 31, 2025, was \$1,247,072. Total payroll for the employees eligible to participate in the PSP for the plan year ended October 31, 2024, was \$1,230,386. Total contributions for the years ended October 31, 2025 and 2024, were \$124,707 and \$123,039, respectively.

The Commission may make annual contributions to the PSP, with each eligible employee receiving an allocation of 10% of compensation. In addition, the PSP allows for the Commission to establish an additional amount, if any, to be contributed and allocated on behalf of certain designated employees. The PSP stipulates that the Internal Revenue Service Code, Section 415, shall govern limitations on annual PSP contributions, which were \$69,000 for the plan year ended October 31, 2025, and \$66,000 for the plan year ended October 31, 2024. To receive an allocation, each employee must meet a minimum service requirement of one year and must be credited with at least 1,000 hours of service.

**Concentration of revenue sources** – A significant portion of the Commission’s assessment revenue is derived from five handlers that accounted for 73.3% for the year ended October 31, 2025. In the prior year ended October 31, 2024, approximately 98% of the Commission’s assessment revenue was derived from ten handlers.

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## **Supplementary Information**

**California Avocado Commission**  
**Budgetary Comparison Schedule**  
**Year Ended October 31, 2025**  
**(with Comparative Actual Totals for the Year Ended October 31, 2024)**

	2025		Variance Favorable (Unfavorable)	2024 Actual
	Budget	Actual		
<b>REVENUES</b>				
Assessment revenue	\$ 1,950,000	\$ 1,592,075	\$ (357,925)	\$ 11,632,609
HAB rebate assessment revenue (restricted)	7,905,000	6,374,281	(1,530,719)	7,184,174
Administrative and accounting fees	61,000	70,000	9,000	61,000
Interest income, net	6,000	127,633	121,633	7,760
Grant revenue	250,000	164,463	(85,537)	131,461
Other income	200,000	527,960	327,960	226,995
<b>Total revenues</b>	<b>10,372,000</b>	<b>8,856,412</b>	<b>(1,515,588)</b>	<b>19,243,999</b>
<b>EXPENSES</b>				
<b>Marketing</b>				
Consumer marketing	5,772,600	5,701,612	70,988	3,682,135
Trade-Retail	3,615,900	3,236,247	379,653	2,127,186
Trade-Foodservice	725,000	667,302	57,698	495,361
Marketing activities support and personnel	971,500	895,329	76,171	158,703
<b>Total marketing</b>	<b>11,085,000</b>	<b>10,500,490</b>	<b>584,510</b>	<b>6,463,385</b>
<b>Non-marketing programs</b>				
Industry affairs	1,500,900	1,208,187	292,713	714,127
Production research	471,317	389,879	81,438	239,679
Grant expenses	250,000	204,251	45,749	131,461
<b>Total non-marketing programs</b>	<b>2,222,217</b>	<b>1,802,317</b>	<b>419,900</b>	<b>1,085,267</b>
<b>Operations</b>				
Operations	1,880,977	1,565,410	315,567	2,594,960
Information systems	110,000	67,691	42,309	88,008
Depreciation/Amortization	159,351	162,204	(2,853)	159,284
<b>Total administration</b>	<b>2,150,328</b>	<b>1,795,305</b>	<b>355,023</b>	<b>2,842,252</b>
<b>Total expenses</b>	<b>15,457,545</b>	<b>14,098,112</b>	<b>1,359,433</b>	<b>10,390,904</b>
<b>Change in net position</b>	<b>(5,085,545)</b>	<b>(5,241,700)</b>	<b>(156,155)</b>	<b>8,853,095</b>
<b>NET POSITION, beginning of year</b>	<b>16,089,300</b>	<b>16,089,300</b>	<b>-</b>	<b>7,425,954</b>
<b>NET POSITION, ending of year</b>	<b>\$ 11,003,755</b>	<b>\$ 10,847,600</b>	<b>\$ (156,155)</b>	<b>\$ 16,279,049</b>

See accompanying notes and report of independent auditors.

**California Avocado Commission**  
**Note to Supplementary Information**  
**Year Ended October 31, 2025**

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**Note 1 – Budgetary Information**

**Budgets and budgetary accounting** – Each year, the California Avocado Commission (the Commission) adopts a budget that provides for its general operations. Budgets are prepared on the accrual basis of accounting. Department heads are responsible for preparing and presenting their departmental budgets. Each department head is required to meet with the President and Director of Industry Affairs and Operations of the Commission to review each line item. The overall combined budget is prepared by the President and Director of Industry Affairs and Operations of the Commission and presented to the Board of Directors. Line-item transfers do not need Board of Directors approval. Any increases in a department’s budget must be approved by the Board of Directors.

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See report of independent auditors.

**California Avocado Commission**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Year Ended October 31, 2025**

	Restricted	Unrestricted	Total
<b>OPERATING REVENUES</b>			
Assessment revenue	\$ -	\$ 1,592,075	\$ 1,592,075
HAB rebate assessment revenue (restricted)	6,374,281	-	6,374,281
Administrative and marketing fees	-	70,000	70,000
Total operating revenues	<u>6,374,281</u>	<u>1,662,075</u>	<u>8,036,356</u>
<b>OPERATING EXPENSES</b>			
Marketing	8,644,777	1,855,713	10,500,490
Nonmarketing programs	-	1,802,317	1,802,317
Operations	<u>(5,601)</u>	<u>1,800,906</u>	<u>1,795,305</u>
Total operating expenses	<u>8,639,176</u>	<u>5,458,936</u>	<u>14,098,112</u>
Operating income	<u>(2,264,895)</u>	<u>(3,796,861)</u>	<u>(6,061,756)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	24,915	108,493	133,408
Interest expense	-	(5,775)	(5,775)
Grant income	-	164,463	164,463
Other income	<u>-</u>	<u>527,960</u>	<u>527,960</u>
Total nonoperating revenues, net	<u>24,915</u>	<u>795,141</u>	<u>820,056</u>
Change in net position	<u>(2,239,980)</u>	<u>(3,001,720)</u>	<u>(5,241,700)</u>
NET POSITION, beginning of year	<u>4,083,791</u>	<u>12,005,509</u>	<u>16,089,300</u>
NET POSITION, ending of year	<u>\$ 1,843,811</u>	<u>\$ 9,003,789</u>	<u>\$ 10,847,600</u>

See report of independent auditors.

**California Avocado Commission**  
**Schedule of Restricted Marketing Program Expenses**  
**Year Ended October 31, 2025**

	Restricted	Budget
Marketing programs		
Media	\$ 2,811,257	\$ 2,916,600
Account administration	322,521	280,000
Online marketing	160,423	161,100
Consumer public relations	445,260	458,000
Consumer marketing - retail	893,794	800,900
Subtotal consumer marketing	<u>4,633,255</u>	<u>4,616,600</u>
Marketing/planning meetings	943	500
Buy California Marketing Agreement-85% Rebate	20,833	25,000
Marketing personnel expense	792,552	835,000
Subtotal marketing activities	<u>814,328</u>	<u>860,500</u>
Trade relations	586,940	618,250
Retail promotions	2,004,530	2,362,450
Data, research, and analysis	107,408	111,000
Administration and other	54,900	55,000
Subtotal trade - retail	<u>2,753,778</u>	<u>3,146,700</u>
Media and production	83,667	87,400
Public relations and collateral materials	76,933	102,300
Foodservice events	185,759	213,800
Chain promotions	50,228	51,200
Culinary education	1,960	2,000
Program administration	44,869	44,500
Subtotal trade foodservice	<u>443,416</u>	<u>501,200</u>
Total marketing	<u>8,644,777</u>	<u>9,125,000</u>
Total program expenses	<u>\$ 8,644,777</u>	<u>\$ 9,125,000</u>

See report of independent auditors.

# **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
California Avocado Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the California Avocado Commission as of and for the year ended October 31, 2025, and the related notes to the financial statements, which collectively comprise the California Avocado Commission's basic financial statements, and have issued our report thereon dated [REDACTED], 2026.

## **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the California Avocado Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the California Avocado Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the California Avocado Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the California Avocado Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the California Avocado Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Irvine, California  
\_\_\_\_\_, 2026



**BOARD ACTION**

**ITEM 8.b: Consider approval of updated authorization matrix**

**SUMMARY:**

In light of the Board appointing a President in 2025 and recent retirement of the CAC Vice President of Marketing, management has reviewed the existing authorization levels contained within CAC's Internal Controls to identify areas that should be updated to conform with the current staff structure. Once updated authorization levels are approved, management will revise the full Internal Controls Policies and Procedures to align with the updates.

Attached are a tracked changes and clean version of the revised Authorization Level Matrix for the Board's consideration.

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Approve the revised Authorization Level Matrix
- Amend the revised Authorization Level Matrix
- Take no action

**STAFF RECOMMENDATION:**

- Approve revised Authorization Level Matrix as presented

**EXHIBITS / ATTACHMENTS:**

- Authorization Level Matrix with changes tracked
- Authorization Level Matrix with changes accepted

AUTHORIZATION LIMIT MATRIX		Department HeadsCAC Staff	Industry Affairs Director Director of IA & Ops	Outsourced Accounting Business Support Manager	Vice President(s)	President	Chairman	Treasurer	Member of Executive Comm. Independent of the Expense	Two of Vice President(s), DIAOP, President, and Treasurer *	Full Board of Directors	Comment
Contracts	Contracts					✓	✓					
	Leases					✓	✓					
Loan	Line of Credit										✓	Signified by a motion of the Board
Purchase Orders	Purchase Orders < \$3,000		✓		✗	✓						
	Purchase Orders >= \$3,000					✓						
Invoices	Invoices	✓			✓	✓						
	Invoices < \$3,000	✓										
	Invoices >= \$3,000	✓			✗							Invoices >= \$3,000 require approval of both Department Head and Corresponding VP
	Staff Expense Reports	✓			✗							
	Dept. Head Director of Mktg & DIAOPs' Expense Reports				✗	✓						
	Vice Presidents' Expense Reports					✗						
	President's Expense Reports						✓					
	Board Member's Expense Reports							✓				
Cash Disbursements	Approval of Cash Disbursements < \$3,000		✓		✗	✓		✓				
	Approval of Cash Disbursements >= \$3,000								✓			
Banking	Change of Authorized Signatories										✓	
	Change of Users Permission					✓						
	Perform Intra Bank Transfer between CAC accounts		✓		✗	✓						
	Authorized Account Signatories		✓		✗	✓	✓	✓				
	Authorized Online Banking Access		✓	✓	✗	✓		✓				
Payroll	New Hire					✓						
	Pay Rate Change-other than President					✓						
	Pay Rate Change-President										✓	
	Payroll Approval		✓			✗						
Accounting Close	Approval of Journal Entries		✗			✓						
	Request Journal Entries & Budget Adjustments	✓		✗								
	Approval of Month End Financials	✓	✓		✗	✓						Month end financials shall be approved by all CAC management designated here in this Authorization Matrix.
Sale of Assets	Sale of Assets				✗	✓						
Receivable Write-off	Receivable write-off				✗	✓						

\* 2 authorized bank signatories = Treasurer, President and Vice-President(s) Director of Industry Affairs and Operations

AUTHORIZATION LIMIT MATRIX		CAC Staff	Director of IA & Ops	Business Support Manager	President	Chairman	Treasurer	Member of Executive Comm. Independent of the Expense	Two of DIAOP, President, and Treasurer *	Full Board of Directors	Comment
Contracts	Contracts				✓	✓					
	Leases				✓	✓					
Loan	Line of Credit									✓	Signified by a motion of the Board
Purchase Orders	Purchase Orders < \$3,000		✓		✓						
	Purchase Orders >= \$3,000				✓						
Invoices	Invoices	✓			✓						
	Invoices < \$3,000	✓									
	Invoices >= \$3,000	✓									
	Staff Expense Reports	✓									
	Director of Mktg & DIAOPs' Expense Reports				✓						
	President's Expense Reports					✓					
	Board Member's Expense Reports						✓				
Cash Disbursements	Approval of Cash Disbursements < \$3,000		✓		✓		✓				
	Approval of Cash Disbursements >= \$3,000							✓			
Banking	Change of Authorized Signatories									✓	
	Change of Users Permission				✓						
	Perform Intra Bank Transfer between CAC accounts		✓		✓						
	Authorized Account Signatories		✓		✓	✓	✓				
	Authorized Online Banking Access		✓	✓	✓		✓				
Payroll	New Hire				✓						
	Pay Rate Change-other than President				✓						
	Pay Rate Change-President									✓	
	Payroll Approval		✓								
Accounting Close	Approval of Journal Entries				✓						
	Request Journal Entries & Budget Adjustments	✓									
	Approval of Month End Financials	✓	✓		✓						Month end financials shall be approved by all CAC management designated here in this Authorization Matrix.
Sale of Assets	Sale of Assets				✓						
Receivable Write-off	Receivable write-off				✓						

\* 2 authorized bank signatories = Treasurer, President and Director of Industry Affairs and Operations



**BOARD ACTION**

**ITEM 11: Consider approval of 2025-26 CAC Budget amendment**

**SUMMARY:**

Management has prepared the attached budget amendment which updates the 2025-26 beginning cash reserve balance to \$10,847,600 as obtained from the October 31, 2025 audited financial statements, as well as increases revenue by \$10,000 for Grant Funding based on the actual amount that has been awarded.

The budget amendment reflects an increase in the Production Research budget of \$26,033 as a result of final contract milestone reports and corresponding payments. Also included in this budget amendment is an increase in Grant Funding of \$10,000 to match the actual amount that has been awarded.

Lastly, the budget amendment includes reallocation of the existing marketing budget based on the recommendation from management, with support of the Marketing Committee, to increase CAC's investment in retail trade marketing.

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Approve the CAC budget amendment as presented
- Amend the CAC budget amendment
- Take no action

**STAFF RECOMMENDATION:**

- Management recommends the Board discuss CAC's retail marketing investment under agenda Item 10.c, and approve a budget amendment that provides adequate funding to ensure retail support for the 2026 California crop

**EXHIBITS / ATTACHMENTS:**

- 2025-26 CAC Budget Amendment

**CALIFORNIA AVOCADO COMMISSION  
2025-26 BUDGET AMEND #1  
WITH COMPARISON TO 2025-26 ORIGINAL BUDGET**

ACCT CODE	REVENUES:	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$3,168,750	31.1%	\$3,168,750	31.1%	\$0	0.00%	
40011	HAB 85% Rebate Assessment Revenue	\$6,422,813	62.9%	\$6,422,813	63.0%	\$0	0.00%	
	<b>Subtotal Assessment Revenues</b>	<b>\$9,591,563</b>	<b>94.0%</b>	<b>\$9,591,563</b>	<b>94.1%</b>	<b>\$0</b>	<b>0.00%</b>	
42001	Administration & Accounting Fee Revenue (AIP)	\$72,000	0.7%	\$72,000	0.7%	\$0	0.00%	
46010	Grant Funding	\$210,000	2.1%	\$200,000	2.0%	\$10,000	5.00%	Updated to reflect actual grant award received
48001	Interest Income	\$240,000	2.4%	\$240,000	2.4%	\$0	0.00%	
48009	From the Grove Income	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
48003	Other Income	\$31,250	0.3%	\$31,250	0.3%	\$0	0.00%	
	<b>Subtotal Other Revenues</b>	<b>\$613,250</b>	<b>6.0%</b>	<b>\$603,250</b>	<b>5.9%</b>	<b>\$10,000</b>	<b>1.66%</b>	
	<b>Total Revenues</b>	<b>\$10,204,813</b>	<b>100.0%</b>	<b>\$10,194,813</b>	<b>100.0%</b>	<b>\$10,000</b>	<b>0.10%</b>	
ACCT CODE	EXPENDITURES: Marketing Programs	BUDGET AMEND #1	%	2025-26 BUDGET	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000, 54000 & 55000	Consumer Marketing	\$3,805,500	28.0%	\$4,597,600	33.9%	(\$792,100)	-17.23%	Retail Investment Reallocation
52000	Trade Marketing - Retail	\$3,639,500	26.7%	\$2,817,400	20.8%	\$822,100	29.18%	Retail Investment Reallocation
53000	Trade Marketing - Foodservice	\$650,000	4.8%	\$650,000	4.8%	\$0	0.00%	
59000	Marketing Activities Support & Personnel	\$905,000	6.7%	\$935,000	6.9%	(\$30,000)	-3.21%	Retail Investment Reallocation
	<b>Subtotal Marketing Programs</b>	<b>\$9,000,000</b>	<b>66.1%</b>	<b>\$9,000,000</b>	<b>66.3%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>EXPENDITURES: Non-Marketing Programs</b>							
64000 & 65000	Industry Affairs & Production Research	\$2,368,238	17.4%	\$2,342,205	17.3%	\$26,033	1.11%	Update research budget to match final contract milestone reports and corresponding payments
66000	Grant Programs	\$210,000	1.5%	\$200,000	1.5%	\$10,000	5.00%	Updated to reflect actual grant award received
70000	Operations	\$2,027,829	14.9%	\$2,027,829	14.9%	\$0	0.00%	
	<b>Subtotal Non-Marketing Programs</b>	<b>\$4,606,067</b>	<b>33.9%</b>	<b>\$4,570,034</b>	<b>33.7%</b>	<b>\$36,033</b>	<b>0.79%</b>	
	<b>Total Expenditures</b>	<b>\$13,606,067</b>	<b>100.0%</b>	<b>\$13,570,034</b>	<b>100.0%</b>	<b>\$36,033</b>	<b>0.27%</b>	
	<b>Excess Of Revenues Over (Under) Expenditures</b>	<b>(\$3,401,254)</b>	<b>-33.3%</b>	<b>(\$3,375,221)</b>	<b>-33.1%</b>	<b>(\$26,033)</b>	<b>0.77%</b>	
	<b>Beginning Reserves - Nov. 1</b>	\$10,847,600		\$10,438,755		\$408,845	3.92%	Updated to reflect actual beginning reserves balance based on 2024/25 audited financials
	<b>Estimated Ending Reserves - Oct. 31</b>	<b>\$7,446,346</b>		<b>\$7,063,534</b>		<b>\$382,812</b>	<b>5.42%</b>	

**CALIFORNIA AVOCADO COMMISSION**  
**2025-26 BUDGET AMEND #1**  
**WITH COMPARISON TO 2025-26 ORIGINAL BUDGET**

**Department: Marketing**

ACCT CODE	DEPT/ ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b>Consumer Marketing:</b>								
51001 & 51002	Media - Development & Buying	\$1,708,000	19.0%	\$2,183,000	24.3%	(\$475,000)	-21.76%	Retail Investment Reallocation
51004	Consumer Marketing - Retail	\$770,800	8.6%	\$835,000	9.3%	(\$64,200)	-7.69%	Retail Investment Reallocation
54001	Consumer Public Relations	\$348,100	3.9%	\$546,000	6.1%	(\$197,900)	-36.25%	Retail Investment Reallocation
55101 & 55103	Online Marketing	\$658,600	7.3%	\$708,600	7.9%	(\$50,000)	-7.06%	Retail Investment Reallocation
51801	Program Administration & Marketing Research	\$320,000	3.6%	\$325,000	3.6%	(\$5,000)	-1.54%	Retail Investment Reallocation
<b>Consumer Marketing Subtotal</b>		<b>\$3,805,500</b>	<b>42.3%</b>	<b>\$4,597,600</b>	<b>51.1%</b>	<b>(\$792,100)</b>	<b>-17.23%</b>	
<b>Trade - Retail:</b>								
520XX	Trade Relations	\$904,500	10.1%	\$934,500	10.4%	(\$30,000)	-3.21%	Retail Investment Reallocation
521XX & 523XX	Retail Promotions	\$2,382,050	26.5%	\$1,529,950	17.0%	\$852,100	55.69%	Retail Investment Reallocation
522XX	Data, Research & Analysis	\$277,200	3.1%	\$277,200	3.1%	\$0	0.00%	
52140 & 524XX	Administration & Other	\$75,750	0.8%	\$75,750	0.8%	\$0	0.00%	
<b>Trade - Retail Subtotal</b>		<b>\$3,639,500</b>	<b>40.4%</b>	<b>\$2,817,400</b>	<b>31.3%</b>	<b>\$822,100</b>	<b>29.18%</b>	
<b>Trade - Foodservice:</b>								
53001 & 53002	Media & Production	\$104,500	1.2%	\$104,500	1.2%	\$0	0.00%	
53101	Public Relations	\$65,200	0.7%	\$65,200	0.7%	\$0	0.00%	
53103	Foodservice Events	\$162,600	1.8%	\$162,600	1.8%	\$0	0.00%	
53104	Chain Promotions	\$269,700	3.0%	\$269,700	3.0%	\$0	0.00%	
53105	Culinary Education	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
53801 & 53802	Program Administration	\$46,000	0.5%	\$46,000	0.5%	\$0	0.00%	
<b>Trade - Foodservice Subtotal</b>		<b>\$650,000</b>	<b>7.2%</b>	<b>\$650,000</b>	<b>7.2%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Marketing Activities Support:</b>								
51803 & 52134	Marketing Planning & Export Program	\$55,000	0.6%	\$85,000	0.9%	(\$30,000)	-35.29%	Retail Investment Reallocation
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$25,000	0.3%	\$0	0.00%	
51805	Marketing Personnel Expense	\$825,000	9.2%	\$825,000	9.2%	\$0	0.00%	
<b>Marketing Activities Support Subtotal</b>		<b>\$905,000</b>	<b>10.1%</b>	<b>\$935,000</b>	<b>10.4%</b>	<b>(\$30,000)</b>	<b>-3.21%</b>	
<b>Total Marketing</b>		<b>\$9,000,000</b>	<b>100.0%</b>	<b>\$9,000,000</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	

**CALIFORNIA AVOCADO COMMISSION**  
**2025-26 BUDGET AMEND #1**  
**WITH COMPARISON TO 2025-26 ORIGINAL BUDGET**

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b><u>Industry Statistics And Information:</u></b>								
64001	AMRIC Operation	\$20,000	1.3%	\$20,000	1.3%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$89,000	6.0%	\$89,000	6.0%	\$0	0.00%	
64003	Grower Database	\$1,500	0.1%	\$1,500	0.1%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$12,500	0.8%	\$12,500	0.8%	\$0	0.00%	
	<b>Industry Statistics And Information Subtotal</b>	<b>\$123,000</b>	<b>8.3%</b>	<b>\$123,000</b>	<b>8.3%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Grower Communications:</u></b>								
64105	Online Information	\$32,000	2.2%	\$32,000	2.2%	\$0	0.00%	
64106	Publications	\$111,000	7.5%	\$111,000	7.5%	\$0	0.00%	
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%	
	<b>Grower Communications Subtotal</b>	<b>\$175,000</b>	<b>11.8%</b>	<b>\$175,000</b>	<b>11.8%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Issues Management:</u></b>								
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	8.1%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$425,000	28.7%	\$425,000	28.7%	\$0	0.00%	
64208	Product Registrations	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.4%	\$50,000	3.4%	\$0	0.00%	
	<b>Issues Management Subtotal</b>	<b>\$800,000</b>	<b>54.0%</b>	<b>\$800,000</b>	<b>54.0%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Legal/Governance:</u></b>								
64301	Elections	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64302	Legal Support	\$150,000	10.1%	\$150,000	10.1%	\$0	0.00%	
64303	Governance Support	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64304	Referendum	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64305	Redistricting	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
	<b>Legal/Governance Subtotal</b>	<b>\$185,000</b>	<b>12.5%</b>	<b>\$185,000</b>	<b>12.5%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Demonstration Grove:</u></b>								
64401	Pine Tree - Rent	\$0	0.0%	\$0	0.0%	\$0	100.00%	
64402	Pine Tree - Grove Management	\$62,000	4.2%	\$62,000	4.2%	\$0	0.00%	
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%	\$7,125	0.5%	\$0	0.00%	
	<b>Demonstration Grove Subtotal</b>	<b>\$82,075</b>	<b>5.5%</b>	<b>\$82,075</b>	<b>5.5%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Education &amp; Outreach:</u></b>								
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%	
	<b>Education &amp; Outreach Subtotal</b>	<b>\$20,000</b>	<b>1.3%</b>	<b>\$20,000</b>	<b>1.3%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Other:</u></b>								
64801	Dues, Sponsorships, & Reports	\$42,000	2.8%	\$42,000	2.8%	\$0	0.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$25,000	1.7%	\$25,000	1.7%	\$0	0.00%	
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%	
	<b>Other Industry Affairs Subtotal</b>	<b>\$97,000</b>	<b>6.5%</b>	<b>\$97,000</b>	<b>6.5%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Industry Affairs</b>	<b>\$1,482,075</b>	<b>100.0%</b>	<b>\$1,482,075</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	

**CALIFORNIA AVOCADO COMMISSION  
2025-26 BUDGET AMEND #1  
WITH COMPARISON TO 2025-26 ORIGINAL BUDGET**

**Department: Industry Affairs & Production Research**

ACCT CODE	DEPT/ ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b><u>Pest &amp; Disease Projects:</u></b>								
65132	Surveys for avocado fruit feeding insect pests in Guatemala	\$243,700	27.5%	\$243,700	28.3%	\$0	0.00%	
65133	Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil (Heilipus lauri) Aggregation Pheromone	\$111,773	12.6%	\$85,740	10.0%	\$26,033	30.36%	Update budget to match final contract milestone reports and corresponding payments
65134	A pesticide resistance monitoring program for avocado thrips	\$12,149	1.4%	\$12,149	1.4%	\$0	0.00%	
65135	Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	\$77,149	8.7%	\$77,149	9.0%	\$0	0.00%	
65136	Impact of Natural Vegetation on Insect Pollinators in Agroecosystems	\$6,071	0.7%	\$6,071	0.7%	\$0	0.00%	
65137	Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide sensitivity and conducting efficacy field trials	\$101,266	11.4%	\$101,266	11.8%	\$0	0.00%	
<b>Pest &amp; Disease Project Subtotal</b>		<b>\$552,108</b>	<b>62.3%</b>	<b>\$526,075</b>	<b>61.2%</b>	<b>\$26,033</b>	<b>4.95%</b>	
<b><u>Breeding, Varieties, Genetics Projects:</u></b>								
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65218	Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	\$29,232	3.3%	\$29,232	3.4%	\$0	0.00%	
<b>Breeding, Varieties, Genetics Projects Subtotal</b>		<b>\$29,232</b>	<b>3.3%</b>	<b>\$29,232</b>	<b>3.4%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Cultural Management Projects:</u></b>								
65323	Develop tools and info on crop water use	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65325	Artificial Polination Research	\$62,116	7.0%	\$62,116	7.2%	\$0	0.00%	
65326	Addressing the relationship between soil characteristics and soil salinity in California avocado orchards	\$5,507	0.6%	\$5,507	0.6%	\$0	0.00%	
65327	Creating a Weather Station Network to Guide Irrigation Decision of Avocados	\$88,375	10.0%	\$88,375	10.3%	\$0	0.00%	
65328	Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	\$116,325	13.1%	\$116,325	13.5%	\$0	0.00%	
<b>Cultural Management Projects Subtotal</b>		<b>\$272,323</b>	<b>30.7%</b>	<b>\$272,323</b>	<b>31.7%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Industry Research Support:</u></b>								
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	3.7%	\$32,500	3.8%	\$0	0.00%	
<b>Industry Research Subtotal</b>		<b>\$32,500</b>	<b>3.7%</b>	<b>\$32,500</b>	<b>3.8%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Total Production Research</b>		<b>\$886,163</b>	<b>100.0%</b>	<b>\$860,130</b>	<b>100.0%</b>	<b>\$26,033</b>	<b>3.03%</b>	

**Department: Grant Programs**

ACCT CODE	DEPT/ ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	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	\$210,000	100.0%	\$200,000	100.0%	\$10,000	5.00%	Updated to reflect actual grant award received
<b>Total Grant Programs</b>		<b>\$210,000</b>	<b>100.0%</b>	<b>\$200,000</b>	<b>100.0%</b>	<b>\$10,000</b>	<b>5.00%</b>	

**CALIFORNIA AVOCADO COMMISSION**  
**2025-26 BUDGET AMEND #1**  
**WITH COMPARISON TO 2025-26 ORIGINAL BUDGET**

Department: Operations

ACCT CODE	DEPT/ ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b><u>Office Expense:</u></b>								
71101 & 71102	Office Rent & Property Tax	\$4,000	0.2%	\$4,000	0.2%	\$0	0.00%	
71104	Offsite Storage	\$7,200	0.4%	\$7,200	0.4%	\$0	0.00%	
71111	Corporate Insurance	\$101,750	5.0%	\$101,750	5.0%	\$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$13,000	0.6%	\$13,000	0.6%	\$0	0.00%	
71131	Utilities	\$2,050	0.1%	\$2,050	0.1%	\$0	0.00%	
71141	Bank & Payroll Fees	\$65,000	3.2%	\$65,000	3.2%	\$0	0.00%	
71151	Equipment Maintenance & Expense	\$0	0.0%	\$0	0.0%	\$0	100.00%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$24,800	1.2%	\$24,800	1.2%	\$0	0.00%	
	<b>Office Expense Subtotal</b>	<b>\$217,800</b>	<b>10.7%</b>	<b>\$217,800</b>	<b>10.7%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Professional Fees:</u></b>								
71201	CPA-Financial Audits	\$43,000	2.1%	\$43,000	2.1%	\$0	0.00%	
71203	CPA-Assessment Audits	\$30,000	1.5%	\$30,000	1.5%	\$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	\$11,000	0.5%	\$11,000	0.5%	\$0	0.00%	
71211	CDFA Charges	\$75,000	3.7%	\$75,000	3.7%	\$0	0.00%	
71221	USDA-AMS Charges	\$50,000	2.5%	\$50,000	2.5%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71236	Outsourced Accounting	\$20,000	1.0%	\$20,000	1.0%	\$0	0.00%	
78301	Pension Admin & Legal	\$33,000	1.6%	\$33,000	1.6%	\$0	0.00%	
	<b>Professional Fees Subtotal</b>	<b>\$272,000</b>	<b>13.4%</b>	<b>\$272,000</b>	<b>13.4%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Personnel Expenses:</u></b>								
71301 & 71321	Payroll Expense (Wages, Tax & Wrks Comp) - Ops & IA	\$740,266	36.5%	\$740,266	36.5%	\$0	0.00%	
	Payroll Expense (Wages, Tax & Wrks Comp) - Marketing	\$113,997	5.6%	\$113,997	5.6%	\$0	0.00%	
71311	Pension Expense	\$78,559	3.9%	\$78,559	3.9%	\$0	0.00%	
71331	Benefits Expense	\$160,861	7.9%	\$160,861	7.9%	\$0	0.00%	
	<b>Personnel Expenses Subtotal</b>	<b>\$1,093,683</b>	<b>53.9%</b>	<b>\$1,093,683</b>	<b>53.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Commissioner Expenses:</u></b>								
71401	District Meetings & Expenses	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
71402 & 71403	Travel, Lodging, Mileage, Meals & Entertainment	\$58,000	2.9%	\$58,000	2.9%	\$0	0.00%	
71404	Board Meeting Expenses	\$40,000	2.0%	\$40,000	2.0%	\$0	0.00%	
71405	HAB BOLD Participation	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71406	District Designated Funds	\$100,000	4.9%	\$100,000	4.9%	\$0	0.00%	
	<b>Commissioner Expenses Subtotal</b>	<b>\$213,000</b>	<b>10.5%</b>	<b>\$213,000</b>	<b>10.5%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Information Technology:</u></b>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$56,590	2.8%	\$56,590	2.8%	\$0	0.00%	
73003 & 73005	IT Support, Consulting & IT Service	\$37,080	1.8%	\$37,080	1.8%	\$0	0.00%	
73004	Accounting & Assessment System	\$6,000	0.3%	\$6,000	0.3%	\$0	0.00%	
	<b>Information Technology Subtotal</b>	<b>\$99,670</b>	<b>4.9%</b>	<b>\$99,670</b>	<b>4.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Depreciation, Interest &amp; Other Operations:</u></b>								
78101	Operations Staff Travel	\$60,000	3.0%	\$60,000	3.0%	\$0	0.00%	
78201	Depreciation Expense	\$0	0.0%	\$0	0.0%	\$0	0.00%	
78401 & 78501	Dues & Reg., Education, Training, Recruitment, Other	\$27,500	1.4%	\$27,500	1.4%	\$0	0.00%	
78601	Temporary Help	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
79001	Amortization Expense	\$34,006	1.7%	\$34,006	1.7%	\$0	0.00%	
79100	Interest Expense	\$5,170	0.3%	\$5,170	0.3%	\$0	0.00%	
	<b>Depreciation, Interest &amp; Other Admin Subtotal</b>	<b>\$131,676</b>	<b>6.5%</b>	<b>\$131,676</b>	<b>6.5%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Operations</b>	<b>\$2,027,829</b>	<b>100.0%</b>	<b>\$2,027,829</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	



**BOARD ACTION**

**ITEM 12.a: Consider approval of Redistricting Committee recommendation for redrawn district lines effective November 1, 2026**

**SUMMARY:**

Per CAC Law (Article 2.5, Sections 67041 and 67042) the Commission shall establish no fewer than three and no more than five districts, each representing approximately the same percentage of avocado production in California, which shall be reapportioned every fifth year in accordance with CAC-adopted redistricting procedures.

The CAC Redistricting Committee met on February 18, 2026 and reviewed production data for the period of 2021-2025 and determined that production levels in the existing five districts was no longer balanced and reapportionment was necessary. The Committee reviewed three, four and five district scenarios and unanimously recommended the Board adopt the attached four district scenario for CAC districts for the period of November 1, 2026 – October 31, 2031.

The CAC Redistricting Procedures state the following regarding Board approval of new district lines:

*The Commission shall complete the reapportionment process and approve redrawn district boundaries, by a two-thirds vote, no later than March 31 of the fiscal year prior to the new districts' effective date. New district boundaries shall become effective with the commencement of the new fiscal year, November 1, and remain in effect for a period of five years.*

*In the event that the Commission is unable to agree upon district boundaries by a two-thirds vote, by March 31, the Commission shall notify the secretary who shall, within 10 days of receiving the notification, appoint an arbitrator. The arbitrator shall, within 80 days, reapportion existing districts to comply with the reapportionment procedures outlined above.*

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Approve the Redistricting Committee's four district recommendation
- Approve an alternate reapportionment scenario
- Take no action

**STAFF RECOMMENDATION:**

- Management recommends the Board deliberate on this topic and approve a reapportionment scenario that complies with the CAC law requirement of districts "representing approximately the same percentage of avocado production in California."

**EXHIBITS / ATTACHMENTS:**

- 2021-2025 production data by existing CAC districts
- Redistricting Committee's approved four district scenario

**California Avocado Commission**

**Avocado Production based on 2021 District Boundaries**

District	2021 Volume	2022 Volume	2023 Volume	2024 Volume	2025 Volume
1	36,144,549	48,155,954	43,965,178	34,066,470	43,522,061
2	30,494,236	37,532,991	50,345,032	26,688,622	49,704,821
3	50,672,846	53,195,225	38,744,142	95,780,526	59,317,022
4	53,001,901	78,206,915	41,370,593	132,905,944	72,089,092
5	92,728,321	61,446,972	64,834,871	77,179,003	105,223,792
Total	263,041,853	278,538,057	239,259,816	366,620,565	329,856,788

**Percent of Total Crop Volume Based on 2021 District Boundaries**

2-Year Average (2024-2025)			3-Year Average (2023-2024-2025)		
District	2-YR Average	% of Crop	District	3-YR Average	% of Crop
1	38,794,266	11.14%	1	40,517,903	12.99%
2	38,196,722	10.97%	2	42,246,158	13.54%
3	77,548,774	22.27%	3	64,613,897	20.72%
4	102,497,518	29.43%	4	82,121,876	26.33%
5	91,201,398	26.19%	5	82,412,555	26.42%
Total	348,238,677		Total	311,912,390	

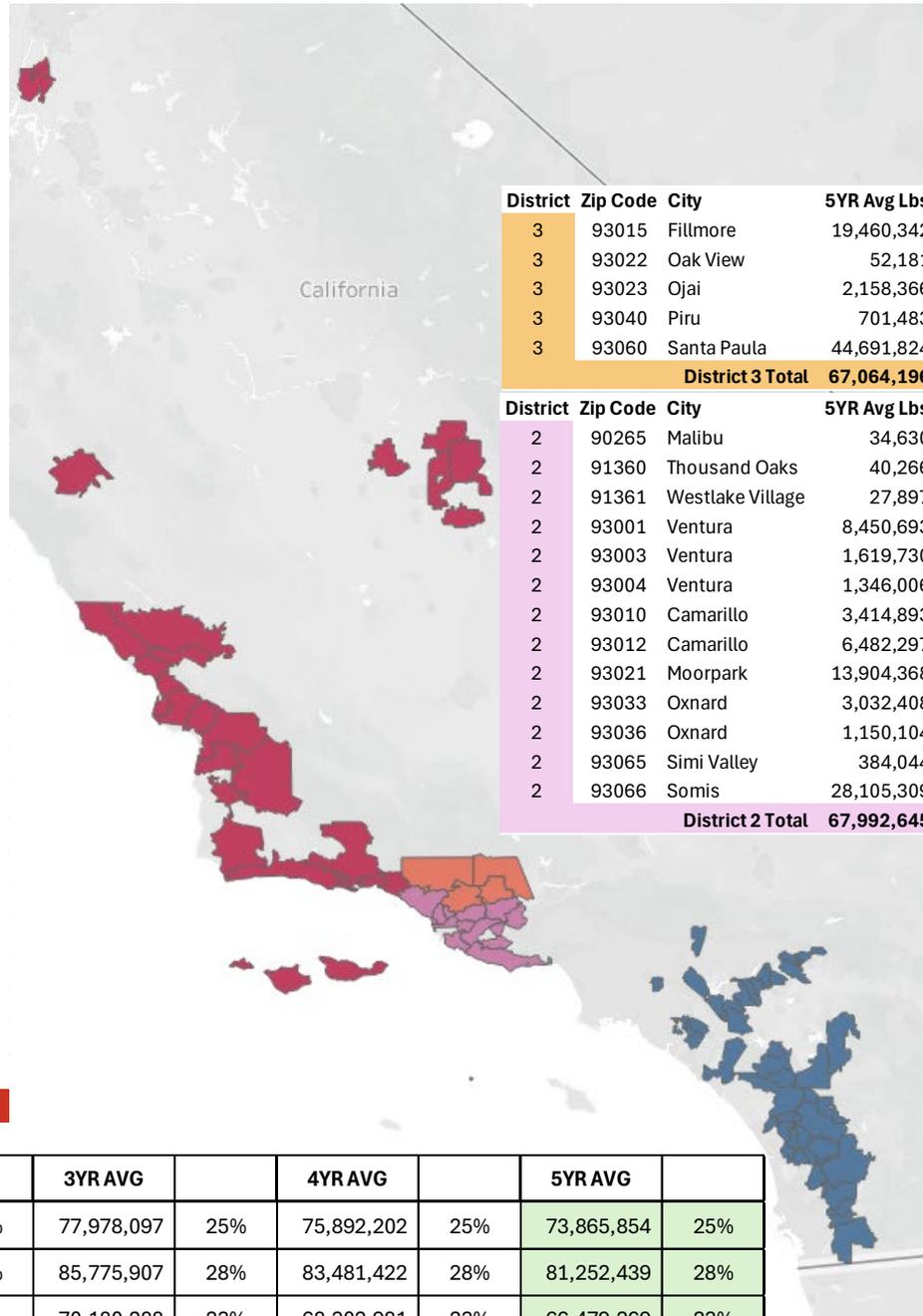
**4-Year Average (2022-2023-2024-2025)**

**5-Year Average (2021-2022-2023-2024-2025)**

District	4-YR Average	% of Crop	District	5-YR Average	% of Crop
1	42,427,416	13.98%	1	41,170,842	13.93%
2	41,067,867	13.53%	2	38,953,140	13.18%
3	61,759,229	20.34%	3	59,541,952	20.15%
4	81,143,136	26.73%	4	75,514,889	25.56%
5	77,171,160	25.42%	5	80,282,592	27.17%
Total	303,568,807		Total	295,463,416	

# 4 District Scenario

District	Zip Code	City	5YR Avg Lbs
4	93013	Carpinteria	18,715,091
4	93103	Santa Barbara	129,572
4	93105	Santa Barbara	1,174,245
4	93108	Santa Barbara	2,302,683
4	93109	Santa Barbara	56,340
4	93110	Santa Barbara	105,368
4	93111	Santa Barbara	4,925,871
4	93117	Goleta	19,564,935
4	93244	Lemon Cove	11,021
4	93247	Lindsay	8,485
4	93286	Woodlake	7,846
4	93292	Visalia	25,922
4	93401	San Luis Obispo	1,226,354
4	93402	Los Osos	42,355
4	93405	San Luis Obispo	1,494,632
4	93420	Arroyo Grande	3,512,186
4	93428	Cambria	1,384,934
4	93430	Cayucos	2,854,311
4	93436	Lompoc	81,878
4	93442	Morro Bay	5,478,453
4	93444	Nipomo	1,266,465
4	93446	Paso Robles	14,833
4	93452	San Simeon	37,341
4	93454	Santa Maria	12,117,690
4	93455	Santa Maria	1,154,132
4	93465	Templeton	413,522
4	93631	Kingsburg	4,576
4	93647	Orosi	3,809
4	93960	Soledad	2,129,065
4	95615	Courtland	25,948
4	95690	Walnut Grove	12,728
<b>District 4 Total</b>			<b>80,282,592</b>



District	Zip Code	City	5YR Avg Lbs
3	93015	Fillmore	19,460,342
3	93022	Oak View	52,181
3	93023	Ojai	2,158,366
3	93040	Piru	701,483
3	93060	Santa Paula	44,691,824
<b>District 3 Total</b>			<b>67,064,196</b>

District	Zip Code	City	5YR Avg Lbs
2	90265	Malibu	34,630
2	91360	Thousand Oaks	40,266
2	91361	Westlake Village	27,897
2	93001	Ventura	8,450,693
2	93003	Ventura	1,619,730
2	93004	Ventura	1,346,006
2	93010	Camarillo	3,414,893
2	93012	Camarillo	6,482,297
2	93021	Moorpark	13,904,368
2	93033	Oxnard	3,032,408
2	93036	Oxnard	1,150,104
2	93065	Simi Valley	384,044
2	93066	Somis	28,105,309
<b>District 2 Total</b>			<b>67,992,645</b>

District	Zip Code	City	5YR Avg Lbs
1	91935	Jamul	1,499
1	92019	El Cajon	43,748
1	92021	El Cajon	614,699
1	92025	Escondido	1,867,810
1	92026	Escondido	4,973,275
1	92027	Escondido	8,281,856
1	92029	Escondido	86,111
1	92040	Lakeside	20,408
1	92059	Pala	1,213,958
1	92061	Pauma Valley	8,871,453
1	92064	Poway	1,192,896
1	92065	Ramona	159,058
1	92069	San Marcos	862,702
1	92078	San Marcos	126,742
1	92082	Valley Center	12,854,628
1	90631	La Habra	145,558
1	91709	Chino Hills	61,565
1	91711	Claremont	425
1	92003	Bonsall	2,921,058
1	92028	Fallbrook	11,720,163
1	92057	Oceanside	2,194,962
1	92084	Vista	2,204,362
1	92313	Grand Terrace	21,424
1	92359	Mentone	475,241
1	92373	Redlands	196,466
1	92374	Mentone	1,901,749
1	92503	Riverside	165,853
1	92504	Riverside	214,996
1	92506	Riverside	100,937
1	92507	Riverside	5,738
1	92521	Riverside	27,363
1	92544	Hemet	34,609
1	92557	Moreno Valley	7,648
1	92562	Murrieta	287,797
1	92590	Temecula	11,698,399
1	92592	Temecula	42,404
1	92595	Wildomar	61,880
1	92602	Irvine	3,234,456
1	92618	Irvine	163,388
1	92620	Irvine	1,139
1	92675	Dana Point	708,616
1	92705	Santa Ana	96,038
1	92782	Tustin	63,275
1	92881	Corona	32,798
1	92882	Corona	86,405
1	92883	Corona	76,429
<b>District 1 Total</b>			<b>80,123,983</b>

District	2YR AVG		3YR AVG		4YR AVG		5YR AVG	
<b>Pro Rata - 4 Districts</b>	87,059,669	25%	77,978,097	25%	75,892,202	25%	73,865,854	25%
<b>+10%</b>	95,765,636	28%	85,775,907	28%	83,481,422	28%	81,252,439	28%
<b>-10%</b>	78,353,702	23%	70,180,288	23%	68,302,981	23%	66,479,269	23%

Item 12.a-3



**ITEM 15.a: HAB BOLD candidate sponsorship request**

**SUMMARY:**

In 2021 the Hass Avocado Board launched the Hass Avocado Industry Board Leadership Program (BOLD) to develop emerging leaders interested in addressing the opportunities and challenges facing the Hass avocado industry. BOLD is designed to help participants improve profitability, increase the effectiveness of the industry and become board-ready candidates for HAB, the California Avocado Commission and importer associations.

For the inaugural 2021 BOLD Class, the CAC Board approved participation in and sponsorship of California applicants, with the caveat that they be an existing CAC Board member or alternate. Over the years the CAC Board has sponsored Board members or alternates participating in the BOLD program, but when none have applied, also have sponsored California producer applicants in support of furthering development of future industry leaders.

HAB has provided the following list of individuals who have applied for the 2026 HAB BOLD program as producers, and has asked if CAC is interested in sponsoring one or more individuals for the current year:

- Russell Huizenga, USA, Producer/Importer, West Pak Avocado, California Field Buyer
- Dov Adler, USA, Producer, DA Farming Agriculture Consulting, Adler Nursery, Owner, and CEO
- Abibail Woolf, USA, Producer, Brokaw Nursery, LLC, Field Representative
- Kirk Holmes, USA, Producer, Holmes Grown USA, Owner

**FISCAL ANALYSIS:**

- The annual cost per participant is estimated to be up to \$4,000. The approved 2024-25 CAC Budget has \$10,000 allocated to cover the sponsorship of HAB BOLD participants.

**BOARD OPTIONS:**

- Approve sponsorship of one or more participants in the HAB BOLD program
- Decline sponsorship of HAB BOLD participants

**STAFF RECOMMENDATION:**

- Staff defers to the board's judgement in this matter

**EXHIBITS / ATTACHMENTS:**

- HAB BOLD applications for the following applicants:
  - Russell Huizenga, USA, Producer/Importer, West Pak Avocado, California Field Buyer
  - Dov Adler, USA, Producer, DA Farming Agriculture Consulting, Adler Nursery, Owner, and CEO
  - Abibail Woolf, USA, Producer, Brokaw Nursery, LLC, Field Representative
  - Kirk Holmes, USA, Producer, Holmes Grown USA, Owner

**From:** [HAB](#)  
**To:**  
**Subject:** New BOLD Application submission  
**Date:** Wednesday, January 14, 2026 10:17:40 AM

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**Name:**

Russell Huizenga

**Email Address:**

**Cell Phone:**

**Address:**

Goleta, CA 93117  
United States

**High school name, city and state:**

Ventura High School, Ventura, CA

**Year graduated:**

2017

**College or vocational school name, city and state:**

California Polytechnic University San Luis Obispo

**Graduate:**

Yes

**Years attended:**

2017

**Years attended:**

2021

**Highest degree / major attained:**

Bachelors of Science/ Environmental Management & Protection - Minor in Environmental Soil Science

**Please check the box that applies to you:**

- I am a producer of Hass Avocados.
- I am an importer of Hass Avocados.

**Current employer:**

West Pak Avocados

**Length of employment:**

4

**Length of employment:**

1

**Employer Address:**

Murrieta, CA 92563  
United States

**Position/Title (list if more than one):**

- California Field Buyer
- California Avocado Society Board Member

**Job Responsibilities:**

- Support industry education, research, and policy initiatives to enhance avocado production and global market positioning.
- Serves as the primary link between growers and packing operations, coordinating harvest logistics, negotiating supply, and ensuring accurate volume forecasting to drive downstream packing, distribution, and sales.
- Supports industry meetings and collaborates with the California Avocado Society, Hass Avocado Board, Ventura & Santa Barbara Farm Bureaus.
- Collaborates with sales and supply chain teams to align grower output with market demand, allocate purchasing, monitor size curves, and anticipate seasonal transitions, crop disruptions, and competitive pressures affecting fruit availability.
- Manages in house and third party trucking logistics to optimize driver schedules, reduce overtime costs, and negotiate competitive freight rates to maintain fruit quality and ensure timely deliveries across Southern California.

**Current supervisor's name:**

Mike Harberson

**Current supervisor's email address:****Previous employer:**

California Polytechnic Corporation - Laboratory Research Technician

**Length of employment:**

1

**Length of employment:**

2

**Employer acknowledgment:**

- Please check here if you have discussed your participation in the program with your employer.

**Check if you have served on any of the following as a board/committee member in the past 5 years:**

- None of the above

**Please check off on this list the organizations you would be interested in actively seeking a board seat**

**on once you have completed the BOLD curriculum:**

- California Avocado Commission
- Hass Avocado Board
- Mexican Hass Avocado Importers Association

**List any organizations that you have volunteered for in the past 5 years:**

- California Avocado Society

**Organizational & community involvement:**

I serve as a Board Member of the California Avocado Society (CAS) and volunteer on both the International Affairs Committee and Annual Meeting Committee. Through this role, I help coordinate grower facing events such as research presentations, field days, and educational seminars aimed at strengthening the California avocado community.

Given my position as a field buyer, I bring a unique perspective to the Society, connecting real time insights on global inventory trends, shifting avocado prices, and the seasonal dynamics of different countries of origin. I use this knowledge to help ensure growers are prepared to adapt to changing global pressures.

My goal is to make valuable information more accessible to California growers, empowering them to make strategic decisions and grow the highest quality fruit possible. Volunteering with CAS also allows me to engage with researchers, industry leaders, and fellow growers in a shared mission to strengthen California's position in the global avocado market.

This involvement has deepened my connection to the industry and sharpened my understanding of how local and international forces intersect. I hope to build upon these insights through the BOLD program.

**Expression of interest:**

I am applying to the Hass Avocado Board's BOLD program because I want to grow from a strong regional operator into a globally fluent leader in the avocado industry. Over the past four years at West Pak Avocado, I have developed from an entry level field role into a Northern California Field Buyer responsible for grower relationships, harvest timing, volume forecasting, size curve analysis, and daily market intelligence. My work requires balancing grower economics, packhouse capacity, and fast moving market conditions, a perspective that has shown me how interconnected and fragile our supply chain truly is.

Beyond my role at West Pak, I serve on the Board of the California Avocado Society, where I help support research presentations, field days, and knowledge-sharing that benefits growers across the state. Through CAS, CAC, and HAB engagements, I have gained exposure to the regulatory, agronomic, and economic forces shaping our industry.

My long term goal is to expand beyond California specific sourcing into global avocado supply and strategy, including Mexico, Colombia, Peru, and emerging regions. BOLD represents the ideal environment to sharpen my leadership, broaden my industry perspective, and contribute meaningfully to the future of the Hass avocado industry.

**Career Goals:**

My long term leadership goal is to become a globally fluent avocado supply and strategy leader who can bridge field level realities with high level decision making. After four years at West Pak Avocado, I have built a strong foundation in California sourcing, from grower relationships and harvest timing to size curves, bin flow, and market pricing, but I also recognize that the future of this industry is increasingly international, data-driven, and interconnected.

I want to expand beyond regional buying into roles that shape how fruit moves across borders, seasons, and markets. That means developing a deep understanding of Mexico, Colombia, Peru, and emerging origins, as well as the logistics, food safety, sustainability, and trade dynamics that support them. My goal is not just to source fruit, but to help design resilient, ethical, and profitable supply systems that work for growers, packers, and retailers alike.

Through my work at West Pak and my involvement with the California Avocado Society, I have learned how powerful shared data, transparency, and collaboration are in navigating volatility and long term planning. BOLD represents the next step in sharpening those skills and gaining exposure to industry leaders who are solving problems at a global scale.

*This email has been scanned by Inbound Shield.*

**From:** [HAB](#)  
**Subject:** New BOLD Application submission  
**Date:** Wednesday, January 14, 2026 3:56:27 PM

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<b>Name:</b>
Dov Adler
<b>Email Address:</b>
<b>Cell Phone:</b>
<b>Address:</b>
Madera, CA 93636 United States
<b>High school name, city and state:</b>
Hadera High School, Hadera, Israel
<b>Year graduated:</b>
1995
<b>College or vocational school name, city and state:</b>
Ben Gurion university of the Negev, Beer Sheva, Israel
<b>Graduate:</b>
Yes
<b>Years attended:</b>
1999
<b>Years attended:</b>
2005
<b>Highest degree / major attained:</b>
M.Sc. in Science in Agriculture
<b>Please check the box that applies to you:</b>
<ul style="list-style-type: none"><li><input type="checkbox"/> I am a producer of Hass Avocados.</li></ul>
<b>Current employer:</b>
DA Farming Agriculture consulting, Adler Nursery
<b>Length of employment:</b>
12 Years, 3 Years

**Length of employment:**

0

**Employer Address:**

Madera, CA 93636  
United States

**Position/Title (list if more than one):**

- Owner, CEO

**Job Responsibilities:**

Consulting farmers regarding, cultivation, Irrigation pest control and production.  
Growing Avocado rootstocks, Grafting and selling Avocado trees

**Current supervisor's name:**

Dov Adler

**Current supervisor's email address:**

**Previous employer:**

Warmerdam Packing

**Length of employment:**

2

**Length of employment:**

5

**Employer acknowledgment:**

- Please check here if you have discussed your participation in the program with your employer.

**Check if you have served on any of the following as a board/committee member in the past 5 years:**

- None of the above

**Please check off on this list the organizations you would be interested in actively seeking a board seat on once you have completed the BOLD curriculum:**

- None of the above

**List any organizations that you have volunteered for in the past 5 years:**

- SEMCU - South East County Madera Unified,

**Organizational & community involvement:**

We meet monthly to evaluate community development needs and strategize on ways to enhance our local environment and culture.

To support these initiatives, we actively pursue government grants aimed at sustainable community growth. Additionally, we serve as a vital information hub, connecting individuals and families with government programs—specifically those focused on food security and water access.

Having previously served as President, I now contribute my leadership as a member of the Board of Directors.

Dov

#### **Expression of interest:**

With over 14 years of hands-on leadership in California's premier agricultural regions—managing up to 38,000 acres of diverse crops—I bring a deep "soil-to-shelf" understanding of our state's production landscape. My candidacy is built on three pillars:

1. **California Field Leadership & Global Insight:** As a PCA and QAL licensed professional, I have spent my career optimizing productivity for California's leading growers. My significant domestic experience is bolstered by a global perspective from work in Israel, Italy, and India, alongside Spanish fluency that allows for direct advocacy with diverse labor and production teams.
2. **Supply Chain Integrity:** I have a proven track record of bridging the gap between agricultural reality and commercial success. By focusing on production efficiency and quality standards, I ensure equitable returns for the grower while maintaining supply chain health.
3. **Strategic Industry Advocacy:** Facing climate-related water scarcity and increased global competition, I am committed to securing California's position as a premium supplier. I am eager to use the BOLD program to master the finance and regulatory frameworks, including USDA collaboration necessarily to refine market access and protect our domestic biosecurity.

I am a problem-solver dedicated to ensuring California agriculture remains resilient, profitable, and globally competitive.

#### **Career Goals:**

My goal for the BOLD program is to transition from a global farm advisor to a strategic industry leader. I aim to expand California's production footprint by championing agronomic innovations and climate-resilient cultivars that thrive in diverse zones, offering extended harvest windows and improved storage. By modernizing nursery supply chains, I will ensure increased tree availability for farmers looking to renew or expand their groves.

I am committed to helping California growers navigate SGMA water constraints through data-driven irrigation strategies. Furthermore, I intend to partner with the USDA to refine federal regulations, ensuring robust biosecurity and expanded market access for domestic fruit.

On the marketing front, I will advocate for strategies that differentiate U.S. production as a premium, sustainable choice. In an era of record-breaking imports, our leadership must emphasize the superior quality and transparency of the California brand. My "soil-to-strategy" background uniquely positions me to serve the Hass Avocado Board as a fiduciary, balancing field-level technical improvements with industry-wide success. Through BOLD, I will help secure a resilient, profitable future for every stakeholder in the avocado supply chain.

*This email has been scanned by Inbound Shield.*

**From:** [HAB](#)  
**To:**  
**Subject:** New BOLD Application submission  
**Date:** Wednesday, January 21, 2026 11:19:21 AM

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**Name:**

Abigail Woolf

**Email Address:**

**Cell Phone:**

**Contact me by text**

- Check here if we can contact you by text

**Address:**

Ventura, CA 93001  
United States

**High school name, city and state:**

Robert Louis Stevenson, Pebble Beach, CA

**Year graduated:**

2013

**College or vocational school name, city and state:**

Middlebury College, Middlebury, VT

**Graduate:**

Yes

**Years attended:**

2014

**Years attended:**

2018

**Highest degree / major attained:**

Masters in Development Engineering from UC Berkeley

**Please check the box that applies to you:**

- I am a producer of Hass Avocados.

**Current employer:**

Brokaw Nursery, LLC.

**Length of employment:**

1

**Length of employment:**

0

**Employer Address:**

Ventura, CA 93004  
United States

**Position/Title (list if more than one):**

- Field Representative

**Job Responsibilities:**

Brokaw Nursery, located in Ventura County, is one of California's largest suppliers of wholesale subtropical orchard trees, serving not only the California market but also many countries worldwide.

Primary Field Rep. Responsibilities:

- Maintain customer relationships throughout the state of California
- Customer Visits and advise on rootstock and scion selection, planting prep, irrigation, fertilizing, pruning etc. (All things farming)
- Sales
- Manage customer grievances
- Coordinate field activities with Sales office

**Current supervisor's name:**

Consuelo Fernandez

**Current supervisor's email address:****Previous employer:**

General Public

**Length of employment:**

2

**Length of employment:**

0

**Employer acknowledgment:**

- Please check here if you have discussed your participation in the program with your employer.

**Check if you have served on any of the following as a board/committee member in the past 5 years:**

- None of the above

**Please check off on this list the organizations you would be interested in actively seeking a board seat on once you have completed the BOLD curriculum:**

- California Avocado Commission
- Hass Avocado Board

**List any organizations that you have volunteered for in the past 5 years:**

- Channel Islands Restoration

**Organizational & community involvement:**

I like to stay involved with Channel Islands Restoration volunteer events because of my love of the outdoors. In 2018, I hiked the Pacific Crest Trail, a 2,652 mile trek that runs from Mexico to Canada along the Sierra Nevada mountain range. This level of exposure to the outdoor lifestyle is hard to maintain when you have full time responsibilities, like a full time job. By volunteering with CIR, I get the chance to get outside, see new places, and explore Ventura's vast backyard.

**Expression of interest:**

I would like to be a participant of this program because I intend on being a part of the California avocado industry for a very long time and want to learn as much as I possibly can. Though I am relatively new to this industry, I have been able to witness the incredible passion and dedication that California avocado farmers have for their trade. I learned most of what I know today from my predecessor, Dan Grant, who instilled in me what it means to be a part of this unique industry.

Having grown up in the Central Valley as part of a large farming family, I have a perspective on how special and unique the CA avocado industry is. It sits within a massive, global, market for avocados but can still thrive due to good timing, quality, and the marketability of the state of California. Given the current global avocado landscape, with larger quantities coming from Mexico, which might cause oversupply and drive prices down, I want to be at the forefront of CA's innovations and efforts to keep up with the global avocado market.

**Career Goals:**

I am interested in growing as a leader in California's avocado industry because, although it is small, there is an opportunity to make a huge impact. I currently focus on helping farmers farm as efficiently and effectively as possible. If we are going to keep up with global demand, we need to use our land the best way we can. Leadership within this industry would allow me to spread knowledge on the ideal and most innovative farming techniques currently in use, help protect our natural resources, and bolster production for California. The success and longevity of the California avocado industry starts from the ground up, and my connection to the farms gives me a good grasp of the grass roots issues we currently face.

*This email has been scanned by Inbound Shield.*

**From:** [HAB](#)  
**To:**  
**Subject:** New BOLD Application submission Thursday,  
**Date:** January 22, 2026 8:40:13 AM

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**Name:**

Kirk Holmes

**Email Address:**

**Cell Phone:**

**Address:**

Escondido, California 92025-6311  
United States

**High school name, city and state:**

Fairbanks Country Day, Rancho Santa Fe, CA

**Year graduated:**

2000

**College or vocational school name, city and state:**

Univeristy of Phoenix, San Diego, CA

**Graduate:**

Yes

**Years attended:**

2009

**Years attended:**

2011

**Highest degree / major attained:**

BS, Business Finance

**Please check the box that applies to you:**

- I am a producer of Hass Avocados.

**Current employer:**

Holmes Grown USA

**Length of employment:**

1

**Length of employment:**

2

**Employer Address:**

Escondido, California 92025  
United States

**Position/Title (list if more than one):**

- Owner

**Job Responsibilities:**

Financial Planning, Differentiation Stratey, Inventory Management, Logistics, Customer Service, Data Analysis & Tool Building, Content Collaboration, Community Engagement, Overall Busienns Development

**Current supervisor's name:**

Kirk Holmes

**Current supervisor's email address:**

**Previous employer:**

Holmes & Holmes LLC

**Length of employment:**

9

**Length of employment:**

8

**Employer acknowledgment:**

- Please check here if you have discussed your participation in the program with your employer.

**Check if you have served on any of the following as a board/committee member in the past 5 years:**

- None of the above

**Please check off on this list the organizations you would be interested in actively seeking a board seat on once you have completed the BOLD curriculum:**

- California Avocado Commission
- Hass Avocado Board

**List any organizations that you have volunteered for in the past 5 years:**

- Las Vegas Rotary Club & Foundation, Escondido Rotary Club, WestCare Community Action Council (Nevada)

**Organizational & community involvement:**

Throughout my career, I have viewed community service not just as a participation requirement but as an opportunity to drive modernization and tangible impact. My leadership journey is anchored by my time with the Las Vegas Rotary Club, where I was honored to serve as President of the 25 Club and was recognized as Rotarian of the Year in 2018. During my tenure, I focused on revitalization—serving as Public Image Chair to overhaul our digital presence and introducing livestreaming to connect a new generation of members.

Beyond Rotary, I served on the WestCare Nevada Community Action Council, where I provided governance and advocacy for an organization dedicated to uplifting the human spirit through critical health and human services. This role sharpened my ability to navigate complex stakeholder needs and champion vital community resources.

As of December 2025, I have officially transferred my membership to the Escondido Rotary Club. This move signifies more than just a change in location; it represents my total commitment to the community where I now live and farm. I am eager to bring this same energy—combining respect for tradition with a drive for modernization—to the Hass Avocado Board's BOLD program, advocating for the future of our growers and our industry.

#### **Expression of interest:**

I am seeking selection for the BOLD program because I believe the future of the avocado industry lies at the intersection of generational stewardship and technological innovation. Returning to Escondido to take over my family's 10-acre grove was not merely a career pivot from the tech sector; it was a commitment to ensuring this industry thrives for the next generation.

My background as a software engineer and co-founder has equipped me with a unique toolkit—specifically in data analytics and systems architecture—that I am eager to contribute to the industry. However, technical skills alone are insufficient without deep industry context. The BOLD program offers the essential mentorship and governance training I need to translate my "outsider" perspective into actionable, data-driven strategies that benefit all growers.

Having recently cemented my local roots by transferring my Rotary leadership to Escondido, I am fully invested in the long-term success of this community. I want to join the BOLD program to bridge the gap between traditional agricultural wisdom and modern efficiency, ensuring that the domestic avocado market remains robust, sustainable, and profitable for the future.

#### **Career Goals:**

My primary leadership goal is to serve as a bridge between traditional agricultural stewardship and the rapidly evolving landscape of data technology. As a tech co-founder and patent holder transitioning into the avocado industry, I aim to lead by demonstrating how precision analytics can solve our most pressing challenges, from water efficiency to market timing.

I aspire to bring the agile, solution-oriented mindset of the startup world into agricultural governance. My objective is not to disrupt for the sake of novelty, but to innovate for the sake of sustainability. By participating in the BOLD program, I plan to refine my ability to translate complex technical concepts for diverse stakeholders, ensuring that data-driven tools are accessible and beneficial to the entire grower community.

Ultimately, I view leadership as a service. Whether through my past board work with WestCare or my future involvement within the industry, my goal remains consistent: to build resilient, efficient systems that secure the profitability of our industry for the next generation of growers.



**BOARD ACTION**

**ITEM 15.b: HAB Avocado Conference sponsorship request**

**SUMMARY:**

On February 9, 2026 CAC President Ken Melban received the attached request from the Hass Avocado Board for a \$15,000 sponsorship in support of The Avocado Conference 2026. As this is a new event, and not currently budgeted for, it is being brought before the CAC Board for consideration.

**FISCAL ANALYSIS:**

- The requested sponsorship amount for HAB member organizations is \$15,000

**BOARD OPTIONS:**

- Approve \$15,000 sponsorship of The Avocado Conference 2026
- Take no action

**STAFF RECOMMENDATION:**

- Staff defers to the board's judgement on this request

**EXHIBITS / ATTACHMENTS:**

- The Avocado Conference 2026 prospectus and the sponsorship agreement



February 9, 2026

Dear Member Organizations:

Following the success of the 2024 Avocado Forum and in alignment with HAB's strategic plan for industry engagement, we are excited to announce The Avocado Conference, a landmark event designed to bring together industry stakeholders for networking, education, and collaboration on November 18 to 20, 2026 at the Hilton San Diego Bayfront.

The Avocado Conference 2026 will be the power summit of the U.S. avocado industry—where producers, importers, exporters, marketers, customers, and industry leaders converge to set the agenda for crop volume, research, marketing, demand creation, and long-term growth. It's the only event unapologetically dedicated to propelling the U.S. avocado market forward across every link of the value chain.

New and exciting this year is our partnership with Farm Journal's *The Packer*—America's most trusted and widely recognized produce trade media company, for the financing, planning, and execution of the conference. By joining forces with Farm Journal, we're pairing industry convening power with media reach, so that attendance is strong and broad and the ideas shared at The Avocado Conference scale across the supply chain.

In addition to partnering with a well-known media company, we have designed a framework with USDA's approval, whereby Farm Journal has agreed to assume the financial risk necessary to make the conference and exhibit a success for the industry.

The Hass Avocado Board has provided Farm Journal with \$100,000 in seed funding to support the conference, and we are seeking Member Organizations under HAPRIO to support the event with a \$15,000 sponsorship. Enclosed is additional information about the conference and a prospectus tailored for your organization, which provides all details included in the sponsorship package.

We hope you will join us in supporting the first and only event of its kind in the United States. Thank you, as always, for your partnership.

Sincerely,

Emiliano Escobedo  
Executive Director



### **Attendance and Registration Fees**

Attendance will be open to anyone in the industry, with registration fees at different levels depending on industry segment. The affordable \$200 fee for producers will maximize participation and broaden industry impact. The fee covers full access to education sessions and the exhibition floor plus the opening reception, breakfast and lunch for all days of the conference (four meals in total). As a sponsor, your association will receive six (6) complimentary registrations for the conference. Additionally, we plan to host retailers across key accounts and provide reduced registration fees for customers. For more information, visit [the registration information page](#).

### **Exhibition/Trade Show**

In addition to education sessions, an adjacent exhibition floor will feature 8 x 10 booths on November 19 and 20. As an association, you are driving the industry forward and we want to make sure you can tell your story by providing you with a premium position on the floor and an exclusive 8 X 20 booth to highlight your work and connect with attendees.

### **Content and Program**

Similar to the Avocado Forum in 2024, the conference will feature keynote speakers, panels, and opportunities for countries of origin to highlight their crop outlooks and their role in driving industry growth. The conference content will be carefully crafted, with input from avocado producers, exporters, and importers/marketers. Your sponsorship provides you with an exclusive 20-minute presentation on the main stage for your association to give a country/crop/commercial outlook report. In addition, you'll have the opportunity to showcase a 2-3-minute video highlighting your marketing efforts, which will be played in the general session between speakers.

### **Brand Exposure in Communication Materials and Onsite Marketing**

Logo exposure will be featured on the website, onsite, and other channels including the pre and post-show marketing package. Please refer to the association prospectus for details.

### **Closing Gala**

To close and celebrate everything we've built over the three days of the conference, the closing gala (separate fee applies) will allow attendees to further network and celebrate with industry colleagues and peers on the last evening of the conference. As a sponsor, you'll receive four (4) complimentary tickets.

### **Hotel Information**

We have negotiated a nightly hotel rate of \$219 plus taxes, ensuring the event remains affordable and accessible in a beautiful, conveniently located setting.



THE

AVOCADO

CONFERENCE 2026

November 18–20, 2026 | Hilton San Diego Bayfront

Brought to you by:

THE PACKER

HASS AVOCADO BOARD



TheAvocadoConference.com

## ASSOCIATION SPONSORSHIP PROSPECTUS

### The Avocado Conference 2026

### Association Sponsor Package

As part of our partnership with your association, we have a special event package for you ... Join us at The Avocado Conference designed to connect industry leaders, innovators, and enthusiasts in the world of avocados. This year, our focus is on fostering invaluable connections, developing forward-thinking strategies, and unlocking new levels of knowledge to drive the future of the Hass avocado industry.

### 2026 Sponsorship Package\* \$15,000

Exhibitor Booth	
8x20 Booth with Premier End Cap Placement	✓
Standard Booth Furnishings (table, chairs, wastebasket)	✓
Company Listing on Website	✓
Company Listing on Show Guide	✓
Expo Floor Sticker	✓
Complimentary Registrations	6
Logo Exposure	
Logo on Website	✓
Logo on Post Show Thank You Ad	✓
Logo on Sponsor Thank You Signage at Show	✓
Logo on Rotation During Sessions	✓
Logo Recognition on all Expo Print Advertising, Emails and Eblasts Pre- and Post-Show	✓
Show Guide Marketing Package	
Complimentary Show Guide Ad	Full Page
Enhanced Listing in Show Guide	✓
Pre- and Post-Show Marketing Package	
Early Attendee List in October 2026	✓
Attendee List in November 2026	✓
Social Media Asset Provided by The Packer	✓
Logo/Listing on Mobile App	✓
On-Site Marketing Package	
20 min. with Q&A presentation the main stage	✓
2-3 minute video highlighting your marketing efforts played in general session between speakers	✓
Giveaway Item in Attendee Bags (sponsor provided, no literature)	✓
Other Items	
Gala Dinner Complimentary Tickets	4
Gala Dinner Reserved Table	✓

\*Custom sponsorship packages are available. Please discuss with your account representative.

# EXPO SPONSORSHIP APPLICATION AND CONTRACT



**November 18-20, 2026**

Hilton San Diego Bayfront  
San Diego, CA

**INSTRUCTIONS:** Complete all fields, sign & return this application with payment to Farm Journal. Send checks to PO Box 28742, New York, NY 10087. **Applications must include a payment as noted in Item 1 below.** Completed applications should be emailed to [produceexpos@farmjournal.com](mailto:produceexpos@farmjournal.com). A confirmation will be returned to you.

Company Name \_\_\_\_\_

Contact Name \_\_\_\_\_

Title \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

E-Mail \_\_\_\_\_

Phone \_\_\_\_\_

Please see attached prospectus for details regarding the Association Sponsorship package.

## 2026 The Avocado Conference Association Sponsorship

Association Sponsor      \$15,000

### Booth location preferences:

1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_

Total association sponsorship      \$ \_\_\_\_\_

Booth application will not be processed without 100% down payment by credit card or check sent within 30 days. Sponsorship must be paid in full prior to Sept. 1, 2026 or your sponsorship/booth will be cancelled. **There is a 3% credit card fee on credit card transactions.** As an alternative we also accept ACH, Check, and wire transactions. Please contact us directly by emailing [accountsreceivable@farmjournal.com](mailto:accountsreceivable@farmjournal.com).

Check. I'll be mailing a check within 10 days of signed agreement to Farm Journal: PO Box 28742, New York, NY 10087

VISA     AMEX     MasterCard

Invoice me

If invoicing, please provide

**BILLING EMAIL ADDRESS:** \_\_\_\_\_ **PO #** \_\_\_\_\_



[Click here to pay via credit card or scan QR code](#)

**ADD TO NOTE AREA:**  
Avocado Conference 2026

**This existence and terms of this agreement ("Agreement") are confidential. CANCELLATION POLICY:** If an exhibitor's written notice of cancellation is received by Sept. 1, 2026, then Expo Management shall refund to the exhibitor an amount equal to the amount the exhibitor has already paid less a \$300 processing fee for each 10' wide x 8' deep booth space canceled in the Expo. Under no circumstances will a refund be made after Sept. 1, 2026 unless Expo is canceled or postponed by reason of an Act of God, catastrophe, government regulations, or other occurrence beyond the control of Farm Journal. Applications received without an authorized signature and/or payment will not be processed.

Authorized Signature (Exhibitor) \_\_\_\_\_ Date \_\_\_\_\_

# EXPO SPONSORSHIP APPLICATION AND CONTRACT



**November 18-20, 2026**

Hilton San Diego Bayfront  
San Diego, CA

**Custom Sponsorship Details or Additional Information:**