



# AGENDA

California Avocado Commission  
Finance Committee Meeting

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## Meeting Information

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**Date:** May 6, 2025

**Time:** 1:00 p.m.

**Location:** Hybrid Meeting

**Physical Meeting Location:**

**United Water Conservation District**

**1701 North Lombard Street, Suite 200**

**Oxnard, CA 93030**

**Web/Teleconference URL:**

<https://californiaavocado.zoom.us/j/84688353279?pwd=3boNG3Qaw1Httbu0NDIlg5R0TURAGvk.1>

**Conference Call Number:** (669) 900-6833

**Meeting ID:** 846 8835 3279

**Passcode:** 037161

**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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## Committee Member Attendance

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As of Friday, May 2, 2025, the following Committee members have advised the Commission they will participate in this meeting:

Maureen Cottingham

John Haskett

Jamie Shafer

Al Stehly

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Time	Item
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1:00 p.m.

1. Call to Order

a. Roll Call/Quorum

Time	Item
	<ul style="list-style-type: none"> <li>b. Introductions</li> </ul>
	<p><b>2. Opportunity for Public Comment</b> Any person may address the Board at this time on any subject within the jurisdiction of the California Avocado Commission.</p>
	<p><b>3. Consent Calendar</b></p> <ul style="list-style-type: none"> <li>a. Consider approval of Finance Committee meeting minutes of July 30, 2024</li> <li>b. Consider approval of Finance Committee meeting minutes of February 18, 2025</li> </ul>
	<p><b>4. Discussion Items</b></p> <ul style="list-style-type: none"> <li>a. Review of CAC Finance Committee Roles and Responsibilities</li> <li>b. Review of CAC Internal Control Policy</li> <li>c. Review of CAC Investment Policy, including CDFA and USDA Requirements</li> <li>d. Review of Monthly Financial Reports</li> <li>e. 2024-25 Financial Updates</li> <li>f. Cash Disbursement Audit</li> </ul>
	<p><b>5. Action Items</b></p> <ul style="list-style-type: none"> <li>a. Consider Approval of Budget Amendment #2</li> <li>b. Review of Corporate Insurance</li> <li>c. Schedule Next Meetings</li> </ul>
3:00 p.m.	<b>6. Adjourn Meeting</b>

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## Disclosures

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The times listed for each agenda item are estimated and subject to change. It is possible that some of the agenda items may not be able to be discussed prior to adjournment. Consequently, those items will be rescheduled to appear on a subsequent agenda. All meetings of the California Avocado Commission are open to the public and subject to the Bagley-Keene Open Meeting Act.

All agenda items are subject to discussion and possible action. For more information, or to make a request regarding a disability-related modification or accommodation for the meeting, please contact April Aymami at 949-341-1955, California Avocado Commission, 12 Mauchly, Suite L, Irvine, CA 92618, or via email at [aaymami@avocado.org](mailto:aaymami@avocado.org). Requests for disability-related modification or accommodation for the meeting should be made at least 48 hours prior to the meeting time. For individuals with sensory disabilities, this document is available in Braille, large print, audiocassette or computer disk. This meeting schedule notice and agenda is available on the internet at <https://www.californiaavocadogrowers.com/commission/meeting-agendas-minutes> and <http://it.cdfa.ca.gov/igov/postings/detail.aspx?type=Notices>.

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

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### **Summary Definition of Conflict of Interest**

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It is each member's and alternate's responsibility to determine whether they have a conflict of interest and whether they should excuse themselves from a particular discussion or vote during a meeting. To assist you in this evaluation, the following *Summary Definition of Conflict of Interest* may be helpful.

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

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

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



**COMMITTEE ACTION**

**ITEM 3.a:      Consider approval of Finance Committee meeting minutes of July 30, 2024**

**SUMMARY:**

The minutes of the Finance Committee meeting of July 30, 2024 are attached for the Committee's review and approval.

**FISCAL ANALYSIS:**

- Not applicable

**COMMITTEE OPTIONS:**

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

**STAFF RECOMMENDATION:**

- Approve minutes as presented

**EXHIBITS / ATTACHMENTS:**

- Minutes of the Finance Committee meeting of July 30, 2024

**CALIFORNIA AVOCADO COMMISSION  
FINANCE COMMITTEE MINUTES  
July 30, 2024**

A meeting of the Finance Committee of the California Avocado Commission (CAC) was held on Tuesday, July 30, 2024 at 9:00 a.m. with the following people present:

**Members Present**

Maureen Cottingham, Chair  
Will Carleton  
Jamie Shafer  
Jason Cole, *Ex-officio*

**Staff Present**

April Aymami  
Ken Melban  
Terry Splane

**Members Absent**

Andrew Prechtl

**Guests Present**

John Berns  
Laura Bertagnolli, *Signature Analytics*  
Vickie Carpenter, *USDA*  
Daryn Miller

**Item #1 Call to Order**

**Roll Call/Quorum – Item 1.a.**

Maureen Cottingham, Finance Committee chair, called the meeting to order at 9:02 a.m. with a quorum present.

**Introductions – Item 1.b.**

April Aymami, CAC director of industry affairs and operations, announced the US Department of Agriculture (USDA) representative, CAC staff, presenting agencies 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**

There was no public comment.

**Item #3 Consent Calendar**

**Consider approval of Finance Committee meeting minutes of May 15, 2024 – Item 3.a.**

The Committee reviewed the minutes from the May 15, 2024 meeting and the following motion was offered:

**Motion:**

***The Finance Committee approves the May 15, 2024 Finance Committee Meeting Minutes as presented.***

***(Shafer/Carleton) MSC Unanimous***

**MOTION 24-7-30-1**

The May 15, 2024 Meeting Minutes are included in the July 2024 Finance Committee Packet and are attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 3.a.

**Item #4 Discussion and Possible Action Items**

**2023-24 Financial Updates – Item 4.a.**

Ms. Cottingham provided an update on CAC's current financial position, noting that year-to-date revenue exceeded budget by \$2.8 million as a result of larger crop volume at higher than budgeted pricing. On the expense side, spending was tracking over a million dollars under budget, with a large portion of that contributed to delayed timing of the marketing spend.

There was a question regarding independent contractors and whether they bill CAC a fixed fee or hourly, to which it was reported that it varies by contractor, with each having their own terms

within their contract. It was noted that regardless of the type of billing, contractors are asked to provide a summary of work performed to support invoicing.

The 2023-24 Financial Updates – April through June 2024 are included in the July 2024 Finance Committee Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 4.a.

Cash Disbursements Audit – Item 4.b.

The Committee reviewed the cash disbursement listings for the months of March through June 2024. There were no questions or comments from the Committee.

The Cash Disbursement Audit, March through June 2024 is included in the May 2024 Finance Committee Packet and identified as EXHIBIT A, Item 4.b.

Review of 2023-24 Contracts over \$25,000 – Item 4.c.

The Committee reviewed CAC agreements over \$25,000 entered into during the 2023-24 fiscal year. CAC management reported that the list contained more contracts than in previous years because previous lists only included independent contractor agreements and not all legally binding agreements. The current list includes all legally binding agreements, including promotional agreements, for commitments in excess of \$25,000.

The Listing of 2023-24 Contracts over \$25,000 is included in the July 2024 Finance Committee Packet and identified as EXHIBIT A, Item 4.c.

2023-24 Cash Flow Forecast – Item 4.d.

Laura Bertagnolli of Signature Analytics, CAC's outsourced accounting firm, presented CAC's 2023-24 Cash Flow Forecast. It was noted that this forecast would be important in managing CAC's cash flow needs when cash reserve levels were at a more normal level, \$5 million or less.

The 2023-24 Cash Flow Forecast is attached to the permanent copy of these Minutes and identified as EXHIBIT B.

2024-25 Assessment Rate Discussion and Evaluation – Item 4.e.

Jason Cole, CAC chairman, provided an update to the Committee regarding the Board's discussion to move to a flat assessment rate, as well as requests he's heard to rebate excess CAC reserves back to growers. While rebating reserves would be difficult to execute, Mr. Cole noted that CAC could be responsive to this request by reducing the CAC assessment for the coming year to zero. Ken Melban, CAC vice president of industry affairs and operations, reported that CAC was projecting ending reserves to be over \$12 million, double the initial budget projections.

The Committee discussed crop size and the recent difficulty in getting an accurate estimate from handlers. Mr. Cole noted that CAC would be actively engaging growers earlier in the season, as well as the handlers, to get a better crop estimate prior to the start of the season. Additional discussion supported a starting crop size, for budgeting purposes, of 400 million pounds.

Regarding the assessment rate, there was support for a flat rate, however there was concern in moving to a zero assessment rate for the 2024-25 fiscal year. The consensus of the Committee was that the Board should discuss further at their August meeting and then those discussions should be clearly reported to growers upcoming district meetings in September.

**ADJOURN**

Ms. Cottingham adjourned the meeting at 10:25 a.m.  
Respectfully submitted,

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April Aymami, Director of Industry Affairs and Operations

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

- Exhibit A July 2024 Finance Committee Packet
- Exhibit B 2023-24 Cash Flow Forecast
- Exhibit C July 30, 2024 Finance Committee Meeting AB 2720 Roll Call Vote Tally Summary



**EXHIBIT C**

**CALIFORNIA AVOCADO COMMISSION**

**AB 2720 Roll Call Vote Tally Summary**

*To be attached to the Meeting Minutes*

<b>Meeting Name:</b> <i>Finance Committee Meeting</i>	<b>Meeting Location:</b> <i>Hybrid Meeting In-person (Oxnard) Online (Zoom)</i>	<b>Meeting Date:</b> <i>July 30, 2024</i>
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<b><i>Attendees Who Voted</i></b>	<b><i><u>MOTION</u></i></b> <b><i><u>24-7-30-1</u></i></b>
Maureen Cottingham	Did Not Vote
Will Carleton	Yea
Jamie Shafer	Yea
<b><i>Outcome</i></b>	<b>Unanimous</b>



**COMMITTEE ACTION**

**ITEM 3.b: Consider approval of Finance Committee meeting minutes of February 18, 2025**

**SUMMARY:**

The minutes of the Finance Committee meeting of February 18, 2025 are attached for the Committee's review and approval.

**FISCAL ANALYSIS:**

- Not applicable

**COMMITTEE OPTIONS:**

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

**STAFF RECOMMENDATION:**

- Approve minutes as presented

**EXHIBITS / ATTACHMENTS:**

- Minutes of the Finance Committee meeting of February 18, 2025

**CALIFORNIA AVOCADO COMMISSION  
FINANCE COMMITTEE MINUTES  
February 18, 2025**

A meeting of the Finance Committee of the California Avocado Commission (CAC) was held on February 18, 2025 at 8:30 a.m. with the following people present:

**Members Present**

Maureen Cottingham, Chair  
John Haskett  
Al Stehly  
Jason Cole, *Ex-officio*

**Members Absent**

Jamie Shafer

**Staff Present**

April Aymami  
Ken Melban  
Terry Splane

**Officially Present**

Janelle Andrade-Chiaverini, *Western Alliance Bank*  
James Cannariato, *Western Alliance Bank*  
Vickie Carpenter, *USDA*  
Lauren Mariscal, *Western Alliance Bank*  
Leo Munoz, *Western Alliance Bank*  
Ruben Munoz, *Western Alliance Bank*  
Jesus Ortega, *Western Alliance Bank*  
Matt Parsons, *Moss Adams*  
Dani Springfels, *Moss Adams*  
Jennifer Wong, *Western Alliance Bank*

**Guests Present**

None

**Item #1 Call to Order**

**Roll Call/Quorum – Item 1.a.**

Maureen Cottingham, Finance Committee chair, called the meeting to order at 8:33 a.m. with a quorum present.

**Introductions – Item 1.b.**

April Aymami, CAC director of industry affairs and operations, introduced the US Department of Agriculture (USDA) representative, CAC staff, agencies 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**

There was no public comment.

**Item #3 Consent Calendar**

**Consider approval of Finance Committee meeting minutes of October 9, 2024 – Item 3.a.**

Ms. Cottingham asked for a motion to approve the October meeting minutes.

**Motion:**

***The Finance Committee approves the October 9, 2024 Finance Committee Meeting Minutes as presented.***

***(Stehly/Haskett) MSC Unanimous***

**MOTION 25-2-18-1**

The October 9, 2024 Meeting Minutes are included in the February 2025 Finance Committee Packet and are attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 3.a.

**Item #4 Consider recommendation to Board for acceptance of 2023-24 audited financial statements**

Ms. Cottingham introduced Matt Parsons with Moss Adams who presented the auditors' report to the Committee of the recently concluded annual audit of CAC's financial statements. Mr. Parsons indicated that there had been no changes in the reporting of the financial statements

for 2023-24, however Moss Adams would be working with CAC staff to incorporate required changes in the reporting of compensated absences in 2024-25. He noted that Moss Adams reported no findings and had issued a clean, unmodified opinion.

**Motion:**

***The Finance Committee accepts the audited financial statements as presented and recommends approval to the CAC Board of Directors.***

***(Stehly/Haskett) MSC Unanimous***

**MOTION 25-2-18-2**

The Moss Adams Report on CAC Audited Financials Presentation is included in the February 2025 Finance Committee Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT B.

**Item #5 Consider approval of staff recommendation on new banking partner**

Ken Melban, CAC vice president of industry affairs and operations, provided an overview of CAC's current banking situation with BMO Bank, which had acquired Bank of the West in September 2023. He reported that after providing BMO a year to transition CAC's account and address concerns CAC had raised, the level of support and services being provided to CAC were not sufficient, resulting in staff's search for a new banking partner. Ms. Aymami detailed the process staff had engaged in during this search, including multiple banks of varying sizes, with the final recommendation to the Committee of Western Alliance Bank.

Representatives from Western Alliance Bank introduced each member of the team that would be assigned to CAC and presented a detailed proposal of the services that had been offered to CAC, associated costs and potential interest that could be earned.

There was discussion among the Committee regarding CAC's investment options and further explanation that actual interest earned would fluctuate based on cash flow and current interest rates. Western Alliance Bank confirmed that while CAC has uncharacteristically high reserves now, even in a more normal year with \$5 million dollars in reserves, CAC could expect to receive the same level of services being proposed at this time.

Ms. Cottingham stated that the CAC Board had delegated the authority to select a new banking partner for the Commission and asked the Committee if they would like to approve staff's recommendation or continue the search.

**Motion:**

***The Finance Committee approves CAC staff's recommendation to select Western Alliance Bank as the Commission's new banking partner.***

***(Stehly/Haskett) MSC Unanimous***

**MOTION 25-2-18-3**

The Staff Recommendation on New Banking Partner Write-up is included in the February 2025 Finance Committee Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 5.

Ms. Aymami advised the Committee that she would distribute USDA and CDFA guidelines on CAC's financial investments, as well as details on the Intra-fi network proposed by Western Alliance Bank.

**Item #6 Discussion Items**

**Update on transition of accounting functions back to in-house CAC staff – Item 6.a.**

Mr. Melban reported that effective November 1, 2024, CAC had transitioned all accounting functions from Signature Analytics, back to in-house CAC staff. He provided an overview of the changes within the accounting department beginning in August 2022 with the abrupt departure of CAC's prior Vice President of Finance and Administration, to transitioning from in-house staff

to an outsourced accounting firm, now back to utilizing in house staff for the day-to-day accounting functions. Mr. Melban stated that Ms. Aymami was lead on the accounting functions, including month-end close processes, with Cristina Wede, CAC office manager, taking on the accounts payable and receivable functions.

There was Committee discussion regarding CAC's internal control processes, and whether a review was necessary. Ms. Aymami indicated that upon the departure of the previous Vice President, CAC had worked with Moss Adams to conduct a complete review of CAC's internal controls and changes had been made at that time. She noted that she would send CAC's internal control policies and procedures, as well as examples of monthly journal entries to the Committee.

2024-25 Financial Updates – Item 6.b.

Ms. Cottingham asked for questions regarding the financial report provided in the Committee packet, which covered year-to-date activity through December 31, 2024. There was a request from a Committee member to receive financial packets a week prior to future Committee meetings.

The 2024-25 Financial Updates – Period Ending December 31, 2024 are included in the February 2025 Finance Committee Packet and is attached to the permanent copy of these Minutes and identified as EXHIBIT A, Item 6.b.

Cash Disbursements Audit – Item 6.c.

The Committee reviewed the cash disbursement listings for the months of September through December 2024. There were no questions or comments from the Committee.

The Cash Disbursement Audit, September through December 2024 is included in the October 2024 Finance Committee Packet and identified as EXHIBIT A, Item 6.c.

**ADJOURN**

Ms. Cottingham adjourned the meeting at 9:58 a.m.

Respectfully submitted,

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April Aymami, Director of Industry Affairs and Operations

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

Exhibit A	February 2025 Finance Committee Packet
Exhibit B	Moss Adams Report on CAC Audited Financials Presentation
Exhibit C	February 18, 2025 Finance Committee 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>Finance Committee Meeting</i>	<b>Meeting Location:</b> <i>Hybrid Meeting In-person (Ventura) Online (Zoom)</i>	<b>Meeting Date:</b> <i>February 18, 2025</i>
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<b><i>Attendees Who Voted</i></b>	<b><u>MOTION</u> <u>25-2-18-1</u></b>	<b><u>MOTION</u> <u>25-2-18-2</u></b>	<b><u>MOTION</u> <u>25-2-18-3</u></b>
Maureen Cottingham	Yea	Did Not Vote	Yea
John Haskett	Yea	Yea	Yea
Al Stehly	Yea	Yea	Yea
<b><i>Outcome</i></b>	<b>Unanimous</b>	<b>Unanimous</b>	<b>Unanimous</b>



## COMMITTEE INFORMATION

**ITEM 4.a: Review of CAC Finance Committee Roles and Responsibilities**

**SUMMARY:**

Attached is the California Avocado Commission Bylaws, Article IV, pertaining to Committees established by CAC. The Bylaws establish the roles and responsibilities, as approved by the Board, for CAC's standing Committees, which includes the Finance Committee.

**FISCAL ANALYSIS:**

- Not applicable

**COMMITTEE OPTIONS:**

- Discussion item only

**STAFF RECOMMENDATION:**

- Not applicable

**EXHIBITS / ATTACHMENTS:**

- California Avocado Commission Bylaws, Article IV, Committees

**BYLAWS  
OF  
CALIFORNIA AVOCADO COMMISSION  
Article IV.  
COMMITTEES**

1. Committees; Appointments.

- a. The Commission shall establish committees as deemed necessary to carry out the purposes and objectives of the Commission. Standing committees shall include, but not be limited to the following:
  - (1) Executive Committee
  - (2) Marketing Committee
  - (3) Production Research Committee
  - (4) Finance Committee
- b. The Chairperson of the Commission shall appoint all committee chairpersons and shall appoint all members of each committee after consultation with the committee Chairperson affected. Appointments are subject to approval by the Commission and may be changed from time to time as determined by the Chairperson and concurred in by the Commission.
- c. No member shall serve as Chairperson of more than one (1) standing committee.
- d. The Chairperson of the Commission may appoint committee members from among the Commission members and alternates, and from the industry in general.
- e. All committees of the Commission shall decide the rules and procedures under which they will conduct their activities, except as may be provided in these Bylaws or in law, and subject to the approval or ratification by the Commission. Unless otherwise specified, the Commission shall be the final authority on all programs, projects, activities, and policies adopted by any committee of the Commission.

2. Executive Committee.

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

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

3. Marketing Committee.

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

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

4. Production Research Committee.

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

5. Finance Committee

The Finance Committee shall establish procedures for the disbursement of Commission funds, including procedures for the acquisition of property, the signing of checks, purchase orders, review of travel and expense reports and credit card statements and other similar matters. The Committee shall also recommend to the Board the annual assessment rate, budget, reserve and cash-flow requirements; recommend investment programs for Commission funds; and oversees the preparation of financial reports which shall be made available to the Commission on a periodic basis. The Treasurer of the Commission shall serve as chairperson of the Finance Committee. The independent auditor of the Commission shall report to the Committee.

6. Special Committees.

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

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

7. Notice.

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

8. Quorum.

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

abstain from the vote. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of members if any action taken is approved by at least a majority of the required quorum for the meeting.

9. Closed Sessions of Committees.

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



## COMMITTEE INFORMATION

### **ITEM 4.b: Review of CAC Internal Control Policy**

#### **SUMMARY:**

Attached is the California Avocado Commission Internal Control Policy, as found within CAC's Governing Documents. The Internal Control Policy was established and approved by the Commission in 2010 to identify the areas requiring proper internal control policies and procedures to safeguard assets, ensure the accuracy and reliability of financial information, and promote operational efficiency.

As noted in the Internal Control Policy, CAC management is responsible for developing, maintaining and implementing adequate internal control over financial reporting and documenting those controls in a separate Internal Control Policies and Procedures document. Updates to the Internal Control Policies and Procedures does not require Board approval, however management informs the Board and Finance Committee if substantive changes are made.

#### **FISCAL ANALYSIS:**

- Not applicable

#### **COMMITTEE OPTIONS:**

- Discussion item only

#### **STAFF RECOMMENDATION:**

- Not applicable

#### **EXHIBITS / ATTACHMENTS:**

- California Avocado Commission Internal Control Policy
- California Avocado Commission Internal Control Policies and Procedures

### **INTERNAL CONTROL POLICY**

The California Avocado Commission (CAC) uses a system of internal controls to safeguard its assets and ensure the integrity and reliability of its financial information, compliance with laws and regulations as well as performance efficiency to meet its objectives. CAC's management is responsible for developing, maintaining and implementing adequate internal control over financial reporting. It is the responsibility of all employees to understand and comply with the internal controls set by management. CAC's Board of Directors (Board) reviews and monitors the internal controls implementation and management is required to inform the Board or its designee (e.g. Finance Committee) of any changes made to the internal controls in a timely manner. CAC's internal controls shall be adequately documented in the *CAC Internal Control Policies and Procedures*.

CAC Internal Control Policies and Procedures shall address or contain the following measures:

1. Authorization, recording, custody of asset, reconciliation or audit functions shall be segregated whenever possible.
2. When segregation of duties is not implemented, applicable compensating controls shall be established.
3. Internal control measures to deter and detect fraud and mistakes shall be implemented.
4. Review of compliance with laws and regulations shall be conducted periodically.
5. Internal controls shall incorporate applicable guidelines set by the United States Department of Agriculture (USDA) and California Department of Food and Agriculture (CDFA).
6. Assessment shall be collected based on the Assessment Policy set by the Board.
7. Late assessment payment collection procedures shall be established.
8. Material and applicable purchases require proper advance authorization and conformance with an adopted bidding process.
9. Cash disbursements and their source documents shall be processed after proper authorization.
10. Adequate internal controls shall be designed to ensure proper coding and period of transactions and accurate reporting.
11. Management is responsible for the proper recording of acquisition, amortization/depreciation and disposal of fixed assets.
12. Management shall perform periodic inventory count of all material assets of CAC.
13. Management shall provide monthly financial reports to CAC Board or Finance Committee for review.
14. CAC Board approves the budget on an annual basis. Management is required to inform Finance Committee of any tactical adjustments to the budget. Any major

inter-departmental budget changes as well as significant new money request shall be pre-approved by the Board.

15. Board members shall have access to CAC's non-confidential records at any time to conduct a review or audit.
16. Establishing or renewing line of credit or bank account requires CAC Board's approval.
17. CAC Board or its designee shall review all contracts in the amount of \$25,000 and above.



## INTERNAL CONTROL POLICIES AND PROCEDURES

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Effective Date:	May 15, 2024
Revision Number:	1.6
Approved By:	Ken Melban, CAC Vice President of Industry Affairs and Operations
Supersedes:	1.5
Approval Date:	May 15, 2024

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**REVISION POLICY:** The President/Vice President of Industry Affairs and Operations approves all revisions to this California Avocado Commission (CAC) procedure in line with 11.0 COMPLIANCE AND CHANGES TO POLICIES AND PROCEDURES. The Director of Industry Affairs and Operations maintains the master copy of CAC Internal Control Policies and Procedures.



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**1.00 CASH AND INVESTMENT**

**OBJECTIVE:** To safeguard CAC's cash and investments

**1.01 INVESTMENT**

**RESPONSIBILITIES:**

- Vice President of Industry Affairs and Operations: Performs investment policy compliance reviews.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Investment Review Form

**RELEVANT SYSTEMS:** None

**REFERENCE MATERIALS:** Investment Policies of United States Department of Agriculture (USDA) and California Department of Food and Agriculture (CDFA)

**PROCEDURE:**

1. CAC strictly adheres to Investment policies of United States Department of Agriculture (USDA) and California Department of Food & Agriculture (CDFA).
2. **The Vice President of Industry Affairs and Operations, in conjunction with Outsourced Accounting, reviews Investment policies of USDA and CDFA at least once a year usually before fiscal year-end to ensure CAC is in compliance with Investment policies of USDA and CDFA as evidenced by signature/date on Investment Review Form. (1.01.C1)**



## 1.02 BANK RECONCILIATION

### RESPONSIBILITIES:

- Outsourced Accounting: Performs bank reconciliations for all cash accounts
- Director of Industry Affairs and Operations: Reviews bank reconciliations

DEFINITIONS: None

REPORTS/DOCUMENTS: Month-End Close Workbook

### RELEVANT SYSTEMS:

- QuickBooks Online
- MS Excel
- Bank Website

REFERENCE MATERIALS: Bank Statements

### PROCEDURE:

1. After month-end, Outsourced Accounting obtains Bank Statements from the bank websites and the Balance Sheet from QuickBooks Online.
2. **Outsourced Accounting prepares bank reconciliation as part of the financial month-end close, usually by the 5<sup>th</sup> workday of the following month. Director of Industry Affairs and Operations reviews and approves all bank reconciliation as evidenced by signature/date on the month-end close workbook. (1.02.C1)**
3. Outsourced Accounting identifies outstanding transactions and investigates them. Comments explaining the reason for outstanding transactions are provided in the month-end close workbook for all outstanding transactions.
4. Approved bank reconciliations are kept as part of the approved month-end close workbook saved on CAC's servers in the corresponding month-end folders.



**2.00 ASSESSMENT COLLECTION AND CASH RECEIPT**

**OBJECTIVE:** To ensure timely, accurate and complete collection and recording of assessment collection and cash receipt

**2.01 ASSESSMENT COLLECTION AND MISCELLANEOUS CASH RECEIPT**

**RESPONSIBILITIES:**

- Operations Staff: Opens and logs cash receipts. Mails monthly assessment reports to handlers.
- Outsourced Accounting: Records cash receipts in QuickBooks Online.
- Director of Industry Affairs and Operations: Reviews cash receipt transactions.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:**

- Month-End Close Workbook

**RELEVANT SYSTEMS:**

- MS Excel
- QuickBooks Online
- Handler Assessment System (HAS)
- Bank Website

**REFERENCE MATERIALS:**

- Lockbox Report
- Avocado Marketing Research and Information Center (AMRIC) reports
- Avocado Inspection Program (AIP) reports

**PROCEDURE:**

**Assessment Collection:**

1. Operations Staff sends blank assessment reports to the Handlers on record by the 25<sup>th</sup> of each month.
2. The assessment forms direct handlers to send reports and payments to CAC's lockbox. **CAC established a lockbox to minimize the number of checks mailed to CAC's office and mitigate the risk of deposits being lost or misappropriated by having them go straight to CAC's bank account. (2.01.C1)**



3. For assessments received through lockbox, wire transfer or over-the-counter deposits, Outsourced Accounting checks the Lockbox Reports on the bank website and saves them to the CAC server as supporting documents.
4. For assessments received at CAC's office:
  - 4.1. Operations Staff opens all mail addressed to Accounting including assessment checks. Operations Staff scans in a copy of the assessments received and emails to Director of Industry Affairs and Operations. **Director of Industry Affairs and Operations reviews bank transactions to ensure monies received at CAC's office are deposited within 5 business days. (2.01.C2)**
  - 4.2. Operations Staff mails the assessment deposits received at CAC's office to the CAC lockbox.
5. Outsourced Accounting checks the assessment calculation on the reports and enters the deposit to HAS.
6. Outsourced Accounting enters the deposit into QuickBooks Online.
7. **Director of Industry Affairs reviews deposits entered into HAS and QuickBooks Online and compares for accuracy and completeness. (2.01.C3)**
8. Monthly, Outsourced Accounting reviews the HAS reports to identify late payments (per **2.02 Late Assessment Payment** procedure).
9. **Outsourced Accounting prepares bank reconciliation as part of the financial month-end close process, usually by the 5<sup>th</sup> workday of the following month. Director of Industry Affairs and Operations reviews and approves all bank reconciliation as evidenced by signature/date on the month-end close workbook. (1.02.C1)**
10. **Periodically, Director of Industry Affairs and Operations compares CAC assessment summary to various sources including AMRIC and AIP, investigates any major discrepancies, and identifies late assessment payments. (2.01.C4)**
11. CAC conducts annual handler/assessment audit to ensure accurate reporting and payment of assessments by handlers.

**Miscellaneous (Non-Assessment) Cash Receipt:**

1. For deposits received at CAC's office:
  - 1.1. Operations Staff opens all mail addressed to Accounting including non-assessment cash receipts.
  - 1.2. Operations Staff scans in a copy of the non-assessment checks received and emails to Director of Industry Affairs and Operations. **Director of Industry Affairs and Operations reviews bank transactions to ensure monies received at CAC's office are deposited within 5 business days. (2.01.C2)**
  - 1.3. Operations Staff mails the non-assessment deposits received at CAC's office to the CAC lockbox.
2. For non-assessment deposits received through lockbox, wire transfer or over-the-counter deposits:



## POLICIES AND PROCEDURES

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### ASSESSMENT COLLECTION AND CASH RECEIPT

- 2.1. Outsourced Accounting checks the Lockbox Reports on the bank website and saves them to the CAC server as supporting documents, along with any other relevant documentation, instructions or account numbers provided by Department heads.
3. **Director of Industry Affairs and Operations reviews non-assessment deposits entered into QuickBooks and compares for accuracy and completeness. (2.01.C3)**
4. **Outsourced Accounting prepares bank reconciliation as part of the financial month-end close, usually by the 5th workday of the following month. Director of Industry Affairs and Operations reviews and approves all bank reconciliation as evidenced by signature/date on the month-end close workbook. (1.02.C1)**



## 2.02 LATE ASSESSMENT PAYMENT

### RESPONSIBILITIES:

- Director of Industry Affairs and Operations: Identifies and sends notices to late handlers

### DEFINITIONS: None

### REPORTS/DOCUMENTS: 1<sup>st</sup> and 2<sup>nd</sup> Notices to Handlers

### RELEVANT SYSTEMS:

- MS Word
- Handler Assessment System (HAS)

### REFERENCE MATERIALS:

- Avocado Marketing Research and Information Center (AMRIC) reports
- Avocado Inspection Program (AIP) reports

### PROCEDURE:

1. **Periodically, Director of Industry Affairs and Operations compares CAC assessment summary to various sources including AMRIC and AIP, investigates any major discrepancies, and identifies late assessment payments. (2.01.C4)**
2. If no payment is received by the 15<sup>th</sup> of the month following the month assessment is due, Director of Industry Affairs and Operations sends a written 1<sup>st</sup> notice to the handler.
3. If no payment is received by the 10<sup>th</sup> of the month following the month the Director of Industry Affairs and Operations sends the 1<sup>st</sup> notice, Director of Industry Affairs and Operations sends the 2<sup>nd</sup> notice.
4. If no payment is received by the end of the month CAC sends the 2<sup>nd</sup> notice, CAC will forward the matter to CAC's legal counsel.
5. Due to the self-reporting nature of CAC assessment, there is a possibility that CAC does not immediately find out about a late assessment payment. In this case, the late penalty and monthly interest are still incurred per the policy set by CAC Board. As soon as the delinquency becomes evident, Director of Industry Affairs and Operations will send a written notice to the handler, followed by steps 3 and 4 above.
6. Written 2<sup>nd</sup> notices will be delivered by means that can be confirmed.
7. Whenever CAC's legal counsel is involved, they will be directed to take steps in a timely manner.



### 3.0 PURCHASING

**OBJECTIVE:** To ensure that purchases are for legitimate CAC business

**POLICY:**

1. CONTRACT POLICY

- 1.1. A formal contract is required for purchase commitments with the following vendors:
  - 1.1.1. Advertising, online marketing, foodservice, and merchandising agencies (or agents),
  - 1.1.2. Independent external auditors,
  - 1.1.3. Legal advisors,
  - 1.1.4. Information technology support provider, and
  - 1.1.5. Other vendors as deemed necessary by management.
- 1.2. Contracts can be in the form of Independent Contractor Agreements, Letters of Engagement, Memoranda of Understanding, or other writings that constitute binding commitments.
- 1.3. All contracts shall be approved by the President or Chair.
- 1.4. Contracts with vendors that are anticipated to provide services over a multi-year period shall be reviewed annually. These contracts may include a provision for automatic extension year to year unless notice is given at least 30 days prior to the end of the contract period. These contracts shall include a cancellation provision in the event that CAC terminates operations in accordance with procedures specified in statute or judicial order.
- 1.5. Material changes to the terms of an approved contract require amendment to the contract.

**EXCEPTION:** Due to the unique nature of certain expenses such as utility, delivery services, and bank fees, etc., a contract is not required; however, the invoices/ statements/ bills for these expenses will still be thoroughly reviewed and approved as explained in **4.0 AP Invoicing Processing**.

2. PURCHASE ORDER POLICY

- 2.1. A purchase order must be created and approved for all appropriate purchases in the amount of \$500 and over, prior to the purchase. Appropriate purchases are defined as those standalone purchases of tangible assets such as promotional materials, computer equipment and office supplies.
- 2.2. Purchase Order must be approved in accordance with the Authorization Limit Matrix.
- 2.3. Revising a purchase order after the purchase order has been issued and/or approved requires resubmission with new approvals obtained.

3. BID POLICY

All purchases, purchase commitments, and contracts in the amount of \$25,000 and over (spent over a fiscal year) shall be bid competitively using a formal, open Request for Proposal process unless a formal sole source procurement request is approved. The President or Vice Presidents may at their own discretion require that certain purchase commitments under \$25,000 be bid competitively.



Contracts with certain vendors such as advertising and public relations agencies, information technology service providers, research institutions, and technical specialists may be exempt from the above requirements because of the strategic and long-term nature of the relationship. To ensure public accountability, transparency and ethics and to eliminate favoritism, fraud and corruption in awarding of contracts, CAC implements the following policies:

- 3.1. Contracts in the amount of \$25,000 and above shall be presented to CAC Board or its designee (i.e. Finance Committee) on an annual basis for informational purposes. Upon review, the CAC Board or its designee may investigate the justification for and terms of any contract
  - 3.2. CAC staff conducts periodic and formal reviews of its strategic vendors and determines if a change is warranted. The formal reviews assess a comprehensive list of vendors' attributes including capability/competency, efficiency, production quality, financial conformance, and rate competitiveness.
  - 3.3. CAC has a Code of Conduct and Ethic Policy, specifically section 12.06, which addresses staff's relationship with suppliers including rules regarding accepting gifts.
4. CORPORATE CREDIT CARD POLICY
- The CAC corporate credit card is an allowed method of payment. However, prior approval from the Vice President of Industry Affairs and Operations or President/Chair/Treasurer (if Vice President of Industry Affairs and Operations is the requestor) must be obtained prior to using CAC's credit card. CAC's credit card should be the least preferred method after considering other types of payments.

No personal use of CAC's corporate credit card is allowed under any circumstances. No exception to this policy may be justified and any violations—intentional or not—are subject to disciplinary action including up to termination.

5. GIFT CARD ORDERS FOR RETAIL PROMOTION CONTESTS
- All gift card orders for retail promotion contest winners are to be approved by the Vice President of Marketing before they are placed by the Vice President of Industry Affairs and Operations. Gift cards orders that are in excess of \$2,500 will be split into multiple orders to be placed on separate days.



### 3.01 CONTRACT

**RESPONSIBILITIES:**

- President /Chair: Has authority to approve contracts.
- Vice Presidents/Department Heads/Staff: Performs negotiation and bidding process (when necessary).

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:**

- Scope of Work
- Internal Control Policies and Procedures
- Contract

**RELEVANT SYSTEMS:**

- MS Word
- DocuSign

**REFERENCE MATERIALS:** Approved Budget

**PROCEDURE:**

1. Department Staff facilitates the completion of a contract for each vendor and ensures adequate review by the Department Heads, Vice Presidents and President/Chair. A contract shall include the following details when applicable:
  - 1.1. Total not-to-exceed amounts that match the approved budget,
  - 1.2. Completed Scope of Work from the agencies/vendors that stipulates required performance such as deliverables expected, milestones requirements, etc.,
  - 1.3. Method of assessing or reviewing performance,
  - 1.4. Approved budget line item,
  - 1.5. Rate schedule (for vendors that are not on retainer) or billing schedules (for vendors that are on retainer),
  - 1.6. CAC Travel, Meeting and Other Related Expenses policy,
  - 1.7. Code of Conduct Policy,
  - 1.8. Fraud Policy, and
  - 1.9. Other details deemed necessary by management.
2. **A contract must be fully executed before the work can begin and vendors can start billing CAC. Any deviations to this control must be explained and approved in writing by President/Chair. Contract must be properly approved per Authorization Limit Matrix. (3.01.C1)**



## POLICIES AND PROCEDURES

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### PURCHASING

3. Once the contract has been finalized and approved, it shall be sent through DocuSign to obtain verified electronic signatures.
4. Once the contract has been fully executed, the contract is saved to a shared network drive on the CAC server.



### 3.02 PURCHASE ORDER

#### RESPONSIBILITIES:

- Department Heads and Staff: Create purchase orders (Requester) and obtain necessary approvals.
- Director of Industry Affairs and Operations: Assigns PO numbers and saves final approved POs on CAC servers.
- Vice Presidents/President/Chair/Treasurer: Have authority to approve purchases.

#### DEFINITIONS:

Purchase Order (PO): Document showing requester and approver's signatures and dates is submitted to vendor to initiate purchase

**REPORTS/DOCUMENTS:** Purchase Order

#### RELEVANT SYSTEMS:

- MS Excel
- DocuSign

#### REFERENCE MATERIALS:

- Chart of Accounts
- Authorization Limit Matrix

#### PROCEDURE:

**Purchase Orders are to be completed by requester, assigned a unique PO# by Director of Industry Affairs and Operations and approved (per Authorization Limit Matrix) prior to placing order for which PO is required (3.02.C1).**

1. To initiate a purchase order, a requester requests a PO # from the Director of Industry Affairs and Operations by providing the vendor name, short description of what is being purchased and amount.
2. The requester completes a CAC Purchase Order Form and obtains necessary approvals utilizing DocuSign.
3. Purchase Order amounts under \$3,000 require the approval of a Vice President. Purchase Orders amounts of \$3,000 and greater require approval by both a Vice President and the President/Chair/Treasurer of CAC. This also applies to all purchase orders requested by Vice Presidents. Purchase Order amounts of \$25,000 and greater require at least 3 bids as explained in **3.03 Bidding Process**.
4. The completed form is sent to the Director of Industry Affairs and Operations for review and filing with supporting documentation.



## POLICIES AND PROCEDURES

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### PURCHASING

5. If the purchase is for a new vendor, **prior to vendor setup and payment, requester must obtain W-9 Request for Taxpayer Identification verifying vendor identity (3.02.C2). Check requests/invoices may not be entered into QuickBooks until vendor has been set up (3.02.C3). Access to vendor Setup screen within QuickBooks is restricted to authorized accounting personnel (3.02.C4).**



**3.03 BIDDING PROCESS**

**RESPONSIBILITIES:**

- Department Heads and Staff: Obtain a minimum of 3 bids and create purchase orders (Requester).
- Director of Industry Affairs and Operations: Assigns PO numbers and saves final approved Pos on CAC servers. Vice Presidents/President/Chair/Treasurer: Has authority to approve purchases.

**DEFINITIONS:** None

Bid Summary – A document that summarizes the bidding results with the following attachment:

- Minimum of 3 bids
- Explanation for selecting the winning bid if it is not the lowest

**REPORTS/DOCUMENTS:**

- Authorization Limit Matrix
- Bid Summary

**RELEVANT SYSTEMS:** None

**REFERENCE MATERIALS:** Chart of Accounts

**PROCEDURE:**

**Purchase amounts of \$3,000 and greater require approval by Vice Presidents/President/Chair/Treasurer. Purchase amounts of \$25,000 and over require at least 3 bids and an explanation for the chosen bid (3.03.C1).** An explanation of why bidding is not done must be clearly documented.

1. Prior to placing an order for purchases in the amount of \$25,000 and over, Department Heads and Staff shall obtain a minimum of 3 bids from different vendors.
2. Department Heads and Staff make a selection from submitted bids based on appropriate criteria including but not limited to the followings:
  - Quality
  - Cost
  - Delivery time
3. For the requesting bids, Department Heads and Staff ensure that there may not be any qualifications in the specifications for any contract that will work to the advantage of any particular bidder or any class of bidders.
4. If the lowest bid is not chosen, documentation shall be provided explaining reasons for the acceptance of the chosen bid.



### 3.04 AMENDMENTS TO EXISTING CONTRACT

**RESPONSIBILITIES:**

- Vice Presidents/Department Heads/Staff: Determine if material changes to a contract have occurred and require contract amendment. (Requester)
- President/Chair: Has authority to approve amended contracts.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Contract

**RELEVANT SYSTEMS:**

- MS Word
- DocuSign

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. **Material changes to the terms of existing contracts require amendment. Changes are considered material if they increase the total amount of the contract. Other changes such as reallocation of line-item budgets, changes in required performance, modification of rate schedule, etc. may be considered material by management. (3.04.C1)**
2. Upon determining that material changes to the terms of a contract have occurred Vice Presidents/Department Heads/Staff complete a contract amendment and circulate the amended contract to the associated parties for review.
3. Once the contract amendment has been finalized and approved, it shall be sent through DocuSign to obtain verified electronic signatures.
4. Once the contract amendment has been fully executed, the contract amendment is saved to a shared network drive on the CAC server.



**3.05 CHANGES TO EXISTING PURCHASE ORDER**

**RESPONSIBILITIES:**

- Department Heads and Staff: Determine if material changes to a PO have occurred and require a revised purchase order. (Requester)
- Director of Industry Affairs and Operations: Assigns PO numbers and saves final approved POs on CAC servers.
- Vice Presidents/President/Chair/Treasurer: Has authority to approve changes.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Purchase Order (PO)

**RELEVANT SYSTEMS:**

- MS Excel
- DocuSign

**REFERENCE MATERIALS:** CAC Chart of Accounts

**PROCEDURE:**

1. **PO Change may only be made with the proper approval (per Authorization Limit Matrix) as evidenced by approver signature and date obtained through DocuSign (3.05.C1)**
2. If changes to PO are considered material then the Department Head will make changes to the existing PO and obtain necessary approvals through DocuSign.
3. Purchase Order amounts under \$3,000 require the approval of a Vice President. Purchase Orders amounts of \$3,000 and greater require approval by both a Vice President and the President/Chair/Treasurer of CAC. This also applies to all purchase orders requested by Vice Presidents. Purchase Order amounts of \$25,000 and greater require at least 3 bids as explained in **3.03 Bidding Process**.
4. The completed form is sent to the Director of Industry Affairs and Operations for review and filing with supporting documentation.



### 3.06 CORPORATE CREDIT CARD PURCHASES

**RESPONSIBILITIES:**

- Outsourced Accounting: reconciles month-end credit card charges to monthly statement from credit card vendor
- Vice President of Industry Affairs and Operations: maintains control of the CAC corporate credit card and authorizes use of credit card for approved purchases

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:**

- Invoices, packing slips, and Credit Card sales receipts
- Credit Card Request Form
- Monthly Credit Card Statement

**RELEVANT SYSTEMS:**

- MS Word
- QuickBooks Online
- DocuSign

**REFERENCE MATERIALS:** None

**PROCEDURE:**

**Credit card usage to pay vendors for online transactions, event registration, lodging reservation, meeting room rental, meals, and other pre-approved expenses.**

1. **Credit Card vendor statement is reconciled to all receipts, packing list and invoices and must be accompanied by Credit Card Request Form approved by Vice President of Industry Affairs and Operations as evidenced by signature/date on credit card request form. The signatures of any two bank signatories, Vice President, President or Treasurer, must approve all expenses of \$3,000 or more as evidenced by signature/date on Credit Card Request Form prior to payment processing (3.06.C2).**
2. All employees requesting the use of the corporate credit card must complete the Credit Card Request Form and obtain necessary approvals through DocuSign prior to use of the corporate credit card.
3. Vice President of Industry Affairs and Operations reviews the Credit Card Request Form and approves it with a signature and date if it is in compliance with CAC policy and procedures. **The signatures of any two bank signatories, Vice President, President or**



**Treasurer**, must approve expenses of \$3,000 or more with signature and date on the form.

4. All approved Credit Card Request forms are submitted to Outsourced Accounting.
5. Receipts, Packing Lists and Invoices related to Credit Card charges are provided to Outsourced Accounting who combines them to the approved Credit Card Request forms.
6. Outsourced Accounting receives monthly statements from Credit Card vendor and reconciles them to the approved credit card request forms.
7. Outsourced Accounting enters the statement, along with approved Credit Card Request Forms, as a Bill in QuickBooks for payment processing.
8. The Vice President of Industry Affairs and Operations is responsible for review and approval of the Bill in QuickBooks prior to payment processing.



4.00 AP INVOICE PROCESSING

**OBJECTIVE:** To ensure that expenditures are recorded to the proper categories and right period

4.01 RECEIVING

**RESPONSIBILITIES:**

- Operations Staff: Matches goods to packing list

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Vendors' Packing Lists

**RELEVANT SYSTEMS:** None

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. **The person that receives the goods must be independent of the person ordering them, except for office supplies ordered and received by Office Manager (4.01.C1).**
2. When goods are purchased and a delivery is made, the Operations Staff verifies the goods received against the packing slip. **The Operations Staff contacts the vendor if packing slip does not match the goods received and resolves the issue with the vendor by either acquiring a revised packing list when packing list is understated or having the vendor send in additional items when the packing list is overstated (4.01.C2).**

The packing slip is emailed to Outsourced Accounting as supporting documentation for invoicing.

**Note:** CAC has a very small percentage of purchases that are for tangible goods; most purchases are for services.



#### 4.02 PROCESSING INVOICE WITH CONTRACT

**RESPONSIBILITIES:**

- Outsourced Accounting – Reviews invoice for accuracy and enters as a Bill in QuickBooks for processing.
- Vice Presidents/Department Heads and Staff – Review and approve invoices before payment.

**DEFINITIONS:** None.

**REPORTS/DOCUMENTS:** Vendor Invoices

**RELEVANT SYSTEMS:**

- QuickBooks Online

**REFERENCE MATERIALS:** Contract

**PROCEDURE:**

1. Invoices and corresponding backup are sent electronically to the Accounts Payable email address (accountspayable@avocado.org) in a single pdf file for processing. Any hard copy invoices that are received via the mail are opened by Operations Staff, date-stamped, scanned and emailed to the Accounts Payable email address.
2. Outsourced Accounting monitors Accounts Payable email address, enters invoices as Bills in QuickBooks Online, including all available vendor and invoice information.
3. **After invoice is entered in QuickBooks Online, it is automatically routed to the assigned Vice President/Department Head or Staff for approval.** Approvers are responsible for reviewing the invoice and ensuring accuracy and reasonableness of the charges. Approvers are also responsible for verifying the following (when applicable):
  - 3.1. Check that all information entered by Outsourced Accounting is correct,
  - 3.2. Check the billing rates against the rates schedule on the contract,
  - 3.3. Check the billing amount against the retainer billing schedule,
  - 3.4. Check the supporting documents
  - 3.5. Check other terms
4. **All invoices must be marked as “Approved” in QuickBooks online prior to payment processing, which verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates (4.02.C1).**



#### 4.03 PROCESSING INVOICE WITH PURCHASE ORDER

**RESPONSIBILITIES:**

- Outsourced Accounting – Matches invoice to Purchase Order (PO) and packing list, enters as a Bill in QuickBooks Online for processing.
- Vice Presidents/Department Heads and Staff – Review and approve invoices before payment.

**DEFINITIONS:** None.

**REPORTS/DOCUMENTS:** Vendor Invoices

**RELEVANT SYSTEMS:**

- QuickBooks Online

**REFERENCE MATERIALS:** Purchase Order, Packing List

**PROCEDURE:**

1. Invoices and corresponding backup are sent electronically to the Accounts Payable email address ([accountspayable@avocado.org](mailto:accountspayable@avocado.org)) in a single pdf file for processing. Any hard copy invoices that are received via the mail are opened by Operations Staff, date-stamped, scanned and emailed to the Accounts Payable email address.
2. **Outsourced Accounting matches the invoices to PO and packing list if applicable (4.03.C1).**
  - 2.1 Outsourced Accounting emails PO requester if invoice and PO do not match and contacts vendor if packing list and invoice do not match.
  - 2.2 If an error was made on PO, the PO requester will request a PO revision according to the **3.03 Change to Existing PO**; if requester wishes to dispute, Outsourced Accounting will email vendor and advise staff accordingly. If an error was made on vendor's invoice, a corrected invoice is requested from the vendor.
  - 2.3 Depending on the dispute outcome, invoice will either be short paid or Outsourced Accounting, requester and vendor will sort out the discrepancies until they are resolved.
  - 2.4 Correspondence is systematically attached to the invoice.
3. Outsourced Accounting monitors Accounts Payable email address, enters invoices as Bills in QuickBooks Online, including all available vendor and invoice information and attaches the packing list if applicable.
4. **After invoice is entered in QuickBooks Online, it is automatically routed to the assigned Vice President/Department Head or Staff for approval.** Approvers are responsible for reviewing the invoice and ensuring accuracy and reasonableness of the charges.

**All invoices must be marked as "Approved" in QuickBooks online prior to payment processing, which verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice**



**POLICIES AND PROCEDURES**

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AP INVOICE PROCESSING

**Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates.**



#### 4.04 PROCESSING CHECK REQUEST

**RESPONSIBILITIES:**

- Outsourced Accounting: Reviews check request for accuracy and approvals in line with Authorization Limit Matrix and in compliance with CAC policies and procedures. Enters check request as a Bill in QuickBooks for processing.
- Vice Presidents/Department Heads and Staff: Create, review and obtain approvals for check requests before payments.

**DEFINITIONS:**

Check Request: Internally generated document that serves as a request for cash disbursements. A Check Request is typically generated when the external source document for cash disbursement (e.g. vendor invoice or expense report) cannot be obtained.

**REPORTS/DOCUMENTS:** Check Request Form

**RELEVANT SYSTEMS:**

- QuickBooks Online

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. On occasion, a check request is needed when there is no invoice from outside vendors including restaurant bill, advance on future services or delivery of goods, petty cash replenishment and travel advances to CAC board members and employees.
2. Requester completed the Check Request Form is and obtains necessary approvals.
3. **Check request must be signed by the requester and approved by Vice Presidents/Department Heads through DocuSign (4.04.C1).**
4. Once approved, the check request is submitted to the Accounts Payable email address for payment processing.
5. Check Request Forms are processed by Outsourced Accounting as invoices, with relevant and applicable procedures explained in **4.01 Receiving, 4.02 Invoice from Vendors with Contract** and **4.03 Invoice, Packing List and Purchase Order Matching** followed.



#### 4.05 PROCESSING EXPENSE REPORT

##### RESPONSIBILITIES:

- Outsourced Accounting: Reconciles expense reports to the attached receipts and ensures expenses are within the CAC Travel, Entertainment and Related Expenses policy. Reviews for accuracy, approval signature within authority, and validates receipts.
- Vice President of Industry Affairs and Operations: Reviews and approves Industry Affairs and Operations staff expense reports.
- Vice President of Marketing: Reviews and approves Marketing staff expense reports.
- President: Reviews and approves Vice President expense reports.
- Chair/Treasurer: Reviews and approves President, Vice President and Board Member expense reports.

##### DEFINITIONS:

Expense Report: A source document prepared by CAC staff and board members to request for reimbursement for CAC expenses incurred by the requester.

**REPORTS/DOCUMENTS:** Expense Report

##### RELEVANT SYSTEMS:

- QuickBooks Online
- DocuSign

**REFERENCE MATERIALS:** None

##### PROCEDURE:

1. All expense claims are required to be properly itemized on a CAC Expense Report Form for Staff and Board Members. Expense Reports are required to be accompanied by the necessary documentation including original receipts, travel itinerary, meeting agenda, etc.
2. For staff expense report, the requester's supervisor reviews and approves the expense report before it is emailed to the Accounts Payable email address ([accountspayable@avocado.org](mailto:accountspayable@avocado.org)).
3. Outsourced Accounting reconciles expense reports to the attached receipts and ensures expenses are within the **6.0 CAC Travel, Entertainment and Related Expenses** policy, related contract or purchase order.
4. Outsourced Accounting ensures the appropriate level of authority has approved expense reports through DocuSign (per the Authorization Limit Matrix).
5. Outsourced Accounting enters the expense report as a Bill in QuickBooks and processes payment.



4.06 PROCESSING INVOICE WITHOUT CONTRACT OR PURCHASE ORDER

**RESPONSIBILITIES:**

- Outsourced Accounting: Reviews invoice for accuracy and enters as a Bill in QuickBooks for processing.
- Vice Presidents/Department Heads and Staff – Review and approve invoices before payment.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:**

- QuickBooks Online

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Invoices and corresponding backup are sent electronically to the Accounts Payable email address ([accountspayable@avocado.org](mailto:accountspayable@avocado.org)) in a single pdf file for processing. Any hard copy invoices that are received via the mail are opened by Operations Staff, date-stamped, scanned and sent to the Accounts Payable email address.
2. Outsourced Accounting monitors Accounts Payable email address, enters invoices as Bills in QuickBooks Online, including all available vendor and invoice information.
3. **After invoice is entered in QuickBooks Online, it is automatically routed to the assigned Vice President/Department Head or Staff for approval.** Approvers are responsible for reviewing the invoice and ensuring accuracy and reasonableness of the charges.
4. **All invoices must be marked as “Approved” in QuickBooks online prior to payment processing, which verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates (4.02.C1).**



5.00 CASH DISBURSEMENTS

**OBJECTIVE:** To ensure that cash is disbursed within proper authorization and for legitimate expenses

5.01 CHECK RUN

**RESPONSIBILITIES:**

- Outsourced Accounting: Ensures all invoices/check requests/expense reports have been entered as Bills in QuickBooks online. Obtains necessary approvals on the Payment Approval Register.
- Director of Industry Affairs and Operations: Reviews payment approval registers for completeness and schedules payments through QuickBooks Online Bill Payment system.
- Vice Presidents/President/Treasurer: At least two authorized bank signers must sign the Payment Approval Register prior to payment processing (per the Authorization Limit Matrix).

**DEFINITIONS:**

- Check Run: A series of procedures to generate payments for invoices requiring a physical printed check selected based on their due dates
- Payment Approval Register: QuickBooks Online report that shows invoices due for payment

**REPORTS/DOCUMENTS:**

- Payment Approval Register

**RELEVANT SYSTEMS:**

- QuickBooks Online
- QuickBooks Online Bill Payment
- DocuSign

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Check runs are generally processed once a week.
2. Outsourced Accounting ensures all Bills entered in QuickBooks have been approved and runs a Payment Approval Register for all Bills due within 14 days of the check run date and sends to the Director of Industry Affairs and Operations for review.
3. Director of Industry Affairs and Operations **verifies that there are no unusual items, samples and checks the coding and approvals on the invoices. Once completed, Director**



**of Industry Affairs and Operations advises Outsourced Accounting that the Payment Approval Register can be sent for approval through DocuSign (per the Authorization Limit Matrix).**

4. Upon receipt of signature approvals on the Payment Approval Registers via DocuSign, the Director of Industry Affairs and Operations identifies physical check vendors and schedules for payment through the QuickBooks Online Bill Payment system within QuickBooks Online.
5. Physical checks processed through QuickBooks Online Bill Payment system are issued, printed and mailed directly from QuickBooks/Intuit.



5.02 AUTOMATED CLEARING HOUSE (ACH)

**RESPONSIBILITIES:**

- Outsourced Accounting: Ensures all invoices/check requests/expense reports have been entered as Bills in QuickBooks online. Obtains necessary approvals on the Payment Approval Register.
- **Director of Industry Affairs and Operations**: Enters ACH payments on Bank website and marks Bills as paid in QuickBooks Online.
- Vice President of Industry Affairs and Operations: Reviews and approves ACH payments on Bank website
- Vice Presidents/President/Treasurer: At least two authorized bank signers must sign the Payment Approval Register prior to payment processing (per the Authorization Limit Matrix).

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Payment Approval Register

**RELEVANT SYSTEMS:**

- QuickBooks Online
- Bank website

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. ACHs are generally processed once a week.
2. Outsourced Accounting ensures all Bills entered in QuickBooks have been approved and runs a Payment Approval Register for all Bills due within 14 days of the check run date and sends to the Director of Industry Affairs and Operations for review.
3. **Director of Industry Affairs and Operations verifies that there are no unusual items, samples and checks the coding and approvals on the invoices. Once completed, Director of Industry Affairs and Operations advises Outsourced Accounting that the Payment Approval Register can be sent for approval through DocuSign (per the Authorization Limit Matrix).**
4. Upon receipt of signature approvals on the Payment Approval Registers via DocuSign, the Director of Industry Affairs and Operations identifies ACH vendors and inputs payment amounts on the vendor ACH payment template on the Bank website and advises the Vice President of Industry Affairs and Operations that the ACH payments have been entered for approval.



## POLICIES AND PROCEDURES

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### CASH DISBURSEMENTS

5. **Vice President of Industry Affairs and Operations approves the ACH payments on Bank's website (5.02.C3).**
6. **If new ACH vendors are identified the Director of Industry Affairs and Operations enters any new ACH vendors on bank website and the Vice President of Industry Affairs and Operations approves any changes to ACH vendors on the bank ACH database.**
7. **All ACH transactions, such as vendor maintenance and payments, require dual control (5.02.C1).**



5.03 WIRE TRANSFERS

**RESPONSIBILITIES:**

- Outsourced Accounting: Ensures all invoices/check requests/expense reports have been entered as Bills in QuickBooks online. Obtains necessary approvals on the Payment Approval Register.
- Director of Industry Affairs and Operations: Enters Wire Transfer payments on Bank website and marks Bills as paid in QuickBooks Online.
- Vice President of Industry Affairs and Operations: Reviews and approves Wire Transfer payments on Bank website.
- Vice Presidents/President/Treasurer: At least two authorized bank signers must sign the Payment Approval Register prior to payment processing (per the Authorization Limit Matrix).

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Payment Approval Register

**RELEVANT SYSTEMS:**

- QuickBooks Online
- Bank Website

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Wire Transfer payments are generally processed once a week.
2. Outsourced Accounting ensures all Bills entered in QuickBooks have been approved and runs a Payment Approval Register for all Bills due within 14 days of the check run date and sends to the Director of Industry Affairs and Operations for review.
3. **Director of Industry Affairs and Operations verifies that there are no unusual items, samples and checks the coding and approvals on the invoices. Once completed, Director of Industry Affairs and Operations advises Outsourced Accounting that the Payment Approval Register can be sent for approval through DocuSign (per the Authorization Limit Matrix).**
4. Upon receipt of signature approvals on the Payment Approval Registers via DocuSign, the Director of Industry Affairs and Operations identifies Wire Transfer vendors and inputs payment amounts on the vendor Wire Transfer payment template on the Bank website



## POLICIES AND PROCEDURES

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### CASH DISBURSEMENTS

and advises the Vice President of Industry Affairs and Operations that the Wire Transfer payments have been entered for approval.

5. **Vice President of Industry Affairs and Operations approves the Wire Transfer payments on Bank's website (5.02.C3).**
6. **If new Wire Transfer vendors are identified the Director of Industry Affairs and Operations enters any new Wire Transfer vendors on bank website and the Vice President of Industry Affairs and Operations approves any changes to Wire Transfer vendors on the bank ACH database.**
7. **All Wire Transfer transactions, such as vendor maintenance and payments, require dual control (5.02.C1).**



**5.04 BANK TRANSFER BETWEEN CAC ACCOUNTS**

**RESPONSIBILITIES:**

- Outsourced Accounting: Record transfer of funds between bank accounts in QuickBooks Online.
- Director of Industry Affairs and Operations: Monitors CAC bank balances and identifies if a transfer between CAC's accounts is necessary. Performs bank transfer between accounts.
- Vice President of Industry Affairs and Operations: Reviews and approves Transfer Between Accounts Form.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Transfer Between Accounts Form

**RELEVANT SYSTEMS:**

- QuickBooks Online
- DocuSign
- Bank Website

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Director of Industry Affairs and Operations monitors the balance of CAC's checking account and determines if a transfer between accounts is needed. If it is, Director of Industry Affairs and Operations prepares a Transfer Between Accounts Form and sends to Vice President of Industry Affairs and Operations for signature approval through DocuSign.
2. Upon receipt of approval through DocuSign, the Director of Industry Affairs and Operations completes the transfer on the Bank website, saves transaction confirmation and attaches it to the signed Transfer Between Accounts Form and saves in the appropriate month-end folder on the CAC servers.
3. Outsourced Accounting records the bank transfer in QuickBooks Online as part of the month-end close bank reconciliation and attaches the Transfer Between Accounts form as supporting documentation.



**6.0 TRAVEL, ENTERTAINMENT AND RELATED EXPENSES**

**OBJECTIVE:** To ensure that travel, entertainment and related expenses are in conformity with CDFA guidelines, for legitimate CAC’s business purposes, and properly authorized

**POLICY:**

**1. TRAVEL:**

**1.1. Eligibility**

- 1.1.1. Persons shall be responsible for expenses not explicitly covered. Eligible expenses for the current fiscal year must be received for reimbursement prior to the end of the current fiscal year. Once the fiscal year has been closed, expenses will not be reimbursed. All claims for reimbursement require a CAC Expense Report Form to be completed for approval and payment processing.
- 1.1.2. The Commission requires its representatives to travel and submit expenses for reimbursement on the “honor system.” Any person requesting reimbursement for travel expenses from the Commission where the person was not exclusively representing the Commission should prorate their expenses appropriately.

**1.2. Expense Report**

- 1.2.1. All expense claims are required to be properly itemized on a CAC Expense Report Form for CAC Staff and Board Members. Expense Reports are required to be accompanied by the necessary documentation including original receipts, travel itinerary, meeting agenda, etc. Receipts are required for all expenses above \$15.00 and recommended but not mandatory for expenses \$15.00 and below. Expense reports for each week is filled out separately showing expenses incurred for each day of the week with Sunday being the first day of the week. Required approval levels for expense reports is outlined in the Authorization Limit Matrix.
- 1.2.2. Hour of departure and hour of return should be included for each trip when expenses other than mileage are claimed.
- 1.2.3. For foreign travel, the currency exchange rate should be noted for all foreign travel on expense reports and converted to U.S. dollars. An authoritative website screenshot for exchange rate of the day or a copy of the credit card statement showing the exchange rate charge must be attached to the expense report.
- 1.2.4. Reimbursement for expenses above \$15.00 other than mileage (except as explained in **Travel Policy 1.3.1**) shall be accompanied by original receipts. Expenses without receipts may be reimbursed if they are occasional, unintentional, adequately explained, and approved by the Vice Presidents/President (Chair/Treasurer if the expenses are submitted by the Vice Presidents/President, Treasurer if the expenses are submitted by the Chair).



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TRAVEL, ENTERTAINMENT AND RELATED EXPENSES

1.2.5. Claimants should only be reimbursed for expenses that they have actually paid or agreed to pay. Any exception has to be properly explained and approved. For example, when claimants submit meals for reimbursements during travel to attend events that provide meals, an explanation must be provided.

**1.3. Personal Expense**

1.3.1. Personal expenses shall not be allowed. However, the following shall be considered as allowable business expenses:

- Charges by common carriers or terminal stations for the handling or transporting of necessary personal or official baggage. For charges in excess of \$25.00, a receipt is required.
- Laundry and valet reimbursement if business stays are longer than 3 consecutive days.

1.3.2. Travel for family members is not reimbursable and shall be paid directly by the person. Expenses associated with spouses attending business functions are strongly discouraged but may be allowed if it serves a business purpose and if the person receives prior written approval from the Vice Presidents/President/Chair/Treasurer.

**1.4. Lodging**

1.4.1. Lodging expenses shall be reasonable and should be at rates comparable to a standard, single-occupancy room at a national business-class hotel chain such as, but not limited to Marriott, Hyatt, Sheraton, Hilton Hotels in the same vicinity. When attending an event held at a hotel, a stay at the same or different hotel where arrangements have been made by the event organizer to maximize participation and efficiency is allowed. Many hotels offer a government rate that is significantly lower than regular rates. Whenever possible, these rates should be used.

1.4.2. Lodging expenses associated with attending board of director or committee meetings should not exceed \$235.00 per night (excluding tax).

1.4.3. An additional night's lodging will be reimbursed only in instances where a Saturday night stay-over results in a lower airfare. One night before and after the meeting are eligible for reimbursement if the person cannot reasonably arrive or return on the day of the meeting.

1.4.4. Trips requiring expenses exceeding the above limits shall have written documentation noting the reason why higher expenses were necessary and be approved in advance, when feasible, by the Vice Presidents/President or, in the case of the Vice Presidents/President, the Chair/Treasurer or, in the case of the Chair, a member of the Executive Committee besides the Chair.

1.4.5. Original hotel receipt attached to Expense Report for reimbursement of Lodging Expenses shall indicate all of the following:

- Occupant's name
- Date receipt is issued
- Arrival and departure date
- Rate per day including any fee for parking



TRAVEL, ENTERTAINMENT AND RELATED EXPENSES

**1.5. Meals and Incidentals**

1.5.1 Meals and incidentals shall be reimbursed at typical mid-level business rates for the geographical area where business is being conducted not to exceed maximum allowable as listed below unless they are justified with full documentation regarding why the person was not able to stay within the allowable amounts for meals and incidentals. The Vice President/President shall approve extraordinary expenses of staff. Chair/Treasurer shall approve extraordinary expenses by the Vice Presidents/President and Board Members. Member of the Executive Committee shall approve extraordinary expenses incurred by the Chair. Reimbursable allowance for meals is as follows:

Breakfast – excluding tax & tip	\$30.00
Lunch – excluding tax & tip	\$45.00
Dinner – excluding tax & tip	\$80.00
Incidentals	\$15.00

1.5.2. Breakfast should not be claimed unless business required leaving personal residence prior to 7:00 a.m. Reimbursement for dinner should be allowed only if return to personal residence is after 7:00 p.m.

1.5.3. Meals expenses above \$15.00 submitted for reimbursement shall be supported by itemized receipts. Any exception to the above procedure must be approved by Vice Presidents/President (for staff expenses) or member of the executive committee independent of the expense (for Vice Presidents/President and Board members' expenses).

**1.6. Transportation**

1.6.1. Airfares to and from the meeting are reimbursed at coach fares for domestic travel, Canada and Mexico unless there are no reasonable alternatives. International travel may be reimbursed at business class, if approved by the Chair. All reasonable efforts must be made to obtain the lowest cost fare. All extraordinary expenses must be justified with full documentation regarding why the person was not able to obtain the lowest possible coach fare. The Vice Presidents/President shall approve extraordinary expenses of staff. Chair/Treasurer shall approve extraordinary expenses by the Vice Presidents/President and Board Members. A member of the executive committee shall approve extraordinary expenses incurred by the Chair.

1.6.2. Necessary parking, taxi and other incidental expenses shall be reimbursed.

1.6.3. Mileage traveled using personal vehicle for CAC business shall be reimbursed at the Internal Revenue Service rates per mile effective at the time of travel. Mileage reimbursement for employees is to cover only those actual miles traveled above and beyond the employee's normal commute to his/her place of business. For the



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TRAVEL, ENTERTAINMENT AND RELATED EXPENSES

purpose of verifying the appropriateness of mileage claimed, each person that submits Expense Reports shall have his/her residence address on file with CAC.

**1.7. Travel Advance**

- 1.7.1. Travel advance request must be accompanied by a detailed breakdown of anticipated expenses and approved by the requester's supervisor. Travel advance requests of \$500.00 or more require Vice Presidents'/President's approval.
- 1.7.2. Travel advance request must be submitted to accounting department at least 2 weeks before the advance payment is needed to allow enough time to process the request. Travel advance payment made payable to the requester is made no sooner than one week prior to the date of travel.
- 1.7.3. All travel advances must be substantiated by an expense report (including required receipts and other supporting documents) within 30 days of the return date. Any amount advanced in excess of actual expenses is to be paid back to CAC within 30 days of completing the trip. Any money outstanding longer than 30 days is considered income to the requester and will be reported to the Internal Revenue Service as so. If the requester is an employee, any money outstanding longer than 30 days is also considered as an advance payment of the requester's salary and will therefore be deducted from the requester's payroll.

**1.8. Other**

- 1.8.1. Conference registration fees will not be reimbursed unless attendance at the conference is required as part of Commission business. A copy of registration form and an original receipt substantiating payment must be attached to the CAC Expense Report.
- 1.8.2. If the person chooses to arrive early or stay beyond the time necessary for attendance at a function where the person is a participant, meals and lodging for the additional time will not be reimbursed, with the exception noted in **Travel Policy 1.5**.
- 1.8.3. Travel and meal reimbursement should be submitted individually whenever practical. Staff or board members should refrain from paying for and submitting expenses of other staff members or Board members.
- 1.8.4. Individual telephone calls above \$15.00 shall be accompanied by a copy of the invoice. A bill listing the phone call and the number called is sufficient. For telephone calls above \$30.00, the name of the person called and justification for the call shall also be indicated.

**2. ENTERTAINMENT:**

- 2.1. A person shall be reimbursed only for entertainment expenses directly related to Commission business.
- 2.2. Entertainment shall be limited to instances in which invited business clients (i.e. retailers) are being entertained, is necessary for the business transaction and is properly



TRAVEL, ENTERTAINMENT AND RELATED EXPENSES

documented. A clear benefit to the business must be demonstrated in a summary report of the meeting.

- 2.3. Expenses submitted for reimbursement shall be supported by itemized receipts and list of attendees. Any exception to the above procedure must be approved by Vice Presidents/President for staff expenses or member of the Executive Committee independent of the expense for Board member expenses.

**3. MEETING & OTHER RELATED EXPENSES**

**3.1. Meeting Expenses**

Meetings such as Board Meetings, meetings with the growers and members of the industry etc. are billed directly to CAC. Prior to meeting set up, meeting organizer must submit the meeting agenda, attendees name and affiliation and location to Vice President of Industry Affairs and Operations so that a billing arrangement can be made where the meeting is being held. Meals expenses must follow the Group Meals expense guideline outlined in **6.3.2 Entertainment**. On rare occasions, some meetings might require additional expenses for meals; in this case, a written explanation for these extraordinary expenses must be submitted by the meeting organizers prior to meeting date. In either case, all meetings must abide by the **6.3.4 Alcohol Purchases** policy as outlined below.

**3.2. Master Billing (Group) Meals**

CAC may arrange to have group meals and lodging for CAC business functions billed directly to CAC (instead of paid by individuals attending the functions).

- 3.2.1. For such arrangement, group meals shall be reimbursed at typical mid-level business rates for the geographical area where business is being conducted not to exceed maximum allowable as listed below unless they are justified with full documentation explaining why the maximum allowance was exceeded. The Vice Presidents/President shall approve extraordinary expenses for CAC staff. Chair/Treasurer shall approve extraordinary expenses by the Vice Presidents/President and Board Members. A member of the executive committee shall approve extraordinary expenses incurred by the Chair. Reimbursable allowance for group meals is as follows:

Breakfast – excluding tax & tip	\$30.00 / person
Lunch – excluding tax & tip	\$45.00 / person
Dinner – excluding tax & tip	\$80.00 / person

Maximum group meal allowance is inclusive of Alcohol purchases. Alcohol reimbursement for CAC meetings and other functions is outlined under **6.3.4 Alcohol Purchases**.

- 3.2.2. All lodging and meal expenses to be paid under such arrangement shall be accompanied by supporting documentation indicating the nature of the meeting, a list of persons lodged and their positions, and/or served meals.



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TRAVEL, ENTERTAINMENT AND RELATED EXPENSES

3.2.3. Incidental expenses connected with the meeting shall be segregated on the function invoice and should not be included in determining the above group meal allowances. Examples of incidental expenses include: audio/visual equipment charges, meeting room rental, and morning/afternoon coffee break service.

**3.3. Personalized Mementos**

Purchases of personalized mementos such as flowers or plaques in an amount not to exceed \$250.00 in value per occasion are allowed for extraordinary events where normal expectations in CAC business culture are that such an action should be taken. These include, but are not limited to career milestones, recognition of a significant professional accomplishment by a Board member or an employee of CAC or death of a board member or employee of CAC. Such mementos should not be allowed for annual events such as birthdays or anniversaries.

**3.4. Alcohol Purchases for Entertainment**

Alcohol shall be reimbursed when charges are incurred to entertain business clients who open markets, talent or key guests, or other outside industry or business representatives involved in enhancing or maintaining CAC's business. CAC policy is in compliance with alcohol consumption policy of CAC insurance carriers. The limit for each event must not exceed \$30.00 per person for CAC sponsored meals and events. Alcohol reimbursement shall be limited by the custom and course of dealing for the guest. This shall be determined by the person responsible for the entertainment and shall require approval from a Department Head and Vice Presidents/President before reimbursement occurs. Whenever practical, alcohol purchases should show preference to California origin. The Chair/Treasurer shall approve Vice Presidents'/President's charges. Please refer to Authorization Limit Matrix for proper approval. Notwithstanding the above per-person limit, expenditures for alcohol to be consumed with a meal shall be included as part of the allowable meal limits.

**3.5. Alcohol Purchases by CAC Board Members and Alternates while on CAC Business**

Alcohol purchases by CAC Board members and alternates while traveling on CAC business are permitted, with the following conditions:

- No more than two (2) alcoholic beverages may be purchased in conjunction with allowable meals.
- Alcohol purchases shall be included as part of applicable meal limits defined in subpart 1.5.1 of this section 6.0.



**6.01 TRAVEL AND ENTERTAINMENT EXPENSES PROCESSING**

**RESPONSIBILITIES:**

- Outsourced Accounting: Ensure that expense reports are in compliance with CAC Travel & Entertainment Policy.
- Vice President of Industry Affairs and Operations: Ensures compliance with relevant tax laws, as well as state and federal rules and regulations.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Expense Report Form

**RELEVANT SYSTEMS:** N/A: Manual Process

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. All expense claims are required to be properly itemized on a CAC Expense Report Form for CAC Staff and Board Members. Expense Reports are required to be accompanied by the necessary documentation including original receipts, travel itinerary, meeting agenda, etc.
2. **Outsourced Accounting reviews the expenses submitted by CAC staff and Board members and ensures that all expenses are allowed under the 6.0 Travel, Entertainment & Related Expenses policy and obtains approvals as explained in the Policy. (6.01.C1).**
3. **At least annually, Vice President of Industry Affairs and Operations consults with a Tax CPA firm to make sure that all taxable fringe benefits are reported on employees' W2s. Vice President of Industry Affairs and Operations also consults with State and Federal regulatory agencies to ensure CAC's compliance with their rules and regulations (6.01.C2).**



**6.02 MEETING AND OTHER RELATED EXPENSES**

**RESPONSIBILITIES:**

- Outsourced Accounting: Ensure that expenses submitted are in compliance with CAC Meeting and Other Related Expenses Policy.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:** N/A: Manual Process

**REFERENCE MATERIALS:** None

**PROCEDURE:**

Meeting & Other Related Expenses are generally invoiced to CAC and processed following compliance with procedures explained in **3.0 Purchasing** and **4.0 AP Invoice Processing**.

**Outsourced Accounting reviews the invoices to make sure that expenses submitted are allowed under 6.0 Travel, Entertainment & Related Expenses (6.02.C1).**



## 7.0 FIXED ASSETS

**OBJECTIVE:** To ensure that fixed assets are properly recorded

**POLICY:**

1. Fixed asset expenditures for the acquisition of furniture, office equipment, software, or leasehold improvements with an original cost of \$10,000 or more and of a relatively permanent nature—defined as having a useful life of one year or longer—shall be capitalized. Generally, if major repair expenditure materially extends the life of an existing asset, it will also be capitalized as fixed asset.
2. The cost of most purchases will be inclusive of the price charged by the vendor plus sales tax, freight and installation plus any other costs of acquiring the asset such as commissions, architect fees or engineering costs.
3. Donated or contributed assets shall be valued at estimated fair market value at the date of acquisition.
4. If an asset is purchased through a lease-purchase or a sales contract arrangement, it will be recorded at the cost, non-inclusive of interest or service charges on the lease.
5. The amount will be capitalized at the inception of the lease.
6. Purchase orders shall be required for all purchases of fixed assets. Refer to the **3.0 Purchasing Policy**.



**7.01 CAPITALIZATION AND AMORTIZATION**

**RESPONSIBILITIES:**

- Outsourced Accounting: Properly capitalizes fixed assets and records monthly depreciation expense.
- Director of Industry Affairs and Operations: Reviews and approves fixed asset journal entries

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Month-End Close Workbook

**RELEVANT SYSTEMS:** MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. The Commission shall maintain a listing of all fixed assets. Detailed records of these assets are recorded and kept as part of the month-end close workbook prepared by Outsourced Accounting and shall be kept for the historical record and for ease of information retrieval.
2. Depreciation is calculated using the straight-line method, no salvage value. Depreciation starts in the month the asset is acquired and placed in service.

Useful Life:

Furniture	5 years
Office Equipment	3 years
Software	3 years
Leasehold Improvements	Lesser of 5 years or Term of Lease
Land Improvements	Remaining Term of Lease

3. **Journal entries to record fixed asset transactions are prepared by Outsourced Accounting and reviewed and approved by Director of Industry Affairs and Operations (7.01.C1).**



7.02 DISPOSAL OF FIXED ASSETS

**RESPONSIBILITIES:**

- Operations Staff: Determines if an item is to be designated as surplus property. Controls and disposes of surplus and obsolete property.
- Vice Presidents/President: Approves disposal of all fixed assets.

**DEFINITIONS:**

Surplus Property: Property becomes surplus through one of the following means:

- Significant design or product change
- Significant reduction in usage
- Poor condition
- Obsolescence

**REPORTS/DOCUMENTS:** Disposal of Fixed Assets Form

**RELEVANT SYSTEMS:** MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Surplus, obsolete, lost or stolen fixed asset property is sold directly to the public, staff, or another program; or written off the general ledger if un-repairable, obsolete, lost or stolen.
2. **A Disposal of Fixed Asset Form is to be filled out with the description of the item and the CAC Fixed Asset number (if applicable), estimated value and a brief explanation for the proposed disposition of the asset. The form must then be submitted for Vice Presidents'/President's approval before the item can be disposed (7.02.C1).**
3. Vice Presidents/President is ultimately responsible to select the method of disposition that brings the greatest value to CAC, considering all factors such as time and effort involved with the method. The followings are examples of disposition method that can be selected:
  - Return for cash or credit - An item may be returned to the original vendor for cash or credit. However, there is usually a restocking charge and, therefore, full value payment is seldom attainable. This method may be used when appropriate and practicable.
  - Trade-in on serviceable assets - Certain types of items have trade-in values such as cars, trucks, copy machines, etc. Such items may be included as a trade-in when bidding for new or replacement assets. If a greater return can be realized by



offering the item for sale then the means may be recommended to the Vice Presidents/President.

- Sale to public/employees - This provides a quick and convenient means of disposing of surplus assets and can generate revenue and savings for the Commission. Surplus items shall be offered for sale on a competitive basis. Offers will be actively solicited. A copy of the ad or notice must be attached to the Disposal of Fixed Asset Form. Employees are eligible to provide offers. If after reasonable effort, no offers are received, the Vice Presidents/President is authorized to dispose of said property for its highest scrap value, cause its destruction or seek other disposition.
- Sale as scrap or salvage - If surplus goods cannot be used or competitive bids were not received when the item was offered for sale, then the item may be disposed of for the highest scrap or salvage value that can be obtained.
- Obsolete or un-repairable items - If an item is obsolete or repairs cannot be made in a practicable manner then the item shall be disposed of in the most equitable interest of the CAC.
- Lost or stolen items - If an item is lost or stolen, every reasonable effort to locate the property shall be made. If the item cannot be located then all facts and circumstances relating to the loss shall be reported to the Vice Presidents/President. The police and insurance companies shall be notified when appropriate. All circumstances shall be documented on the Disposal of Fixed Asset Form.



## 8.00 PAYROLL

**OBJECTIVE:** To ensure that payroll is properly authorized

### 8.01 TIME ENTRY AND AUTHORIZATION

**RESPONSIBILITIES:**

- Supervisors: Approve timecard entries on Paychex Flex
- Human Resources Manager: Reviews and checks all time entries after they have been approved by supervisors

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Online timecard report

**RELEVANT SYSTEMS:** Paychex Flex

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. CAC utilizes timesheet software called Paychex Flex to manage employees' time entries as well as time-off bookings and accruals. Compared to manual time tracking, this software provides more effective enforcement of the approval policy, more accurate vacation and sick time accrual and deduction calculations, and better reporting.
2. Employees enter their working hours and book their time-off hours on Paychex Flex.
3. **Supervisors review and approve their direct reports' hours and time-off bookings on Paychex Flex. Vice Presidents'/President's time-off bookings shall be approved by Chair (8.01.C1).**



## 8.02 PAYROLL SUBMISSION AND APPROVAL

### RESPONSIBILITIES:

- Human Resources Manager: Reviews and checks all time entries and enters them to 3<sup>rd</sup>-party payroll processing software through Paychex Flex. Prepares payroll journal entries for Outsourced Accounting to enter into QuickBooks Online.
- Vice President of Industry Affairs and Operations/President: Approves payroll entries prior to processing.
- Director of Industry Affairs and Operations: Reviews and approves payroll journal entries prepared by Human Resources Manager.
- Outsourced Accounting: Enters approved payroll journal entries into QuickBooks Online.

### DEFINITIONS: None

### REPORTS/DOCUMENTS:

- Payroll Register from Paychex Flex
- Payroll Journal Entry Form

### RELEVANT SYSTEMS:

- Paychex Flex
- DocuSign
- QuickBooks Online

### REFERENCE MATERIALS: None

### PROCEDURE:

1. Employees are paid semi-monthly on the 15<sup>th</sup> and last day of each month.
2. If the above days fall on a holiday or weekend, payment is made on the last working day before the holiday or weekend.
3. CAC processes its payroll through an outside payroll service provider Paychex, which calculates all the payroll tax deductions, files all necessary payroll reports and submits all taxes.
4. Human Resources Manager enters the hours into Paychex payroll worksheet and provides a preview payroll register for Vice President of Industry Affairs and Operations/President review. Human Resources Manager also attaches the timesheets, change authorization forms and other backups to support the payroll. **New employee addition requires President's or Executive Committee's written approval (e.g. offer letter, etc.) which should also be attached as payroll backup (8.02.C1).**



5. **Vice President of Industry Affairs and Operations reviews the preview payroll registers and makes sure the pay rates, hours entered and deductions are correct. Vice President of Industry Affairs and Operations refers to the rates authorized by the President or Executive Committee (8.02.C2).**
6. Upon Vice President of Industry and Operation's approval, Human Resources Manager submits the payroll to Paychex for processing.
7. CAC paystubs are paperless and employees have access to their paystubs online. If there are any paychecks and/or paycheck stubs printed, Human Resources Manager distributes them to the employees. For employees enrolled in direct deposit, funds are wired to their bank accounts on record.
8. **By the 5<sup>th</sup> of the following month, Human Resources Manager prepares payroll journal entries. Director of Industry Affairs and Operations reviews them for correct coding and period and provides signature approval through DocuSign to Outsourced Accounting for entry into QuickBooks Online (8.02.C3).**

**Note:** CAC encourages all of its employees to take advantage of direct deposit for payroll for better security and efficiency.



**8.03 VACATION AND SICK TIME ACCOUNTING**

**RESPONSIBILITIES:**

- Human Resources Manager: Reconciles vacation and sick time for each employee. Provides quarterly vacation balances to Outsourced Accounting for short-term liability vacation accrual.
- Outsourced Accounting: Prepares and enters quarterly short-term liability vacation journal entry.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:**

- Payroll Register from Paychex Flex
- Vacation and Sick Time Balance Reports from Paychex Flex
- Month-End Close Workbook

**RELEVANT SYSTEMS:**

- Paychex Flex
- QuickBooks Online
- DocuSign

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Refer to Employee Handbook for policies on vacation and sick time.
2. **Employees enter time-off bookings to Paychex Flex. Supervisors approve them before they become final (8.03.C1).**
3. Paychex Flex calculates vacation and sick time accruals monthly. Paychex Flex also automatically reconciles vacation and sick time for each employee based on the final and approved time-off bookings.
4. Quarterly, Human Resources Manager provides a summary of accrued vacation balances to Outsourced Accounting.
5. Outsourced Accounting prepares quarterly short-term liability vacation journal entry and submits to Director of Industry Affairs and Operations for approval through DocuSign.
6. Upon receipt of approved short-term liability vacation journal entry, Outsourced Accounting enters into QuickBooks Online, truing up the Commission's current short-term liability balance.
7. **At the end of the year, Human Resources Manager provides a report of unused but accrued vacation and sick time to each employee. Each employee is required to**



**POLICIES AND PROCEDURES**

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PAYROLL

review and sign the report through DocuSign if they agree with the report totals (8.03.C2).



**9.0 BUDGET**

**OBJECTIVE:** To ensure adequate and proper planning and monitoring of budget and activities

**9.01 BUDGET PREPARATION**

**RESPONSIBILITIES:**

- Vice President of Industry Affairs and Operations: Coordinates company-wide expenditure budgeting and works with President/Chair/Treasurer to project revenue.
- Department Heads: Prepare departmental budgets.
- President/Vice Presidents: Works with Executive Committee to project revenue.

**DEFINITIONS:**

- The term budget applies to expenditures whereas projection applies to revenue and other income.
- Reserves are estimated by determining the revenue projection and expenditure budget. CAC management must adhere to the Board-approved Reserve Policy which defines the target ending reserves at year-end and may affect the planning and budgeting processes.

**REPORTS/DOCUMENTS:** Budget Template

**RELEVANT SYSTEMS:** MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Department Heads are responsible for preparing and presenting their departmental budgets. Formats for these budgets and the Budget Template are provided by the Director of Industry Affairs and Operations.
2. There are four major departments: Marketing, Industry Affairs, Production Research, and Operations.
3. Vice President of Industry Affairs and Operations/President estimate assessment revenues based on inputs from crop estimating surveys, discussion with industry stakeholders and other sources.
4. Vice Presidents of Industry Affairs and Operations/President present a revenue projection, business plan, budget and target ending reserves to be considered by the Board to determine the annual assessment rate.
5. The Board approves the business plan and budget and sets the assessment rate before November 1 each year.



**9.02 BUDGET UPDATE AND CHANGE DURING THE YEAR**

**RESPONSIBILITIES:**

- Director of Industry Affairs and Operations: Prepares revised budgets and budget amendments.
- Vice President of Industry Affairs and Operations: Keeps the Board apprised of budget changes.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Budget Amendment

**RELEVANT SYSTEMS:** MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Any budget changes/transfers must be submitted to the Vice President of Industry Affairs and Operations. The Vice President of Industry Affairs and Operations will keep the Board apprised of budget changes that do not require new money requests.
2. New money requests and any other changes/transfers of budget funds from one department section to another or from one department to another, must be submitted to Director of Industry Affairs and Operations who prepares a budget amendment for Board approval.
3. Vice President of Industry Affairs and Operations/President determines if non-major changes and intra-departmental changes/transfers need to be included as part of a budget amendment.



**9.03 BUDGET SUBMISSION TO THE BOARD AND REGULATORY AGENCIES**

**RESPONSIBILITIES:**

- Director of Industry Affairs and Operations: Prepare and submit budgets and budget amendments to the Board of Directors and regulatory agencies.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:** MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Preliminary outlines of the budget and business plan are presented to the Board two to three months prior to the start of CAC's new fiscal year, that is November 1st.
2. The proposed, detailed budget and business plan are presented to the Board one to two months prior to the start of CAC's new fiscal year.
3. Finance Committee and Marketing Committee review the draft budget and business plan and provide comments, recommendation and input to staff.
4. Draft budget and business plan are presented to the Board and the Board approves the final budget prior to the start of CAC's new fiscal year.
5. Director of Industry Affairs and Operations submits the Board-approved business plan, budget and budget amendments to United States Department of Agriculture (USDA) for review and approval.
6. Director of Industry Affairs and Operations submits the Board-approved business plan, budget and budget amendments to California Department of Food & Agricultural (CDFA) for informational purposes only.



9.04 BUDGET MONITORING

**RESPONSIBILITIES:**

- Department Heads: Review expenditures and monthly financial statements to ensure spending is within the approved budget. Provide commentary for major variances in monthly financial statements.
- Outsourced Accounting: Prepare monthly financial statements for Department Heads to review. Perform correcting entries as requested by Department Heads.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Income Statements

**RELEVANT SYSTEMS:** QuickBooks Online

**REFERENCE MATERIALS:** Budget Tracker

**PROCEDURE:**

1. Department Heads are responsible for ensuring that actual expenses are spent within the board-approved budget.
2. The board-approved budget must govern how all expenses are committed or spent (with or without contracts and purchase orders). Before incurring an expense, Department Heads must be consulted and their consent as well as approval must be obtained.
3. **On a monthly basis, Outsourced Accounting distributes the income statements with budget comparison to all Department Heads. Department Heads must review the income statements and investigate any discrepancies with budget trackers or other documents. Department Heads must also perform variance analysis and investigate any major variances. Variances exceeding the greater of 10% of total budget or \$10,000 must be satisfactorily explained. (9.04.C1)**
4. Management is required to report its financial statements to the Finance Committee and Board of Directors at every board meeting. The financial statements need to show variance analysis between actual and budgeted expenditures. Finance Committee also receives the financial reports in months where no Board meetings are scheduled.



## 10.0 MARKETING SUBMISSIONS TO USDA

**OBJECTIVE:** To ensure that marketing materials developed with federal funds obtain approval from USDA prior to use

**POLICY:** Assessment revenues that are received by Hass Avocado Board and are rebated to CAC are restricted for use on USDA-approved marketing programs.

### 10.01 SECURING USDA APPROVAL OF MARKETING MATERIALS

**RESPONSIBILITIES:**

- Marketing Agencies and Staff: Develop marketing materials following USDA guidelines and provide substantiation for USDA approvals.
- Marketing Staff: Prepares materials and substantiation for Vice Preside of Marketing and USDA approval, documents subsequent approvals and saves to CAC's servers.
- Vice President of Marketing: Reviews and approves developed marketing materials prior to USDA submission.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:**

- MS Word
- MS Outlook

**REFERENCE MATERIALS:** USDA Guidelines for AMS Oversight of Commodity Research and Promotion Programs

**PROCEDURE:**

#### 1. DETERMINE FUNDING SOURCE

- Determine whether the program materials are funded by CAC or HAB 85% Rebate funds
- If funded by CAC, the materials do not require USDA approval, but messaging should still follow the same standards
- If funded by HAB 85% funds, USDA approval is required
  - USDA must review and approve all program materials developed using the HAB 85% funds [all accounts with "-50" (e.g., 51002-50)] prior to use



**2. PREPARE COPY FOLLOWING USDA GUIDELINES, INCLUDING**

- Use only true statements or depictions and follow the Federal Trade Commission guidelines for advertising, internet and other marketing materials
- Do not use false, misleading or deceptive statements
- Do not sure any statement or depiction that disparages other origins, another commodity or product

**3. PROVIDE SUPPORTING DOCUMENTATION IF NEEDED**

- Agencies and staff must secure internal and all third-party approvals (as needed) prior to submitting to CAC for approval, including approvals for any image/photo that is going to accompany the document
- Data must be from a reputable, third-party source
- Nutrition and health facts must be supported by a reputable government source (i.e., Dietary Guidelines, Medline Plus, NIH, FDA, Let’s Move, etc.) or USDA-approved Nutrition Copy Points
- It is OK to submit an email showing previous approval by USDA. However, just because a statement was approved in the past does not mean it will automatically be approved again. USDA may request the original documentation provided for the original approval

**4. PREPARE COPY DOCUMENT FOR USDA SUBMISSION**

Copy Document

- Use a Word document so the tracked changes feature can be utilized
- Copy requiring support to be highlighted in yellow
- Support references to be bolded in red and with brackets (no highlight)
- Final copy document to include “FINAL” with the date

Supporting Document/Files

- All documents containing nutrition copy must include supporting documentation
- If the document mentions claims or statistics, attach proper substantiation
- Highlight only copy that provides the support
- Support references to be in in red with brackets (no highlight)
- Support reference to be close to the copy requiring support
- If multiple support documents, number each as “A, B, C” or “1, 2, 3”
- The support file to be the same name as the document file with “SUPPORT” and date at the end
- If using nutrition copy points, it is OK to delete “full pages” that are not being used
  - DO NOT pull-out single nutrition messages and make your support



**5. SUBMISSION**

- Requests for review should be sent to the CAC marketing staff member who manages the program with a cc to the Vice President of Marketing
- The above contacts will review, route and secure internal approvals. After securing the Vice President of Marketing approval, it can be submitted to USDA by the CAC marketing staff contact
- When sending the final request for USDA approval, include a Setup which includes the following information:
  - Exactly what the request is
  - Date approval is needed by
  - What email includes and how the materials will be used (e.g., release distribution, ad placement, in-store POS, placement on CAC’s websites, etc.)
  - Details and/or documentation of any contracts and/or pre-approvals
  - File attachments must not exceed 12 MB (USDA’s email maximum)
    - If your documents exceed that maximum, convert them to pdf files
    - For video review links, use Hightail or Google Drive; USDA cannot use/access Dropbox

NOTE: USDA standard approval time is 2-3 days.

After USDA approval of the copy is received, the submitter will forward the email to all people copied on the original request.

- After the creative has completed (e.g., graphics, video, etc., the final file will be sent to USDA for their files/final approval)

**6. FILING**

- The email of the copy will be saved in Outlook Message format in the CAC SharePoint location in a folder of the current year: CAC-Corporate - Merchandising/USDA (includes all marketing correspondence – files stored indefinitely in the cloud)
  - File name format: e.g., USDA Approval of 2024 CAC Display Bin Copy (3-13-24)
- Email approval of the creative to be saved in the same location
  - File name format: e.g., USDA Approval of 2024 CAC Display Bin Creative (3-20-24)



**11.0 FINANCIAL REPORTING AND PERIOD-END CLOSE**

**OBJECTIVE:** To ensure that financial reporting is relevant, timely, and free of material errors

**POLICY:**

1. CAC uses full accrual accounting
2. To ensure timely annual financial statements reporting, all vendors, board members and employees are required to submit invoices and expense reports for all expenses incurred in the fiscal year, at the latest, one month after the fiscal-year-end.

**11.01 MONTH-END CLOSE**

**RESPONSIBILITIES:**

- Outsourced Accounting: Develop and maintain Month-End Close Workbook.
- Director of Industry Affairs and Operations: Reviews and approves Month-End Close Workbook.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:**

- Month-End Close Checklist

**RELEVANT SYSTEMS:**

- MS Excel
- QuickBooks Online

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Outsourced Accounting develops and maintains a Month-end Close Workbook, which is saved on the shared drive. The workbook will be used to ensure all steps in closing the month are completed.
2. Outsourced Accounting goes through the workbook and performs all the necessary steps before locking the current period in QuickBooks Online. Once the current period in QuickBooks Online is locked, it may only be reopened by use of a passcode. This control ensures the integrity of all the balances and reports.
3. **Upon locking the current period in QuickBooks online, Outsourced Accounting will save all relevant reports to the month-end close workbook and on CAC servers. Director of**



## POLICIES AND PROCEDURES

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### FINANCIAL REPORTING AND PERIOD-END CLOSE

**Industry Affairs and Operations reviews the month-end close workbook and monthly financial reports and investigates any unusual entries (10.01.C1).**

The current listing of month-end close activities that governs the month-end close process and workbook is included below. Outsourced Accounting documents completion of tasks with entry of a completion date and the final listing is sent to the Director of Industry Affairs and Operations for review and approval through DocuSign.



**POLICIES AND PROCEDURES**

**FINANCIAL REPORTING AND PERIOD-END CLOSE**

**California Avocado Commission  
Month-end Checklist**

CA Avocado Commission Month-End Checklist					
Timing	Tasks	CAC	Source	Performed By	Date Completed
	Save as PDF: A/P Aging Summary and A/P Aging Detail	✓	QBO	SA	
	Save as PDF: A/R Aging Summary and A/R Aging Detail, send notes to April for collections	✓	QBO	SA	
	Save as PDF: Check Detail by Vendor Report (mainly delivered to the Board)	✓	QBO	SA	
	Save as PDF: Check Detail by Date Report	✓	QBO	SA	
	MEC Delivery: Email CAC Staff and Vendor Financial Reports (YTD)	✓	QBO	SA	
<b>Day 12</b>	Update Cash Flow projection and Ending Reserves Projection (on the CFF)	✓	GL	SA	
<b>Day 4</b>	Compare and Reconcile pounds reported to AIP and CAC, compare to AMRIC estimate and HAS	✓	AMRIC, HAS	AA	
<b>Day 16</b>	Lock Accounting Period in QBO with password	✓	QBO	SA	
<b>Day 13</b>	Final Review of MEC Workbook (investigate any outstanding accruals, receivables, suspense accounts, due to/due from, etc.)	✓	QBO	SA	
<b>Day 11</b>	Send Financial Package to April to review	✓	QBO	SA	
<b>Day 16</b>	Send Financial Package through DocuSign to April, Ken, and Terry	✓	QBO	SA	
<b>Day 12</b>	Send Financial Package to Finance Committee	✓	QBO	AA	
Timing	Month-End Close Journal Entries	CAC	Source	Performed By	Date Completed
<b>Day 2</b>	MEC JE for 10001-000 Petty Cash	✓	Cash	SA	
<b>Day 2</b>	MEC JE for 10010-000 BMO Checking (5241) - Record Missing Bank Transactions & Payroll Entries	✓	Cash	SA	
<b>Day 2</b>	MEC JE for 10110-000 BMO Money Market (5407) - Record Interest Income	✓	Cash	SA	
<b>Day 2</b>	MEC JE for 13002-000 Prepaid Expenses	✓	Assets	SA	
<b>Day 5</b>	MEC JE for 16002-000 Mauchly Amortization	✓	Assets	SA	
<b>Day 5</b>	MEC JE for 16004-000 Pine Tree Amortization	✓	Assets	SA	
<b>Day 5</b>	MEC JE for 16102-000 Quadient Amortization	✓	Assets	SA	
<b>Day 5</b>	MEC JE for 16106-000 CBE 2022 Sharp Amortization	✓	Assets	SA	
<b>Day 5</b>	MEC JE for 16110-000 CBE 2022 Ricoh Amortization	✓	Assets	SA	
<b>Day 5</b>	MEC JE for 12004-000 Due from AIP - Book transfer amount due from AIP	✓	AP / AR	AA	
<b>Day 5</b>	MEC JE for 40011-000 Revenue for CAC - Accrue income for HAB Assessment Revenue	✓	Accruals		
<b>Day 10</b>	MEC JE for 20101-000 Accrued Expenses - Record additional MEC JE's from CAC Staff	✓	Accruals		
Timing	Schedules	CAC	Source	Performed By	Date Completed
<b>Day 5</b>	MEC Schedule Update for Restricted Cash Balance - 85% Rebate, relates to 11002 Assessment Receivable	✓		SA	
Timing	Quarterly	CAC	Source	Performed By	Date Completed
<b>Day 5</b>	QEC JE: 21021-000 Vacation Payable - Short Term	✓		SA	
<b>Day 12</b>	Qrtly - Send Balance Sheet, Budget Income Stmt, & 85% Income Stmt to USDA (3 months ending Jan, Apr, July, Oct)	✓	LAIF website	SA	
Timing	Year-End	CAC	Source	Performed By	Date Completed
<b>Day 2</b>	Year-End - Record interest income from LAIF (book in month following qtr end - Jan, Apr, July, Oct)	✓	LAIF website	SA	
<b>Day 2</b>	Year-End - Record Net Assets Roll Forward	✓		SA	
<b>Day 2</b>	Year-End - Review Net Position	✓		SA	
<b>Day 5</b>	Year-End - Calculate Interest for Restricted Cash Balance	✓			

Approved: \_\_\_\_\_  
Signature April Aymami Dir of Industry Affairs and Operations Date

Approved: \_\_\_\_\_  
Signature Owen McCollum Accounting Manager Date

SA = Outsourced Accounting  
AA = Director of Industry Affairs and Operations



**11.02 YEAR-END CLOSE**

**RESPONSIBILITIES:**

- Director of Industry Affairs and Operations: Perform year-end procedures
- Outsourced Accounting: Perform year-end procedures

**DEFINITIONS:**

Prepared-by-Client schedules: Schedules prepared by management to support the balances on the financial reports. Usually, the auditors require that these schedules be prepared before the audit field work as part of the requirements set in the engagement letter.

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:**

- QuickBooks Online
- DocuSign
- MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Outsourced Accounting categories all invoices (including expense reports) that need to be accrued and enters in QuickBooks Online in the year expenses were incurred.
2. For accrual of expenses without invoices, the Department Heads prepare estimates for expenses incurred but not yet invoiced. Outsourced Accounting prepares accrual journal entries for these estimates and obtains Director of Industry Affairs and Operations approval through DocuSign prior to entry.
3. Director of Industry Affairs and Operations and Outsourced perform the following steps:
  - Request Operations Staff to refill postage and record accrued postage expenses
  - Investigate old outstanding receivables and accruals
  - Adjust LAIF balance to fair market value
  - Accrue vacation payable balance
  - Accrue payroll and payroll tax expense
  - Write off any uncollectable grant receivables and accrue any pending grant reimbursements
  - Reconcile assessment revenues between HAS and QuickBooks Online
  - Prepare Prepared-by-Client schedules as requested by auditors



**11.03 FINANCIAL REPORTING**

**RESPONSIBILITIES:**

- Outsourced Accounting: Locks periods in QuickBooks Online, prepares and distributes financial reports. Performs required journal entries.
- Director of Industry Affairs and Operations: Review and approves all journal entries prior to posting.
- Department Heads: Reviews and assign account codes on the invoices
- Vice President of Industry Affairs and Operations/President: Reviews variance analysis

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:** MS Excel

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Invoices are forwarded to the Department Heads for approval through QuickBooks Online. Department Heads approval in QuickBooks Online that verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates (4.02.C2).
2. On a monthly basis, Outsourced Accounting distributes the income statements with budget comparison to all Department Heads. Department Heads must review the income statements and investigate any discrepancies with budget trackers or other documents. Department Heads must also perform variance analysis and investigate any major variances. Variances exceeding the greater of 10% of total budget or \$10,000 must be satisfactorily explained and the explanation must be submitted in writing to Vice President of Industry Affairs and Operations/President by the end of the month (9.04.C1)
3. Outsourced Accounting locks the current period in QuickBooks Online and saves all relevant reports to the month-end close workbook and on CAC servers. Director of Industry Affairs and Operations reviews the month-end close workbook and monthly financial reports and investigates any unusual entries (11.01.C1).
4. All journal entries are prepared and posted by Outsourced Accounting. Director of Industry Affairs and Operations reviews and approves all journal entries prior to posting.
5. At every Finance Committee meeting the Balance Sheet and Income Statement are presented to the committee. The committee reviews and discusses the reports with management.



## POLICIES AND PROCEDURES

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### FINANCIAL REPORTING AND PERIOD-END CLOSE

6. Board members shall have access to CAC's non-confidential records at any time to conduct a review or audit. Confidential records include:
  - Assessment data and grower database unless they are aggregated and do not show or potentially show the individual information.
  - Certain employee personal information such as social security, medical record, etc. Payroll and performance review documents are not deemed confidential in this context.



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COMPLIANCE AND CHANGES TO POLICIES AND PROCEDURES

**12.0 COMPLIANCE AND CHANGES TO POLICIES & PROCEDURES**

**OBJECTIVE:** To ensure compliance to policies and procedures

**12.01 COMPLIANCE**

**RESPONSIBILITIES:**

- President, Vice Presidents and Director of Industry Affairs and Operations: Actively monitor and enforce compliance

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:** None

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. Approved finance and accounting policies and procedures as well as any revisions are posted on the company's shared drive accessible to all employees. Any new policies and procedures as well as revisions will be announced via email by Director of Industry Affairs and Operations to all employees.
2. Any violation of the finance and accounting policies and procedures may be grounds for a disciplinary action including termination.



**12.02 CHANGES TO POLICIES AND PROCEDURES**

**RESPONSIBILITIES:**

- Department Heads: Communicate policies and procedural changes including control overrides if any to Director of Industry Affairs and Operations.
- Director of Industry Affairs and Operations: Coordinates the review of the documents by the Department Heads, collects and accumulates changes made to documents. Monitors changes for possible negative impact to control environment or control overrides. Prepares documents for President/Vice President of Industry Affairs and Operations and, if necessary, Board review. Ensures that final approved documents are posted to the shared drive.
- President/Vice President of Industry Affairs and Operations: Supervises the update process and communicates updates and changes to the Board of Directors. Reviews and approves revisions to CAC's procedures.
- Board of Directors: Approves revisions to CAC's policies.

**DEFINITIONS:**

Mitigating controls: Controls that should discover and prevent mistakes that may lead to uncorrected and/or unrecorded misstatements of CAC's financials.

**REPORTS/DOCUMENTS:** None

**RELEVANT SYSTEMS:** None

**REFERENCE MATERIALS:** None

**PROCEDURE:**

1. There are two ways a Department Head can request changes to current policies and procedures:
  - a. Submit change to a current policy and/or procedure in writing to Director of Industry Affairs and Operations. A policy number, name and revision number must be included in the request, along with a detailed description as to why this change is necessary including but not limited to why the currently documented procedure is no longer followed.
  - b. Request a working copy of MS Word from Director of Industry Affairs and Operations and make changes to the working copy. Make sure that "Tracking" tool is turned on as you make your changes. Save and submit this file to the Director of Industry Affairs and Operations via e-mail with an explanation as to why this change is necessary including but not limited to why the currently documented procedure is no longer followed.



## POLICIES AND PROCEDURES

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### COMPLIANCE AND CHANGES TO POLICIES AND PROCEDURES

2. The Director of Industry Affairs and Operations reviews changes for possible impact on controls. If the impact is too severe and no mitigating controls exist, then the changes are returned back to the Department Heads for further discussion.
3. The Director of Industry Affairs and Operations makes changes to existing documents and assigns the next revision number when the changes are accepted.
4. The Director of Industry Affairs and Operations presents revised policy and procedure along with list of changes to previous version to the President/Vice President of Industry Affairs and Operations.
5. The Vice President of Industry Affairs and Operations reviews the changes, reasons for changes and possible impact on existing controls. If the changes are accepted by the President/Vice President of Industry Affairs and Operations, they are incorporated to the active procedures. The Board or its designee (Finance Committee) will be informed of the changes.
6. Director of Industry Affairs and Operations will post revised policies on the shared drive once they have been finalized.



**13.0 CODE OF CONDUCT AND ETHICS**

**13.01 INTRODUCTION AND GENERAL POLICY**

This Code of Conduct and Ethics (Code) applies to all employees of the California Avocado Commission (CAC). The purpose of this Code is to promote as well as to provide guidance with regard to ethical conduct, integrity, standards, and practices expected of Commission staff. Ethical conduct and loyalty are inherent obligations and employees are expected to act in the best interests of CAC and to comply with CAC policies and procedures. Consequently, this policy is created to sustain a strong ethical culture on which CAC is built and is to be used as a foundation for conducting its activities.

This Code does not cover every issue that may arise but is intended to provide a basic summary of the legal, ethical and regulatory principles that should guide the conduct of all staff members. CAC expects every employee to conduct themselves in strict compliance with all legal and ethical obligations, and to avoid even the appearance of impropriety. CAC's philosophy can be implemented only if CAC staff recognize their responsibilities and take care in following this policy.

CAC expects each staff member to read and become familiar with CAC's policies and the ethical standards described in this Code. Compliance with this Code and the high standards of ethical conduct is mandatory for every employee.

This Code requires at a minimum:

1. Honest, prudent and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between professional and personal relationships;
2. Compliance with CAC's policies and with applicable governmental laws, rules and regulations;
3. The prompt reporting of violations of this Code, including any illegal activity, to the appropriate person or persons identified in this Code;
4. Full, fair, accurate, timely and understandable disclosures in reports and documents; and
5. Accountability and enforceability for adherence to this Code.

**13.02 DISCLOSURE AND FINANCIAL INTEGRITY**

CAC requires honest and accurate recording and reporting of information. CAC's policy is to provide full, fair, accurate, timely and understandable disclosure in reports and documents. All of CAC's books, records, accounts and financial statements must be maintained in reasonable detail, accurately and fairly reflect transactions, not contain false or misleading entries, comply with generally accepted accounting principles, be audited in accordance with generally accepted government auditing standards, and conform to applicable legal requirements and to CAC's internal control policies and procedures. CAC's internal control policies and procedures have been developed to provide reasonable assurance regarding



the reliability of financial reporting and the preparation of financial statements for internal and external purposes. These internal control policies and procedures require CAC to:

1. Maintain records that, in reasonable detail, accurately and fairly reflect transactions and dispositions of assets;
2. Properly record transactions to permit the preparation of financial statements in accordance with generally accepted accounting principles, and make receipts and expenditures only in accordance with authorizations of management and the Members of the Board ; and,
3. Prevent or detect in a timely manner the unauthorized acquisition, use or disposition of assets.

CAC expects all staff to comply with the disclosure controls and procedures and report any:

1. Material information or unreported transactions that affect the disclosures made in the financial statements
2. Information concerning significant deficiencies and material weaknesses in the design or operation of CAC's internal control over financial reporting which are reasonably likely to adversely affect the ability to record, process, summarize and report financial information
3. Fraud, whether or not material, that involves Board members and staff members who have a significant role in internal control or financial reporting

### **13.03 USE OF CAC ASSETS**

#### **General**

Protecting CAC's assets is a key fiduciary responsibility of every staff member. Care should be taken to ensure that assets are not misappropriated. All staff members are responsible for the proper use of CAC's assets, and must safeguard such assets against loss, damage, misuse or theft. Staff members must not use CAC identification, stationery, supplies, or equipment for personal or political matters. Staff members who violate any aspect of this policy or who demonstrate poor judgment in the manner in which they use any asset may be subject to disciplinary action, up to and including termination. CAC equipment and assets are to be used for CAC's purposes only and may not be used for personal use.

#### **CAC Funds**

Staff members are personally responsible for all CAC funds over which they exercise control. CAC funds must be used only for CAC purposes and not for personal benefit. Staff members who have access to CAC funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in CAC's policies. When a staff member's position requires spending CAC funds or incurring any reimbursable personal expenses, that individual must use good judgment on CAC's behalf to ensure that good value is received for every expenditure and that expense reports and invoices are accurate and submitted in a timely manner.

CAC imposes strict standards to prevent fraud and dishonesty. If anyone becomes aware of any evidence of fraud or dishonesty, that person should immediately advise the appropriate person so that CAC can promptly investigate further.



### 13.04 MANAGING CAC'S INFORMATION AND RECORDS

#### **Maintaining and Managing Records**

CAC has a legal requirement to manage its records and information, including all recorded information regardless of medium or characteristics. Records include but are not limited to paper documents, CDs, computer hard disks, email, floppy disks, microfiche, microfilm and all other media. CAC is required by laws, regulations, policies and guidelines to retain certain records and to follow specific guidelines in managing its records. Penalties may be incurred for failure to comply with such rules and disciplinary action may be taken by CAC to correct the situation. Staff members are required to manage and maintain records consistent with this Code and CAC's records management/retention policies.

#### **Privacy and Confidentiality**

It is imperative that the financial, business, or personal information belonging to CAC be kept confidential and not disclosed unless required by applicable laws or regulations. Confidential information is to be retained only for as long as necessary or as required by law. Anyone handling proprietary data must protect the physical security of the information and limit internal access to it to those with a legitimate reason for seeking that information. Only use the information for the purposes for which it was originally obtained. Confidential information includes all non-public information that might be of use to competitors, others, or be harmful to CAC, its personnel, or its related parties if disclosed.

### 13.05 PAYMENT PRACTICES

#### **Accounting Practices**

CAC's responsibility to its constituents and to the public requires that all transactions be fully and accurately recorded in CAC's books and records in compliance with all applicable laws. False or misleading entries, unrecorded funds or assets, or payments without appropriate supporting documentation and approval are strictly prohibited and violate CAC's policies and the law. Additionally, all documentation supporting a transaction should fully and accurately describe the nature of the transaction and be processed in a timely manner.

#### **No Political Contributions**

CAC funds or assets shall not under any circumstances be used for or contributed to political campaigns, candidates, or political parties.

#### **Prohibition of Inducements**

Under no circumstances may staff members offer to pay, make payment, promise to pay, or issue authorization to pay any money, gift, or anything of value to employees, vendors, consultants, etc. that is perceived as intended, directly or indirectly, to improperly influence any CAC decision, any act or failure to act, or the commitment or commission of fraud. Inexpensive gifts and infrequent business meals, provided that they are not excessive or create an appearance of impropriety, do not violate this policy.



### 13.06 RESPONSIBILITIES TO CONSTITUENTS AND SUPPLIERS

#### **Relationship with Constituents and Suppliers**

Staff members must avoid investing in or acquiring a financial interest in any business that has a contractual relationship with CAC, and/or that provides goods or services where such investment or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of CAC.

#### **Gift, Entertainment, and Favors**

Staff members must never accept entertainment, gifts or personal favors that would appear to undermine or influence their good business judgment or decisions. Similarly, employees must not accept any other preferential treatment under these circumstances because their position with CAC might be inclined to, or be perceived to, place them under obligation. On occasion, staff members may accept novelties, promotional items of a nominal value, or modest gifts if:

1. The gift complies with the giver's company's rules.
2. This happens only occasionally.
3. The gift was not solicited.
4. Open disclosure of the gift would not embarrass CAC or the people involved.
5. The value of the gift is \$50 (U.S.) or less.

Gifts to CAC instead of to specific staff members are allowed as long as they do not undermine or influence good business judgment or decisions. These gifts should meet the following criteria:

1. The gift complies with the giver's company's rules.
2. This happens only occasionally.
3. The gift was not solicited.
4. Open disclosure of the gift would not embarrass CAC or the people involved.
5. The value of the gift is \$50 (U.S.) or less.

#### **Kickbacks and Secret Commissions**

Regarding CAC's activities, staff members may not receive payment or compensation of any kind, except as authorized under CAC's policies. In particular, CAC strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination for employees. Staff members who violate this practice will be prosecuted to the fullest extent of the law.

### 13.07 GOVERNMENT RELATIONS

It is CAC's policy to fully comply with all applicable laws and regulations governing contact and dealings with government employees and public officials, and to adhere to high ethical, moral and legal standards of conduct. This policy includes strict compliance with all local, state, federal, and other applicable laws, rules and regulations.



**13.08 REPORTING VIOLATIONS**

All staff members are individually responsible for carrying out and monitoring compliance with this Code. Staff members shall report all evidence of a violation of the Code to the appropriate person as follows:

- Board Members – refer the issue to the Board,
- President/Vice Presidents – refer the issue to the CAC Board Chair,
- Employees, Agents and Contractors – refer the issue to the President/Vice Presidents.

Reports of suspected violations will be taken seriously and investigated promptly and thoroughly. All reports will be treated confidentially to every extent possible, except where disclosure is required to investigate a report or by applicable law or legal process. Staff members will be protected from retaliation of any kind.

**13.09 DISCIPLINARY ACTIONS/TERMINATION/REMOVAL**

The matters covered in this Code are of the utmost importance to CAC and are essential to the ability to conduct its activities in accordance with its stated values. Staff members are expected to adhere to these rules in carrying out their duties for CAC. Accordingly, a failure to fulfill one’s responsibility under this Code may result in disciplinary action, up to and including immediate termination.

Appropriate action will be taken against anyone whose actions are found to violate these policies or any other policies of CAC. Where CAC has suffered a loss, it may pursue its remedies against the individuals or entities responsible. Where laws have been violated, CAC will fully cooperate with the appropriate prosecuting authorities. Reprisal, threats, retribution or retaliation against any person who has in good faith reported a violation or a suspected violation of law, this Code or other CAC policies, or against any person who is assisting in any investigation or process with respect to such a violation, are prohibited.

With respect to employees, the discipline and termination policies contained in CAC’s Employee Handbook will determine the disciplinary actions, termination, or removal of the employee from their position.

With respect to Board members, the discipline and termination policies contained in CAC’s Code of Conduct and Ethics will determine the disciplinary actions, termination, or removal of the Board member from their position.



**14.0 FRAUD POLICY**

**14.01 INTRODUCTION**

CAC Fraud Policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud. It is the intent of CAC to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

This policy applies to any irregularity, or suspected irregularity, involving employees as well as Board members, officers, consultants, vendors, and contractors (Associates), along with outside agencies doing business with Associates and/or any other parties that have a business relationship with CAC.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to CAC.

**14.02 POLICY**

CAC management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation, or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the CAC management team will be familiar with the types of improprieties that might occur within his or her area of responsibility and will be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the Vice Presidents/President, who coordinates all investigations with California State Office of Attorney General and/or USDA's Office of General Counsel (OGC). Where fraud involves the Vice Presidents/President, the Chair shall be consulted with guidance from California State Office of Attorney General and/or USDA's Office of General Counsel (OGC) prior to action being taken.

**14.03 ACTIONS CONSTITUTING FRAUD**

Actions constituting fraud refer to, but are not limited to:

1. Any dishonest or fraudulent act.
2. Misappropriation of funds, securities, supplies, or other assets.
3. Impropriety in the handling or reporting of money or financial transactions.
4. Profiteering as a result of insider knowledge of CAC activities.
5. Disclosing confidential and proprietary information to outside parties.
6. Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to CAC. (Exception: Gifts less than \$50 in value).



7. Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or
8. Any similar or related irregularity.

#### **14.04 OTHER IRREGULARITIES**

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by the Vice Presidents/President. If there is any question as to whether an action constitutes fraud, California State Office of Attorney General and/or USDA's Office of General Counsel (OGC) shall be contacted for guidance.

#### **14.05 INVESTIGATION RESPONSIBILITIES**

The Vice Presidents/President has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the suspected fraudulent act involves the President, the Chair shall have the responsibility of the investigation. If the investigation substantiates that fraudulent activities have occurred, a report will be issued to the Chair. The Chair will bring it to the attention of the Finance Committee and if appropriate and based on any confidentiality issues final notification should be given to the members of the Board.

#### **14.06 CONFIDENTIALITY**

All information received shall be held in strict confidence except where disclosure is expressly permitted by the provisions of this policy or required by law. Any Associate who suspects dishonest or fraudulent activity will notify the Vice Presidents/President immediately and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Section 13.08 Reporting Procedures below).

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect CAC from potential civil liability.

#### **14.07 AUTHORIZATION FOR INVESTIGATING SUSPECTED FRAUD**

The Vice Presidents/President may appoint an Investigation Team that will have:

- Free and unrestricted access to all CAC records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any



individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

#### 14.08 REPORTING PROCEDURES

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. An Associate who discovers or suspects fraudulent activity will contact the Vice Presidents/President immediately. The complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Vice Presidents/President or legal counsel.

No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be given the following direction:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with *anyone* unless specifically asked to do so by the Vice Presidents/President or legal counsel.

#### 14.09 TERMINATION

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed by legal counsel before any such action is taken. The Vice Presidents/President does not have the authority to terminate an employee in such a situation without first seeking legal advice and counsel.



**15.0 WHISTLEBLOWER PROTECTION POLICY**

**15.01 POLICY**

CAC is committed to protecting employees and applicants for employment from interference with making a protected disclosure or retaliation for having made a protected disclosure or for having refused an illegal order as defined in this policy.

This policy is derived from the California Whistleblower Protection Act (Government Code Sections 8547 et seq.). Pursuant to this code section, a Commission employee may not:

1. Retaliate against an employee or applicant for employment who has made a protected disclosure or who has refused to obey an illegal order, nor
2. Directly or indirectly use or attempt to use the official authority or influence of his or her position or office for the purpose of interfering with the right of an applicant or an employee to make a protected disclosure to the State Auditor, the employee’s immediate supervisor or other appropriate administrator about matters within the scope of this policy.

It is the intention of the Commission to take whatever action may be needed to prevent and correct activities that violate this policy.

**15.02 SCOPE OF POLICY AND DEFINITIONS**

This policy applies to protected disclosures and to complaints of retaliation or interference filed by employees or applicants for employment who have made or attempted to make a protected disclosure (“whistleblowers”) or refused to obey an illegal order, as defined below.

**A. Improper Activity**

Any activity undertaken by the Commission or by an employee that is undertaken in the performance of the employee’s official duties, whether or not that action is within the scope of his or her employment, and that (1) is in violation of any state or federal law or regulation, including, but not limited to, corruption, malfeasance, bribery, theft of Commission property, fraudulent claims, fraud, coercion, conversion, malicious prosecution, misuse of Commission property and facilities, or willful omission to perform duty, or (2) is economically wasteful, or involves gross misconduct, gross incompetence, or gross inefficiency.

**B. Protected Disclosure**



Any good faith communication that discloses or demonstrates an intention to disclose information that may evidence either (1) an improper governmental activity or (2) any condition that may significantly threaten the health or safety of employees or the public if the disclosure or intention to disclose was made for the purpose of remedying that condition.

**C. Illegal Order**

Any directive to violate or assist in violating an applicable federal, state, or local law, rule, or regulation or any order to work or cause others to work in conditions outside of their line of duty that would unreasonably threaten the health or safety of employees or the public.

**D. Interference**

Direct or indirect use of authority to obstruct an individual's right to make a protected disclosure.

**E. Official Authority or Influence**

Promising to confer, or conferring, any benefit; effecting, or threatening to effect, any reprisal; taking, or directing others to take, or recommending, processing, or approving, any personnel action, including, but not limited to, appointment, promotion, transfer, assignment, performance evaluation, suspension, or other disciplinary action.

**15.03 DISCLOSING ILLEGAL ACTIVITY**

A complaint regarding improper activity by the Commission or any Commission employee may be made by any Commission employee to his or her supervisor, to the Commission Vice President/President, or to the Chair. However, employees are not required to first report improper activity to a supervisor or Commission management and may proceed directly to the State Auditor's complaint process described below.

The California Whistleblower Protection Act authorizes the California State Auditor to receive complaints from state employees and members of the public who wish to report an improper governmental activity. The complaints received by the State Auditor shall remain confidential, and the identity of the complainant may not be revealed without the permission of the complainant, except to an appropriate law enforcement agency conducting a criminal investigation.

Upon receiving a complaint, the State Auditor may conduct an investigation into the facts alleged in the complaint to determine whether an improper governmental activity has occurred. Before launching an investigation, the State Auditor's staff will conduct a careful evaluation of the complaint to determine whether it has enough potential merit to warrant the expenditure of state resources to conduct an investigation. As such, the following should be provided when filing a complaint:



- A clear and concise statement of what the complainant is alleging is an improper act, why the complainant believes it is improper, and what evidence there is to confirm that what the complainant is saying is true.
- A name or other information that clearly identifies the person the complainant is alleging has acted improperly, and the department where that person works.
- Witnesses or documents that will support what the complainant is alleging.
- The complainant's name and full contact information so the Auditor is able to conduct an interview.
- Submitting copies of any documents that will support the complaint is extremely helpful to the evaluation process. However, please submit copies of the documents, rather than the original documents, as they cannot be returned.

Complaints may be submitted to the State Auditor in the following ways:

**By Mail:**

Investigations California State Auditor  
P.O. Box 1019  
Sacramento, CA 95812

As an alternative, the electronic version of the complaint form can be completed at <https://information.auditor.ca.gov/pdfs/other/adm-105.pdf>, printed it out, and returned it by mail to the above address.

**By Phone:**

The complainant may call the State Auditor's Whistleblower Hotline at (800) 952-5665 and file a complaint with one of the State Auditor's employees. The hotline is staffed Tuesdays and Thursdays from 11 a.m. to 5 p.m. If you call when the hotline is not staffed, or when staff is occupied with other calls, you may leave a voicemail message requesting a return call.

**By Internet:**

A complaint can be filed online at [https://information.auditor.ca.gov/contactus/state\\_auditor\\_staff\\_complaint](https://information.auditor.ca.gov/contactus/state_auditor_staff_complaint)

After the State Auditor receives a complaint, any investigation resulting from the complaint is confidential, so the State Auditor's staff cannot provide any updates about what is being done to investigate the complaint or what information has been uncovered. Information about the investigation will not be released until a report is issued by the State Auditor.



**15.04 PROTECTION FROM RETALIATION**

The Commission will not retaliate against any employee for making a good faith protected disclosure or complaint pursuant to this policy. The California Whistleblower Protection Act protects every state employee who files a complaint from suffering any retaliation by his or her state employer for having made the complaint. The Whistleblower Protection Act forbids every state official and employee from retaliating or attempting to retaliate against any employee or applicant for employment who reports an improper activity.

Retaliation includes intimidation, the denial of appointment or promotion, a threat of adverse action, a poor performance evaluation, involuntary transfer, or any form of disciplinary action.

As state employees, Commission employees may report retaliation by contacting the State Personnel Board (Attn: Appeals Division), in writing, at 801 Capitol Mall, Sacramento, CA 95814, or may call (916) 653-0799.



**CALIFORNIA AVOCADO COMMISSION**

**INTERNAL CONTROL POLICIES AND PROCEDURES**

**ACKNOWLEDGMENT OF RECEIPT**

I acknowledge that I have received a copy of the California Avocado Commission (CAC) Internal Control Policies and Procedures (ICPPs). I have read and familiarized myself with the contents and I understand that I will be responsible for adhering to the ICPPs. I agree to abide by the policies and procedures as outlined in the ICPPs and understand that violations are subject to disciplinary action, up to and including termination.

P&P Revision No.: \_\_\_\_\_

Name: \_\_\_\_\_  
(Print)

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



**INVESTMENT POLICY REVIEW FORM**

DATE: \_\_\_\_\_

REVIEWER: \_\_\_\_\_

**CHECKLIST:**

	Yes	No	Comment
1. Have you obtained the most recent United States Department of Agriculture (USDA) investment policy?			
2. Have you obtained the most recent California Department of Food and Agriculture (CDFA) investment policy?			
3. Are all California Avocado Commission (CAC) investments in compliance with the USDA and CDFA investment policies?			



POLICIES AND PROCEDURES

EXHIBITS: AUTHORIZATION MATRIX

AUTHORIZATION LIMIT MATRIX		Dept. Heads	Industry Affairs Director	Outsourced Accounting	VP(s)	President	Chairman	Treasurer	Treasurer and Chairman	Executive Committee	Member of Executive Comm. Independent of the Expense	Two of President, VP(s) or 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 < \$3,000	✓												
	Invoices >= \$3,000	✓			✓									Invoices >= \$3,000 require approval of both Department Head and Corresponding VP
	Staff Expense Reports				✓									
	Dept. Heads' 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)



RISK CONTROL MATRIX						
Policy	Cycle	Sub Process	Risk	Risk Description	Control No.	Control Description
Cash and Investment	Financial Reporting	Bank Reconciliations	R1	Cash receipts and cash disbursements are not recorded completely and in the right period	1.02.C1	Outsourced Accounting prepares bank reconciliation as part of the financial month-end close, usually by the 5 <sup>th</sup> workday of the following month. Director of Industry Affairs and Operations reviews and approves all bank reconciliation as evidenced by signature/date on the month-end close workbook
Cash and Investment	Financial Reporting	Investments	R2	CAC funds are invested in risky investment vehicles	1.01.C1	The Vice President of Industry Affairs and Operations reviews Investment policies of USDA and CDFA at least once a year usually before fiscal year-end to ensure CAC is in compliance with Investment policies of USDA and CDFA as evidenced by signature/date on the Investment Policy Review Form
Assessment Collection & Cash Receipts	Cash Receipt	Assessment Collection and Misc. Cash Receipt	R1	Cash receipts and cash disbursements are not recorded completely and in the right period	2.01.C1	CAC established a lockbox to minimize the number of checks mailed to CAC's office and mitigate the risk of deposits being lost or misappropriated by having them go straight to CAC's bank account.
Assessment Collection & Cash Receipts	Cash Receipt	Assessment Collection and Misc. Cash Receipt	R1	Cash receipts and cash disbursements are not recorded completely and in the right period	1.02.C1	Outsourced Accounting prepares bank reconciliation as part of the financial month-end close, usually by the 5 <sup>th</sup> workday of the following month. Director of Industry Affairs and Operations reviews and approves all bank reconciliation as evidenced by signature/date on the month-end close workbook
Assessment Collection & Cash Receipts	Cash Receipt	Assessment Collection and Misc. Cash Receipt	R3	Cash receipts are not immediately deposited to CAC's account; instead used for personal gain	2.01.C2	Director of Industry Affairs and Operations reviews bank transactions to ensure monies received at CAC's office are deposited within 5 business days



Assessment Collection & Cash Receipts	Cash Receipt	Assessment Collection and Misc. Cash Receipt	R4	Cash receipts are not recorded accurately	2.01.C3	Director of Industry Affairs and reviews deposits entered into HAS and QuickBooks Online and compares for accuracy and completeness
Assessment Collection & Cash Receipts	Cash Receipt	Assessment Collection and Misc. Cash Receipt	R4	Cash receipts are not recorded accurately	2.01.C4	Periodically, Director of Industry Affairs and Operations compares CAC assessment summary to various sources including AMRIC and AIP, investigates any major discrepancies, and identifies late assessment payments
Assessment Collection & Cash Receipts	Cash Receipt	Late Assessment Payment	R5	Late assessments are not detected	2.01.C4	Periodically, Director of Industry Affairs and Operations compares CAC assessment summary to various sources including AMRIC and AIP, investigates any major discrepancies, and identifies late assessment payments
Purchasing	Purchasing	Contract	R6	Purchases are not for legitimate CAC business	3.01.C1	A contract must be fully executed before the work can begin and vendors can start billing CAC. Any deviations to this control must be explained and approved in writing by President/Chair. Contract must be properly approved per Authorization Limit Matrix
Purchasing	Purchasing	Contract	R6	Purchases are not for legitimate CAC business	3.04.C1	Material changes to the terms of existing contracts require amendment. Changes are considered material if they increase the total amount of the contract. Other changes such as reallocation of line item budgets, changes in required performance, modification of rates schedule, etc. may be considered material by management
Purchasing	Purchasing	Purchase Order	R6	Purchases are not for legitimate CAC business	3.02.C1	Purchase Orders are to be completed by requester, entered and assigned a unique PO# in Excel by Director of Industry Affairs and Operations and approved (per Authorization Limit Matrix) prior to placing order for which PO is required
Purchasing	Purchasing	Purchase Order	R6	Purchases are not for legitimate CAC business	3.02.C2	Prior to Vendor setup and payment requestor must obtain W-9 Request for Taxpayer Identification verifying Vendor identity
Purchasing	Purchasing	Purchase Order	R6	Purchases are not for legitimate CAC business	3.02.C3	Check requests/Invoices may not be entered into QuickBooks Online until Vendor has been set up
Purchasing	Purchasing	Purchase Order	R6	Purchases are not for legitimate CAC business	3.02.C4	Access to Vendor Setup screen within QuickBooks Online is restricted to authorized accounting personnel



Purchasing	Purchasing	Purchase Order	R6	Purchases are not for legitimate CAC business	3.05.C1	PO Change may only be made with the proper approval (per Authorization Limit Matrix) as evidenced by approver signature and date obtained through DocuSign on Purchase Order
Purchasing	Purchasing	Credit Card Purchases	R6	Purchases are not for legitimate CAC business	3.06.C2	Upon receiving credit card statement, Outsourced Accounting matches the charges to the supporting documentations and approved Credit Card Authorization Forms and attaches them to the statement.
Purchasing	Purchasing	Credit Card Purchases	R6	Purchases are not for legitimate CAC business	3.06.C2	Credit Card vendor statement is reconciled to all receipts, packing list and invoices and must be accompanied by Credit Card Request Form approved by Vice President of Industry Affairs and Operations as evidenced by signature/date on credit card request form. The signatures of any two bank signatories, Vice President, President or Treasurer, must approve all expenses of \$3,000 or more as evidenced by signature/date on Credit Card Request Form prior to payment processing
Purchasing	Purchasing	Bidding	R7	Purchases are not the most cost-effective and efficient	3.03.C1	Purchase amounts of \$3,000 and greater require approval by President/Chair/Treasurer. Purchase amounts of \$25,000 and over require at least 3 bids and an explanation for the chosen bid
AP Invoice Processing	Purchasing	Invoice from Vendors with Contract	R8	Purchases are not recorded and coded correctly and in the right period	4.02.C1	All invoices must be marked as "Approved" in QuickBooks online prior to payment processing, which verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates
AP Invoice Processing	Purchasing	Receiving	R9	Requester approves payment for fictitious/incomplete delivery of purchased goods	4.01.C1	The person that receives the goods must be independent of the person ordering them, except for office supplies ordered and received by Office Manager
AP Invoice Processing	Purchasing	Receiving	R9	Requester approves payment for fictitious/incomplete delivery of purchased goods	4.01.C2	Operations Staff contacts the vendor or notifies the Requester if packing slip does not match the goods received to resolve the discrepancies



AP Invoice Processing	Purchasing	Invoice, Packing Slip and Purchase Order Matching	R6	Purchases are not for legitimate CAC business	4.03.C1	Outsourced Accounting matches the invoices to PO and packing list if applicable
AP Invoice Processing	Purchasing	Invoice, Packing Slip and Purchase Order Matching	R6	Purchases are not for legitimate CAC business	4.02.C1	All invoices must be marked as "Approved" in QuickBooks online prior to payment processing, which verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates
AP Invoice Processing	Purchasing	Check Request	R6	Purchases are not for legitimate CAC business	4.04.C1	Check request must be signed by the requester and approved by Vice Presidents/Department Heads through DocuSign
Cash Disbursement	Purchasing	Check Run	R6	Purchases are not for legitimate CAC business	5.01.C1	Director of Industry Affairs and Operations verifies that there are no unusual items, sample-checks the coding and approvals. Once completed, Director of Industry Affairs and Operations advises Outsourced Accounting that the Payment Approval Register can be sent for approval through DocuSign (per the Authorization Limit Matrix)
Cash Disbursement	Purchasing	ACH	R14	CAC employee submits wrong bank information on the ACH database fraudulently or inadvertently	5.02.C1	Director of Industry Affairs and Operations enters any new ACH vendors on bank's website; Vice President of Industry Affairs and Operations approves any changes to ACH vendors on the bank ACH database. All ACH transactions, such as vendor maintenance and payments, require dual control
Cash Disbursement	Purchasing	ACH	R6	Purchases are not for legitimate CAC business	5.02.C2	Payment Approval Registers are provided to the Director of Industry Affairs and Operations for review and sent through DocuSign for approval per the Authorization Limit Matrix. At least two authorized bank signers must sign the Payment Approval Register prior to payment processing
Cash Disbursement	Purchasing	ACH	R6	Purchases are not for legitimate CAC business	5.02.C3	Vice President of Industry Affairs and Operations approves the ACH payments on Bank's website



Travel, Entertainment & Related Expenses	Purchasing	Travel & Entertainment Expenses Processing	R15	Illegitimate expenses are submitted	6.01.C1	Outsourced Accounting reviews the expenses submitted by CAC staff and Board members and ensures that all expenses are allowed under the 6.0 Travel, Entertainment and Related Expenses policy and obtains approvals as explained in the Policy.
Travel, Entertainment & Related Expenses	Purchasing	Travel & Entertainment Expenses Processing	R16	CAC is not compliant with IRS and/or other State & Federal regulatory agencies	6.01.C2	At least annually, Vice President of Industry Affairs and Operations consults with a Tax CPA firm to make sure that all taxable fringe benefits are reported on employees' W2s. Vice President of Industry Affairs and Operations also consults with State and Federal regulatory agencies to ensure CAC's compliance with their rules and regulations
Travel, Entertainment & Related Expenses	Purchasing	Meeting & Other Related Expenses	R15	Illegitimate expenses are submitted	6.02.C1	Outsourced Accounting review the invoices to make sure that expenses submitted are allowed under 6.0 Travel, Entertainment and Related Expenses
Fixed Assets	Fixed Assets	Capitalization & Amortization	R17	Fixed Assets are not recorded properly	7.01.C1	Journal entries to record fixed asset transactions are prepared by Outsourced Accounting and reviewed and approved by Director of Industry Affairs and Operations
Fixed Assets	Fixed Assets	Disposal of Fixed Assets	R18	Surplus, obsolete, lost or stolen fixed assets property is disposed of without proper authorization	7.02.C1	A Disposal of Fixed Asset form is to be filled out with the description of the item and the CAC Fixed Asset number (if applicable), estimated value and a brief explanation for the proposed disposition of the asset. The form must then be submitted for Vice Presidents'/President's approval before the item can be disposed
Payroll	Payroll	Time Entry and Authorization	R19	Payroll payments are not for correct time	8.01.C1	Supervisors review and approve their direct reports' hours and time-off bookings on Paychex Flex online system. Vice Presidents'/President's time-off bookings shall be approved by Chair
Payroll	Payroll	Payroll Submission & Approval	R20	Payroll payments are for fictitious/unauthorized person	8.02.C1	New employee addition requires President's or Executive Committee's written approval (e.g. offer letter, etc.) which should also be attached as payroll backup



Payroll	Payroll	Payroll Submission & Approval	R21	Pay rates, hours and deductions are incorrect or unauthorized	8.02.C2	Vice President of Industry Affairs and Operations reviews the preview payroll registers and make sure the pay rates, hours entered and deduction are correct. Vice President of Industry Affairs and Operations refers to the rates authorized by the President or Executive Committee.
Payroll	Payroll	Payroll Submission & Approval	R22	Payroll-related expenses are not recorded correctly and in the right period	8.02.C3	By the 5 <sup>th</sup> of the following month, Human Resources Manager prepares payroll journal entries. Director of Industry Affairs and Operations reviews them and provides signature approval through DocuSign to Outsourced Accounting for entry into QuickBooks Online
Payroll	Payroll	Vacation & Sick Time Accounting	R23	Vacation and sick time are not accounted properly	8.03.C1	Employees enter time-off bookings to Paychex Flex online system. Supervisors approve them before they become final
Payroll	Payroll	Vacation & Sick Time Accounting	R23	Vacation and sick time are not accounted properly	8.03.C2	At the end of year, Human Resources Manager provides a report of vacation and sick time balances to each employee. Each employee is required to review and sign the report through DocuSign if they agree with the report totals
Budget	Budgeting	Budget Monitoring	R24	Expenses incurred are not authorized, budgeted or correctly coded	9.04.C1	On a monthly basis, Outsourced Accounting distributes the income statements with budget comparison to all Department Heads. Department Heads must review the income statements and investigate any discrepancies with budget trackers or other documents. Department Heads must also perform variance analysis and investigate any major variances. Variances exceeding the greater of 10% of total budget or \$10,000 must be satisfactorily explained
Financial Reporting and Period End Close	Financial Reporting	Month-end Close	R25	Material errors and omissions occur on financial reports	11.01.C1	Upon locking the current period in QuickBooks online, Outsourced Accounting will save all relevant reports to the month-end close workbook and on CAC servers. Director of Industry Affairs and Operations reviews the month-end close workbook and monthly financial reports and investigates any unusual entries
Financial Reporting and Period End Close	Financial Reporting	Month-end Close	R25	Material errors and omissions occur on financial reports	4.02.C1	All invoices must be marked as "Approved" in QuickBooks online prior to payment processing, which verifies the accounts to be charged and amount to be paid. If the assigned approver is unavailable, the Vice Presidents/President/Chair/Treasurer are authorized to approve Commission invoices if necessary to meet due dates



Financial Reporting and Period End Close	Financial Reporting	Month-end Close	R26	Material errors and omissions occur on financial reports	9.04.C1	On a monthly basis, Outsourced Accounting distributes the income statements with budget comparison to all Department Heads. Department Heads must review the income statements and investigate any discrepancies with budget trackers or other documents. Department Heads must also perform variance analysis and investigate any major variances. Variances exceeding the greater of 10% of total budget or \$10,000 must be satisfactorily explained and the explanation must be submitted in writing to Vice Presidents/President by the end of the month
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**CALIFORNIA AVOCADO COMMISSION  
INTERNAL CONTROL POLICIES & PROCEDURES**

**REVISION HISTORY**

<b>Version No.</b>	<b>Effective Date</b>
Original version	07/01/2010
Revision 1.0	04/01/2011
Revision 1.1	11/17/2011
Revision 1.2	03/14/2012
Revision 1.3	05/30/2013
Revision 1.4	01/01/2017
Revision 1.5	11/01/2019
Revision 1.6	05/15/2024



## COMMITTEE INFORMATION

### **ITEM 4.c:      Review of CAC Investment Policy, including CDFA and USDA Requirements**

#### **SUMMARY:**

Attached is the California Avocado Commission Investment Policy, as found within CAC's Internal Control Policies and Procedures. Also included are California Department of Food and Agriculture guidelines and United States Department of Agriculture Agricultural Marketing Services directives regarding investment of funds. As noted in the CAC Cash and Investment Policy, it is CAC's policy to adhere to the CDFA and USDA policies and annually reviews those documents to ensure compliance.

#### **FISCAL ANALYSIS:**

- Not applicable

#### **COMMITTEE OPTIONS:**

- Discussion item only

#### **STAFF RECOMMENDATION:**

- Not applicable

#### **EXHIBITS / ATTACHMENTS:**

- California Avocado Commission Cash and Investment Policy
- CDFA Guidelines on Investments
- USDA AMS Directive on Investments



**1.00 CASH AND INVESTMENT**

**OBJECTIVE:** To safeguard CAC's cash and investments

**1.01 INVESTMENT**

**RESPONSIBILITIES:**

- Vice President of Industry Affairs and Operations: Performs investment policy compliance reviews.

**DEFINITIONS:** None

**REPORTS/DOCUMENTS:** Investment Review Form

**RELEVANT SYSTEMS:** None

**REFERENCE MATERIALS:** Investment Policies of United States Department of Agriculture (USDA) and California Department of Food and Agriculture (CDFA)

**PROCEDURE:**

1. CAC strictly adheres to Investment policies of United States Department of Agriculture (USDA) and California Department of Food & Agriculture (CDFA).
2. **The Vice President of Industry Affairs and Operations, in conjunction with Outsourced Accounting, reviews Investment policies of USDA and CDFA at least once a year usually before fiscal year-end to ensure CAC is in compliance with Investment policies of USDA and CDFA as evidenced by signature/date on Investment Review Form. (1.01.C1)**

## INVESTMENTS

Programs shall invest surplus funds prudently. Programs have the option to invest surplus monies through either the State Treasurer's Surplus Monies Investment Fund or through private financial institutions. If a program (other than a commission) chooses to invest funds through a financial institution, it is the program's responsibility to ensure that deposited funds are collateralized in accordance with Government Code Sections 16520-16522 for banks and Sections 16610-16612 for savings and loans. The department recommends that commissions do so as well.

## CERTIFICATES OF DEPOSIT

Programs shall retain all documents relating to certificates of deposit (CDs) in its offices or other appropriate location established by the program, including documentation of the source and disbursement of all CD funds.

## DISBURSMENTS OR EXPENDITURES

### CHECKS

Programs shall prepare a listing of the names of each person authorized to sign checks. This listing details the assigned signature authority. Checks payable to "cash" shall only be written for change funds and, with carefully examined proper documentation, for petty cash. Blank signed checks shall never be issued. If, occasionally, a program provides a check for an unknown amount, enter the date, payee, and a description of the purchase prior to passing it to an authorized signer. The check shall indicate just below the line for the written amount: "Not to exceed" and an appropriate amount.

### CASH DISBURSEMENTS REGISTER

List all checks written in a cash disbursements register or similar account in numerical order. The register contains columns for distributing expenses to the proper general ledger accounts. The register shall be summarized on a monthly basis. Compare totals to the general ledger and make necessary adjustments with journal entries prior to preparing the monthly financial reports. Included in the disbursements entry are the payee's name, date, check number, and purpose of the payment. When applicable, reference the original invoice being paid.

### INVOICE REVIEW

Prior to making any payments, staff shall review the invoices to ensure that:

- The vendor has properly billed for items or services purchased.
- Expenditures were for program business.
- All items or services purchases were received.

**State of California**

**GOVERNMENT CODE**

**Section 16520**

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16520. Security shall not be required for that portion of any deposit that is insured under any law of the United States.

(Added by Stats. 1945, Ch. 120.)

**State of California**

**GOVERNMENT CODE**

**Section 16521**

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16521. To be eligible to receive and retain demand or time deposits, a bank shall deposit with the Treasurer as security for such deposits, securities specified in Section 16522, and approved by the Treasurer, in an amount in value at least 10 percent in excess of the amount deposited with the bank. Uncollected funds shall be excluded from the amount deposited in a demand account with a bank when determining the security requirements for such deposits.

(Amended by Stats. 1978, Ch. 1016.)

**State of California**

**GOVERNMENT CODE**

**Section 16522**

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16522. The following securities may be received as security for demand and time deposits:

(a) Bonds, notes, or other obligations of the United States, or those for which the faith and credit of the United States are pledged for the payment of principal and interest, including the guaranteed portions of small business administration loans, so long as those loans are obligations for which the faith and credit of the United States are pledged for the payment of principal and interest.

(b) Notes or bonds or any obligations of a local public agency (as defined in the United States Housing Act of 1949) (42 U.S.C. Sec. 1441 et seq.) or any obligations of a public housing agency (as defined in the United States Housing Act of 1937) (42 U.S.C. Sec. 1437 et seq.) for which the faith and credit of the United States are pledged for the payment of principal and interest.

(c) Bonds of this state or of any county, city, town, metropolitan water district, municipal utility district, municipal water district, bridge and highway district, flood control district, school district, water district, water conservation district or irrigation district within this state, and, in addition, revenue or tax anticipation notes, and revenue bonds payable solely out of the revenues from a revenue-producing property owned, controlled or operated by this state, or such local agency or district, or by a department, board, agency, or authority thereof.

(d) Registered warrants of this state.

(e) Bonds, consolidated bonds, collateral trust debentures, consolidated debentures, or other obligations issued by the United States Postal Service, federal land banks or federal intermediate credit banks established under the Federal Farm Loan Act (Public Law 64-158), as amended, debentures and consolidated debentures issued by the Central Bank for Cooperatives and banks for cooperatives established under the Farm Credit Act of 1933 (Public Law 73-75), as amended, consolidated obligations of the Federal Home Loan Banks established under the Federal Home Loan Bank Act (12 U.S.C. Sec. 1421 et seq.), bonds, debentures, and other obligations of the Federal National Mortgage Association and of the Government National Mortgage Association established under the National Housing Act of 1934 (Public Law 73-479) as amended, in the bonds of any federal home loan bank established under said act, bonds, debentures, and other obligations of the Federal Home Loan Mortgage Corporation established under the Emergency Home Finance Act of 1970 (Public Law 91-351), and in bonds, notes, and other obligations issued by the Tennessee Valley Authority under the Tennessee Valley Authority Act of 1933 (16 U.S.C. 831), as amended.

(f) Bonds and notes of the California Housing Finance Agency issued pursuant to Chapter 7 (commencing with Section 51350) of Part 3 of Division 31 of the Health and Safety Code.

(g) Promissory notes secured by first mortgages and first trust deeds upon residential real property located in California, provided that:

(1) Notwithstanding Section 16521, the promissory notes shall at all times be in an amount in value at least 50 percent in excess of the amount deposited with the bank;

(2) The Treasurer issues regulations, establishes procedures for determining the value of the promissory notes and develops standards necessary to protect the security of the deposits so collateralized;

(3) The depository may exercise, enforce, or waive any right or power granted to it by promissory note, mortgage, or deed of trust; and

(4) The following may not be used as security for deposits:

(A) Any promissory note on which any payment is more than 90 days past due,

(B) Any promissory note secured by a mortgage or deed of trust as to which there is a lien prior to the mortgage or deed of trust, or

(C) Any promissory note secured by a mortgage or deed of trust as to which a notice of default has been recorded pursuant to Section 2924 of the Civil Code or an action has been commenced pursuant to Section 725a of the Code of Civil Procedure.

(h) Bonds issued by the State of Israel.

(i) Obligations issued, assumed, or guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, the African Development Bank, the International Finance Corporation, or the Government Development Bank for Puerto Rico.

(j) Any municipal securities, as defined by Section 3(a)(29) of the Securities Exchange Act of 1934, (15 U.S.C. 78, as amended), which are issued by this state or any local agency thereof.

(k) Letters of credit issued by the Federal Home Loan Bank of San Francisco, which shall be in the form and shall contain provisions as the Treasurer may prescribe, and shall include the following terms:

(1) The Treasurer shall be the beneficiary of the letter of credit.

(2) The letter of credit shall be clean and irrevocable, and shall provide that the Treasurer may draw upon it up to the total amount in the event of the failure of the bank or if the bank refuses to permit the withdrawal of funds by the Treasurer or any other authorized state officer or employee.

(3) Notwithstanding Section 16521, the letter of credit shall at all times be an amount in value of at least 100 percent of the amount deposited with the bank.

(l) An eligible bank that has been selected by the Treasurer for the safekeeping of money belonging to, or in the custody of, the state, and that has its headquarters located outside of the state, may submit letters of credit that are drawn on its regional federal home loan bank as security, solely for deposits maintained in the Treasurer's

demand accounts, and subject to the terms set forth in paragraphs (1) to (3), inclusive, of subdivision (k).

(Amended by Stats. 2021, Ch. 635, Sec. 2. (SB 239) Effective January 1, 2022.)

**State of California**

**GOVERNMENT CODE**

**Section 16610**

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16610. Security shall not be required for that portion of any deposit that is insured under any law of the United States.

(Added by Stats. 1976, Ch. 349.)

**State of California**

**GOVERNMENT CODE**

**Section 16611**

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16611. To be eligible to receive and retain deposits, a savings and loan association and credit union shall deposit with the Treasurer as security for deposits, securities specified in Section 16612, and approved by the Treasurer, in an amount in value at least 10 percent in excess of the amount deposited with the savings and loan association or credit union.

(Amended by Stats. 1987, Ch. 1035, Sec. 9.)

**State of California**

**GOVERNMENT CODE**

**Section 16612**

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16612. The following securities may be received as security for deposits:

(a) Bonds, notes, or other obligations of the United States, or those for which the faith and credit of the United States are pledged for the payment of principal and interest, including the guaranteed portions of small business administration loans, so long as such loans are obligations for which the faith and credit of the United States are pledged for the payment of principal and interest.

(b) Notes or bonds or any obligations of a local public agency (as defined in the United States Housing Act of 1949 (42 U.S.C. Sec. 1441 et seq.)) or any obligations of a public housing agency (as defined in the United States Housing Act of 1937, (12 U.S.C. Sec. 1437 et seq.)) for which the faith and credit of the United States are pledged for the payment of principal and interest.

(c) Bonds of this state or of any county, city, town, metropolitan water district, municipal utility district, municipal water district, bridge and highway district, flood control district, school district, water district, water conservation district or irrigation district within this state, and, in addition, revenue on tax anticipation notes, and revenue bonds payable solely out of the revenues from a revenue-producing property owned, controlled or operated by this state, or such local agency or district, or by a department, board, agency, or authority thereof.

(d) Registered warrants of this state.

(e) Bonds, consolidated bonds, collateral trust debentures, consolidated debentures, or other obligations issued by the United States Postal Service, federal land banks or federal intermediate credit banks established under the Federal Farm Loan Act, as amended, debentures and consolidated debentures issued by the Central Bank for Cooperatives and banks for cooperatives established under the Farm Credit Act of 1933, as amended, consolidated obligations of the Federal Home Loan Banks established under the Federal Home Loan Bank Act, bonds, debentures and other obligations of the Federal National Mortgage Association and of the Government National Mortgage Association established under the National Housing Act as amended, in the bonds of any federal home loan bank established under said act, bonds, debentures, and other obligations of the Federal Home Loan Mortgage Corporation established under the Emergency Home Finance Act of 1970, and in bonds, notes, and other obligations issued by the Tennessee Valley Authority under the Tennessee Valley Authority Act, as amended.

(f) Bonds and notes of the California Housing Finance Agency issued pursuant to Chapter 7 (commencing with Section 51350) of Part 3 of Division 31 of the Health and Safety Code.

(g) Promissory notes secured by first mortgages and first trust deeds upon residential real property located in California, provided that:

(1) Notwithstanding Section 16611, the promissory notes shall at all times be in an amount in value at least 50 percent in excess of the amount deposited with the savings and loan association;

(2) The Treasurer issues regulations, establishes procedures for determining the value of the promissory notes and develops standards necessary to protect the security of the deposits so collateralized;

(3) The depository may exercise, enforce, or waive any right or power granted to it by promissory note, mortgage, or deed of trust; and

(4) The following may not be used as security for deposits:

(A) Any promissory note on which any payment is more than 90 days past due,

(B) Any promissory note secured by a mortgage or deed of trust as to which there is a lien prior to the mortgage or deed of trust, or

(C) Any promissory note secured by a mortgage or deed of trust as to which a notice of default has been recorded pursuant to Section 2924 of the Civil Code or an action has been commenced pursuant to Section 725a of the Code of Civil Procedure.

(h) Bonds issued by the State of Israel.

(i) Letters of credit issued by the Federal Home Loan Bank of San Francisco, which shall be in the form and shall contain provisions as the Treasurer may prescribe, and shall include the following terms:

(1) The Treasurer shall be the beneficiary of the letter of credit.

(2) The letter of credit shall be clean and irrevocable, and shall provide that the Treasurer may draw upon it up to the total amount in the event of the failure of the savings and loan association or credit union or if the savings and loan association or credit union refuses to permit the withdrawal of funds by the Treasurer or any other authorized state officer or employee.

(3) Notwithstanding Section 16611, the letter of credit shall at all times be in an amount in value of at least 100 percent of the amount deposited with the savings and loan association or credit union.

(Amended by Stats. 2021, Ch. 635, Sec. 3. (SB 239) Effective January 1, 2022.)

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**United States Department of Agriculture  
Marketing and Regulatory Programs  
Agricultural Marketing Service**

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**AMS Directive**

**AMS 2210.2**

**11/03/2023**

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**INVESTMENT OF PUBLIC FUNDS**

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**1. PURPOSE**

This Directive states the policy and responsibilities for investments of public funds maintained by the Agricultural Marketing Service (AMS).

**2. SPECIAL INSTRUCTIONS AND REPLACEMENT HIGHLIGHTS**

This Directive replaces AMS Directive 2210.2, dated 2/7/11.

**3. AUTHORITIES AND REFERENCES**

- a. [Title 31, Code of Federal Regulations \(CFR\), Parts 202-226](#), “Money and Finance: Treasury.”
- b. [Volume I, Treasury Financial Manual 6-9000](#), “Securing Government Deposits in Federal Entity Accounts.”

#### 4. DEFINITIONS

- a. Agency – Any Department, Agency, or instrumentality of the U.S. Government.
- b. Designated Depository – A financial institution designated by the Department of the Treasury as a depository and financial agent of the Federal Government which has been selected by an agency to hold public funds.
- c. Federal Reserve Districts and Banks – The Federal Reserve Bank or branch of the district within the geographic area in which the agency’s designated depository is located.
- d. Government Deposits – Public money including, but not limited to, revenue and funds of the United States and deposit funds subject to the control or regulation of the United States or any of its offices, agents, or employees.
- e. Recognized Insurance Coverage – The insurance provided by the Federal Deposit Insurance Corporation (FDIC), National Credit Union Share Insurance Fund, and the insurance organizations specifically approved by the Secretary of the Treasury under 31 CFR Part 226.

#### 5. SCOPE

This Directive applies to AMS programs and employees.

#### 6. POLICY

It is AMS policy to:

- a. Exercise prudent cash management of funds collected through fees for services, assessments collected from handlers and producers to finance research and promotion efforts, and assessments collected to administer marketing agreements and orders. This also applies to payments received by producer settlement funds and interest, or other charges collected on overdue accounts.
- b. Require that a formal agreement or Memorandum of Understanding be signed between parties before funds are deposited with a financial institution. This agreement is to state the responsibilities of both the custodial and the financial institutions and must conform to the policies and guidelines established by the U.S. Treasury with respect to the deposit of, and collateral for, public funds.
- c. Require complete safety of invested funds. In this regard, AMS adheres to the U.S. Department of the Treasury Regulations, 31 CFR Parts 202-226.

## 7. ROLES AND RESPONSIBILITIES

- a. In AMS, public funds are maintained by the Budget Division, the Research and Promotion Boards, Milk Market Administrators, and the Fruit and Vegetable Marketing Order Administrative Committees. They are the fund custodians for AMS. When investing funds held in public trust, fund custodians must follow these guidelines:
- (1) **Investments.** Investments must be short-term (or long-term with permission), in risk-free, interest-bearing instruments.
    - (a) *Short-Term.* Investments must have a maturity period of 1 year or less to ensure availability and rapid conversion of the principal to cash.
    - (b) *Long-Term.* Investment with terms longer than one year is considered long-term. Such investments must be granted permission by the AMS Budget Officer. These investments must maintain liquidity to meet forecasted cash needs.
    - (c) *Risk-Free.* All investments must be federally insured or fully collateralized with Federal Government securities.
  - (2) **Insurance Coverage.** All investments must be fully secured. Accounts are to be established at financial institutions having FDIC insurance which protects the funds that depositors place in banks and savings associations. Accounts at individual institutions should not exceed, in the aggregate, FDIC insured thresholds in order to ensure full insurance for both account principal and interest.
  - (3) **Collateralization.** All investments exceeding FDIC insured thresholds, within said institutions, must be fully collateralized.
    - (a) Before sending funds to an institution for investment, eligible collateral must be pledged to an account under the control of the investing custodian.
    - (b) Only those securities specified in U. S. Department of the Treasury Regulations, 31 CFR Part 202, are acceptable collateral. They include securities issued, fully insured, or guaranteed by U.S. Government Agencies, or U.S. Government sponsored corporations. Regulations that govern the types of acceptable collateral that may be pledged to secure deposits of public monies, as well as the validation of that collateral, are addressed in 31 CFR Part 380. For a current list of acceptable classes of securities and

instruments described within this Code and their valuations, see the [Bureau of Public Debt's web site](#).

- (c) Collateral must be pledged at face value. Financial institutions must provide the investor with periodic inventories of pledged collateral, showing both face and market value.
  - (d) Pledged collateral must be separately segregated in the name of the investor (i.e., AMS Budget Division, Board, Milk Market Administrator, or Administrative Committee), in order to prevent double pledging.
  - (e) Collateral not held by the Federal Reserve Board must be held by a financial institution authorized by Treasury as a Federal Depositary, having FDIC insurance, and approved by the Federal Reserve Board.
- b. When AMS is investing in commercial instruments at financial institutions, employees authorized to conduct business with such financial institutions must complete an AMS Investment Program Disclosure Statement Form on an annual basis. This form indicates any personal relationship with those financial institutions with which AMS invests. Annual disclosures are unnecessary if the agency does not purchase certificates of deposit from commercial banks.
- c. For the purpose of approving daily investment decisions, the Formulation and Execution Branch Chief and the AMS Budget Officer share this responsibility respectively. In their absence, acting staff (GS-13 and above) assume these responsibilities provided they have signed disclosure statements and have confidential disclosure reports on file.

## **8. RECORDS MANAGEMENT**

Federal records created by this Directive must be maintained in accordance with the established General Records Schedule (GRS) and/or the AMS/APHIS Records Management Handbook when applicable. If employees are named in an active litigation hold, Freedom of Information Act (FOIA) request, and/or other action, those records, regardless of media, must be preserved and maintained in their native format until otherwise notified by your Agency Records Officer and/or the Office of General Counsel.

- a. MRP Information Technology, Information Management Branch (MRP-IT, IMB) is the official recordkeeper of this Directive, which is to be preserved permanently, per Paperwork and Data Management (PDM) 4-1.

- b. The Resource Management Specialists for FMD are the official recordkeepers of the records listed below, which will be maintained in accordance with the APHIS Records Handbook and with:
  - (1) GRS 1.1 – Item 001: Official record of assignment and subject files; destroy when 3 years old, but longer retention is authorized if required for business use.
  - (2) GRS 1.2 – Item 010: Financial transaction records related to collecting debts and accounting; official record held in the office of record; destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
  - (3) GRS 1.2 – Item 011: Copies used for administrative or reference purposes; destroy when business use ceases.

**9. INQUIRIES AND ADDITIONAL INFORMATION**

- a. General inquiries concerning this Directive may be directed to the AMS Budget Office.
- b. This directive can be accessed online via the [AMS web page](#).

/s/

Erin Morris  
Associate Administrator  
Agricultural Marketing Service



## COMMITTEE INFORMATION

### **ITEM 4.d: Review of Monthly Financial Reports**

#### **SUMMARY:**

Attached are CAC's monthly financial reports that are provided to the Finance Committee after conclusion of the month-end close process. These reports include the following:

- Statement of Financial Position vs. Prior Year through current month ending date
- Statement of Activity vs. Prior Year through current month ending date
- Year to Date Budget vs. Year to Date Actual through current month ending date
- Total Annual Budget vs. Year to Date Actual through current month ending date
- CAC Pounds and Dollars by Variety based on handler assessment reports

This item is for discussion on the types of monthly financial reports that are provided to the Finance Committee and gives the Committee an opportunity to request any changes. This item is not to discuss the details of the current financial reports; discussion of the February 2025 financials will take place under Item 4.e.

#### **FISCAL ANALYSIS:**

- Not applicable

#### **COMMITTEE OPTIONS:**

- Discussion item only

#### **STAFF RECOMMENDATION:**

- Not applicable

#### **EXHIBITS / ATTACHMENTS:**

- Statement of Financial Position through current month ending date
- Statement of Activity through current month ending date
- Year to Date Budget vs. Year to Date Actual through current month ending date
- Total Annual Budget vs. Year to Date Actual through current month ending date
- CAC Pounds and Dollars by Variety based on handler assessment reports

# California Avocado Commission

## Statement of Financial Position

As of February 28, 2025

	TOTAL		
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
10001-000 Petty Cash	0.00	240.00	-100.00 %
10010-000 BMO Checking (5241) - CAC	3,382,838.66	583,728.47	479.52 %
10110-000 BMO Money Market (5407) - CAC	10,515,931.35	4,975,187.12	111.37 %
10210-000 Cash - LAIF - CAC	11,325.14	10,824.64	4.62 %
<b>Total Bank Accounts</b>	<b>\$13,910,095.15</b>	<b>\$5,569,980.23</b>	<b>149.73 %</b>
Accounts Receivable			
12901-000 Misc Receivables (A/R)	15,500.00	7,200.00	115.28 %
<b>Total Accounts Receivable</b>	<b>\$15,500.00</b>	<b>\$7,200.00</b>	<b>115.28 %</b>
Other Current Assets			
11001-000 CAC Assessment Receivable	52,600.00	41,700.00	26.14 %
11002-000 HAB Assessment Receivable	465,000.00	43,200.00	976.39 %
12004-000 Due from Avocado Inspection Program	1,409.68	2,466.10	-42.84 %
12701-000 Grant Receivable	335,603.80	235,930.60	42.25 %
12801-000 Voluntary Life Benefit Receivable	0.00	0.00	
13001-000 Prepaid Deposits	11,352.50	11,352.50	0.00 %
13002-000 Prepaid Expenses	199,683.09	116,526.02	71.36 %
Misc Receivable (old non-AR)	0.00	0.00	
<b>Total Other Current Assets</b>	<b>\$1,065,649.07</b>	<b>\$451,175.22</b>	<b>136.19 %</b>
<b>Total Current Assets</b>	<b>\$14,991,244.22</b>	<b>\$6,028,355.45</b>	<b>148.68 %</b>
Fixed Assets			
15001-000 Furniture	26,160.00	187,904.42	-86.08 %
15002-000 Accumulated Depreciation-Furniture	-26,160.00	-187,904.42	86.08 %
15101-000 Office Equipment	61,002.24	61,002.24	0.00 %
15102-000 Accumulated Depreciation-Office Equip.	-61,002.24	-61,002.24	0.00 %
15301-000 Software	15,021.62	15,021.62	0.00 %
15302-000 Accumulated Depreciation-Software	-15,021.62	-15,021.62	0.00 %
15401-000 Land Improvements	108,558.63	108,558.63	0.00 %
15402-000 Accumulated Depreciation-Land Improvements	-108,558.63	-108,558.63	0.00 %
<b>Total Fixed Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
Other Assets			
16001-000 Mauchly Office Lease	634,984.73	634,984.73	0.00 %
16002-000 Mauchly Amortization	-541,306.48	-416,402.14	-30.00 %
16003-000 Pine Tree Lease	117,984.95	82,037.84	43.82 %
16004-000 Pine Tree Amortization	-21,630.57	-80,070.68	72.99 %
16101-000 Quadiant Capital Lease	3,435.74	3,435.74	0.00 %
16102-000 Quadiant Amortization	-3,083.37	-2,026.22	-52.17 %
16103-000 CBE 2020 Sharp Capital Lease	0.00	0.00	
16104-000 CBE 2020 Sharp Amortization	0.00	0.00	
16105-000 CBE 2022 Sharp Capital Lease	13,543.55	13,543.55	0.00 %

# California Avocado Commission

## Statement of Financial Position

As of February 28, 2025

	TOTAL		
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)	% CHANGE
16106-000 CBE 2022 Sharp Amortization	-8,346.50	-3,149.45	-165.01 %
16107-000 CBE 2020 Ricoh Capital Lease	0.00	0.00	
16108-000 CBE 2020 Ricoh Amortization	0.00	0.00	
16109-000 CBE 2022 Ricoh Capital Lease	13,652.62	13,652.62	0.00 %
16110-000 CBE 2022 Ricoh Amortization	-9,101.75	-4,550.87	-100.00 %
17000-000 Merchandise Shop Inventory	0.00	0.00	
<b>Total Other Assets</b>	<b>\$200,132.92</b>	<b>\$241,455.12</b>	<b>-17.11 %</b>
<b>TOTAL ASSETS</b>	<b>\$15,191,377.14</b>	<b>\$6,269,810.57</b>	<b>142.29 %</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20001-000 Accounts Payable (A/P)	724,997.53	456,662.39	58.76 %
<b>Total Accounts Payable</b>	<b>\$724,997.53</b>	<b>\$456,662.39</b>	<b>58.76 %</b>
Other Current Liabilities			
20002-000 Accounts Payable - Clearing	0.00	0.00	
20009-000 Miscellaneous Payable	0.00	-540.60	100.00 %
20101-000 Accrued Expenses	95,056.33	64,266.19	47.91 %
21011-000 Section 125 Payable	0.00	0.00	
21021-000 Vacation Payable - Short Term	72,353.50	48,319.70	49.74 %
21031-000 Deferred Compensation Payable	0.00	0.00	
24001-000 ST Lease Liability - LACA1	100,296.91	130,659.83	-23.24 %
24002-000 ST Lease Liability - CAPO1	21,014.72	1,975.99	963.50 %
24101-000 ST Lease Liability - MAFI1	366.00	1,071.97	-65.86 %
24102-000 ST Lease Liability - CBE 2020 Sharp	0.00	0.00	
24103-000 ST Lease Liability - CBE 2022 Sharp	5,399.62	5,194.45	3.95 %
24104-000 ST Lease Liability - CBE 2020 Ricoh	0.00	0.00	
24105-000 ST Lease Liability - CBE 2022 Ricoh	4,743.87	4,743.87	0.00 %
<b>Total Other Current Liabilities</b>	<b>\$299,230.95</b>	<b>\$255,691.40</b>	<b>17.03 %</b>
<b>Total Current Liabilities</b>	<b>\$1,024,228.48</b>	<b>\$712,353.79</b>	<b>43.78 %</b>
Long-Term Liabilities			
28011-000 LT Lease Liability - CAPO1	79,493.06		
28110-000 LT Lease Liability - MAFI1	0.00	638.41	-100.00 %
28111-000 LT Lease Liability - LACA1	0.00	100,296.91	-100.00 %
28112-000 LT Lease Liability - CBE 2022 Sharp	0.00	5,399.62	-100.00 %
28114-000 LT Lease Liability - CBE 2022 Ricoh	0.00	4,548.18	-100.00 %
<b>Total Long-Term Liabilities</b>	<b>\$79,493.06</b>	<b>\$110,883.12</b>	<b>-28.31 %</b>
<b>Total Liabilities</b>	<b>\$1,103,721.54</b>	<b>\$823,236.91</b>	<b>34.07 %</b>
Equity			
32000-000 Retained Earnings	13,095,466.33	4,441,572.17	194.84 %
32010-000 Net Assets	0.00	0.00	
32011-000 Net Assets-Restricted for Marketing	3,145,181.20	2,951,115.45	6.58 %

# California Avocado Commission

## Statement of Financial Position

As of February 28, 2025

	TOTAL		
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)	% CHANGE
32012-000 Net Assets-Invested in Leased Assets	-157,783.88	42,715.21	-469.39 %
32013-000 Net Assets-Unrestricted	6,433.34	0.00	
<b>Total 32010-000 Net Assets</b>	<b>2,993,830.66</b>	<b>2,993,830.66</b>	<b>0.00 %</b>
Net Revenue	-2,001,641.39	-1,988,829.17	-0.64 %
<b>Total Equity</b>	<b>\$14,087,655.60</b>	<b>\$5,446,573.66</b>	<b>158.65 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$15,191,377.14</b>	<b>\$6,269,810.57</b>	<b>142.29 %</b>

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
<b>Income</b>			
40001-000 CAC Assessment Revenue-Current Year	42,638.89	41,351.49	3.11 %
40002-000 CAC Assessment Revenue-Prior Year	811.58		
40011-000 HAB Rebate Assess. Revenue-Current Year	203,006.21	41,300.00	391.54 %
48001-000 Interest Income	1,613.16	788.29	104.64 %
48009-000 Other Income - Misc	2,250.00		
48009-118 Other Income - From the Grove	12,500.00		
<b>Total for Income</b>	<b>\$262,819.84</b>	<b>\$83,439.78</b>	<b>214.98 %</b>
<b>Cost of Goods Sold</b>			
<b>Gross Profit</b>	<b>\$262,819.84</b>	<b>\$83,439.78</b>	<b>214.98 %</b>
<b>Expenses</b>			
50000-000 Marketing	0	0	
51000-000 Consumer Marketing	0	0	
51001-072 Media Planning & Buying-Curious Plot	11,096.25	9,666.25	14.79 %
51002-072 Creative Strategy, Content & Production-Curious Plot	235,094.58	122,478.01	91.95 %
51004-072 Consumer Marketing-Retail-Curious Plot	21,647.43	23,081.50	-6.21 %
51801-072 Account Administration-Curious Plot	47,672.50	22,532.50	111.57 %
54001-072 Consumer PR-Curious Plot	53,234.07	2,960.00	1698.45 %
55101-072 Consumer Email Marketing-Curious Plot	9,602.50	8,912.50	7.74 %
55103-072 Social Media & Content Marketing-Curious Plot	23,269.34	13,643.12	70.56 %
51002-000 Production		171.76	-100.0 %
<b>Total for 51000-000 Consumer Marketing</b>	<b>\$401,616.67</b>	<b>\$203,445.64</b>	<b>97.41 %</b>
52000-000 Trade - Retail	0	0	
52000-001 Trade Relations	0	0	
52002-066 Trade Advertising-Production-Fusion	13,057.92	2,660.66	390.78 %
52022-000 Dues	1,199.58	15,589.59	-92.31 %
52042-000 Conventions	750.00		
52052-081 Program Admin/Strategy/Planning-PJ/PR	714.28	2,000.00	-64.29 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	26,202.34	12,600.00	107.96 %
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	2,142.86		
52071-075 Key Account Coverage-TX/MW/SE-Anderson	9,583.00	8,300.00	15.46 %
52075-013 Key Account Coverage-SW/NW-Becker	14,000.00		
52001-066 Trade Advertising-Media-Fusion		2,225.00	-100.0 %
52053-081 Retail Communications - Retail Resources-Fees-PJ/PR		2,000.00	-100.0 %
<b>Total for 52000-001 Trade Relations</b>	<b>\$67,649.98</b>	<b>\$45,375.25</b>	<b>49.09 %</b>
52010-000 Retail & Consumer Promotions	0	0	
52124-000 Retail Performance Programs-Retail Promotions	441.49		
52128-066 Retail Trade Promotions-Fusion	6,906.72		
52303-000 Storage/Fulfillment	2,249.00	1,870.00	20.27 %

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
<b>Total for 52010-000 Retail &amp; Consumer Promotions</b>	<b>\$9,597.21</b>	<b>\$1,870.00</b>	<b>413.22 %</b>
52200-000 Data, Research & Analysis	0	0	
52202-000 Retail POS Scan Data-Circana	16,507.75		
52204-066 Data Analysis & Retail Research-FUSION	4,978.54	30,925.46	-83.9 %
52206-086 Inventory Reporting-AVMA	225.00	225.00	0.0 %
52211-066 California Avocado Market Analysis-Fusion	10,755.83	17,920.96	-39.98 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	643.02	244.22	163.3 %
<b>Total for 52200-000 Data, Research &amp; Analysis</b>	<b>\$33,110.14</b>	<b>\$49,315.64</b>	<b>-32.86 %</b>
52400-000 Administration & Other	0	0	
52140-098 Grower Communications-GingerRoot	540.00	180.00	200.0 %
52401-004 Travel Expenses - Splane	123.06		
52401-019 Travel Expenses - Marketing Staff	1,328.58		
52411-000 Office Expenses - Marketing	295.92	591.29	-49.95 %
52401-000 Travel Expenses - Marketing (deleted)		1,694.47	-100.0 %
<b>Total for 52400-000 Administration &amp; Other</b>	<b>\$2,287.56</b>	<b>\$2,465.76</b>	<b>-7.23 %</b>
<b>Total for 52000-000 Trade - Retail</b>	<b>\$112,644.89</b>	<b>\$99,026.65</b>	<b>13.75 %</b>
53000-000 Trade - Foodservice	0	0	
53001-070 Media-KC	2,250.00		
53101-070 Public Relations-KC	5,117.93	2,450.00	108.9 %
53103-070 Foodservice Events-KC	5,543.28	3,198.50	73.31 %
53104-070 Chain Promotions-KC	7,462.65	5,600.00	33.26 %
53105-070 Culinary Education Program-KC	100.00	150.00	-33.33 %
53801-070 Program Administration Fees-KC	650.00	4,100.00	-84.15 %
53802-070 Program Administration Expenses-KC	0.73		
<b>Total for 53000-000 Trade - Foodservice</b>	<b>\$21,124.59</b>	<b>\$15,498.50</b>	<b>36.3 %</b>
59000-000 Marketing Activities Support	0	0	
51003-000 Buy California Marketing Agreement	2,083.33		
51803-067 Marketing Planning/Special Projects-RoMo	5,500.00	11,275.00	-51.22 %
51805-000 Marketing Personnel Expense	71,039.59		
<b>Total for 59000-000 Marketing Activities Support</b>	<b>\$78,622.92</b>	<b>\$11,275.00</b>	<b>597.32 %</b>
54000-000 Consumer Public Relations (deleted)	0	0	
54102-072 Local Media Outreach/Pitching/Experiential & Reporting (Cision) (PR)- Curious Plot (deleted)		14,503.66	-100.0 %
54206-000 Brand Advocates (deleted)		190.00	-100.0 %
<b>Total for 54000-000 Consumer Public Relations (deleted)</b>	<b>0</b>	<b>\$14,693.66</b>	<b>-100.0 %</b>
<b>Total for 50000-000 Marketing</b>	<b>\$614,009.07</b>	<b>\$343,939.45</b>	<b>78.52 %</b>

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
64000-000 Industry Affairs	0	0	
64000-001 Industry Statistics and Information	0	0	
64001-000 AMRIC Operation	346.31	164.84	110.09 %
64001-130 AMRIC Operation-Hooman Mohammadpour	1,200.00	900.00	33.33 %
<b>Total for 64000-001 Industry Statistics and Information</b>	<b>\$1,546.31</b>	<b>\$1,064.84</b>	<b>45.22 %</b>
64100-000 Grower Communications	0	0	
64105-000 Online Information	1,296.37	1,187.12	9.2 %
64105-098 Online Information-GingerRoot	720.00	1,440.00	-50.0 %
64105-099 Online Information-Fishhook	5,000.00		
64106-000 Publications	57.95	57.95	0.0 %
64106-085 Publications-Fox Wthr	110.00	110.00	0.0 %
64106-098 Publications-GingerRoot	520.00	960.00	-45.83 %
64106-118 Publications-Champ	15,418.52		
64106-067 Publications-ROMO		375.00	-100.0 %
<b>Total for 64100-000 Grower Communications</b>	<b>\$23,122.84</b>	<b>\$4,130.07</b>	<b>459.87 %</b>
64200-000 Issues Management	0	0	
64204-000 Research Program Coordination & Outreach	9,180.28	8,000.00	14.75 %
64206-000 Legislative & Regulatory Advocacy	27,531.25	635.00	4235.63 %
64201-000 Water Issues			
<b>Total for 64200-000 Issues Management</b>	<b>\$36,711.53</b>	<b>\$8,635.00</b>	<b>325.15 %</b>
64300-000 Legal & Governance	0	0	
64301-000 Elections	918.29		
64302-000 Legal Support	15,196.00	21,726.25	-30.06 %
<b>Total for 64300-000 Legal &amp; Governance</b>	<b>\$16,114.29</b>	<b>\$21,726.25</b>	<b>-25.83 %</b>
64400-000 Demonstration Grove	0	0	
64401-000 Pine Tree - Rent		100.00	-100.0 %
64402-000 Pine Tree - Grove Management	4,310.62	2,182.74	97.49 %
<b>Total for 64400-000 Demonstration Grove</b>	<b>\$4,310.62</b>	<b>\$2,282.74</b>	<b>88.84 %</b>
64800-000 Other Industry Affairs	0	0	
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	1,000.00	1,000.00	0.0 %
64801-086 Industry Reports-AVMA	40.00	40.00	0.0 %
64803-000 Travel Expenses - Industry Affairs	1,108.49	150.96	634.29 %
64804-000 Office Expenses - Industry Affairs	209.70	249.41	-15.92 %
<b>Total for 64800-000 Other Industry Affairs</b>	<b>\$2,358.19</b>	<b>\$1,440.37</b>	<b>63.72 %</b>
64500-000 Education & Outreach	0	0	
64501-000 Field Meetings, Seminars & Workshops		116.50	-100.0 %
<b>Total for 64500-000 Education &amp; Outreach</b>	<b>0</b>	<b>\$116.50</b>	<b>-100.0 %</b>
<b>Total for 64000-000 Industry Affairs</b>	<b>\$84,163.78</b>	<b>\$39,395.77</b>	<b>113.64 %</b>

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
65000-000 Production Research	0	0	
65200-000 Breeding, Varieties & Genetics	0	0	
65216-000 Commercial-Scale Field Testing of Advanced Rootstock		22,407.00	-100.0 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	925.52		
<b>Total for 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$925.52</b>	<b>\$22,407.00</b>	<b>-95.87 %</b>
<b>Total for 65000-000 Production Research</b>	<b>\$925.52</b>	<b>\$22,407.00</b>	<b>-95.87 %</b>
66010-000 Grant Programs	0	0	
66015-000 Export Marketing	0	0	
66021-000 USDA Grant - FAS MAP China	-31,787.99		
<b>Total for 66015-000 Export Marketing</b>	<b>-\$31,787.99</b>	<b>0</b>	
66100-000 Unreimbursed Grant Receivables	31,787.99		
<b>Total for 66010-000 Grant Programs</b>	<b>0</b>	<b>0</b>	
70000-000 Operations	0	0	
71100-000 Office Expense	0	0	
71101-000 Office Rent - CAC Mauchly, Irvine			
71102-000 Rent-CAM, Ins, Prop Tax	2,752.99	2,133.47	29.04 %
71104-000 Rent-Offsite Storage	830.00	658.90	25.97 %
71111-000 Insurance-Liability	7,870.63	2,551.08	208.52 %
71121-000 Office Expenses - Operations	102.99	273.82	-62.39 %
71123-000 Janitorial	489.00	474.00	3.16 %
71131-000 Office Utilities	971.64	1,033.15	-5.95 %
71141-000 Bank & Payroll Fees	780.75	764.67	2.1 %
71151-000 Equipment Maintenance & Expense	429.57	180.65	137.79 %
71161-000 Telephone	685.68	664.87	3.13 %
71162-000 Employee Communication Expense	1,125.00	1,200.00	-6.25 %
71122-000 Office Supplies		23.48	-100.0 %
71181-000 Postage & Courier Service		55.52	-100.0 %
<b>Total for 71100-000 Office Expense</b>	<b>\$16,038.25</b>	<b>\$10,013.61</b>	<b>60.16 %</b>
71200-000 Professional Fees	0	0	
71211-000 Calif. Department of Food & Ag.-CDFA	6,724.76	6,627.00	1.48 %
71221-000 Dept. of Ag-USDA/AMS	3,050.33	4,736.00	-35.59 %
78301-000 Pension Adm & Legal	980.20	889.21	10.23 %
71201-000 CPA-Financial Audits		18,322.00	-100.0 %
71236-000 Outsourced Accounting		10,555.00	-100.0 %
<b>Total for 71200-000 Professional Fees</b>	<b>\$10,755.29</b>	<b>\$41,129.21</b>	<b>-73.85 %</b>
71300-000 Personnel Expenses	0	0	
71301-000 Salaries/Wages	0	0	
71302-000 Salaries/Wages - IA & Ops	52,915.17	50,378.87	5.03 %
71303-000 Salaries/Wages - Marketing	9,816.59	59,163.36	-83.41 %

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
<b>Total for 71301-000 Salaries/Wages</b>	<b>\$62,731.76</b>	<b>\$109,542.23</b>	<b>-42.73 %</b>
71311-000 Pension Expense	0	0	
71312-000 Pension Expense - IA & Ops	5,291.52	5,037.89	5.03 %
71313-000 Pension Expense - Marketing	845.20	2,430.92	-65.23 %
<b>Total for 71311-000 Pension Expense</b>	<b>\$6,136.72</b>	<b>\$7,468.81</b>	<b>-17.84 %</b>
71321-000 Payroll Tax & Work Comp	0	0	
71322-000 Payroll Tax & Work Comp - IA & Ops	4,176.74	4,067.10	2.7 %
71323-000 Payroll Tax & Work Comp - Marketing	896.49	4,742.53	-81.1 %
<b>Total for 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$5,073.23</b>	<b>\$8,809.63</b>	<b>-42.41 %</b>
71331-000 Benefits	0	\$7,021.99	-100.0 %
71332-000 Benefits - IA & Ops	7,180.45		
71333-000 Benefits - Marketing	1,125.99	7,424.73	-84.83 %
<b>Total for 71331-000 Benefits</b>	<b>\$8,306.44</b>	<b>\$14,446.72</b>	<b>-42.5 %</b>
<b>Total for 71300-000 Personnel Expenses</b>	<b>\$82,248.15</b>	<b>\$140,267.39</b>	<b>-41.36 %</b>
71400-000 Commissioner Expenses	0	0	
71403-000 Travel Expenses - Board Members	401.90	270.63	48.51 %
71404-000 Board Meeting Expenses	5,610.40	465.14	1106.17 %
71405-000 HAB BOLD Participation		1,943.48	-100.0 %
<b>Total for 71400-000 Commissioner Expenses</b>	<b>\$6,012.30</b>	<b>\$2,679.25</b>	<b>124.4 %</b>
73000-000 Information Technology	0	0	
73001-000 Network Maintenance	1,016.74	3,655.76	-72.19 %
73002-000 Network Hardware, Software & Licenses	239.22	4,912.88	-95.13 %
73003-000 IT Support & Consulting	2,993.00	305.00	881.31 %
73004-000 Accounting & Assessment System	738.31	1,011.94	-27.04 %
73005-000 IT Services	820.00	820.00	0.0 %
<b>Total for 73000-000 Information Technology</b>	<b>\$5,807.27</b>	<b>\$10,705.58</b>	<b>-45.75 %</b>
78000-000 Depreciation, Interest & Other Operations	0	0	
78101-000 Travel Expenses - Operations	212.97	166.16	28.17 %
78501-000 Dues, Education, Training, Recruitment & Other	8,000.00		
79001-000 Amortization Expense	13,275.52	13,276.28	-0.01 %
79100-000 Interest Expense	515.49	148.67	246.73 %
<b>Total for 78000-000 Depreciation, Interest &amp; Other Operations</b>	<b>\$22,003.98</b>	<b>\$13,591.11</b>	<b>61.9 %</b>
<b>Total for 70000-000 Operations</b>	<b>\$142,865.24</b>	<b>\$218,386.15</b>	<b>-34.58 %</b>
<b>Total for Expenses</b>	<b>\$841,963.61</b>	<b>\$624,128.37</b>	<b>34.9 %</b>
<b>Net Operating Income</b>	<b>-\$579,143.77</b>	<b>-\$540,688.59</b>	<b>-7.11 %</b>
Other Income			

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
Other Expenses			
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>-\$579,143.77</b>	<b>-\$540,688.59</b>	<b>-7.11 %</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

Nov 2024 - February 2025 Actual Expenses  
Nov 2024 - February 2025 Budget

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>Revenue</b>																				
40001-000 CAC Assessment Revenue-Current Year	\$0.00	\$250.00	(\$250.00)	0.00%	\$443.67	\$180.00	\$263.67	246.48%	\$65,984.84	\$1,110.00	\$64,874.84	5944.58%	\$42,638.89	\$12,635.00	\$30,003.89	337.47%	\$109,067.40	\$14,175.00	\$94,892.40	769.43%
40002-000 CAC Assessment Revenue-Prior Year	(\$74.79)	\$0.00	(\$74.79)		\$82.91	\$0.00	\$82.91		(\$210.59)	\$0.00	(\$210.59)		\$811.58	\$0.00	\$811.58		\$609.11	\$0.00	\$609.11	
40011-000 HAB Rebate Assess. Revenue-Current Year	\$0.00	\$750.00	(\$750.00)	0.00%	\$0.00	\$50.00	(\$50.00)	0.00%	\$262,085.43	\$3,200.00	\$258,885.43	8190.17%	\$203,006.21	\$51,000.00	\$152,006.21	398.05%	\$465,091.64	\$55,000.00	\$410,091.64	845.62%
42001-000 Accounting/Administration Fee Revenue (AIP)		\$5,083.00	(\$5,083.00)	0.00%		\$5,083.00	(\$5,083.00)	0.00%		\$5,083.00	(\$5,083.00)	0.00%		\$5,083.00	(\$5,083.00)	0.00%	\$0.00	\$20,332.00	(\$20,332.00)	0.00%
46000-000 Grant Funding			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
46020-000 USDA Grant - FAS MAP Korea - Revenue		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
46021-000 USDA Grant - FAS MAP China - Revenue		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total 46000-000 Grant Funding</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
48001-000 Interest Income	\$1,699.72	\$500.00	\$1,199.72	339.94%	\$1,780.51	\$500.00	\$1,280.51	356.10%	\$1,915.89	\$500.00	\$1,415.89	383.18%	\$1,613.16	\$500.00	\$1,113.16	322.63%	\$7,009.28	\$2,000.00	\$5,009.28	350.46%
48003-000 Other - Pine Tree Ranch Crop Income	\$29.66	\$0.00	\$29.66			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$29.66	\$0.00	\$29.66	
48009-000 Other Income - Misc		\$0.00	\$0.00		\$150.00	\$0.00	\$150.00			\$0.00	\$0.00		\$2,250.00	\$0.00	\$2,250.00		\$2,400.00	\$0.00	\$2,400.00	
48009-118 Other Income - From the Grove		\$0.00	\$0.00			\$0.00	\$0.00		\$5,600.00	\$15,000.00	(\$9,400.00)	37.33%	\$12,500.00	\$0.00	\$12,500.00		\$18,100.00	\$15,000.00	\$3,100.00	120.67%
<b>Total Revenue</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$106,507.00</b>	<b>\$495,800.09</b>	<b>565.51%</b>
<b>Gross Profit</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$106,507.00</b>	<b>\$495,800.09</b>	<b>565.51%</b>
<b>Expenditures</b>																				
50000-000 Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
51000-000 Consumer Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
51001-072 Media Planning & Buying-Curious Plot	\$7,800.00	\$5,000.00	\$2,800.00	156.00%	\$2,165.00	\$5,000.00	(\$2,835.00)	43.30%	\$85,313.75	\$15,000.00	\$70,313.75	568.76%	\$11,096.25	\$15,000.00	(\$3,903.75)	73.98%	\$106,375.00	\$40,000.00	\$66,375.00	265.94%
51002-072 Creative Strategy, Content & Production-Curious Plot	\$6,483.75	\$10,000.00	(\$3,516.25)	64.84%	\$15,244.50	\$25,000.00	(\$9,755.50)	60.98%	\$44,018.75	\$110,000.00	(\$65,981.25)	40.02%	\$235,094.58	\$133,000.00	\$102,094.58	176.76%	\$300,841.58	\$278,000.00	\$22,841.58	108.22%
51004-072 Consumer Marketing-Retail-Curious Plot	\$12,562.52	\$18,500.00	(\$5,937.48)	67.91%	\$2,816.25	\$20,000.00	(\$17,183.75)	14.08%	\$20,665.00	\$20,500.00	\$165.00	100.80%	\$21,647.43	\$38,900.00	(\$17,252.57)	55.65%	\$57,691.20	\$97,900.00	(\$40,208.80)	58.93%
51801-072 Account Administration-Curious Plot	\$18,728.75	\$17,500.00	\$1,228.75	107.02%	\$19,755.00	\$17,500.00	\$2,255.00	112.89%	\$22,298.75	\$47,500.00	(\$25,201.25)	46.94%	\$47,672.50	\$37,500.00	\$10,172.50	127.13%	\$108,455.00	\$120,000.00	(\$11,545.00)	90.38%
52113-000 Photo Shoots		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
54001-072 Consumer PR-Curious Plot	\$8,193.75	\$15,625.00	(\$7,431.25)	52.44%	\$5,886.25	\$15,625.00	(\$9,738.75)	37.67%	\$14,753.75	\$39,625.00	(\$24,871.25)	37.23%	\$53,234.07	\$42,125.00	\$11,109.07	126.37%	\$82,067.82	\$113,000.00	(\$30,932.18)	72.63%
55101-072 Consumer Email Marketing-Curious Plot	\$12,740.00	\$24,260.00	(\$11,520.00)	52.51%	\$8,661.25	\$15,000.00	(\$6,338.75)	57.74%	\$11,522.50	\$7,960.00	\$3,562.50	144.76%	\$9,602.50	\$7,960.00	\$1,642.50	120.63%	\$42,526.25	\$55,180.00	(\$12,653.75)	77.07%
55103-072 Social Media & Content Marketing-Curious Plot	\$14,095.58	\$12,000.00	\$2,095.58	117.46%	\$8,530.66	\$10,000.00	(\$1,469.34)	85.31%	\$19,851.86	\$10,000.00	\$9,851.86	198.52%	\$23,269.34	\$22,500.00	\$769.34	103.42%	\$65,747.44	\$54,500.00	\$11,247.44	120.64%
57002-000 Consumer Research		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total 51000-000 Consumer Marketing</b>	<b>\$80,604.35</b>	<b>\$102,885.00</b>	<b>(\$22,280.65)</b>	<b>78.34%</b>	<b>\$63,058.91</b>	<b>\$108,125.00</b>	<b>(\$45,066.09)</b>	<b>58.32%</b>	<b>\$218,424.36</b>	<b>\$250,585.00</b>	<b>(\$32,160.64)</b>	<b>87.17%</b>	<b>\$401,616.67</b>	<b>\$296,985.00</b>	<b>\$104,631.67</b>	<b>135.23%</b>	<b>\$763,704.29</b>	<b>\$758,580.00</b>	<b>\$5,124.29</b>	<b>100.68%</b>
52000-000 Trade - Retail		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
52000-001 Trade Relations			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
52001-066 Trade Advertising-Media-Fusion		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
52002-066 Trade Advertising-Production-Fusion	\$1,223.76	\$5,500.00	(\$4,276.24)	22.25%	\$2,005.20	\$8,200.00	(\$6,194.80)	24.45%	\$11,388.18	\$12,500.00	(\$1,111.82)	91.11%	\$13,057.92	\$3,400.00	\$9,657.92	384.06%	\$27,675.06	\$29,600.00	(\$1,924.94)	93.50%
52015-000 Trade PR Expenses		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
52022-000 Dues	\$1,189.59	\$0.00	\$1,189.59		\$1,189.51	\$0.00	\$1,189.51		\$1,894.58	\$13,890.00	(\$11,995.42)	13.64%	\$1,199.58	\$0.00	\$1,199.58		\$5,473.26	\$13,890.00	(\$8,416.74)	39.40%
52024-000 Sponsorships-Southern California Locations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
52042-000 Conventions	\$11.39	\$0.00	\$11.39			\$0.00	\$0.00			\$0.00	\$0.00		\$750.00	\$14,000.00	(\$13,250.00)	5.36%	\$761.39	\$14,000.00	(\$13,238.61)	5.44%
52052-081 Program Admin/Strategy/Planning-PJ/PR	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.56	\$1,429.00	(\$0.44)	99.97%	\$714.28	\$1,429.00	(\$714.72)	49.98%	\$5,000.04	\$5,716.00	(\$715.96)	87.47%
52055-081 Key Account Marketing Communications-Fees-PJ/PR	\$25,488.34	\$25,488.00	\$0.34	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$101,952.52	\$101,952.00	\$0.52	100.00%
52058-000 Retailer/Immersive Experiences-Expenses		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%	\$0.00	\$8,572.00	(\$8,572.00)	0.00%
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$8,571.44	\$8,572.00	(\$0.56)	99.99%
52071-075 Key Account Coverage-TX/MW/SE-Anderson	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$38,332.00	\$38,332.00	\$0.00	100.00%
52075-013 Key Account Coverage-SW/NW-Becker	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$56,000.00	\$56,000.00	\$0.00	100.00%
<b>Total 52000-001 Trade Relations</b>	<b>\$55,067.54</b>	<b>\$60,286.00</b>	<b>(\$5,218.46)</b>	<b>91.34%</b>	<b>\$55,837.23</b>	<b>\$62,986.00</b>	<b>(\$7,148.77)</b>	<b>88.65%</b>	<b>\$65,925.24</b>	<b>\$81,176.00</b>	<b>(\$15,250.76)</b>	<b>81.21%</b>	<b>\$66,935.70</b>	<b>\$72,186.00</b>	<b>(\$5,250.30)</b>	<b>92.73%</b>	<b>\$243,765.71</b>	<b>\$276,634.00</b>	<b>(\$32,868.29)</b>	<b>88.12%</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>52010-000 Retail &amp; Consumer Promotions</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52016-000 Recipe Development	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
52124-000 Retail Performance Programs-Retail Promotions	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$441.49	\$140,000.00	(\$139,558.51)	0.32%	\$441.49	\$140,000.00	(\$139,558.51)	0.32%	
52125-000 Retail Brand Awareness Programs	(\$45,000.00)	\$0.00	(\$45,000.00)			\$0.00	\$0.00		\$39,661.14	\$0.00	\$39,661.14		\$150,000.00	(\$150,000.00)	0.00%	(\$5,338.86)	\$150,000.00	(\$155,338.86)	-3.56%	
52128-066 Retail Trade Promotions-Fusion	\$2,435.28	\$5,800.00	(\$3,364.72)	41.99%	\$6,547.50	\$2,900.00	\$3,647.50	225.78%	\$4,941.36	\$5,250.00	(\$308.64)	94.12%	\$6,906.72	\$2,400.00	\$4,506.72	287.78%	\$20,830.86	\$16,350.00	\$4,480.86	127.41%
52129-000 Retailer Social Media Advertising Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
52131-000 Retail Merchandising Services (POS Placement)		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$50,000.00	(\$50,000.00)	0.00%	\$0.00	\$50,000.00	(\$50,000.00)	0.00%	
52132-000 Retail Identity Programs-Display Bins		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
52301-000 Premiums		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
52302-000 POS Materials		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
52303-000 Storage/Fulfillment	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,450.41	\$1,200.00	\$250.41	120.87%	\$2,249.00	\$2,000.00	\$249.00	112.45%	\$5,989.41	\$5,600.00	\$389.41	106.95%
<b>Total 52010-000 Retail &amp; Consumer Promotions</b>	<b>(\$41,419.72)</b>	<b>\$7,000.00</b>	<b>(\$48,419.72)</b>	<b>-591.71%</b>	<b>\$7,692.50</b>	<b>\$4,100.00</b>	<b>\$3,592.50</b>	<b>187.62%</b>	<b>\$46,052.91</b>	<b>\$6,450.00</b>	<b>\$39,602.91</b>	<b>714.00%</b>	<b>\$9,597.21</b>	<b>\$344,400.00</b>	<b>(\$334,802.79)</b>	<b>2.79%</b>	<b>\$21,922.90</b>	<b>\$361,950.00</b>	<b>(\$340,027.10)</b>	<b>6.06%</b>
<b>52200-000 Data, Research &amp; Analysis</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52202-000 Retail POS Scan Data-Circana		\$15,500.00	(\$15,500.00)	0.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$16,507.75	\$15,500.00	\$1,007.75	106.50%	\$16,507.75	\$31,000.00	(\$14,492.25)	53.25%
52204-066 Data Analysis & Retail Research-FUSION	\$2,392.36	\$2,000.00	\$392.36	119.62%	\$20,322.45	\$1,800.00	\$18,522.45	1129.03%	\$28,235.40	\$21,000.00	\$7,235.40	134.45%	\$4,978.54	\$28,500.00	(\$23,521.46)	17.47%	\$55,928.75	\$53,300.00	\$2,628.75	104.93%
52206-086 Inventory Reporting-AVMA	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$900.00	\$900.00	\$0.00	100.00%
52211-066 California Avocado Market Analysis-Fusion	\$10,045.67	\$6,800.00	\$3,245.67	147.73%	\$893.30	\$4,800.00	(\$3,906.70)	18.61%	\$10,246.61	\$5,600.00	\$4,646.61	182.98%	\$10,755.83	\$18,000.00	(\$7,244.17)	59.75%	\$31,941.41	\$35,200.00	(\$3,258.59)	90.74%
52213-066 Retail Support, Planning, Program & Data Admin-Fusion	\$4,123.91	\$1,700.00	\$2,423.91	242.58%	\$1,464.93	\$2,200.00	(\$735.07)	66.59%	\$587.82	\$1,000.00	(\$412.18)	58.78%	\$643.02	\$1,600.00	(\$956.98)	40.19%	\$6,819.68	\$6,500.00	\$319.68	104.92%
<b>Total 52200-000 Data, Research &amp; Analysis</b>	<b>\$16,786.94</b>	<b>\$26,225.00</b>	<b>(\$9,438.06)</b>	<b>64.01%</b>	<b>\$22,905.68</b>	<b>\$9,025.00</b>	<b>\$13,880.68</b>	<b>253.80%</b>	<b>\$39,294.83</b>	<b>\$27,825.00</b>	<b>\$11,469.83</b>	<b>141.22%</b>	<b>\$33,110.14</b>	<b>\$63,825.00</b>	<b>(\$30,714.86)</b>	<b>51.88%</b>	<b>\$112,097.59</b>	<b>\$126,900.00</b>	<b>(\$14,802.41)</b>	<b>88.34%</b>
<b>52400-000 Administration &amp; Other</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52140-098 Grower Communications-GingerRoot	\$260.00	\$800.00	(\$540.00)	32.50%	\$920.00	\$340.00	\$580.00	270.59%	\$160.00	\$380.00	(\$220.00)	42.11%	\$540.00	\$640.00	(\$100.00)	84.38%	\$1,880.00	\$2,160.00	(\$280.00)	87.04%
52401-004 Travel Expenses - Splane		\$0.00	\$0.00		\$337.20	\$500.00	(\$162.80)	67.44%		\$100.00	(\$100.00)	0.00%	\$123.06	\$400.00	(\$276.94)	30.77%	\$460.26	\$1,000.00	(\$539.74)	46.03%
52401-019 Travel Expenses - Marketing Staff		\$100.00	(\$100.00)	0.00%	\$241.96	\$1,500.00	(\$1,258.04)	16.13%	\$1,873.99	\$100.00	\$1,773.99	1873.99%	\$1,073.98	\$500.00	\$573.98	214.80%	\$3,189.93	\$2,200.00	\$989.93	145.00%
52411-000 Office Expenses - Marketing	\$2,180.33	\$500.00	\$1,680.33	436.07%	\$615.47	\$500.00	\$115.47	123.09%	\$1,790.70	\$1,000.00	\$790.70	179.07%	\$295.92	\$500.00	(\$204.08)	59.18%	\$4,882.42	\$2,500.00	\$2,382.42	195.30%
<b>Total 52400-000 Administration &amp; Other</b>	<b>\$2,440.33</b>	<b>\$1,400.00</b>	<b>\$1,040.33</b>	<b>174.31%</b>	<b>\$2,114.63</b>	<b>\$2,840.00</b>	<b>(\$725.37)</b>	<b>74.46%</b>	<b>\$3,824.69</b>	<b>\$1,580.00</b>	<b>\$2,244.69</b>	<b>242.07%</b>	<b>\$2,032.96</b>	<b>\$2,040.00</b>	<b>(\$7.04)</b>	<b>99.65%</b>	<b>\$10,412.61</b>	<b>\$7,860.00</b>	<b>\$2,552.61</b>	<b>132.48%</b>
<b>Total 52000-000 Trade - Retail</b>	<b>\$32,875.09</b>	<b>\$94,911.00</b>	<b>(\$62,035.91)</b>	<b>34.64%</b>	<b>\$88,550.04</b>	<b>\$78,951.00</b>	<b>\$9,599.04</b>	<b>112.16%</b>	<b>\$155,097.67</b>	<b>\$117,031.00</b>	<b>\$38,066.67</b>	<b>132.53%</b>	<b>\$111,676.01</b>	<b>\$482,451.00</b>	<b>(\$370,774.99)</b>	<b>23.15%</b>	<b>\$388,198.81</b>	<b>\$773,344.00</b>	<b>(\$385,145.19)</b>	<b>50.20%</b>
<b>53000-000 Trade - Foodservice</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
53001-070 Media-KC		\$500.00	(\$500.00)	0.00%	\$750.00	\$1,000.00	(\$250.00)	75.00%	\$800.00	\$1,000.00	(\$200.00)	80.00%	\$2,250.00	\$0.00	\$2,250.00		\$3,800.00	\$2,500.00	\$1,300.00	152.00%
53002-070 Production-KC	\$3,550.00	\$3,500.00	\$50.00	101.43%	\$9,482.04	\$13,600.00	(\$4,117.96)	69.72%	\$1,050.00	\$2,800.00	(\$1,750.00)	37.50%	\$2,050.00	\$2,050.00	\$0.00	100.00%	\$14,082.04	\$21,950.00	(\$7,867.96)	64.16%
53101-070 Public Relations-KC	\$4,250.00	\$3,200.00	\$1,050.00	132.81%	\$7,944.54	\$22,600.00	(\$14,655.46)	35.15%	\$8,080.60	\$5,200.00	\$2,880.60	155.40%	\$5,117.93	\$5,100.00	\$17.93	100.35%	\$25,393.07	\$36,100.00	(\$10,706.93)	70.34%
53103-070 Foodservice Events-KC	\$508.01	\$23,000.00	(\$22,491.99)	2.21%	\$350.00	\$0.00	\$350.00		\$26,210.49	\$2,000.00	\$24,210.49	1310.52%	\$5,543.28	\$1,200.00	\$4,343.28	461.94%	\$32,611.78	\$26,200.00	\$6,411.78	124.47%
53104-070 Chain Promotions-KC	\$1,950.00	\$4,000.00	(\$2,050.00)	48.75%	\$1,650.00	\$3,000.00	(\$1,350.00)	55.00%	\$9,103.55	\$6,400.00	\$2,703.55	142.24%	\$7,462.65	\$6,600.00	\$862.65	113.07%	\$20,166.20	\$20,000.00	\$166.20	100.83%
53105-070 Culinary Education Program-KC	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$400.00	\$600.00	(\$200.00)	66.67%
53801-070 Program Administration Fees-KC	\$4,050.00	\$2,400.00	\$1,650.00	168.75%	\$5,450.00	\$4,000.00	\$1,450.00	136.25%	\$1,650.00	\$1,000.00	\$650.00	165.00%	\$650.00	\$500.00	\$150.00	130.00%	\$11,800.00	\$7,900.00	\$3,900.00	149.37%
53802-070 Program Administration Expenses-KC	\$0.00	\$0.00	\$0.00		\$736.55	\$500.00	\$236.55	147.31%	\$5.11	\$0.00	\$5.11		\$0.73	\$0.00	\$0.73		\$742.39	\$500.00	\$242.39	148.48%
<b>Total 53000-000 Trade - Foodservice</b>	<b>\$14,408.01</b>	<b>\$36,750.00</b>	<b>(\$22,341.99)</b>	<b>39.21%</b>	<b>\$26,463.13</b>	<b>\$44,850.00</b>	<b>(\$18,386.87)</b>	<b>59.00%</b>	<b>\$46,999.75</b>	<b>\$18,550.00</b>	<b>\$28,449.75</b>	<b>253.37%</b>	<b>\$21,124.59</b>	<b>\$15,600.00</b>	<b>\$5,524.59</b>	<b>135.41%</b>	<b>\$108,995.48</b>	<b>\$115,750.00</b>	<b>(\$6,754.52)</b>	<b>94.16%</b>
<b>59000-000 Marketing Activities Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
51003-000 Buy California Marketing Agreement		\$2,084.00	(\$2,084.00)	0.00%		\$2,084.00	(\$2,084.00)	0.00%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$4,166.66	\$8,334.00	(\$4,167.34)	50.00%
51803-000 Marketing/Planning		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
51803-067 Marketing Planning/Special Projects-RoMo	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$22,000.00	\$22,000.00	\$0.00	100.00%
51805-000 Marketing Personnel Expense	\$53,586.19	\$66,000.00	(\$12,413.81)	81.19%	\$63,263.03	\$66,000.00	(\$2,736.97)	95.85%	\$76,314.37	\$91,000.00	(\$14,685.63)	83.86%	\$71,039.59	\$68,000.00	\$3,039.59	104.47%	\$264,203.18	\$291,000.00	(\$26,796.82)	90.79%
52134-000 Export Program		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	
<b>Total 59000-000 Marketing Activities Support</b>	<b>\$59,086.19</b>	<b>\$73,584.00</b>	<b>(\$14,497.81)</b>	<b>80.30%</b>	<b>\$68,763.03</b>	<b>\$73,584.00</b>	<b>(\$4,820.97)</b>	<b>93.45%</b>	<b>\$83,897.70</b>	<b>\$98,583.00</b>	<b>(\$14,685.30)</b>	<b>85.10%</b>	<b>\$78,622.92</b>	<b>\$75,583.00</b>	<b>\$3,039.92</b>	<b>104.02%</b>	<b>\$290,369.84</b>	<b>\$321,334.00</b>	<b>(\$30,964.16)</b>	<b>90.36%</b>
<b>Total 50000-000 Marketing</b>	<b>\$186,973.64</b>	<b>\$308,130.00</b>	<b>(\$121,156.36)</b>	<b>60.68%</b>	<b>\$246,835.11</b>	<b>\$305,510.00</b>	<b>(\$58,674.89)</b>	<b>80.79%</b>	<b>\$504,419.48</b>	<b>\$484,749.00</b>	<b>\$19,670.48</b>	<b>104.06%</b>	<b>\$613,040.19</b>	<b>\$870,619.00</b>	<b>(\$257,578.81)</b>	<b>70.41%</b>	<b>\$1,551,268.42</b>	<b>\$1,969,008.00</b>	<b>(\$417,739.58)</b>	<b>78.78%</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64000-000 Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64000-001 Industry Statistics and Information</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64001-000 AMRIC Operation	\$346.38	\$300.00	\$46.38	115.46%	\$339.48	\$300.00	\$39.48	113.16%	\$346.63	\$300.00	\$46.63	115.54%	\$346.31	\$300.00	\$46.31	115.44%	\$1,378.80	\$1,200.00	\$178.80	114.90%
64001-130 AMRIC Operation-Hooman Mohammadpour	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$1,200.00	\$1,000.00	\$200.00	120.00%	\$3,900.00	\$4,000.00	(\$100.00)	97.50%
64002-000 Crop Forecasting and Analysis		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64002-104 Crop Forecasting And Analysis-Land IQ		\$0.00	\$0.00		\$38,287.50	\$38,288.00	(\$0.50)	100.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$38,287.50	\$38,288.00	(\$0.50)	100.00%
64003-000 Grower Database		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,500.00	(\$1,500.00)	0.00%	\$0.00	\$1,500.00	(\$1,500.00)	0.00%	
64004-000 Grove ID GIS Project Dmnt		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64004-104 Grove ID GIS Project Dmnt-Land IQ	\$1,546.25	\$0.00	\$1,546.25			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,546.25	\$0.00	\$1,546.25	
<b>Total 64000-001 Industry Statistics and Information</b>	<b>\$2,792.63</b>	<b>\$1,300.00</b>	<b>\$1,492.63</b>	<b>214.82%</b>	<b>\$39,526.98</b>	<b>\$39,588.00</b>	<b>(\$61.02)</b>	<b>99.85%</b>	<b>\$1,246.63</b>	<b>\$1,300.00</b>	<b>(\$53.37)</b>	<b>95.89%</b>	<b>\$1,546.31</b>	<b>\$2,800.00</b>	<b>(\$1,253.69)</b>	<b>55.28%</b>	<b>\$45,112.55</b>	<b>\$44,988.00</b>	<b>\$124.55</b>	<b>100.28%</b>
<b>64100-000 Grower Communications</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64105-000 Online Information	\$80.32	\$100.00	(\$19.68)	80.32%	\$80.32	\$100.00	(\$19.68)	80.32%	\$91.40	\$100.00	(\$8.60)	91.40%	\$1,296.37	\$1,300.00	(\$3.63)	99.72%	\$1,548.41	\$1,600.00	(\$51.59)	96.78%
64105-098 Online Information-GingerRoot	\$1,260.00	\$1,650.00	(\$390.00)	76.36%	\$640.00	\$1,650.00	(\$1,010.00)	38.79%	\$2,680.00	\$1,650.00	\$1,030.00	162.42%	\$720.00	\$1,650.00	(\$930.00)	43.64%	\$5,300.00	\$6,600.00	(\$1,300.00)	80.30%
64105-099 Online Information-Fishhook		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$5,000.00	\$0.00	\$5,000.00		\$5,000.00	\$0.00	\$5,000.00	
64106-000 Publications	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$231.80	\$400.00	(\$168.20)	57.95%
64106-067 Publications-ROMO		\$0.00	\$0.00			\$0.00	\$0.00		\$375.00	\$750.00	(\$375.00)	50.00%		\$0.00	\$0.00		\$375.00	\$750.00	(\$375.00)	50.00%
64106-085 Publications-Fox Wthr	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$440.00	\$440.00	\$0.00	100.00%
64106-098 Publications-GingerRoot	\$700.00	\$1,250.00	(\$550.00)	56.00%	\$420.00	\$1,250.00	(\$830.00)	33.60%	\$940.00	\$1,250.00	(\$310.00)	75.20%	\$520.00	\$1,250.00	(\$730.00)	41.60%	\$2,580.00	\$5,000.00	(\$2,420.00)	51.60%
64106-118 Publications-Champ	(\$53.34)	\$0.00	(\$53.34)		\$71.60	\$0.00	\$71.60			\$18,000.00	(\$18,000.00)	0.00%	\$15,418.52	\$0.00	\$15,418.52		\$15,436.78	\$18,000.00	(\$2,563.22)	85.76%
64107-000 Annual Meeting		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%	\$0.00	\$2,500.00	(\$2,500.00)	0.00%
64108-000 Annual Report		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64108-098 Annual Report-GingerRoot	\$120.00	\$0.00	\$120.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%		\$2,500.00	(\$2,500.00)	0.00%	\$120.00	\$5,000.00	(\$4,880.00)	2.40%
<b>Total 64100-000 Grower Communications</b>	<b>\$2,274.93</b>	<b>\$3,210.00</b>	<b>(\$935.07)</b>	<b>70.87%</b>	<b>\$1,379.87</b>	<b>\$3,210.00</b>	<b>(\$1,830.13)</b>	<b>42.99%</b>	<b>\$4,254.35</b>	<b>\$24,460.00</b>	<b>(\$20,205.65)</b>	<b>17.39%</b>	<b>\$23,122.84</b>	<b>\$9,410.00</b>	<b>\$13,712.84</b>	<b>245.73%</b>	<b>\$31,031.99</b>	<b>\$40,290.00</b>	<b>(\$9,258.01)</b>	<b>77.02%</b>
<b>64200-000 Issues Management</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64201-000 Water Issues		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64202-000 Field/Technical Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64204-000 Research Program Coordination & Outreach	\$9,901.82	\$10,000.00	(\$98.18)	99.02%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$9,180.28	\$12,000.00	(\$2,819.72)	76.50%	\$35,082.10	\$38,000.00	(\$2,917.90)	92.32%
64206-000 Legislative & Regulatory Advocacy	\$7,937.50	\$8,000.00	(\$62.50)	99.22%	\$38,875.00	\$39,000.00	(\$125.00)	99.68%	\$25,000.00	\$35,000.00	(\$10,000.00)	71.43%	\$27,531.25	\$35,000.00	(\$7,468.75)	78.66%	\$99,343.75	\$117,000.00	(\$17,656.25)	84.91%
64208-000 Product Registrations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64211-000 Sustainability Project		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 64200-000 Issues Management</b>	<b>\$17,839.32</b>	<b>\$18,000.00</b>	<b>(\$160.68)</b>	<b>99.11%</b>	<b>\$46,875.00</b>	<b>\$47,000.00</b>	<b>(\$125.00)</b>	<b>99.73%</b>	<b>\$33,000.00</b>	<b>\$43,000.00</b>	<b>(\$10,000.00)</b>	<b>76.74%</b>	<b>\$36,711.53</b>	<b>\$47,000.00</b>	<b>(\$10,288.47)</b>	<b>78.11%</b>	<b>\$134,425.85</b>	<b>\$155,000.00</b>	<b>(\$20,574.15)</b>	<b>86.73%</b>
<b>64300-000 Legal &amp; Governance</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64301-000 Elections		\$0.00	\$0.00			\$0.00	\$0.00			\$1,000.00	(\$1,000.00)	0.00%	\$918.29	\$0.00	\$918.29		\$918.29	\$1,000.00	(\$81.71)	91.83%
64302-000 Legal Support	\$10,420.00	\$12,500.00	(\$2,080.00)	83.36%	\$16,879.00	\$12,500.00	\$4,379.00	135.03%	\$18,235.00	\$12,500.00	\$5,735.00	145.88%	\$15,196.00	\$12,500.00	\$2,696.00	121.57%	\$60,730.00	\$50,000.00	\$10,730.00	121.46%
64303-000 Governance Support		\$0.00	\$0.00			\$0.00	\$0.00		\$4,529.11	\$5,000.00	(\$470.89)	90.58%		\$1,000.00	(\$1,000.00)	0.00%	\$4,529.11	\$6,000.00	(\$1,470.89)	75.49%
<b>Total 64300-000 Legal &amp; Governance</b>	<b>\$10,420.00</b>	<b>\$12,500.00</b>	<b>(\$2,080.00)</b>	<b>83.36%</b>	<b>\$16,879.00</b>	<b>\$12,500.00</b>	<b>\$4,379.00</b>	<b>135.03%</b>	<b>\$22,764.11</b>	<b>\$18,500.00</b>	<b>\$4,264.11</b>	<b>123.05%</b>	<b>\$16,114.29</b>	<b>\$13,500.00</b>	<b>\$2,614.29</b>	<b>119.37%</b>	<b>\$66,177.40</b>	<b>\$57,000.00</b>	<b>\$9,177.40</b>	<b>116.10%</b>
<b>64400-000 Demonstration Grove</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64401-000 Pine Tree - Rent	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$8,300.00	(\$8,300.00)	0.00%
64402-000 Pine Tree - Grove Management	\$2,403.01	\$1,500.00	\$903.01	160.20%	\$2,766.56	\$1,500.00	\$1,266.56	184.44%	\$2,578.18	\$3,333.00	(\$754.82)	77.35%	\$4,310.62	\$3,333.00	\$977.62	129.33%	\$12,058.37	\$9,666.00	\$2,392.37	124.75%
64403-000 Pine Tree - Utilities	(\$1,784.98)	\$450.00	(\$2,234.98)	-396.66%	\$37.57	\$450.00	(\$412.43)	8.35%		\$450.00	(\$450.00)	0.00%		\$450.00	(\$450.00)	0.00%	(\$1,747.41)	\$1,800.00	(\$3,547.41)	-97.08%
64404-000 Pine Tree - Property Tax & Insurance	(\$50.27)	\$213.00	(\$263.27)	-23.60%	\$146.90	\$213.00	(\$66.10)	68.97%		\$213.00	(\$213.00)	0.00%		\$213.00	(\$213.00)	0.00%	\$96.63	\$852.00	(\$755.37)	11.34%
64405-000 Pine Tree - Miscellaneous Expense		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64406-000 Pine Tree - Crop Harvesting		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64408-000 Pine Tree - CAC Assessment		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64409-000 Pine Tree - HAB Assessment		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 64400-000 Demonstration Grove</b>	<b>\$567.76</b>	<b>\$4,238.00</b>	<b>(\$3,670.24)</b>	<b>13.40%</b>	<b>\$2,951.03</b>	<b>\$4,238.00</b>	<b>(\$1,286.97)</b>	<b>69.63%</b>	<b>\$2,578.18</b>	<b>\$6,071.00</b>	<b>(\$3,492.82)</b>	<b>42.47%</b>	<b>\$4,310.62</b>	<b>\$6,071.00</b>	<b>(\$1,760.38)</b>	<b>71.00%</b>	<b>\$10,407.59</b>	<b>\$20,618.00</b>	<b>(\$10,210.41)</b>	<b>50.48%</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64500-000 Education &amp; Outreach</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64501-000 Field Meetings, Seminars &amp; Workshops</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
<b>64502-000 Pine Tree Ranch Field Days</b>	\$100.08	\$100.00	\$0.08	100.08%		\$0.00	\$0.00		\$738.14	\$600.00	\$138.14	123.02%		\$0.00	\$0.00		\$838.22	\$700.00	\$138.22	119.75%
<b>64503-000 Grower Outreach</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 64500-000 Education &amp; Outreach</b>	<b>\$100.08</b>	<b>\$100.00</b>	<b>\$0.08</b>	<b>100.08%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$738.14</b>	<b>\$600.00</b>	<b>\$138.14</b>	<b>123.02%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$838.22</b>	<b>\$700.00</b>	<b>\$138.22</b>	<b>119.75%</b>
<b>64800-000 Other Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64801-000 Coalition Dues, Sponsorships , Registrations &amp; Rep</b>	\$10,000.00	\$10,000.00	\$0.00	100.00%		\$2,500.00	(\$2,500.00)	0.00%	\$12,000.00	\$12,500.00	(\$500.00)	96.00%	\$1,000.00	\$2,000.00	(\$1,000.00)	50.00%	\$23,000.00	\$27,000.00	(\$4,000.00)	85.19%
<b>64801-086 Industry Reports-AVMA</b>	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$160.00	\$160.00	\$0.00	100.00%
<b>64802-000 Grant Writing</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64803-000 Travel Expenses - Industry Affairs</b>	\$1,609.09	\$3,750.00	(\$2,140.91)	42.91%	\$328.13	\$3,750.00	(\$3,421.87)	8.75%	\$347.71	\$3,750.00	(\$3,402.29)	9.27%	\$1,108.49	\$3,750.00	(\$2,641.51)	29.56%	\$3,393.42	\$15,000.00	(\$11,606.58)	22.62%
<b>64804-000 Office Expenses - Industry Affairs</b>	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$209.70	\$210.00	(\$0.30)	99.86%	\$374.61	\$840.00	(\$465.39)	44.60%
<b>64805-000 Committee Meeting Expense</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64901-000 Misc IA Exps (Theft Reward)</b>	\$5.53	\$100.00	(\$94.47)	5.53%		\$0.00	\$0.00		\$19.95	\$0.00	\$19.95			\$0.00	\$0.00		\$25.48	\$100.00	(\$74.52)	25.48%
<b>Total 64800-000 Other Industry Affairs</b>	<b>\$11,709.59</b>	<b>\$14,100.00</b>	<b>(\$2,390.41)</b>	<b>83.05%</b>	<b>\$423.10</b>	<b>\$6,500.00</b>	<b>(\$6,076.90)</b>	<b>6.51%</b>	<b>\$12,462.63</b>	<b>\$16,500.00</b>	<b>(\$4,037.37)</b>	<b>75.53%</b>	<b>\$2,358.19</b>	<b>\$6,000.00</b>	<b>(\$3,641.81)</b>	<b>39.30%</b>	<b>\$26,953.51</b>	<b>\$43,100.00</b>	<b>(\$16,146.49)</b>	<b>62.54%</b>
<b>Total 64000-000 Industry Affairs</b>	<b>\$45,704.31</b>	<b>\$53,448.00</b>	<b>(\$7,743.69)</b>	<b>85.51%</b>	<b>\$108,034.98</b>	<b>\$113,036.00</b>	<b>(\$5,001.02)</b>	<b>95.58%</b>	<b>\$77,044.04</b>	<b>\$110,431.00</b>	<b>(\$33,386.96)</b>	<b>69.77%</b>	<b>\$84,163.78</b>	<b>\$84,781.00</b>	<b>(\$617.22)</b>	<b>99.27%</b>	<b>\$314,947.11</b>	<b>\$361,696.00</b>	<b>(\$46,748.89)</b>	<b>87.08%</b>
<b>65000-000 Production Research</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65200-000 Breeding, Varieties &amp; Genetics</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65216-000 Commercial-Scale Field Testing of Advanced Rootstock</b>	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$22,407.00	\$22,407.00	\$0.00	100.00%	\$0.00	\$0.00		\$22,407.00	\$22,407.00	\$0.00	100.00%	
<b>65217-000 CAL POLY Commercial scale field testing of rootstocks</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$3,419.00	\$3,419.00	\$0.00	100.00%	\$925.52	\$0.00	\$925.52		\$4,344.52	\$3,419.00	\$925.52	127.07%
<b>Total 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$25,826.00</b>	<b>\$925.52</b>	<b>103.58%</b>
<b>65300-000 Cultural Management</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65323-000 Develop tools and info on crop water use</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>65325-000 Artificial Pollination Research</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 65300-000 Cultural Management</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>65400-000 Industry Research Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65403-000 FFAR Fellow Sponsor - Landesman</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 65400-000 Industry Research Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total 65000-000 Production Research</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$25,826.00</b>	<b>\$925.52</b>	<b>103.58%</b>
<b>66010-000 Grant Programs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66015-000 Export Marketing</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66020-000 USDA Grant - FAS MAP Korea</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>66021-000 USDA Grant - FAS MAP China</b>	\$4,000.00	\$0.00	\$4,000.00		\$35,787.99	\$0.00	\$35,787.99		\$0.00	\$0.00	\$0.00		(\$31,787.99)	\$0.00	(\$31,787.99)		\$8,000.00	\$0.00	\$8,000.00	
<b>Total 66015-000 Export Marketing</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	
<b>Total 66010-000 Grant Programs</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	
<b>70000-000 Operations</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71100-000 Office Expense</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71101-000 Office Rent - CAC Mauchly, Irvine</b>	\$0.00	\$458.00	(\$458.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$2,705.00	(\$2,705.00)	0.00%
<b>71102-000 Rent-CAM, Ins, Prop Tax</b>	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$10,724.72	\$8,800.00	\$1,924.72	121.87%
<b>71104-000 Rent-Offsite Storage</b>	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$3,320.00	\$3,320.00	\$0.00	100.00%
<b>71111-000 Insurance-Liability</b>	\$2,551.08	\$8,415.00	(\$5,863.92)	30.32%	\$3,994.12	\$8,415.00	(\$4,420.88)	47.46%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$22,286.46	\$33,660.00	(\$11,373.54)	66.21%
<b>71121-000 Office Expenses - Operations</b>	\$195.32	\$250.00	(\$54.68)	78.13%	\$464.44	\$250.00	\$214.44	185.78%	\$91.97	\$750.00	(\$658.03)	12.26%	\$102.99	\$250.00	(\$147.01)	41.20%	\$854.72	\$1,500.00	(\$645.28)	56.98%
<b>71122-000 Office Supplies</b>	\$68.57	\$250.00	(\$181.43)	27.43%	\$0.00	\$250.00	(\$250.00)	0.00%	\$118.84	\$250.00	(\$131.16)	47.54%		\$250.00	(\$250.00)	0.00%	\$187.41	\$1,000.00	(\$812.59)	18.74%
<b>71123-000 Janitorial</b>	\$627.87	\$625.00	\$2.87	100.46%	\$474.00	\$500.00	(\$26.00)	94.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$2,079.87	\$2,125.00	(\$45.13)	97.88%
<b>71131-000 Office Utilities</b>	\$814.72	\$955.00	(\$140.28)	85.31%	\$837.41	\$955.00	(\$117.59)	87.69%	\$940.50	\$1,055.00	(\$114.50)	89.15%	\$971.64	\$955.00	\$16.64	101.74%	\$3,564.27	\$3,920.00	(\$355.73)	90.93%
<b>71141-000 Bank &amp; Payroll Fees</b>	\$494.98	\$661.00	(\$166.02)	74.88%	\$494.98	\$661.00	(\$166.02)	74.88%	\$691.48	\$661.00	\$30.48	104.61%	\$780.75	\$661.00	\$119.75	118.12%	\$2,462.19	\$2,644.00	(\$181.81)	93.12%
<b>71151-000 Equipment Maintenance &amp; Expense</b>	\$527.63	\$480.00	\$47.63	109.92%	\$933.48	\$480.00	\$453.48	194.48%	\$723.76	\$480.00	\$243.76	150.78%	\$429.57	\$480.00	(\$50.43)	89.49%	\$2,614.44	\$1,920.00	\$694.44	136.17%
<b>71161-000 Telephone</b>	\$684.45	\$700.00	(\$15.55)	97.78%	\$684.45	\$700.00	(\$15.55)	97.78%	\$685.68	\$700.00	(\$14.32)	97.95%	\$685.68	\$700.00	(\$14.32)	97.95%	\$2,740.26	\$2,800.00	(\$59.74)	97.87%
<b>71162-000 Employee Communication Expense</b>	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,125.00	\$1,200.00	(\$75.00)	93.75%	\$4,725.00	\$4,800.00	(\$75.00)	98.44%
<b>71181-000 Postage &amp; Courier Service</b>		\$525.00	(\$525.00)	0.00%		\$25.00	(\$25.00)	0.00%		\$25.00	(\$25.00)	0.00%		\$25.00	(\$25.00)	0.00%	\$0.00	\$600.00	(\$600.00)	0.00%
<b>Total 71100-000 Office Expense</b>	<b>\$10,603.99</b>	<b>\$17,549.00</b>	<b>(\$6,945</b>																	

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>71200-000 Professional Fees</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71201-000 CPA-Financial Audits		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$40,000.00	(\$40,000.00)	0.00%	\$0.00	\$40,000.00	(\$40,000.00)	0.00%	
71203-000 CPA-Assessment Audits	\$0.00	\$27,500.00	(\$27,500.00)	0.00%		\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$27,500.00	(\$27,500.00)	0.00%	
71207-000 CDFA Fiscal and Compliance Audit		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$9,925.00	(\$9,925.00)	0.00%	\$0.00	\$9,925.00	(\$9,925.00)	0.00%	
71211-000 Calif. Department of Food & Ag.-CDFA	\$6,340.17	\$7,500.00	(\$1,159.83)	84.54%	\$6,136.04	\$7,500.00	(\$1,363.96)	81.81%	\$6,346.82	\$7,500.00	(\$1,153.18)	84.62%	\$6,724.76	\$7,500.00	(\$775.24)	89.66%	\$25,547.79	\$30,000.00	(\$4,452.21)	85.16%
71221-000 Dept. of Ag-USDA/AMS	\$4,690.00	\$5,250.00	(\$560.00)	89.33%	\$4,758.33	\$5,250.00	(\$491.67)	90.63%	(\$1,615.13)	\$5,250.00	(\$6,865.13)	-30.76%	\$3,050.33	\$5,250.00	(\$2,199.67)	58.10%	\$10,883.53	\$21,000.00	(\$10,116.47)	51.83%
71235-000 Legal-Ballard/Rosenberg-Labor Issues		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71236-000 Outsourced Accounting	\$13,128.73	\$8,750.00	\$4,378.73	150.04%	\$8,521.25	\$8,750.00	(\$228.75)	97.39%		\$8,750.00	(\$8,750.00)	0.00%		\$8,750.00	(\$8,750.00)	0.00%	\$21,649.98	\$35,000.00	(\$13,350.02)	61.86%
71299-000 Other Professional Expense		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
78301-000 Pension Adm & Legal	\$921.17	\$1,005.00	(\$83.83)	91.66%	\$932.75	\$1,005.00	(\$72.25)	92.81%	\$5,333.24	\$6,395.00	(\$1,061.76)	83.40%	\$980.20	\$1,005.00	(\$24.80)	97.53%	\$8,167.36	\$9,410.00	(\$1,242.64)	86.79%
<b>Total 71200-000 Professional Fees</b>	<b>\$25,080.07</b>	<b>\$50,005.00</b>	<b>(\$24,924.93)</b>	<b>50.16%</b>	<b>\$20,348.37</b>	<b>\$22,505.00</b>	<b>(\$2,156.63)</b>	<b>90.42%</b>	<b>\$10,064.93</b>	<b>\$27,895.00</b>	<b>(\$17,830.07)</b>	<b>36.08%</b>	<b>\$10,755.29</b>	<b>\$72,430.00</b>	<b>(\$61,674.71)</b>	<b>14.85%</b>	<b>\$66,248.66</b>	<b>\$172,835.00</b>	<b>(\$106,586.34)</b>	<b>38.33%</b>
<b>71300-000 Personnel Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71302-000 Salaries/Wages - IA & Ops	\$40,063.22	\$50,350.00	(\$10,286.78)	79.57%	\$50,572.27	\$50,350.00	\$222.27	100.44%	\$57,193.04	\$52,370.00	\$4,823.04	109.21%	\$52,915.17	\$52,370.00	\$545.17	101.04%	\$200,743.70	\$205,440.00	(\$4,696.30)	97.71%
71303-000 Salaries/Wages - Marketing	\$7,099.60	\$8,874.00	(\$1,774.40)	80.00%	\$8,874.50	\$8,874.00	\$0.50	100.01%	\$13,416.52	\$9,230.00	\$4,186.52	145.36%	\$9,816.59	\$9,230.00	\$586.59	106.36%	\$39,207.21	\$36,208.00	\$2,999.21	108.28%
<b>Total 71301-000 Salaries/Wages</b>	<b>\$47,162.82</b>	<b>\$59,224.00</b>	<b>(\$12,061.18)</b>	<b>79.63%</b>	<b>\$59,446.77</b>	<b>\$59,224.00</b>	<b>\$222.77</b>	<b>100.38%</b>	<b>\$70,609.56</b>	<b>\$61,600.00</b>	<b>\$9,009.56</b>	<b>114.63%</b>	<b>\$62,731.76</b>	<b>\$61,600.00</b>	<b>\$1,131.76</b>	<b>101.84%</b>	<b>\$239,950.91</b>	<b>\$241,648.00</b>	<b>(\$1,697.09)</b>	<b>99.30%</b>
71312-000 Pension Expense - IA & Ops	\$4,991.46	\$5,035.00	(\$43.54)	99.14%	\$5,057.22	\$5,035.00	\$22.22	100.44%	\$5,259.46	\$5,237.00	\$22.46	100.43%	\$5,291.52	\$5,237.00	\$54.52	101.04%	\$20,599.66	\$20,544.00	\$55.66	100.27%
71313-000 Pension Expense - Marketing	\$887.45	\$887.00	\$0.45	100.05%	\$887.45	\$887.00	\$0.45	100.05%	\$929.70	\$923.00	\$6.70	100.73%	\$845.20	\$923.00	(\$77.80)	91.57%	\$3,549.80	\$3,620.00	(\$70.20)	98.06%
<b>Total 71311-000 Pension Expense</b>	<b>\$5,878.91</b>	<b>\$5,922.00</b>	<b>(\$43.09)</b>	<b>99.27%</b>	<b>\$5,944.67</b>	<b>\$5,922.00</b>	<b>\$22.67</b>	<b>100.38%</b>	<b>\$6,189.16</b>	<b>\$6,160.00</b>	<b>\$29.16</b>	<b>100.47%</b>	<b>\$6,136.72</b>	<b>\$6,160.00</b>	<b>(\$23.28)</b>	<b>99.62%</b>	<b>\$24,149.46</b>	<b>\$24,164.00</b>	<b>(\$14.54)</b>	<b>99.94%</b>
71322-000 Payroll Tax & Work Comp - IA & Ops	\$2,028.83	\$3,937.00	(\$1,908.17)	51.53%	\$2,429.50	\$3,937.00	(\$1,507.50)	61.71%	\$5,888.19	\$3,937.00	\$1,951.19	149.56%	\$4,176.74	\$3,937.00	\$239.74	106.09%	\$14,523.26	\$15,748.00	(\$1,224.74)	92.22%
71323-000 Payroll Tax & Work Comp - Marketing	\$386.58	\$669.00	(\$282.42)	57.78%	\$480.69	\$669.00	(\$188.31)	71.85%	\$991.44	\$669.00	\$322.44	148.20%	\$896.49	\$669.00	\$227.49	134.00%	\$2,755.20	\$2,676.00	\$79.20	102.96%
<b>Total 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$2,415.41</b>	<b>\$4,606.00</b>	<b>(\$2,190.59)</b>	<b>52.44%</b>	<b>\$2,910.19</b>	<b>\$4,606.00</b>	<b>(\$1,695.81)</b>	<b>63.18%</b>	<b>\$6,879.63</b>	<b>\$4,606.00</b>	<b>\$2,273.63</b>	<b>149.36%</b>	<b>\$5,073.23</b>	<b>\$4,606.00</b>	<b>\$467.23</b>	<b>110.14%</b>	<b>\$17,278.46</b>	<b>\$18,424.00</b>	<b>(\$1,145.54)</b>	<b>93.78%</b>
71332-000 Benefits - IA & Ops	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$15,730.45	\$38,879.00	(\$23,148.55)	40.46%	\$7,180.45	\$7,879.00	(\$698.55)	91.13%	\$36,629.96	\$62,516.00	(\$25,886.04)	58.59%
71333-000 Benefits - Marketing	\$1,082.74	\$1,245.00	(\$162.26)	86.97%	\$1,159.24	\$1,245.00	(\$85.76)	93.11%	\$2,249.11	\$5,310.00	(\$3,060.89)	42.36%	\$1,125.99	\$1,245.00	(\$119.01)	90.44%	\$5,617.08	\$9,045.00	(\$3,427.92)	62.10%
<b>Total 71331-000 Benefits</b>	<b>\$7,942.27</b>	<b>\$9,124.00</b>	<b>(\$1,181.73)</b>	<b>87.05%</b>	<b>\$8,018.77</b>	<b>\$9,124.00</b>	<b>(\$1,105.23)</b>	<b>87.89%</b>	<b>\$17,979.56</b>	<b>\$44,189.00</b>	<b>(\$26,209.44)</b>	<b>40.69%</b>	<b>\$8,306.44</b>	<b>\$9,124.00</b>	<b>(\$817.56)</b>	<b>91.04%</b>	<b>\$42,247.04</b>	<b>\$71,561.00</b>	<b>(\$29,313.96)</b>	<b>59.04%</b>
<b>Total 71300-000 Personnel Expenses</b>	<b>\$63,399.41</b>	<b>\$78,876.00</b>	<b>(\$15,476.59)</b>	<b>80.38%</b>	<b>\$76,320.40</b>	<b>\$78,876.00</b>	<b>(\$2,555.60)</b>	<b>96.76%</b>	<b>\$101,657.91</b>	<b>\$116,555.00</b>	<b>(\$14,897.09)</b>	<b>87.22%</b>	<b>\$82,248.15</b>	<b>\$81,490.00</b>	<b>\$758.15</b>	<b>100.93%</b>	<b>\$323,625.87</b>	<b>\$355,797.00</b>	<b>(\$32,171.13)</b>	<b>90.96%</b>
<b>71400-000 Commissioner Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71401-000 District Meetings & Expenses		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71402-000 Entertainment		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71403-000 Travel Expenses - Board Members		\$10,000.00	(\$10,000.00)	0.00%	\$30.55	\$0.00	\$30.55		\$0.00	\$0.00		\$401.90	\$10,000.00	(\$9,598.10)	4.02%	\$432.45	\$20,000.00	(\$19,567.55)	2.16%	
71404-000 Board Meeting Expenses	\$881.39	\$2,000.00	(\$1,118.61)	44.07%	\$0.00	\$0.00	\$0.00		\$1,250.00	(\$1,250.00)	0.00%	\$5,610.40	\$2,000.00	\$3,610.40	280.52%	\$6,491.79	\$5,250.00	\$1,241.79	123.65%	
71405-000 HAB BOLD Participation		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71406-000 District Designated Funds		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total 71400-000 Commissioner Expenses</b>	<b>\$881.39</b>	<b>\$12,000.00</b>	<b>(\$11,118.61)</b>	<b>7.34%</b>	<b>\$30.55</b>	<b>\$0.00</b>	<b>\$30.55</b>		<b>\$0.00</b>	<b>\$1,250.00</b>	<b>(\$1,250.00)</b>	<b>0.00%</b>	<b>\$6,012.30</b>	<b>\$12,000.00</b>	<b>(\$5,987.70)</b>	<b>50.10%</b>	<b>\$6,924.24</b>	<b>\$25,250.00</b>	<b>(\$18,325.76)</b>	<b>27.42%</b>
73001-000 Network Maintenance	\$1,946.71	\$2,000.00	(\$53.29)	97.34%	\$934.08	\$2,000.00	(\$1,065.92)	46.70%	\$1,720.77	\$2,000.00	(\$279.23)	86.04%	\$1,016.74	\$2,000.00	(\$983.26)	50.84%	\$5,618.30	\$8,000.00	(\$2,381.70)	70.23%
73002-000 Network Hardware, Software & Licenses	\$297.97	\$340.00	(\$42.03)	87.64%	\$286.00	\$340.00	(\$54.00)	84.12%	\$274.00	\$340.00	(\$66.00)	80.59%	\$239.22	\$340.00	(\$100.78)	70.36%	\$1,097.19	\$1,360.00	(\$262.81)	80.68%
73003-000 IT Support & Consulting	\$22.50	\$11,836.00	(\$11,813.50)	0.19%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$9,001.50	\$22,885.00	(\$13,883.50)	39.33%
73004-000 Accounting & Assessment System	\$941.81	\$300.00	\$641.81	313.94%	\$635.81	\$300.00	\$335.81	211.94%	\$536.00	\$700.00	(\$164.00)	76.57%	\$738.31	\$300.00	\$438.31	246.10%	\$2,851.93	\$1,600.00	\$1,251.93	178.25%
73005-000 IT Services	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$3,280.00	\$3,280.00	\$0.00	100.00%
<b>Total 73000-000 Information Technology</b>	<b>\$4,028.99</b>	<b>\$15,296.00</b>	<b>(\$11,267.01)</b>	<b>26.34%</b>	<b>\$5,668.89</b>	<b>\$7,143.00</b>	<b>(\$1,474.11)</b>	<b>79.36%</b>	<b>\$6,343.77</b>	<b>\$7,543.00</b>	<b>(\$1,199.23)</b>	<b>84.10%</b>	<b>\$5,807.27</b>	<b>\$7,143.00</b>	<b>(\$1,335.73)</b>	<b>81.30%</b>	<b>\$21,848.92</b>	<b>\$37,125.00</b>	<b>(\$15,276.08)</b>	<b>58.85%</b>
78101-000 Travel Expenses - Operations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00		\$212.97	\$500.00	(\$287.03)	42.59%	\$212.97	\$500.00	(\$287.03)	42.59%	
78401-000 Membership Dues & Registration		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
78501-000 Dues, Education, Training, Recruitment & Other		\$0.00	\$0.00			\$0.00	\$0.00		\$195.70	\$0.00	\$195.70		\$8,000.00	\$8,500.00	(\$500.00)	94.12%	\$8,195.70	\$8,500.00	(\$304.30)	96.42%
78601-000 Temporary Help		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
79001-000 Amortization Expense	\$13,275.53	\$13,280.00	(\$4.47)	99.97%	\$13,275.54	\$13,280.00	(\$4.46)	99.97%	\$13,275.51	\$13,279.00	(\$3.49)	99.97%	\$13,275.52	\$13,279.00	(\$3.48)	99.97%	\$53,102.10	\$53,118.00	(\$15.90)	99.97%
79100-000 Interest Expense	\$558.02	\$558.00	\$0.02	100.00%	\$545.68	\$544.00	\$1.68	100.31%	\$530.61	\$531.00	(\$0.39)	99.93%	\$515.49	\$517.0						

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>Revenue</b>																				
40001-000 CAC Assessment Revenue-Current Year	\$0.00	\$250.00	(\$250.00)	0.00%	\$443.67	\$180.00	\$263.67	246.48%	\$65,984.84	\$1,110.00	\$64,874.84	5944.58%	\$42,638.89	\$12,635.00	\$30,003.89	337.47%	\$109,067.40	\$1,950,000.00	(\$1,840,932.60)	5.59%
40002-000 CAC Assessment Revenue-Prior Year	(\$74.79)	\$0.00	(\$74.79)		\$82.91	\$0.00	\$82.91		(\$210.59)	\$0.00	(\$210.59)		\$811.58	\$0.00	\$811.58		\$609.11	\$0.00	\$609.11	
40011-000 HAB Rebate Assess. Revenue-Current Year	\$0.00	\$750.00	(\$750.00)	0.00%	\$0.00	\$50.00	(\$50.00)	0.00%	\$262,085.43	\$3,200.00	\$258,885.43	8190.17%	\$203,006.21	\$51,000.00	\$152,006.21	398.05%	\$465,091.64	\$7,905,000.00	(\$7,439,908.36)	5.88%
42001-000 Accounting/Administration Fee Revenue (AIP)	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$0.00	\$61,000.00	(\$61,000.00)	0.00%
46000-000 Grant Funding		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$0.00	\$0.00	
46020-000 USDA Grant - FAS MAP Korea - Revenue		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$100,000.00	(\$100,000.00)	0.00%
46021-000 USDA Grant - FAS MAP China - Revenue		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$100,000.00	(\$100,000.00)	0.00%
<b>Total 46000-000 Grant Funding</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$200,000.00</b>	<b>(\$200,000.00)</b>	<b>0.00%</b>
48001-000 Interest Income	\$1,699.72	\$500.00	\$1,199.72	339.94%	\$1,780.51	\$500.00	\$1,280.51	356.10%	\$1,915.89	\$500.00	\$1,415.89	383.18%	\$1,613.16	\$500.00	\$1,113.16	322.63%	\$7,009.28	\$6,000.00	\$1,009.28	116.82%
48003-000 Other - Pine Tree Ranch Crop Income	\$29.66	\$0.00	\$29.66			\$0.00				\$0.00				\$0.00			\$29.66	\$125,000.00	(\$124,970.34)	0.02%
48009-000 Other Income - Misc		\$0.00			\$150.00	\$0.00	\$150.00			\$0.00			\$2,250.00	\$0.00	\$2,250.00		\$2,400.00	\$15,000.00	(\$12,600.00)	16.00%
48009-118 Other Income - From the Grove		\$0.00				\$0.00			\$5,600.00	\$15,000.00	(\$9,400.00)	37.33%	\$12,500.00	\$0.00	\$12,500.00		\$18,100.00	\$60,000.00	(\$41,900.00)	30.17%
<b>Total Revenue</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$10,322,000.00</b>	<b>(\$9,719,692.91)</b>	<b>5.84%</b>
<b>Gross Profit</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$10,322,000.00</b>	<b>(\$9,719,692.91)</b>	<b>5.84%</b>
<b>Expenditures</b>																				
50000-000 Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
51000-000 Consumer Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
51001-072 Media Planning & Buying-Curious Plot	\$7,800.00	\$5,000.00	\$2,800.00	156.00%	\$2,165.00	\$5,000.00	(\$2,835.00)	43.30%	\$85,313.75	\$15,000.00	\$70,313.75	568.76%	\$11,096.25	\$15,000.00	(\$3,903.75)	73.98%	\$106,375.00	\$2,175,000.00	(\$2,068,625.00)	4.89%
51002-072 Creative Strategy, Content & Production-Curious Plot	\$6,483.75	\$10,000.00	(\$3,516.25)	64.84%	\$15,244.50	\$25,000.00	(\$9,755.50)	60.98%	\$44,018.75	\$110,000.00	(\$65,981.25)	40.02%	\$235,094.58	\$133,000.00	\$102,094.58	176.76%	\$300,841.58	\$741,600.00	(\$440,758.42)	40.57%
51004-072 Consumer Marketing-Retail-Curious Plot	\$12,562.52	\$18,500.00	(\$5,937.48)	67.91%	\$2,816.25	\$20,000.00	(\$17,183.75)	14.08%	\$20,665.00	\$20,500.00	\$165.00	100.80%	\$21,647.43	\$38,900.00	(\$17,252.57)	55.65%	\$57,691.20	\$1,201,900.00	(\$1,144,208.80)	4.80%
51801-072 Account Administration-Curious Plot	\$18,728.75	\$17,500.00	\$1,228.75	107.02%	\$19,755.00	\$17,500.00	\$2,255.00	112.89%	\$22,298.75	\$47,500.00	(\$25,201.25)	46.94%	\$47,672.50	\$37,500.00	\$10,172.50	127.13%	\$108,455.00	\$335,000.00	(\$226,545.00)	32.37%
52113-000 Photo Shoots		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$34,000.00	(\$34,000.00)	0.00%
54001-072 Consumer PR-Curious Plot	\$8,193.75	\$15,625.00	(\$7,431.25)	52.44%	\$5,886.25	\$15,625.00	(\$9,738.75)	37.67%	\$14,753.75	\$39,625.00	(\$24,871.25)	37.23%	\$53,234.07	\$42,125.00	\$11,109.07	126.37%	\$82,067.82	\$458,000.00	(\$375,932.18)	17.92%
55101-072 Consumer Email Marketing-Curious Plot	\$12,740.00	\$24,260.00	(\$11,520.00)	52.51%	\$8,661.25	\$15,000.00	(\$6,338.75)	57.74%	\$11,522.50	\$7,960.00	\$3,562.50	144.76%	\$9,602.50	\$7,960.00	\$1,642.50	120.63%	\$42,526.25	\$161,100.00	(\$118,573.75)	26.40%
55103-072 Social Media & Content Marketing-Curious Plot	\$14,095.58	\$12,000.00	\$2,095.58	117.46%	\$8,530.66	\$10,000.00	(\$1,469.34)	85.31%	\$19,851.86	\$10,000.00	\$9,851.86	198.52%	\$23,269.34	\$22,500.00	\$769.34	103.42%	\$65,747.44	\$625,500.00	(\$559,752.56)	10.51%
57002-000 Consumer Research		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$40,500.00	(\$40,500.00)	0.00%
<b>Total 51000-000 Consumer Marketing</b>	<b>\$80,604.35</b>	<b>\$102,885.00</b>	<b>(\$22,280.65)</b>	<b>78.34%</b>	<b>\$63,058.91</b>	<b>\$108,125.00</b>	<b>(\$45,066.09)</b>	<b>58.32%</b>	<b>\$218,424.36</b>	<b>\$250,585.00</b>	<b>(\$32,160.64)</b>	<b>87.17%</b>	<b>\$401,616.67</b>	<b>\$296,985.00</b>	<b>\$104,631.67</b>	<b>135.23%</b>	<b>\$763,704.29</b>	<b>\$5,772,600.00</b>	<b>(\$5,008,895.71)</b>	<b>13.23%</b>
52000-000 Trade - Retail		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52000-001 Trade Relations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52001-066 Trade Advertising-Media-Fusion		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$140,000.00	(\$140,000.00)	0.00%
52002-066 Trade Advertising-Production-Fusion	\$1,223.76	\$5,500.00	(\$4,276.24)	22.25%	\$2,005.20	\$8,200.00	(\$6,194.80)	24.45%	\$11,388.18	\$12,500.00	(\$1,111.82)	91.11%	\$13,057.92	\$3,400.00	\$9,657.92	384.06%	\$27,675.06	\$29,600.00	(\$1,924.94)	93.50%
52015-000 Trade PR Expenses		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$10,000.00	(\$10,000.00)	0.00%
52022-000 Dues	\$1,189.59	\$0.00	\$1,189.59		\$1,189.51	\$0.00	\$1,189.51		\$1,894.58	\$13,890.00	(\$11,995.42)	13.64%	\$1,199.58	\$0.00	\$1,199.58		\$5,473.26	\$13,890.00	(\$8,416.74)	39.40%
52024-000 Sponsorships-Southern California Locations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$4,760.00	(\$4,760.00)	0.00%
52042-000 Conventions	\$11.39	\$0.00	\$11.39			\$0.00	\$0.00			\$0.00	\$0.00		\$750.00	\$14,000.00	(\$13,250.00)	5.36%	\$761.39	\$77,000.00	(\$76,238.61)	0.99%
52052-081 Program Admin/Strategy/Planning-PJ/PR	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.56	\$1,429.00	(\$0.44)	99.97%	\$714.28	\$1,429.00	(\$714.72)	49.98%	\$5,000.04	\$30,000.00	(\$24,999.96)	16.67%
52055-081 Key Account Marketing Communications-Fees-PJ/PR	\$25,488.34	\$25,488.00	\$0.34	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$101,952.52	\$297,000.00	(\$195,047.48)	34.33%
52058-000 Retailer/Immersive Experiences-Expenses		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%	\$0.00	\$15,000.00	(\$15,000.00)	0.00%
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$8,571.44	\$15,000.00	(\$6,428.56)	57.14%
52071-075 Key Account Coverage-TX/MW/SE-Anderson	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$38,332.00	\$115,000.00	(\$76,668.00)	33.33%
52075-013 Key Account Coverage-SW/NW-Becker	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$56,000.00	\$168,000.00	(\$112,000.00)	33.33%
<b>Total 52000-001 Trade Relations</b>	<b>\$55,067.54</b>	<b>\$60,286.00</b>	<b>(\$5,218.46)</b>	<b>91.34%</b>	<b>\$55,837.23</b>	<b>\$62,986.00</b>	<b>(\$7,148.77)</b>	<b>88.65%</b>	<b>\$65,925.24</b>	<b>\$81,176.00</b>	<b>(\$15,250.76)</b>	<b>81.21%</b>	<b>\$66,935.70</b>	<b>\$72,186.00</b>	<b>(\$5,250.30)</b>	<b>92.73%</b>	<b>\$243,765.71</b>	<b>\$915,250.00</b>	<b>(\$671,484.29)</b>	<b>26.63%</b>

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>52010-000 Retail &amp; Consumer Promotions</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52016-000 Recipe Development	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$5,000.00	(\$5,000.00)	0.00%
52124-000 Retail Performance Programs-Retail Promotions	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$441.49	\$140,000.00	(\$139,558.51)	0.32%	\$441.49	\$1,550,000.00	(\$1,549,558.51)		0.03%
52125-000 Retail Brand Awareness Programs	(\$45,000.00)	\$0.00	(\$45,000.00)			\$0.00	\$0.00		\$39,661.14	\$0.00	\$39,661.14		\$150,000.00	(\$150,000.00)	0.00%	(\$5,338.86)	\$453,000.00	(\$458,338.86)		-1.18%
52128-066 Retail Trade Promotions-Fusion	\$2,435.28	\$5,800.00	(\$3,364.72)	41.99%	\$6,547.50	\$2,900.00	\$3,647.50	225.78%	\$4,941.36	\$5,250.00	(\$308.64)	94.12%	\$6,906.72	\$2,400.00	\$4,506.72	287.78%	\$20,830.86	\$29,450.00	(\$8,619.14)	70.73%
52129-000 Retailer Social Media Advertising Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$40,000.00	(\$40,000.00)	0.00%
52131-000 Retail Merchandising Services (POS Placement)		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$50,000.00	(\$50,000.00)	0.00%	\$0.00	\$150,000.00	(\$150,000.00)		0.00%
52132-000 Retail Identity Programs-Display Bins		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$90,000.00	(\$90,000.00)		0.00%
52301-000 Premiums		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)		0.00%
52302-000 POS Materials		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)		0.00%
52303-000 Storage/Fulfillment	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,450.41	\$1,200.00	\$250.41	120.87%	\$2,249.00	\$2,000.00	\$249.00	112.45%	\$5,989.41	\$35,000.00	(\$29,010.59)	17.11%
<b>Total 52010-000 Retail &amp; Consumer Promotions</b>	<b>(\$41,419.72)</b>	<b>\$7,000.00</b>	<b>(\$48,419.72)</b>	<b>-591.71%</b>	<b>\$7,692.50</b>	<b>\$4,100.00</b>	<b>\$3,592.50</b>	<b>187.62%</b>	<b>\$46,052.91</b>	<b>\$6,450.00</b>	<b>\$39,602.91</b>	<b>714.00%</b>	<b>\$9,597.21</b>	<b>\$344,400.00</b>	<b>(\$334,802.79)</b>	<b>2.79%</b>	<b>\$21,922.90</b>	<b>\$2,362,450.00</b>	<b>(\$2,340,527.10)</b>	<b>0.93%</b>
<b>52200-000 Data, Research &amp; Analysis</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52202-000 Retail POS Scan Data-Circana		\$15,500.00	(\$15,500.00)	0.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$16,507.75	\$15,500.00	\$1,007.75	106.50%	\$16,507.75	\$62,000.00	(\$45,492.25)	26.63%
52204-066 Data Analysis & Retail Research-FUSION	\$2,392.36	\$2,000.00	\$392.36	119.62%	\$20,322.45	\$1,800.00	\$18,522.45	1129.03%	\$28,235.40	\$21,000.00	\$7,235.40	134.45%	\$4,978.54	\$28,500.00	(\$23,521.46)	17.47%	\$55,928.75	\$96,500.00	(\$40,571.25)	57.96%
52206-086 Inventory Reporting-AVMA	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$900.00	\$2,700.00	(\$1,800.00)	33.33%
52211-066 California Avocado Market Analysis-Fusion	\$10,045.67	\$6,800.00	\$3,245.67	147.73%	\$893.30	\$4,800.00	(\$3,906.70)	18.61%	\$10,246.61	\$5,600.00	\$4,646.61	182.98%	\$10,755.83	\$18,000.00	(\$7,244.17)	59.75%	\$31,941.41	\$54,500.00	(\$22,558.59)	58.61%
52213-066 Retail Support, Planning, Program & Data Admin-Fusion	\$4,123.91	\$1,700.00	\$2,423.91	242.58%	\$1,464.93	\$2,200.00	(\$735.07)	66.59%	\$587.82	\$1,000.00	(\$412.18)	58.78%	\$643.02	\$1,600.00	(\$956.98)	40.19%	\$6,819.68	\$56,500.00	(\$49,680.32)	12.07%
<b>Total 52200-000 Data, Research &amp; Analysis</b>	<b>\$16,786.94</b>	<b>\$26,225.00</b>	<b>(\$9,438.06)</b>	<b>64.01%</b>	<b>\$22,905.68</b>	<b>\$9,025.00</b>	<b>\$13,880.68</b>	<b>253.80%</b>	<b>\$39,294.83</b>	<b>\$27,825.00</b>	<b>\$11,469.83</b>	<b>141.22%</b>	<b>\$33,110.14</b>	<b>\$63,825.00</b>	<b>(\$30,714.86)</b>	<b>51.88%</b>	<b>\$112,097.59</b>	<b>\$272,200.00</b>	<b>(\$160,102.41)</b>	<b>41.18%</b>
<b>52400-000 Administration &amp; Other</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52140-098 Grower Communications-GingerRoot	\$260.00	\$800.00	(\$540.00)	32.50%	\$920.00	\$340.00	\$580.00	270.59%	\$160.00	\$380.00	(\$220.00)	42.11%	\$540.00	\$640.00	(\$100.00)	84.38%	\$1,880.00	\$11,000.00	(\$9,120.00)	17.09%
52401-004 Travel Expenses - Splane		\$0.00	\$0.00		\$337.20	\$500.00	(\$162.80)	67.44%		\$100.00	(\$100.00)	0.00%	\$123.06	\$400.00	(\$276.94)	30.77%	\$460.26	\$7,500.00	(\$7,039.74)	6.14%
52401-019 Travel Expenses - Marketing Staff		\$100.00	(\$100.00)	0.00%	\$241.96	\$1,500.00	(\$1,258.04)	16.13%	\$1,873.99	\$100.00	\$1,773.99	1873.99%	\$1,073.98	\$500.00	\$573.98	214.80%	\$3,189.93	\$17,500.00	(\$14,310.07)	18.23%
52411-000 Office Expenses - Marketing	\$2,180.33	\$500.00	\$1,680.33	436.07%	\$615.47	\$500.00	\$115.47	123.09%	\$1,790.70	\$1,000.00	\$790.70	179.07%	\$295.92	\$500.00	(\$204.08)	59.18%	\$4,882.42	\$30,000.00	(\$25,117.58)	16.27%
<b>Total 52400-000 Administration &amp; Other</b>	<b>\$2,440.33</b>	<b>\$1,400.00</b>	<b>\$1,040.33</b>	<b>174.31%</b>	<b>\$2,114.63</b>	<b>\$2,840.00</b>	<b>(\$725.37)</b>	<b>74.46%</b>	<b>\$3,824.69</b>	<b>\$1,580.00</b>	<b>\$2,244.69</b>	<b>242.07%</b>	<b>\$2,032.96</b>	<b>\$2,040.00</b>	<b>(\$7.04)</b>	<b>99.65%</b>	<b>\$10,412.61</b>	<b>\$66,000.00</b>	<b>(\$55,587.39)</b>	<b>15.78%</b>
<b>Total 52000-000 Trade - Retail</b>	<b>\$32,875.09</b>	<b>\$94,911.00</b>	<b>(\$62,035.91)</b>	<b>34.64%</b>	<b>\$88,550.04</b>	<b>\$78,951.00</b>	<b>\$9,599.04</b>	<b>112.16%</b>	<b>\$155,097.67</b>	<b>\$117,031.00</b>	<b>\$38,066.67</b>	<b>132.53%</b>	<b>\$111,676.01</b>	<b>\$482,451.00</b>	<b>(\$370,774.99)</b>	<b>23.15%</b>	<b>\$388,198.81</b>	<b>\$3,615,900.00</b>	<b>(\$3,227,701.19)</b>	<b>10.74%</b>
<b>53000-000 Trade - Foodservice</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
53001-070 Media-KC		\$500.00	(\$500.00)	0.00%	\$750.00	\$1,000.00	(\$250.00)	75.00%	\$800.00	\$1,000.00	(\$200.00)	80.00%	\$2,250.00	\$0.00	\$2,250.00		\$3,800.00	\$64,400.00	(\$60,600.00)	5.90%
53002-070 Production-KC	\$3,550.00	\$3,500.00	\$50.00	101.43%	\$9,482.04	\$13,600.00	(\$4,117.96)	69.72%	\$1,050.00	\$2,800.00	(\$1,750.00)	37.50%	\$2,050.00	\$2,050.00	(\$2,050.00)	0.00%	\$14,082.04	\$23,000.00	(\$8,917.96)	61.23%
53101-070 Public Relations-KC	\$4,250.00	\$3,200.00	\$1,050.00	132.81%	\$7,944.54	\$22,600.00	(\$14,655.46)	35.15%	\$8,080.60	\$5,200.00	\$2,880.60	155.40%	\$5,117.93	\$5,100.00	\$17.93	100.35%	\$25,393.07	\$102,300.00	(\$76,906.93)	24.82%
53103-070 Foodservice Events-KC	\$508.01	\$23,000.00	(\$22,491.99)	2.21%	\$350.00	\$0.00	\$350.00		\$26,210.49	\$2,000.00	\$24,210.49	1310.52%	\$5,543.28	\$1,200.00	\$4,343.28	461.94%	\$32,611.78	\$213,800.00	(\$181,188.22)	15.25%
53104-070 Chain Promotions-KC	\$1,950.00	\$4,000.00	(\$2,050.00)	48.75%	\$1,650.00	\$3,000.00	(\$1,350.00)	55.00%	\$9,103.55	\$6,400.00	\$2,703.55	142.24%	\$7,462.65	\$6,600.00	\$862.65	113.07%	\$20,166.20	\$275,000.00	(\$254,833.80)	7.33%
53105-070 Culinary Education Program-KC	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$400.00	\$2,000.00	(\$1,600.00)	20.00%
53801-070 Program Administration Fees-KC	\$4,050.00	\$2,400.00	\$1,650.00	168.75%	\$5,450.00	\$4,000.00	\$1,450.00	136.25%	\$1,650.00	\$1,000.00	\$650.00	165.00%	\$650.00	\$500.00	\$150.00	130.00%	\$11,800.00	\$42,900.00	(\$31,100.00)	27.51%
53802-070 Program Administration Expenses-KC	\$0.00	\$0.00	\$0.00		\$736.55	\$500.00	\$236.55	147.31%	\$5.11	\$0.00	\$5.11		\$0.73	\$0.00	\$0.73		\$742.39	\$1,600.00	(\$857.61)	46.40%
<b>Total 53000-000 Trade - Foodservice</b>	<b>\$14,408.01</b>	<b>\$36,750.00</b>	<b>(\$22,341.99)</b>	<b>39.21%</b>	<b>\$26,463.13</b>	<b>\$44,850.00</b>	<b>(\$18,386.87)</b>	<b>59.00%</b>	<b>\$46,999.75</b>	<b>\$18,550.00</b>	<b>\$28,449.75</b>	<b>253.37%</b>	<b>\$21,124.59</b>	<b>\$15,600.00</b>	<b>\$5,524.59</b>	<b>135.41%</b>	<b>\$108,995.48</b>	<b>\$725,000.00</b>	<b>(\$616,004.52)</b>	<b>15.03%</b>
<b>59000-000 Marketing Activities Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
51003-000 Buy California Marketing Agreement		\$2,084.00	(\$2,084.00)	0.00%		\$2,084.00	(\$2,084.00)	0.00%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$4,166.66	\$25,000.00	(\$20,833.34)	16.67%
51803-000 Marketing/Planning		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$500.00	(\$500.00)		0.00%
51803-067 Marketing Planning/Special Projects-RoMo	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$22,000.00	\$66,000.00	(\$44,000.00)	33.33%
51805-000 Marketing Personnel Expense	\$53,586.19	\$66,000.00	(\$12,413.81)	81.19%	\$63,263.03	\$66,000.00	(\$2,736.97)	95.85%	\$76,314.37	\$91,000.00	(\$14,685.63)	83.86%	\$71,039.59	\$68,000.00	\$3,039.59	104.47%	\$264,203.18	\$835,000.00	(\$570,796.82)	31.64%
52134-000 Export Program		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$45,000.00	(\$45,000.00)		0.00%
<b>Total 59000-000 Marketing Activities Support</b>	<b>\$59,086.19</b>	<b>\$73,584.00</b>	<b>(\$14,497.81)</b>	<b>80.30%</b>	<b>\$68,763.03</b>	<b>\$73,584.00</b>	<b>(\$4,820.97)</b>	<b>93.45%</b>	<b>\$83,897.70</b>	<b>\$98,583.00</b>	<b>(\$14,685.30)</b>	<b>85.10%</b>	<b>\$78,622.92</b>	<b>\$75,583.00</b>	<b>\$3,039.92</b>	<b>104.02%</b>	<b>\$290,369.84</b>	<b>\$971,500.00</b>	<b>(\$681,130.16)</b>	<b>29.89%</b>
<b>Total 50000-000 Marketing</b>	<b>\$186,973.64</b>	<b>\$308,130.00</b>	<b>(\$121,156.36)</b>	<b>60.68%</b>	<b>\$246,835.11</b>	<b>\$305,510.00</b>	<b>(\$58,674.89)</b>	<b>80.79%</b>	<b>\$504,419.48</b>	<b>\$484,749.00</b>	<b>\$19,670.48</b>	<b>104.06%</b>	<b>\$613,040.19</b>	<b>\$870,619.00</b>	<b>(\$257,578.81)</b>	<b>70.41%</b>	<b>\$1,551,268.42</b>	<b>\$11,085,000.00</b>	<b>(\$9,533,731.58)</b>	<b>13.99%</b>

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64000-000 Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64000-001 Industry Statistics and Information</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64001-000 AMRIC Operation</b>	\$346.38	\$300.00	\$46.38	115.46%	\$339.48	\$300.00	\$39.48	113.16%	\$346.63	\$300.00	\$46.63	115.54%	\$346.31	\$300.00	\$46.31	115.44%	\$1,378.80	\$7,300.00	(\$5,921.20)	18.89%
<b>64001-130 AMRIC Operation-Hooman Mohammadpour</b>	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$1,200.00	\$1,000.00	\$200.00	120.00%	\$3,900.00	\$12,000.00	(\$8,100.00)	32.50%
<b>64002-000 Crop Forecasting and Analysis</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
<b>64002-104 Crop Forecasting And Analysis-Land IQ</b>		\$0.00	\$0.00		\$38,287.50	\$38,288.00	(\$0.50)	100.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$38,287.50	\$78,750.00	(\$40,462.50)	48.62%
<b>64003-000 Grower Database</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,500.00	(\$1,500.00)	0.00%	\$0.00	\$1,500.00	(\$1,500.00)	0.00%	
<b>64004-000 Grove ID GIS Project Dmnt</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$1,975.00	(\$1,975.00)	0.00%
<b>64004-104 Grove ID GIS Project Dmnt-Land IQ</b>	\$1,546.25	\$0.00	\$1,546.25			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,546.25	\$9,525.00	(\$7,978.75)	16.23%
<b>Total 64000-001 Industry Statistics and Information</b>	<b>\$2,792.63</b>	<b>\$1,300.00</b>	<b>\$1,492.63</b>	<b>214.82%</b>	<b>\$39,526.98</b>	<b>\$39,588.00</b>	<b>(\$61.02)</b>	<b>99.85%</b>	<b>\$1,246.63</b>	<b>\$1,300.00</b>	<b>(\$53.37)</b>	<b>95.89%</b>	<b>\$1,546.31</b>	<b>\$2,800.00</b>	<b>(\$1,253.69)</b>	<b>55.23%</b>	<b>\$45,112.55</b>	<b>\$116,050.00</b>	<b>(\$70,937.45)</b>	<b>38.87%</b>
<b>64100-000 Grower Communications</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64105-000 Online Information</b>	\$80.32	\$100.00	(\$19.68)	80.32%	\$80.32	\$100.00	(\$19.68)	80.32%	\$91.40	\$100.00	(\$8.60)	91.40%	\$1,296.37	\$1,300.00	(\$3.63)	99.72%	\$1,548.41	\$6,000.00	(\$4,451.59)	25.81%
<b>64105-098 Online Information-GingerRoot</b>	\$1,260.00	\$1,650.00	(\$390.00)	76.36%	\$640.00	\$1,650.00	(\$1,010.00)	38.79%	\$2,680.00	\$1,650.00	\$1,030.00	162.42%	\$720.00	\$1,650.00	(\$930.00)	43.64%	\$5,300.00	\$20,000.00	(\$14,700.00)	26.50%
<b>64105-099 Online Information-Fishhook</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$5,000.00	\$0.00	\$5,000.00		\$5,000.00	\$5,000.00	\$0.00	100.00%
<b>64106-000 Publications</b>	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$231.80	\$17,100.00	(\$16,868.20)	1.36%
<b>64106-067 Publications-ROMO</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$375.00	\$750.00	(\$375.00)	50.00%		\$0.00	\$0.00		\$375.00	\$3,000.00	(\$2,625.00)	12.50%
<b>64106-085 Publications-Fox Wthr</b>	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$440.00	\$1,400.00	(\$960.00)	31.43%
<b>64106-098 Publications-GingerRoot</b>	\$700.00	\$1,250.00	(\$550.00)	56.00%	\$420.00	\$1,250.00	(\$830.00)	33.60%	\$940.00	\$1,250.00	(\$310.00)	75.20%	\$520.00	\$1,250.00	(\$730.00)	41.60%	\$2,580.00	\$15,000.00	(\$12,420.00)	17.20%
<b>64106-118 Publications-Champ</b>	(\$53.34)	\$0.00	(\$53.34)		\$71.60	\$0.00	\$71.60			\$18,000.00	(\$18,000.00)	0.00%	\$15,418.52	\$0.00	\$15,418.52		\$15,436.78	\$72,000.00	(\$56,563.22)	21.44%
<b>64107-000 Annual Meeting</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%	\$0.00	\$15,000.00	(\$15,000.00)	0.00%
<b>64108-000 Annual Report</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$9,000.00	(\$9,000.00)	0.00%
<b>64108-098 Annual Report-GingerRoot</b>	\$120.00	\$0.00	\$120.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%		\$2,500.00	(\$2,500.00)	0.00%	\$120.00	\$8,000.00	(\$7,880.00)	1.50%
<b>Total 64100-000 Grower Communications</b>	<b>\$2,274.93</b>	<b>\$3,210.00</b>	<b>(\$935.07)</b>	<b>70.87%</b>	<b>\$1,379.87</b>	<b>\$3,210.00</b>	<b>(\$1,830.13)</b>	<b>42.99%</b>	<b>\$4,254.35</b>	<b>\$24,460.00</b>	<b>(\$20,205.65)</b>	<b>17.39%</b>	<b>\$23,122.84</b>	<b>\$9,410.00</b>	<b>\$13,712.84</b>	<b>245.73%</b>	<b>\$31,031.99</b>	<b>\$171,500.00</b>	<b>(\$140,468.01)</b>	<b>18.09%</b>
<b>64200-000 Issues Management</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64201-000 Water Issues</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%
<b>64202-000 Field/Technical Support</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%
<b>64204-000 Research Program Coordination &amp; Outreach</b>	\$9,901.82	\$10,000.00	(\$98.18)	99.02%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$9,180.28	\$12,000.00	(\$2,819.72)	76.50%	\$35,082.10	\$120,000.00	(\$84,917.90)	29.24%
<b>64206-000 Legislative &amp; Regulatory Advocacy</b>	\$7,937.50	\$8,000.00	(\$62.50)	99.22%	\$38,875.00	\$39,000.00	(\$125.00)	99.68%	\$25,000.00	\$35,000.00	(\$10,000.00)	71.43%	\$27,531.25	\$35,000.00	(\$7,468.75)	78.66%	\$99,343.75	\$400,000.00	(\$300,656.25)	24.84%
<b>64208-000 Product Registrations</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
<b>64211-000 Sustainability Project</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$50,000.00	(\$50,000.00)	0.00%
<b>Total 64200-000 Issues Management</b>	<b>\$17,839.32</b>	<b>\$18,000.00</b>	<b>(\$160.68)</b>	<b>99.11%</b>	<b>\$46,875.00</b>	<b>\$47,000.00</b>	<b>(\$125.00)</b>	<b>99.73%</b>	<b>\$33,000.00</b>	<b>\$43,000.00</b>	<b>(\$10,000.00)</b>	<b>76.74%</b>	<b>\$36,711.53</b>	<b>\$47,000.00</b>	<b>(\$10,288.47)</b>	<b>78.11%</b>	<b>\$134,425.85</b>	<b>\$775,000.00</b>	<b>(\$640,574.15)</b>	<b>17.35%</b>
<b>64300-000 Legal &amp; Governance</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64301-000 Elections</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$1,000.00	(\$1,000.00)	0.00%	\$918.29	\$0.00	\$918.29		\$918.29	\$10,000.00	(\$9,081.71)	9.18%
<b>64302-000 Legal Support</b>	\$10,420.00	\$12,500.00	(\$2,080.00)	83.36%	\$16,879.00	\$12,500.00	\$4,379.00	135.03%	\$18,235.00	\$12,500.00	\$5,735.00	145.88%	\$15,196.00	\$12,500.00	\$2,696.00	121.57%	\$60,730.00	\$150,000.00	(\$89,270.00)	40.49%
<b>64303-000 Governance Support</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$4,529.11	\$5,000.00	(\$470.89)	90.58%		\$1,000.00	(\$1,000.00)	0.00%	\$4,529.11	\$10,000.00	(\$5,470.89)	45.29%
<b>Total 64300-000 Legal &amp; Governance</b>	<b>\$10,420.00</b>	<b>\$12,500.00</b>	<b>(\$2,080.00)</b>	<b>83.36%</b>	<b>\$16,879.00</b>	<b>\$12,500.00</b>	<b>\$4,379.00</b>	<b>135.03%</b>	<b>\$22,764.11</b>	<b>\$18,500.00</b>	<b>\$4,264.11</b>	<b>123.05%</b>	<b>\$16,114.29</b>	<b>\$13,500.00</b>	<b>\$2,614.29</b>	<b>119.37%</b>	<b>\$66,177.40</b>	<b>\$170,000.00</b>	<b>(\$103,822.60)</b>	<b>38.93%</b>
<b>64400-000 Demonstration Grove</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64401-000 Pine Tree - Rent</b>	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$24,900.00	(\$24,900.00)	0.00%
<b>64402-000 Pine Tree - Grove Management</b>	\$2,403.01	\$1,500.00	\$903.01	160.20%	\$2,766.56	\$1,500.00	\$1,266.56	184.44%	\$2,578.18	\$3,333.00	(\$754.82)	77.35%	\$4,310.62	\$3,333.00	\$977.62	129.33%	\$12,058.37	\$52,000.00	(\$39,941.63)	23.19%
<b>64403-000 Pine Tree - Utilities</b>	(\$1,784.98)	\$450.00	(\$2,234.98)	-396.66%	\$37.57	\$450.00	(\$412.43)	8.35%		\$450.00	(\$450.00)	0.00%		\$450.00	(\$450.00)	0.00%	(\$1,747.41)	\$5,400.00	(\$7,147.41)	-32.36%
<b>64404-000 Pine Tree - Property Tax &amp; Insurance</b>	(\$50.27)	\$213.00	(\$263.27)	-23.60%	\$146.90	\$213.00	(\$66.10)	68.97%		\$213.00	(\$213.00)	0.00%		\$213.00	(\$213.00)	0.00%	\$96.63	\$2,550.00	(\$2,453.37)	3.79%
<b>64405-000 Pine Tree - Miscellaneous Expense</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
<b>64406-000 Pine Tree - Crop Harvesting</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$25,000.00	(\$25,000.00)	0.00%
<b>64408-000 Pine Tree - CAC Assessment</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$1,000.00	(\$1,000.00)	0.00%
<b>64409-000 Pine Tree - HAB Assessment</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$2,500.00	(\$2,500.00)	0.00%
<b>Total 64400-000 Demonstration Grove</b>	<b>\$567.76</b>	<b>\$4,238.00</b>	<b>(\$3,670.24)</b>	<b>13.40%</b>	<b>\$2,951.03</b>	<b>\$4,238.00</b>	<b>(\$1,286.97)</b>	<b>69.63%</b>	<b>\$2,578.18</b>	<b>\$6,071.00</b>	<b>(\$3,492.82)</b>	<b>42.47%</b>	<b>\$4,310.62</b>	<b>\$6,071.00</b>	<b>(\$1,760.38)</b>	<b>71.00%</b>	<b>\$10,407.59</b>	<b>\$118,350.00</b>	<b>(\$107,942.41)</b>	<b>8.79%</b>

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64500-000 Education &amp; Outreach</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64501-000 Field Meetings, Seminars &amp; Workshops</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$15,000.00	(\$15,000.00)	0.00%
<b>64502-000 Pine Tree Ranch Field Days</b>	\$100.08	\$100.00	\$0.08	100.08%		\$0.00	\$0.00		\$738.14	\$600.00	\$138.14	123.02%		\$0.00	\$0.00		\$838.22	\$2,000.00	(\$1,161.78)	41.91%
<b>64503-000 Grower Outreach</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$3,000.00	(\$3,000.00)	0.00%
<b>Total 64500-000 Education &amp; Outreach</b>	<b>\$100.08</b>	<b>\$100.00</b>	<b>\$0.08</b>	<b>100.08%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$738.14</b>	<b>\$600.00</b>	<b>\$138.14</b>	<b>123.02%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$838.22</b>	<b>\$20,000.00</b>	<b>(\$19,161.78)</b>	<b>4.19%</b>
<b>64800-000 Other Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64801-000 Coalition Dues, Sponsorships , Registrations &amp; Rep</b>	\$10,000.00	\$10,000.00	\$0.00	100.00%		\$2,500.00	(\$2,500.00)	0.00%	\$12,000.00	\$12,500.00	(\$500.00)	96.00%	\$1,000.00	\$2,000.00	(\$1,000.00)	50.00%	\$23,000.00	\$39,520.00	(\$16,520.00)	58.20%
<b>64801-086 Industry Reports-AVMA</b>	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$160.00	\$480.00	(\$320.00)	33.33%
<b>64802-000 Grant Writing</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$2,500.00	(\$2,500.00)	0.00%
<b>64803-000 Travel Expenses - Industry Affairs</b>	\$1,609.09	\$3,750.00	(\$2,140.91)	42.91%	\$328.13	\$3,750.00	(\$3,421.87)	8.75%	\$347.71	\$3,750.00	(\$3,402.29)	9.27%	\$1,108.49	\$3,750.00	(\$2,641.51)	29.56%	\$3,393.42	\$60,000.00	(\$56,606.58)	5.66%
<b>64804-000 Office Expenses - Industry Affairs</b>	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$209.70	\$210.00	(\$0.30)	99.86%	\$374.61	\$7,500.00	(\$7,125.39)	4.99%
<b>64805-000 Committee Meeting Expense</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
<b>64901-000 Misc IA Exps (Theft Reward)</b>	\$5.53	\$100.00	(\$94.47)	5.53%		\$0.00	\$0.00		\$19.95	\$0.00	\$19.95			\$0.00	\$0.00		\$25.48	\$15,000.00	(\$14,974.52)	0.17%
<b>Total 64800-000 Other Industry Affairs</b>	<b>\$11,709.59</b>	<b>\$14,100.00</b>	<b>(\$2,390.41)</b>	<b>83.05%</b>	<b>\$423.10</b>	<b>\$6,500.00</b>	<b>(\$6,076.90)</b>	<b>6.51%</b>	<b>\$12,462.63</b>	<b>\$16,500.00</b>	<b>(\$4,037.37)</b>	<b>75.53%</b>	<b>\$2,358.19</b>	<b>\$6,000.00</b>	<b>(\$3,641.81)</b>	<b>39.30%</b>	<b>\$26,953.51</b>	<b>\$130,000.00</b>	<b>(\$103,046.49)</b>	<b>20.73%</b>
<b>Total 64000-000 Industry Affairs</b>	<b>\$45,704.31</b>	<b>\$53,448.00</b>	<b>(\$7,743.69)</b>	<b>85.51%</b>	<b>\$108,034.98</b>	<b>\$113,036.00</b>	<b>(\$5,001.02)</b>	<b>95.58%</b>	<b>\$77,044.04</b>	<b>\$110,431.00</b>	<b>(\$33,386.96)</b>	<b>69.77%</b>	<b>\$84,163.78</b>	<b>\$84,781.00</b>	<b>(\$617.22)</b>	<b>99.27%</b>	<b>\$314,947.11</b>	<b>\$1,500,900.00</b>	<b>(\$1,185,952.89)</b>	<b>20.98%</b>
<b>65000-000 Production Research</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65200-000 Breeding, Varieties &amp; Genetics</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65216-000 Commercial-Scale Field Testing of Advanced Rootstock</b>	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$22,407.00	\$22,407.00	\$0.00	100.00%	\$0.00	\$0.00	\$0.00		\$22,407.00	\$89,628.00	(\$67,221.00)	25.00%
<b>65217-000 CAL POLY Commercial scale field testing of rootstocks</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$3,419.00	\$3,419.00	\$0.00	100.00%	\$925.52	\$0.00	\$925.52		\$4,344.52	\$16,773.00	(\$12,428.48)	25.90%
<b>Total 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$106,401.00</b>	<b>(\$79,649.48)</b>	<b>25.14%</b>
<b>65300-000 Cultural Management</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65323-000 Develop tools and info on crop water use</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$55,603.00	(\$55,603.00)	0.00%
<b>65325-000 Artificial Pollination Research</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$62,719.00	(\$62,719.00)	0.00%
<b>Total 65300-000 Cultural Management</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$118,322.00</b>	<b>(\$118,322.00)</b>	<b>0.00%</b>
<b>65400-000 Industry Research Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65403-000 FFAR Fellow Sponsor - Landesman</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$32,500.00	(\$32,500.00)	0.00%
<b>Total 65400-000 Industry Research Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$32,500.00</b>	<b>(\$32,500.00)</b>	<b>0.00%</b>
<b>Total 65000-000 Production Research</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$257,223.00</b>	<b>(\$230,471.48)</b>	<b>10.40%</b>
<b>66010-000 Grant Programs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66015-000 Export Marketing</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66020-000 USDA Grant - FAS MAP Korea</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%
<b>66021-000 USDA Grant - FAS MAP China</b>	\$4,000.00	\$0.00	\$4,000.00		\$35,787.99	\$0.00	\$35,787.99		\$0.00	\$0.00	\$0.00		(\$31,787.99)	\$0.00	(\$31,787.99)		\$8,000.00	\$100,000.00	(\$92,000.00)	8.00%
<b>Total 66015-000 Export Marketing</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$200,000.00</b>	<b>(\$192,000.00)</b>	<b>4.00%</b>
<b>Total 66010-000 Grant Programs</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$200,000.00</b>	<b>(\$192,000.00)</b>	<b>4.00%</b>
<b>70000-000 Operations</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71100-000 Office Expense</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71101-000 Office Rent - CAC Mauchly, Irvine</b>	\$0.00	\$458.00	(\$458.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$8,702.00	(\$8,702.00)	0.00%
<b>71102-000 Rent-CAM, Ins, Prop Tax</b>	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$10,724.72	\$26,430.00	(\$15,705.28)	40.58%
<b>71104-000 Rent-Offsite Storage</b>	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$3,320.00	\$10,240.00	(\$6,920.00)	32.42%
<b>71111-000 Insurance-Liability</b>	\$2,551.08	\$8,415.00	(\$5,863.92)	30.32%	\$3,994.12	\$8,415.00	(\$4,420.88)	47.46%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$22,286.46	\$101,960.00	(\$79,673.54)	21.86%
<b>71121-000 Office Expenses - Operations</b>	\$195.32	\$250.00	(\$54.68)	78.13%	\$464.44	\$250.00	\$214.44	185.78%	\$91.97	\$750.00	(\$658.03)	12.26%	\$102.99	\$250.00	(\$147.01)	41.20%	\$854.72	\$18,850.00	(\$17,995.28)	4.53%
<b>71122-000 Office Supplies</b>	\$68.57	\$250.00	(\$181.43)	27.43%	\$0.00	\$250.00	(\$250.00)	0.00%	\$118.84	\$250.00	(\$131.16)	47.54%	\$250.00	\$250.00	\$0.00	100.00%	\$187.41	\$3,000.00	(\$2,812.59)	6.25%
<b>71123-000 Janitorial</b>	\$627.87	\$625.00	\$2.87	100.46%	\$474.00	\$500.00	(\$26.00)	94.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$2,079.87	\$9,500.00	(\$7,420.13)	21.89%
<b>71131-000 Office Utilities</b>	\$814.72	\$955.00	(\$140.28)	85.31%	\$837.41	\$955.00	(\$117.59)	87.69%	\$940.50	\$1,055.00	(\$114.50)	89.15%	\$971.64	\$955.00	\$16.64	101.74%	\$3,564.27	\$14,700.00	(\$11,135.73)	24.25%
<b>71141-000 Bank &amp; Payroll Fees</b>	\$494.98	\$661.00	(\$166.02)	74.88%	\$494.98	\$661.00	(\$166.02)	74.88%	\$691.48	\$661.00	\$30.48	104.61%	\$780.75	\$661.00	\$119.75	118.12%	\$2,462.19	\$8,500.00	(\$6,037.81)	28.97%
<b>71151-000 Equipment Maintenance &amp; Expense</b>	\$527.63	\$480.00	\$47.63	109.92%	\$933.48	\$480.00	\$453.48	194.48%	\$723.76	\$480.00	\$243.76	150.78%	\$429.57	\$480.00	(\$50.43)	89.49%	\$2,614.44	\$7,760.00	(\$5,145.56)	33.69%
<b>71161-000 Telephone</b>	\$684.45	\$700.00	(\$15.55)	97.78%	\$684.45	\$700.00	(\$15.55)	97.78%	\$685.68	\$700.00	(\$14.32)	97.95%	\$685.68	\$700.00	(\$14.32)	97.95%	\$2,740.26	\$8,400.00	(\$5,659.74)	32.62%
<b>71162-000 Employee Communication Expense</b>	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,125.00	\$1,200.00	(\$75.00)	93.75%	\$4,725.00	\$14,400.00	(\$9,675.00)	32.81%
<b>71181-000 Postage &amp;amp</b>																				

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>71200-000 Professional Fees</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71201-000 CPA-Financial Audits		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$40,000.00	(\$40,000.00)	0.00%	\$0.00	\$40,000.00	(\$40,000.00)	0.00%	
71203-000 CPA-Assessment Audits	\$0.00	\$27,500.00	(\$27,500.00)	0.00%		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$56,375.00	(\$56,375.00)	0.00%		
71207-000 CDFA Fiscal and Compliance Audit		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$9,925.00	(\$9,925.00)	0.00%	\$0.00	\$9,925.00	(\$9,925.00)	0.00%	
71211-000 Calif. Department of Food & Ag.-CDFA	\$6,340.17	\$7,500.00	(\$1,159.83)	84.54%	\$6,136.04	\$7,500.00	(\$1,363.96)	81.81%	\$6,346.82	\$7,500.00	(\$1,153.18)	84.62%	\$6,724.76	\$7,500.00	(\$775.24)	89.66%	\$25,547.79	\$90,000.00	(\$64,452.21)	28.39%
71221-000 Dept. of Ag-USDA/AMS	\$4,690.00	\$5,250.00	(\$560.00)	89.33%	\$4,758.33	\$5,250.00	(\$491.67)	90.63%	(\$1,615.13)	\$5,250.00	(\$6,865.13)	-30.76%	\$3,050.33	\$5,250.00	(\$2,199.67)	58.10%	\$10,883.53	\$63,000.00	(\$52,116.47)	17.28%
71235-000 Legal-Ballard/Rosenberg-Labor Issues		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$7,500.00	(\$7,500.00)	0.00%		
71236-000 Outsourced Accounting	\$13,128.73	\$8,750.00	\$4,378.73	150.04%	\$8,521.25	\$8,750.00	(\$228.75)	97.39%		\$8,750.00	(\$8,750.00)	0.00%	\$8,750.00	(\$8,750.00)	0.00%	\$21,649.98	\$107,500.00	(\$85,850.02)	20.14%	
71299-000 Other Professional Expense		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$2,500.00	(\$2,500.00)	0.00%		
78301-000 Pension Adm & Legal	\$921.17	\$1,005.00	(\$83.83)	91.66%	\$932.75	\$1,005.00	(\$72.25)	92.81%	\$5,333.24	\$6,395.00	(\$1,061.76)	83.40%	\$980.20	\$1,005.00	(\$24.80)	97.53%	\$8,167.36	\$38,620.00	(\$30,452.64)	21.15%
<b>Total 71200-000 Professional Fees</b>	<b>\$25,080.07</b>	<b>\$50,005.00</b>	<b>(\$24,924.93)</b>	<b>50.16%</b>	<b>\$20,348.37</b>	<b>\$22,505.00</b>	<b>(\$2,156.63)</b>	<b>90.42%</b>	<b>\$10,064.93</b>	<b>\$27,895.00</b>	<b>(\$17,830.07)</b>	<b>36.08%</b>	<b>\$10,755.29</b>	<b>\$72,430.00</b>	<b>(\$61,674.71)</b>	<b>14.85%</b>	<b>\$66,248.66</b>	<b>\$415,420.00</b>	<b>(\$349,171.34)</b>	<b>15.95%</b>
<b>71300-000 Personnel Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00	\$0.00	\$0.00	\$0.00		
71302-000 Salaries/Wages - IA & Ops	\$40,063.22	\$50,350.00	(\$10,286.78)	79.57%	\$50,572.27	\$50,350.00	\$222.27	100.44%	\$57,193.04	\$52,370.00	\$4,823.04	109.21%	\$52,915.17	\$52,370.00	\$545.17	101.04%	\$200,743.70	\$624,400.00	(\$423,656.30)	32.15%
71303-000 Salaries/Wages - Marketing	\$7,099.60	\$8,874.00	(\$1,774.40)	80.00%	\$8,874.50	\$8,874.00	\$0.50	100.01%	\$13,416.52	\$9,230.00	\$4,186.52	145.36%	\$9,816.59	\$9,230.00	\$586.59	106.36%	\$39,207.21	\$110,043.00	(\$70,835.79)	35.63%
<b>Total 71301-000 Salaries/Wages</b>	<b>\$47,162.82</b>	<b>\$59,224.00</b>	<b>(\$12,061.18)</b>	<b>79.63%</b>	<b>\$59,446.77</b>	<b>\$59,224.00</b>	<b>\$222.77</b>	<b>100.38%</b>	<b>\$70,609.56</b>	<b>\$61,600.00</b>	<b>\$9,009.56</b>	<b>114.63%</b>	<b>\$62,731.76</b>	<b>\$61,600.00</b>	<b>\$1,131.76</b>	<b>101.84%</b>	<b>\$239,950.91</b>	<b>\$734,443.00</b>	<b>(\$494,492.09)</b>	<b>32.67%</b>
71312-000 Pension Expense - IA & Ops	\$4,991.46	\$5,035.00	(\$43.54)	99.14%	\$5,057.22	\$5,035.00	\$22.22	100.44%	\$5,259.46	\$5,237.00	\$22.46	100.43%	\$5,291.52	\$5,237.00	\$54.52	101.04%	\$20,599.66	\$62,440.00	(\$41,840.34)	32.99%
71313-000 Pension Expense - Marketing	\$887.45	\$887.00	\$0.45	100.05%	\$887.45	\$887.00	\$0.45	100.05%	\$929.70	\$923.00	\$6.70	100.73%	\$845.20	\$923.00	(\$77.80)	91.57%	\$3,549.80	\$11,005.00	(\$7,455.20)	32.26%
<b>Total 71311-000 Pension Expense</b>	<b>\$5,878.91</b>	<b>\$5,922.00</b>	<b>(\$43.09)</b>	<b>99.27%</b>	<b>\$5,944.67</b>	<b>\$5,922.00</b>	<b>\$22.67</b>	<b>100.38%</b>	<b>\$6,189.16</b>	<b>\$6,160.00</b>	<b>\$29.16</b>	<b>100.47%</b>	<b>\$6,136.72</b>	<b>\$6,160.00</b>	<b>(\$23.28)</b>	<b>99.62%</b>	<b>\$24,149.46</b>	<b>\$73,445.00</b>	<b>(\$49,295.54)</b>	<b>32.88%</b>
71322-000 Payroll Tax & Work Comp - IA & Ops	\$2,028.83	\$3,937.00	(\$1,908.17)	51.53%	\$2,429.50	\$3,937.00	(\$1,507.50)	61.71%	\$5,888.19	\$3,937.00	\$1,951.19	149.56%	\$4,176.74	\$3,937.00	\$239.74	106.09%	\$14,523.26	\$46,440.00	(\$31,916.74)	31.27%
71323-000 Payroll Tax & Work Comp - Marketing	\$386.58	\$669.00	(\$282.42)	57.78%	\$480.69	\$669.00	(\$188.31)	71.85%	\$991.44	\$669.00	\$322.44	148.20%	\$896.49	\$669.00	\$227.49	134.00%	\$2,755.20	\$8,028.00	(\$5,272.80)	34.32%
<b>Total 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$2,415.41</b>	<b>\$4,606.00</b>	<b>(\$2,190.59)</b>	<b>52.44%</b>	<b>\$2,910.19</b>	<b>\$4,606.00</b>	<b>(\$1,695.81)</b>	<b>63.18%</b>	<b>\$6,879.63</b>	<b>\$4,606.00</b>	<b>\$2,273.63</b>	<b>149.36%</b>	<b>\$5,073.23</b>	<b>\$4,606.00</b>	<b>\$467.23</b>	<b>110.14%</b>	<b>\$17,278.46</b>	<b>\$54,468.00</b>	<b>(\$37,189.54)</b>	<b>31.72%</b>
71332-000 Benefits - IA & Ops	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$15,730.45	\$38,879.00	(\$23,148.55)	40.46%	\$7,180.45	\$7,879.00	(\$698.55)	91.13%	\$36,629.96	\$127,550.00	(\$90,920.04)	28.72%
71333-000 Benefits - Marketing	\$1,082.74	\$1,245.00	(\$162.26)	86.97%	\$1,159.24	\$1,245.00	(\$85.76)	93.11%	\$2,249.11	\$5,310.00	(\$3,060.89)	42.36%	\$1,125.99	\$1,245.00	(\$119.01)	90.44%	\$5,617.08	\$19,007.00	(\$13,389.92)	29.55%
<b>Total 71331-000 Benefits</b>	<b>\$7,942.27</b>	<b>\$9,124.00</b>	<b>(\$1,181.73)</b>	<b>87.05%</b>	<b>\$8,018.77</b>	<b>\$9,124.00</b>	<b>(\$1,105.23)</b>	<b>87.89%</b>	<b>\$17,979.56</b>	<b>\$44,189.00</b>	<b>(\$26,209.44)</b>	<b>40.69%</b>	<b>\$8,306.44</b>	<b>\$9,124.00</b>	<b>(\$817.56)</b>	<b>91.04%</b>	<b>\$42,247.04</b>	<b>\$146,557.00</b>	<b>(\$104,309.96)</b>	<b>28.83%</b>
<b>Total 71300-000 Personnel Expenses</b>	<b>\$63,399.41</b>	<b>\$78,876.00</b>	<b>(\$15,476.59)</b>	<b>80.38%</b>	<b>\$76,320.40</b>	<b>\$78,876.00</b>	<b>(\$2,555.60)</b>	<b>96.76%</b>	<b>\$101,657.91</b>	<b>\$116,555.00</b>	<b>(\$14,897.09)</b>	<b>87.22%</b>	<b>\$82,248.15</b>	<b>\$81,490.00</b>	<b>\$758.15</b>	<b>100.93%</b>	<b>\$323,625.87</b>	<b>\$1,008,913.00</b>	<b>(\$685,287.13)</b>	<b>32.08%</b>
<b>71400-000 Commissioner Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00	\$0.00	\$0.00	\$0.00		
71401-000 District Meetings & Expenses		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%		
71402-000 Entertainment		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$2,000.00	(\$2,000.00)	0.00%		
71403-000 Travel Expenses - Board Members		\$10,000.00	(\$10,000.00)	0.00%	\$30.55	\$0.00	\$30.55		\$0.00	\$0.00		\$401.90	\$10,000.00	(\$9,598.10)	4.02%	\$432.45	\$56,000.00	(\$55,567.55)	0.77%	
71404-000 Board Meeting Expenses	\$881.39	\$2,000.00	(\$1,118.61)	44.07%	\$0.00	\$0.00	\$0.00		\$1,250.00	(\$1,250.00)	0.00%	\$5,610.40	\$2,000.00	\$3,610.40	280.52%	\$6,491.79	\$22,250.00	(\$15,758.21)	29.18%	
71405-000 HAB BOLD Participation		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$10,000.00	(\$10,000.00)	0.00%		
71406-000 District Designated Funds		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%		
<b>Total 71400-000 Commissioner Expenses</b>	<b>\$881.39</b>	<b>\$12,000.00</b>	<b>(\$11,118.61)</b>	<b>7.34%</b>	<b>\$30.55</b>	<b>\$0.00</b>	<b>\$30.55</b>		<b>\$0.00</b>	<b>\$1,250.00</b>	<b>(\$1,250.00)</b>	<b>0.00%</b>	<b>\$6,012.30</b>	<b>\$12,000.00</b>	<b>(\$5,987.70)</b>	<b>50.10%</b>	<b>\$6,924.24</b>	<b>\$195,250.00</b>	<b>(\$188,325.76)</b>	<b>3.55%</b>
73001-000 Network Maintenance	\$1,946.71	\$2,000.00	(\$53.29)	97.34%	\$934.08	\$2,000.00	(\$1,065.92)	46.70%	\$1,720.77	\$2,000.00	(\$279.23)	86.04%	\$1,016.74	\$2,000.00	(\$983.26)	50.84%	\$5,618.30	\$27,000.00	(\$21,381.70)	20.81%
73002-000 Network Hardware, Software & Licenses	\$297.97	\$340.00	(\$42.03)	87.64%	\$286.00	\$340.00	(\$54.00)	84.12%	\$274.00	\$340.00	(\$66.00)	80.59%	\$239.22	\$340.00	(\$100.78)	70.36%	\$1,097.19	\$8,806.00	(\$7,708.81)	12.46%
73003-000 IT Support & Consulting	\$22.50	\$11,836.00	(\$11,813.50)	0.19%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$9,001.50	\$58,354.00	(\$49,352.50)	15.43%
73004-000 Accounting & Assessment System	\$941.81	\$300.00	\$641.81	313.94%	\$635.81	\$300.00	\$335.81	211.94%	\$536.00	\$700.00	(\$164.00)	76.57%	\$738.31	\$300.00	\$438.31	246.10%	\$2,851.93	\$6,000.00	(\$3,148.07)	47.53%
73005-000 IT Services	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$3,280.00	\$9,840.00	(\$6,560.00)	33.33%
<b>Total 73000-000 Information Technology</b>	<b>\$4,028.99</b>	<b>\$15,296.00</b>	<b>(\$11,267.01)</b>	<b>26.34%</b>	<b>\$5,668.89</b>	<b>\$7,143.00</b>	<b>(\$1,474.11)</b>	<b>79.36%</b>	<b>\$6,343.77</b>	<b>\$7,543.00</b>	<b>(\$1,199.23)</b>	<b>84.10%</b>	<b>\$5,807.27</b>	<b>\$7,143.00</b>	<b>(\$1,335.73)</b>	<b>81.30%</b>	<b>\$21,848.92</b>	<b>\$110,000.00</b>	<b>(\$88,151.08)</b>	<b>19.86%</b>
78101-000 Travel Expenses - Operations		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$212.97	\$500.00	(\$287.03)	42.59%	\$212.97	\$5,000.00	(\$4,787.03)	4.26%	
78401-000 Membership Dues & Registration		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$2,675.00	(\$2,675.00)	0.00%		
78501-000 Dues, Education, Training, Recruitment & Other		\$0.00	\$0.00			\$0.00	\$0.00		\$195.70	\$0.00	\$195.70		\$8,000.00	\$8,500.00	(\$500.00)	94.12%	\$8,195.70	\$8,500.00	(\$304.30)	96.42%
78601-000 Temporary Help		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%		
79001-000 Amortization Expense	\$13,275.53	\$13,280.00	(\$4.47)	99.97%	\$13,275.54	\$13,280.00	(\$4.46)	99.97%	\$13,275.51	\$13,279.00	(\$3.49)	99.97%	\$13,275.52	\$13,279.00	(\$3.48)	99.97%	\$53,102.10	\$159,352.00	(\$106,249.90)	33.32%
79100-000 Interest Expense	\$58.02	\$58.00	\$0.02	100.00%	\$545.68	\$544.00	\$1.68	100.31%	\$530.61	\$531.00	(\$0.39)									

## CALIFORNIA AVOCADO COMMISSION POUNDS & DOLLARS BY VARIETY

November 2024 Through February 2025

Month	Hass Pounds	Lamb Pounds	Gem Pounds	Others Pounds	Total Pounds	Hass Dollars	Lamb Dollars	Gem Dollars	Others Dollars	Total Dollars	Avg \$/Lb
Nov 2024	48,362	228	0	16,819	65,409	\$39,957	\$1,021	\$	\$16,097	\$57,075	\$0.873
Dec 2024	2,097		0	28,523	30,620	\$6,629	0	\$	\$23,158	\$29,787	\$0.973
Jan 2025	12,581,100	1,220	272	111,504	12,694,096	\$22,556,149	\$1,504	\$408	\$119,992	\$22,678,053	\$1.787
<b>1st QTR</b>	<b>12,631,559</b>	<b>1,448</b>	<b>272</b>	<b>156,846</b>	<b>12,790,125</b>	<b>\$22,602,735</b>	<b>\$2,525</b>	<b>\$408</b>	<b>\$159,247</b>	<b>\$22,764,915</b>	<b>\$1.780</b>
Feb 2025	10,880,644		0	35,752	10,916,396	\$17,636,257	0	\$	\$26,762	\$17,663,019	\$1.618 *
<b>2nd QTR</b>	<b>10,880,644</b>	<b>0</b>	<b>0</b>	<b>35,752</b>	<b>10,916,396</b>	<b>\$17,636,257</b>	<b>0</b>	<b>0</b>	<b>\$26,762</b>	<b>\$17,663,019</b>	<b>\$1.618</b>
<b>1st Half</b>	<b>23,512,203</b>	<b>1,448</b>	<b>272</b>	<b>192,598</b>	<b>23,706,521</b>	<b>\$40,238,992</b>	<b>\$2,525</b>	<b>\$408</b>	<b>\$186,009</b>	<b>\$40,427,934</b>	<b>\$1.705</b>
<b>Total</b>	<b>23,512,203</b>	<b>1,448</b>	<b>272</b>	<b>192,598</b>	<b>23,706,521</b>	<b>\$40,238,992</b>	<b>\$2,525</b>	<b>\$408</b>	<b>\$186,009</b>	<b>\$40,427,934</b>	<b>\$1.705</b>
Year-to-Date % of Crop	99.18%	.01%	.00%	.81%	100.00%	99.53%	.01%	.00%	.46%	100.00%	
Year-to-Date Average \$/lb						\$1.711	\$1.744	\$1.500	\$0.966	\$1.705	

\*February 2025 is incomplete - missing an assessment report for one handler



## COMMITTEE INFORMATION

**ITEM 4.e: 2024-25 Financial Updates**

**SUMMARY:**

Attached are CAC's financial statements through the month ending February 28, 2025 as prepared by management. The reports include CAC statement of financial position, statement of activity and year-to-date actual versus budget comparisons.

**FISCAL ANALYSIS:**

- Not applicable

**COMMITTEE OPTIONS:**

- Discussion item only

**STAFF RECOMMENDATION:**

- Not applicable

**EXHIBITS / ATTACHMENTS:**

- Financial Statements through the month ending February 28, 2025
- 2024-25 Pounds & Dollars by Variety Report (November 2024 through February 2025)

# California Avocado Commission

## Statement of Financial Position

As of February 28, 2025

	TOTAL		
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
10001-000 Petty Cash	0.00	240.00	-100.00 %
10010-000 BMO Checking (5241) - CAC	3,382,838.66	583,728.47	479.52 %
10110-000 BMO Money Market (5407) - CAC	10,515,931.35	4,975,187.12	111.37 %
10210-000 Cash - LAIF - CAC	11,325.14	10,824.64	4.62 %
<b>Total Bank Accounts</b>	<b>\$13,910,095.15</b>	<b>\$5,569,980.23</b>	<b>149.73 %</b>
Accounts Receivable			
12901-000 Misc Receivables (A/R)	15,500.00	7,200.00	115.28 %
<b>Total Accounts Receivable</b>	<b>\$15,500.00</b>	<b>\$7,200.00</b>	<b>115.28 %</b>
Other Current Assets			
11001-000 CAC Assessment Receivable	52,600.00	41,700.00	26.14 %
11002-000 HAB Assessment Receivable	465,000.00	43,200.00	976.39 %
12004-000 Due from Avocado Inspection Program	1,409.68	2,466.10	-42.84 %
12701-000 Grant Receivable	335,603.80	235,930.60	42.25 %
12801-000 Voluntary Life Benefit Receivable	0.00	0.00	
13001-000 Prepaid Deposits	11,352.50	11,352.50	0.00 %
13002-000 Prepaid Expenses	199,683.09	116,526.02	71.36 %
Misc Receivable (old non-AR)	0.00	0.00	
<b>Total Other Current Assets</b>	<b>\$1,065,649.07</b>	<b>\$451,175.22</b>	<b>136.19 %</b>
<b>Total Current Assets</b>	<b>\$14,991,244.22</b>	<b>\$6,028,355.45</b>	<b>148.68 %</b>
Fixed Assets			
15001-000 Furniture	26,160.00	187,904.42	-86.08 %
15002-000 Accumulated Depreciation-Furniture	-26,160.00	-187,904.42	86.08 %
15101-000 Office Equipment	61,002.24	61,002.24	0.00 %
15102-000 Accumulated Depreciation-Office Equip.	-61,002.24	-61,002.24	0.00 %
15301-000 Software	15,021.62	15,021.62	0.00 %
15302-000 Accumulated Depreciation-Software	-15,021.62	-15,021.62	0.00 %
15401-000 Land Improvements	108,558.63	108,558.63	0.00 %
15402-000 Accumulated Depreciation-Land Improvements	-108,558.63	-108,558.63	0.00 %
<b>Total Fixed Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
Other Assets			
16001-000 Mauchly Office Lease	634,984.73	634,984.73	0.00 %
16002-000 Mauchly Amortization	-541,306.48	-416,402.14	-30.00 %
16003-000 Pine Tree Lease	117,984.95	82,037.84	43.82 %
16004-000 Pine Tree Amortization	-21,630.57	-80,070.68	72.99 %
16101-000 Quadiant Capital Lease	3,435.74	3,435.74	0.00 %
16102-000 Quadiant Amortization	-3,083.37	-2,026.22	-52.17 %
16103-000 CBE 2020 Sharp Capital Lease	0.00	0.00	
16104-000 CBE 2020 Sharp Amortization	0.00	0.00	
16105-000 CBE 2022 Sharp Capital Lease	13,543.55	13,543.55	0.00 %

# California Avocado Commission

## Statement of Financial Position

As of February 28, 2025

	TOTAL		
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)	% CHANGE
16106-000 CBE 2022 Sharp Amortization	-8,346.50	-3,149.45	-165.01 %
16107-000 CBE 2020 Ricoh Capital Lease	0.00	0.00	
16108-000 CBE 2020 Ricoh Amortization	0.00	0.00	
16109-000 CBE 2022 Ricoh Capital Lease	13,652.62	13,652.62	0.00 %
16110-000 CBE 2022 Ricoh Amortization	-9,101.75	-4,550.87	-100.00 %
17000-000 Merchandise Shop Inventory	0.00	0.00	
<b>Total Other Assets</b>	<b>\$200,132.92</b>	<b>\$241,455.12</b>	<b>-17.11 %</b>
<b>TOTAL ASSETS</b>	<b>\$15,191,377.14</b>	<b>\$6,269,810.57</b>	<b>142.29 %</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20001-000 Accounts Payable (A/P)	724,997.53	456,662.39	58.76 %
<b>Total Accounts Payable</b>	<b>\$724,997.53</b>	<b>\$456,662.39</b>	<b>58.76 %</b>
Other Current Liabilities			
20002-000 Accounts Payable - Clearing	0.00	0.00	
20009-000 Miscellaneous Payable	0.00	-540.60	100.00 %
20101-000 Accrued Expenses	95,056.33	64,266.19	47.91 %
21011-000 Section 125 Payable	0.00	0.00	
21021-000 Vacation Payable - Short Term	72,353.50	48,319.70	49.74 %
21031-000 Deferred Compensation Payable	0.00	0.00	
24001-000 ST Lease Liability - LACA1	100,296.91	130,659.83	-23.24 %
24002-000 ST Lease Liability - CAPO1	21,014.72	1,975.99	963.50 %
24101-000 ST Lease Liability - MAFI1	366.00	1,071.97	-65.86 %
24102-000 ST Lease Liability - CBE 2020 Sharp	0.00	0.00	
24103-000 ST Lease Liability - CBE 2022 Sharp	5,399.62	5,194.45	3.95 %
24104-000 ST Lease Liability - CBE 2020 Ricoh	0.00	0.00	
24105-000 ST Lease Liability - CBE 2022 Ricoh	4,743.87	4,743.87	0.00 %
<b>Total Other Current Liabilities</b>	<b>\$299,230.95</b>	<b>\$255,691.40</b>	<b>17.03 %</b>
<b>Total Current Liabilities</b>	<b>\$1,024,228.48</b>	<b>\$712,353.79</b>	<b>43.78 %</b>
Long-Term Liabilities			
28011-000 LT Lease Liability - CAPO1	79,493.06		
28110-000 LT Lease Liability - MAFI1	0.00	638.41	-100.00 %
28111-000 LT Lease Liability - LACA1	0.00	100,296.91	-100.00 %
28112-000 LT Lease Liability - CBE 2022 Sharp	0.00	5,399.62	-100.00 %
28114-000 LT Lease Liability - CBE 2022 Ricoh	0.00	4,548.18	-100.00 %
<b>Total Long-Term Liabilities</b>	<b>\$79,493.06</b>	<b>\$110,883.12</b>	<b>-28.31 %</b>
<b>Total Liabilities</b>	<b>\$1,103,721.54</b>	<b>\$823,236.91</b>	<b>34.07 %</b>
Equity			
32000-000 Retained Earnings	13,095,466.33	4,441,572.17	194.84 %
32010-000 Net Assets	0.00	0.00	
32011-000 Net Assets-Restricted for Marketing	3,145,181.20	2,951,115.45	6.58 %

# California Avocado Commission

## Statement of Financial Position

As of February 28, 2025

	TOTAL		
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)	% CHANGE
32012-000 Net Assets-Invested in Leased Assets	-157,783.88	42,715.21	-469.39 %
32013-000 Net Assets-Unrestricted	6,433.34	0.00	
<b>Total 32010-000 Net Assets</b>	<b>2,993,830.66</b>	<b>2,993,830.66</b>	<b>0.00 %</b>
Net Revenue	-2,001,641.39	-1,988,829.17	-0.64 %
<b>Total Equity</b>	<b>\$14,087,655.60</b>	<b>\$5,446,573.66</b>	<b>158.65 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$15,191,377.14</b>	<b>\$6,269,810.57</b>	<b>142.29 %</b>

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
<b>Income</b>			
40001-000 CAC Assessment Revenue-Current Year	42,638.89	41,351.49	3.11 %
40002-000 CAC Assessment Revenue-Prior Year	811.58		
40011-000 HAB Rebate Assess. Revenue-Current Year	203,006.21	41,300.00	391.54 %
48001-000 Interest Income	1,613.16	788.29	104.64 %
48009-000 Other Income - Misc	2,250.00		
48009-118 Other Income - From the Grove	12,500.00		
<b>Total for Income</b>	<b>\$262,819.84</b>	<b>\$83,439.78</b>	<b>214.98 %</b>
<b>Cost of Goods Sold</b>			
<b>Gross Profit</b>	<b>\$262,819.84</b>	<b>\$83,439.78</b>	<b>214.98 %</b>
<b>Expenses</b>			
50000-000 Marketing	0	0	
51000-000 Consumer Marketing	0	0	
51001-072 Media Planning & Buying-Curious Plot	11,096.25	9,666.25	14.79 %
51002-072 Creative Strategy, Content & Production-Curious Plot	235,094.58	122,478.01	91.95 %
51004-072 Consumer Marketing-Retail-Curious Plot	21,647.43	23,081.50	-6.21 %
51801-072 Account Administration-Curious Plot	47,672.50	22,532.50	111.57 %
54001-072 Consumer PR-Curious Plot	53,234.07	2,960.00	1698.45 %
55101-072 Consumer Email Marketing-Curious Plot	9,602.50	8,912.50	7.74 %
55103-072 Social Media & Content Marketing-Curious Plot	23,269.34	13,643.12	70.56 %
51002-000 Production		171.76	-100.0 %
<b>Total for 51000-000 Consumer Marketing</b>	<b>\$401,616.67</b>	<b>\$203,445.64</b>	<b>97.41 %</b>
52000-000 Trade - Retail	0	0	
52000-001 Trade Relations	0	0	
52002-066 Trade Advertising-Production-Fusion	13,057.92	2,660.66	390.78 %
52022-000 Dues	1,199.58	15,589.59	-92.31 %
52042-000 Conventions	750.00		
52052-081 Program Admin/Strategy/Planning-PJ/PR	714.28	2,000.00	-64.29 %
52055-081 Key Account Marketing Communications-Fees-PJ/PR	26,202.34	12,600.00	107.96 %
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	2,142.86		
52071-075 Key Account Coverage-TX/MW/SE-Anderson	9,583.00	8,300.00	15.46 %
52075-013 Key Account Coverage-SW/NW-Becker	14,000.00		
52001-066 Trade Advertising-Media-Fusion		2,225.00	-100.0 %
52053-081 Retail Communications - Retail Resources-Fees-PJ/PR		2,000.00	-100.0 %
<b>Total for 52000-001 Trade Relations</b>	<b>\$67,649.98</b>	<b>\$45,375.25</b>	<b>49.09 %</b>
52010-000 Retail & Consumer Promotions	0	0	
52124-000 Retail Performance Programs-Retail Promotions	441.49		
52128-066 Retail Trade Promotions-Fusion	6,906.72		
52303-000 Storage/Fulfillment	2,249.00	1,870.00	20.27 %

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
<b>Total for 52010-000 Retail &amp; Consumer Promotions</b>	<b>\$9,597.21</b>	<b>\$1,870.00</b>	<b>413.22 %</b>
52200-000 Data, Research & Analysis	0	0	
52202-000 Retail POS Scan Data-Circana	16,507.75		
52204-066 Data Analysis & Retail Research-FUSION	4,978.54	30,925.46	-83.9 %
52206-086 Inventory Reporting-AVMA	225.00	225.00	0.0 %
52211-066 California Avocado Market Analysis-Fusion	10,755.83	17,920.96	-39.98 %
52213-066 Retail Support, Consultation, Planning, Program & Data Admin-Fusion	643.02	244.22	163.3 %
<b>Total for 52200-000 Data, Research &amp; Analysis</b>	<b>\$33,110.14</b>	<b>\$49,315.64</b>	<b>-32.86 %</b>
52400-000 Administration & Other	0	0	
52140-098 Grower Communications-GingerRoot	540.00	180.00	200.0 %
52401-004 Travel Expenses - Splane	123.06		
52401-019 Travel Expenses - Marketing Staff	1,328.58		
52411-000 Office Expenses - Marketing	295.92	591.29	-49.95 %
52401-000 Travel Expenses - Marketing (deleted)		1,694.47	-100.0 %
<b>Total for 52400-000 Administration &amp; Other</b>	<b>\$2,287.56</b>	<b>\$2,465.76</b>	<b>-7.23 %</b>
<b>Total for 52000-000 Trade - Retail</b>	<b>\$112,644.89</b>	<b>\$99,026.65</b>	<b>13.75 %</b>
53000-000 Trade - Foodservice	0	0	
53001-070 Media-KC	2,250.00		
53101-070 Public Relations-KC	5,117.93	2,450.00	108.9 %
53103-070 Foodservice Events-KC	5,543.28	3,198.50	73.31 %
53104-070 Chain Promotions-KC	7,462.65	5,600.00	33.26 %
53105-070 Culinary Education Program-KC	100.00	150.00	-33.33 %
53801-070 Program Administration Fees-KC	650.00	4,100.00	-84.15 %
53802-070 Program Administration Expenses-KC	0.73		
<b>Total for 53000-000 Trade - Foodservice</b>	<b>\$21,124.59</b>	<b>\$15,498.50</b>	<b>36.3 %</b>
59000-000 Marketing Activities Support	0	0	
51003-000 Buy California Marketing Agreement	2,083.33		
51803-067 Marketing Planning/Special Projects-RoMo	5,500.00	11,275.00	-51.22 %
51805-000 Marketing Personnel Expense	71,039.59		
<b>Total for 59000-000 Marketing Activities Support</b>	<b>\$78,622.92</b>	<b>\$11,275.00</b>	<b>597.32 %</b>
54000-000 Consumer Public Relations (deleted)	0	0	
54102-072 Local Media Outreach/Pitching/Experiential & Reporting (Cision) (PR)- Curious Plot (deleted)		14,503.66	-100.0 %
54206-000 Brand Advocates (deleted)		190.00	-100.0 %
<b>Total for 54000-000 Consumer Public Relations (deleted)</b>	<b>0</b>	<b>\$14,693.66</b>	<b>-100.0 %</b>
<b>Total for 50000-000 Marketing</b>	<b>\$614,009.07</b>	<b>\$343,939.45</b>	<b>78.52 %</b>

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
64000-000 Industry Affairs	0	0	
64000-001 Industry Statistics and Information	0	0	
64001-000 AMRIC Operation	346.31	164.84	110.09 %
64001-130 AMRIC Operation-Hooman Mohammadpour	1,200.00	900.00	33.33 %
<b>Total for 64000-001 Industry Statistics and Information</b>	<b>\$1,546.31</b>	<b>\$1,064.84</b>	<b>45.22 %</b>
64100-000 Grower Communications	0	0	
64105-000 Online Information	1,296.37	1,187.12	9.2 %
64105-098 Online Information-GingerRoot	720.00	1,440.00	-50.0 %
64105-099 Online Information-Fishhook	5,000.00		
64106-000 Publications	57.95	57.95	0.0 %
64106-085 Publications-Fox Wthr	110.00	110.00	0.0 %
64106-098 Publications-GingerRoot	520.00	960.00	-45.83 %
64106-118 Publications-Champ	15,418.52		
64106-067 Publications-ROMO		375.00	-100.0 %
<b>Total for 64100-000 Grower Communications</b>	<b>\$23,122.84</b>	<b>\$4,130.07</b>	<b>459.87 %</b>
64200-000 Issues Management	0	0	
64204-000 Research Program Coordination & Outreach	9,180.28	8,000.00	14.75 %
64206-000 Legislative & Regulatory Advocacy	27,531.25	635.00	4235.63 %
64201-000 Water Issues			
<b>Total for 64200-000 Issues Management</b>	<b>\$36,711.53</b>	<b>\$8,635.00</b>	<b>325.15 %</b>
64300-000 Legal & Governance	0	0	
64301-000 Elections	918.29		
64302-000 Legal Support	15,196.00	21,726.25	-30.06 %
<b>Total for 64300-000 Legal &amp; Governance</b>	<b>\$16,114.29</b>	<b>\$21,726.25</b>	<b>-25.83 %</b>
64400-000 Demonstration Grove	0	0	
64401-000 Pine Tree - Rent		100.00	-100.0 %
64402-000 Pine Tree - Grove Management	4,310.62	2,182.74	97.49 %
<b>Total for 64400-000 Demonstration Grove</b>	<b>\$4,310.62</b>	<b>\$2,282.74</b>	<b>88.84 %</b>
64800-000 Other Industry Affairs	0	0	
64801-000 Coalition Dues, Sponsorships , Registrations & Rep	1,000.00	1,000.00	0.0 %
64801-086 Industry Reports-AVMA	40.00	40.00	0.0 %
64803-000 Travel Expenses - Industry Affairs	1,108.49	150.96	634.29 %
64804-000 Office Expenses - Industry Affairs	209.70	249.41	-15.92 %
<b>Total for 64800-000 Other Industry Affairs</b>	<b>\$2,358.19</b>	<b>\$1,440.37</b>	<b>63.72 %</b>
64500-000 Education & Outreach	0	0	
64501-000 Field Meetings, Seminars & Workshops		116.50	-100.0 %
<b>Total for 64500-000 Education &amp; Outreach</b>	<b>0</b>	<b>\$116.50</b>	<b>-100.0 %</b>
<b>Total for 64000-000 Industry Affairs</b>	<b>\$84,163.78</b>	<b>\$39,395.77</b>	<b>113.64 %</b>

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
65000-000 Production Research	0	0	
65200-000 Breeding, Varieties & Genetics	0	0	
65216-000 Commercial-Scale Field Testing of Advanced Rootstock		22,407.00	-100.0 %
65217-000 CAL POLY - Commercial-scale field testing and potential release of five elite advanced rootstocks	925.52		
<b>Total for 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$925.52</b>	<b>\$22,407.00</b>	<b>-95.87 %</b>
<b>Total for 65000-000 Production Research</b>	<b>\$925.52</b>	<b>\$22,407.00</b>	<b>-95.87 %</b>
66010-000 Grant Programs	0	0	
66015-000 Export Marketing	0	0	
66021-000 USDA Grant - FAS MAP China	-31,787.99		
<b>Total for 66015-000 Export Marketing</b>	<b>-\$31,787.99</b>	<b>0</b>	
66100-000 Unreimbursed Grant Receivables	31,787.99		
<b>Total for 66010-000 Grant Programs</b>	<b>0</b>	<b>0</b>	
70000-000 Operations	0	0	
71100-000 Office Expense	0	0	
71101-000 Office Rent - CAC Mauchly, Irvine			
71102-000 Rent-CAM, Ins, Prop Tax	2,752.99	2,133.47	29.04 %
71104-000 Rent-Offsite Storage	830.00	658.90	25.97 %
71111-000 Insurance-Liability	7,870.63	2,551.08	208.52 %
71121-000 Office Expenses - Operations	102.99	273.82	-62.39 %
71123-000 Janitorial	489.00	474.00	3.16 %
71131-000 Office Utilities	971.64	1,033.15	-5.95 %
71141-000 Bank & Payroll Fees	780.75	764.67	2.1 %
71151-000 Equipment Maintenance & Expense	429.57	180.65	137.79 %
71161-000 Telephone	685.68	664.87	3.13 %
71162-000 Employee Communication Expense	1,125.00	1,200.00	-6.25 %
71122-000 Office Supplies		23.48	-100.0 %
71181-000 Postage & Courier Service		55.52	-100.0 %
<b>Total for 71100-000 Office Expense</b>	<b>\$16,038.25</b>	<b>\$10,013.61</b>	<b>60.16 %</b>
71200-000 Professional Fees	0	0	
71211-000 Calif. Department of Food & Ag.-CDFA	6,724.76	6,627.00	1.48 %
71221-000 Dept. of Ag-USDA/AMS	3,050.33	4,736.00	-35.59 %
78301-000 Pension Adm & Legal	980.20	889.21	10.23 %
71201-000 CPA-Financial Audits		18,322.00	-100.0 %
71236-000 Outsourced Accounting		10,555.00	-100.0 %
<b>Total for 71200-000 Professional Fees</b>	<b>\$10,755.29</b>	<b>\$41,129.21</b>	<b>-73.85 %</b>
71300-000 Personnel Expenses	0	0	
71301-000 Salaries/Wages	0	0	
71302-000 Salaries/Wages - IA & Ops	52,915.17	50,378.87	5.03 %
71303-000 Salaries/Wages - Marketing	9,816.59	59,163.36	-83.41 %

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
<b>Total for 71301-000 Salaries/Wages</b>	<b>\$62,731.76</b>	<b>\$109,542.23</b>	<b>-42.73 %</b>
71311-000 Pension Expense	0	0	
71312-000 Pension Expense - IA & Ops	5,291.52	5,037.89	5.03 %
71313-000 Pension Expense - Marketing	845.20	2,430.92	-65.23 %
<b>Total for 71311-000 Pension Expense</b>	<b>\$6,136.72</b>	<b>\$7,468.81</b>	<b>-17.84 %</b>
71321-000 Payroll Tax & Work Comp	0	0	
71322-000 Payroll Tax & Work Comp - IA & Ops	4,176.74	4,067.10	2.7 %
71323-000 Payroll Tax & Work Comp - Marketing	896.49	4,742.53	-81.1 %
<b>Total for 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$5,073.23</b>	<b>\$8,809.63</b>	<b>-42.41 %</b>
71331-000 Benefits	0	\$7,021.99	-100.0 %
71332-000 Benefits - IA & Ops	7,180.45		
71333-000 Benefits - Marketing	1,125.99	7,424.73	-84.83 %
<b>Total for 71331-000 Benefits</b>	<b>\$8,306.44</b>	<b>\$14,446.72</b>	<b>-42.5 %</b>
<b>Total for 71300-000 Personnel Expenses</b>	<b>\$82,248.15</b>	<b>\$140,267.39</b>	<b>-41.36 %</b>
71400-000 Commissioner Expenses	0	0	
71403-000 Travel Expenses - Board Members	401.90	270.63	48.51 %
71404-000 Board Meeting Expenses	5,610.40	465.14	1106.17 %
71405-000 HAB BOLD Participation		1,943.48	-100.0 %
<b>Total for 71400-000 Commissioner Expenses</b>	<b>\$6,012.30</b>	<b>\$2,679.25</b>	<b>124.4 %</b>
73000-000 Information Technology	0	0	
73001-000 Network Maintenance	1,016.74	3,655.76	-72.19 %
73002-000 Network Hardware, Software & Licenses	239.22	4,912.88	-95.13 %
73003-000 IT Support & Consulting	2,993.00	305.00	881.31 %
73004-000 Accounting & Assessment System	738.31	1,011.94	-27.04 %
73005-000 IT Services	820.00	820.00	0.0 %
<b>Total for 73000-000 Information Technology</b>	<b>\$5,807.27</b>	<b>\$10,705.58</b>	<b>-45.75 %</b>
78000-000 Depreciation, Interest & Other Operations	0	0	
78101-000 Travel Expenses - Operations	212.97	166.16	28.17 %
78501-000 Dues, Education, Training, Recruitment & Other	8,000.00		
79001-000 Amortization Expense	13,275.52	13,276.28	-0.01 %
79100-000 Interest Expense	515.49	148.67	246.73 %
<b>Total for 78000-000 Depreciation, Interest &amp; Other Operations</b>	<b>\$22,003.98</b>	<b>\$13,591.11</b>	<b>61.9 %</b>
<b>Total for 70000-000 Operations</b>	<b>\$142,865.24</b>	<b>\$218,386.15</b>	<b>-34.58 %</b>
<b>Total for Expenses</b>	<b>\$841,963.61</b>	<b>\$624,128.37</b>	<b>34.9 %</b>
<b>Net Operating Income</b>	<b>-\$579,143.77</b>	<b>-\$540,688.59</b>	<b>-7.11 %</b>
Other Income			

# MEC Statement of Activity vs. Prior Year

## California Avocado Commission

February 1-28, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	FEB 1 - FEB 28 2025	FEB 1 - FEB 29 2024 (PY)	% CHANGE (PY)
Other Expenses			
<b>Net Other Income</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>-\$579,143.77</b>	<b>-\$540,688.59</b>	<b>-7.11 %</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

Nov 2024 - February 2025 Actual Expenses  
Nov 2024 - February 2025 Budget

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>Revenue</b>																				
40001-000 CAC Assessment Revenue-Current Year	\$0.00	\$250.00	(\$250.00)	0.00%	\$443.67	\$180.00	\$263.67	246.48%	\$65,984.84	\$1,110.00	\$64,874.84	5944.58%	\$42,638.89	\$12,635.00	\$30,003.89	337.47%	\$109,067.40	\$14,175.00	\$94,892.40	769.43%
40002-000 CAC Assessment Revenue-Prior Year	(\$74.79)	\$0.00	(\$74.79)		\$82.91	\$0.00	\$82.91		(\$210.59)	\$0.00	(\$210.59)		\$811.58	\$0.00	\$811.58		\$609.11	\$0.00	\$609.11	
40011-000 HAB Rebate Assess. Revenue-Current Year	\$0.00	\$750.00	(\$750.00)	0.00%	\$0.00	\$50.00	(\$50.00)	0.00%	\$262,085.43	\$3,200.00	\$258,885.43	8190.17%	\$203,006.21	\$51,000.00	\$152,006.21	398.05%	\$465,091.64	\$55,000.00	\$410,091.64	845.62%
42001-000 Accounting/Administration Fee Revenue (AIP)	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$0.00	\$20,332.00	(\$20,332.00)	0.00%
46000-000 Grant Funding		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$0.00	\$0.00	
46020-000 USDA Grant - FAS MAP Korea - Revenue		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$0.00	\$0.00	
46021-000 USDA Grant - FAS MAP China - Revenue		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$0.00	\$0.00	
<b>Total 46000-000 Grant Funding</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
48001-000 Interest Income	\$1,699.72	\$500.00	\$1,199.72	339.94%	\$1,780.51	\$500.00	\$1,280.51	356.10%	\$1,915.89	\$500.00	\$1,415.89	383.18%	\$1,613.16	\$500.00	\$1,113.16	322.63%	\$7,009.28	\$2,000.00	\$5,009.28	350.46%
48003-000 Other - Pine Tree Ranch Crop Income	\$29.66	\$0.00	\$29.66			\$0.00				\$0.00				\$0.00			\$29.66	\$0.00	\$29.66	
48009-000 Other Income - Misc		\$0.00			\$150.00	\$0.00	\$150.00			\$0.00			\$2,250.00	\$0.00	\$2,250.00		\$2,400.00	\$0.00	\$2,400.00	
48009-118 Other Income - From the Grove		\$0.00				\$0.00			\$5,600.00	\$15,000.00	(\$9,400.00)	37.33%	\$12,500.00	\$0.00	\$12,500.00		\$18,100.00	\$15,000.00	\$3,100.00	120.67%
<b>Total Revenue</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$106,507.00</b>	<b>\$495,800.09</b>	<b>565.51%</b>
<b>Gross Profit</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$106,507.00</b>	<b>\$495,800.09</b>	<b>565.51%</b>
<b>Expenditures</b>																				
50000-000 Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
51000-000 Consumer Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
51001-072 Media Planning & Buying-Curious Plot	\$7,800.00	\$5,000.00	\$2,800.00	156.00%	\$2,165.00	\$5,000.00	(\$2,835.00)	43.30%	\$85,313.75	\$15,000.00	\$70,313.75	568.76%	\$11,096.25	\$15,000.00	(\$3,903.75)	73.98%	\$106,375.00	\$40,000.00	\$66,375.00	265.94%
51002-072 Creative Strategy, Content & Production-Curious Plot	\$6,483.75	\$10,000.00	(\$3,516.25)	64.84%	\$15,244.50	\$25,000.00	(\$9,755.50)	60.98%	\$44,018.75	\$110,000.00	(\$65,981.25)	40.02%	\$235,094.58	\$133,000.00	\$102,094.58	176.76%	\$300,841.58	\$278,000.00	\$22,841.58	108.22%
51004-072 Consumer Marketing-Retail-Curious Plot	\$12,562.52	\$18,500.00	(\$5,937.48)	67.91%	\$2,816.25	\$20,000.00	(\$17,183.75)	14.08%	\$20,665.00	\$20,500.00	\$165.00	100.80%	\$21,647.43	\$38,900.00	(\$17,252.57)	55.65%	\$57,691.20	\$97,900.00	(\$40,208.80)	58.93%
51801-072 Account Administration-Curious Plot	\$18,728.75	\$17,500.00	\$1,228.75	107.02%	\$19,755.00	\$17,500.00	\$2,255.00	112.89%	\$22,298.75	\$47,500.00	(\$25,201.25)	46.94%	\$47,672.50	\$37,500.00	\$10,172.50	127.13%	\$108,455.00	\$120,000.00	(\$11,545.00)	90.38%
52113-000 Photo Shoots		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
54001-072 Consumer PR-Curious Plot	\$8,193.75	\$15,625.00	(\$7,431.25)	52.44%	\$5,886.25	\$15,625.00	(\$9,738.75)	37.67%	\$14,753.75	\$39,625.00	(\$24,871.25)	37.23%	\$53,234.07	\$42,125.00	\$11,109.07	126.37%	\$82,067.82	\$113,000.00	(\$30,932.18)	72.63%
55101-072 Consumer Email Marketing-Curious Plot	\$12,740.00	\$24,260.00	(\$11,520.00)	52.51%	\$8,661.25	\$15,000.00	(\$6,338.75)	57.74%	\$11,522.50	\$7,960.00	\$3,562.50	144.76%	\$9,602.50	\$7,960.00	\$1,642.50	120.63%	\$42,526.25	\$55,180.00	(\$12,653.75)	77.07%
55103-072 Social Media & Content Marketing-Curious Plot	\$14,095.58	\$12,000.00	\$2,095.58	117.46%	\$8,530.66	\$10,000.00	(\$1,469.34)	85.31%	\$19,851.86	\$10,000.00	\$9,851.86	198.52%	\$23,269.34	\$22,500.00	\$769.34	103.42%	\$65,747.44	\$54,500.00	\$11,247.44	120.64%
57002-000 Consumer Research		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 51000-000 Consumer Marketing</b>	<b>\$80,604.35</b>	<b>\$102,885.00</b>	<b>(\$22,280.65)</b>	<b>78.34%</b>	<b>\$63,058.91</b>	<b>\$108,125.00</b>	<b>(\$45,066.09)</b>	<b>58.32%</b>	<b>\$218,424.36</b>	<b>\$250,585.00</b>	<b>(\$32,160.64)</b>	<b>87.17%</b>	<b>\$401,616.67</b>	<b>\$296,985.00</b>	<b>\$104,631.67</b>	<b>135.23%</b>	<b>\$763,704.29</b>	<b>\$758,580.00</b>	<b>\$5,124.29</b>	<b>100.68%</b>
52000-000 Trade - Retail		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52000-001 Trade Relations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52001-066 Trade Advertising-Media-Fusion		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52002-066 Trade Advertising-Production-Fusion	\$1,223.76	\$5,500.00	(\$4,276.24)	22.25%	\$2,005.20	\$8,200.00	(\$6,194.80)	24.45%	\$11,388.18	\$12,500.00	(\$1,111.82)	91.11%	\$13,057.92	\$3,400.00	\$9,657.92	384.06%	\$27,675.06	\$29,600.00	(\$1,924.94)	93.50%
52015-000 Trade PR Expenses		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52022-000 Dues	\$1,189.59	\$0.00	\$1,189.59		\$1,189.51	\$0.00	\$1,189.51		\$1,894.58	\$13,890.00	(\$11,995.42)	13.64%	\$1,199.58	\$0.00	\$1,199.58		\$5,473.26	\$13,890.00	(\$8,416.74)	39.40%
52024-000 Sponsorships-Southern California Locations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52042-000 Conventions	\$11.39	\$0.00	\$11.39			\$0.00	\$0.00			\$0.00	\$0.00		\$750.00	\$14,000.00	(\$13,250.00)	5.36%	\$761.39	\$14,000.00	(\$13,238.61)	5.44%
52052-081 Program Admin/Strategy/Planning-PJ/PR	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.56	\$1,429.00	(\$0.44)	99.97%	\$714.28	\$1,429.00	(\$714.72)	49.98%	\$5,000.04	\$5,716.00	(\$715.96)	87.47%
52055-081 Key Account Marketing Communications-Fees-PJ/PR	\$25,488.34	\$25,488.00	\$0.34	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$101,952.52	\$101,952.00	\$0.52	100.00%
52058-000 Retailer/Immersive Experiences-Expenses		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%	\$0.00	\$8,572.00	(\$8,572.00)	0.00%
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$8,571.44	\$8,572.00	(\$0.56)	99.99%
52071-075 Key Account Coverage-TX/MW/SE-Anderson	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$38,332.00	\$38,332.00	\$0.00	100.00%
52075-013 Key Account Coverage-SW/NW-Becker	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$56,000.00	\$56,000.00	\$0.00	100.00%
<b>Total 52000-001 Trade Relations</b>	<b>\$55,067.54</b>	<b>\$60,286.00</b>	<b>(\$5,218.46)</b>	<b>91.34%</b>	<b>\$55,837.23</b>	<b>\$62,986.00</b>	<b>(\$7,148.77)</b>	<b>88.65%</b>	<b>\$65,925.24</b>	<b>\$81,176.00</b>	<b>(\$15,250.76)</b>	<b>81.21%</b>	<b>\$66,935.70</b>	<b>\$72,186.00</b>	<b>(\$5,250.30)</b>	<b>92.73%</b>	<b>\$243,765.71</b>	<b>\$276,634.00</b>	<b>(\$32,868.29)</b>	<b>88.12%</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>52010-000 Retail &amp; Consumer Promotions</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52016-000 Recipe Development	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
52124-000 Retail Performance Programs-Retail Promotions	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$441.49	\$140,000.00	(\$139,558.51)	0.32%	\$441.49	\$140,000.00	(\$139,558.51)	0.32%	
52125-000 Retail Brand Awareness Programs	(\$45,000.00)	\$0.00	(\$45,000.00)			\$0.00	\$0.00		\$39,661.14	\$0.00	\$39,661.14		\$150,000.00	(\$150,000.00)	0.00%	(\$5,338.86)	\$150,000.00	(\$155,338.86)	-3.56%	
52128-066 Retail Trade Promotions-Fusion	\$2,435.28	\$5,800.00	(\$3,364.72)	41.99%	\$6,547.50	\$2,900.00	\$3,647.50	225.78%	\$4,941.36	\$5,250.00	(\$308.64)	94.12%	\$6,906.72	\$2,400.00	\$4,506.72	287.78%	\$20,830.86	\$16,350.00	\$4,480.86	127.41%
52129-000 Retailer Social Media Advertising Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
52131-000 Retail Merchandising Services (POS Placement)		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$50,000.00	(\$50,000.00)	0.00%	\$0.00	\$50,000.00	(\$50,000.00)	0.00%	
52132-000 Retail Identity Programs-Display Bins		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
52301-000 Premiums		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
52302-000 POS Materials		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
52303-000 Storage/Fulfillment	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,450.41	\$1,200.00	\$250.41	120.87%	\$2,249.00	\$2,000.00	\$249.00	112.45%	\$5,989.41	\$5,600.00	\$389.41	106.95%
<b>Total 52010-000 Retail &amp; Consumer Promotions</b>	<b>(\$41,419.72)</b>	<b>\$7,000.00</b>	<b>(\$48,419.72)</b>	<b>-591.71%</b>	<b>\$7,692.50</b>	<b>\$4,100.00</b>	<b>\$3,592.50</b>	<b>187.62%</b>	<b>\$46,052.91</b>	<b>\$6,450.00</b>	<b>\$39,602.91</b>	<b>714.00%</b>	<b>\$9,597.21</b>	<b>\$344,400.00</b>	<b>(\$334,802.79)</b>	<b>2.79%</b>	<b>\$21,922.90</b>	<b>\$361,950.00</b>	<b>(\$340,027.10)</b>	<b>6.06%</b>
<b>52200-000 Data, Research &amp; Analysis</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52202-000 Retail POS Scan Data-Circana		\$15,500.00	(\$15,500.00)	0.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$16,507.75	\$15,500.00	\$1,007.75	106.50%	\$16,507.75	\$31,000.00	(\$14,492.25)	53.25%
52204-066 Data Analysis & Retail Research-FUSION	\$2,392.36	\$2,000.00	\$392.36	119.62%	\$20,322.45	\$1,800.00	\$18,522.45	1129.03%	\$28,235.40	\$21,000.00	\$7,235.40	134.45%	\$4,978.54	\$28,500.00	(\$23,521.46)	17.47%	\$55,928.75	\$53,300.00	\$2,628.75	104.93%
52206-086 Inventory Reporting-AVMA	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$900.00	\$900.00	\$0.00	100.00%
52211-066 California Avocado Market Analysis-Fusion	\$10,045.67	\$6,800.00	\$3,245.67	147.73%	\$893.30	\$4,800.00	(\$3,906.70)	18.61%	\$10,246.61	\$5,600.00	\$4,646.61	182.98%	\$10,755.83	\$18,000.00	(\$7,244.17)	59.75%	\$31,941.41	\$35,200.00	(\$3,258.59)	90.74%
52213-066 Retail Support, Planning, Program & Data Admin-Fusion	\$4,123.91	\$1,700.00	\$2,423.91	242.58%	\$1,464.93	\$2,200.00	(\$735.07)	66.59%	\$587.82	\$1,000.00	(\$412.18)	58.78%	\$643.02	\$1,600.00	(\$956.98)	40.19%	\$6,819.68	\$6,500.00	\$319.68	104.92%
<b>Total 52200-000 Data, Research &amp; Analysis</b>	<b>\$16,786.94</b>	<b>\$26,225.00</b>	<b>(\$9,438.06)</b>	<b>64.01%</b>	<b>\$22,905.68</b>	<b>\$9,025.00</b>	<b>\$13,880.68</b>	<b>253.80%</b>	<b>\$39,294.83</b>	<b>\$27,825.00</b>	<b>\$11,469.83</b>	<b>141.22%</b>	<b>\$33,110.14</b>	<b>\$63,825.00</b>	<b>(\$30,714.86)</b>	<b>51.88%</b>	<b>\$112,097.59</b>	<b>\$126,900.00</b>	<b>(\$14,802.41)</b>	<b>88.34%</b>
<b>52400-000 Administration &amp; Other</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52140-098 Grower Communications-GingerRoot	\$260.00	\$800.00	(\$540.00)	32.50%	\$920.00	\$340.00	\$580.00	270.59%	\$160.00	\$380.00	(\$220.00)	42.11%	\$540.00	\$640.00	(\$100.00)	84.38%	\$1,880.00	\$2,160.00	(\$280.00)	87.04%
52401-004 Travel Expenses - Splane		\$0.00	\$0.00		\$337.20	\$500.00	(\$162.80)	67.44%		\$100.00	(\$100.00)	0.00%	\$123.06	\$400.00	(\$276.94)	30.77%	\$460.26	\$1,000.00	(\$539.74)	46.03%
52401-019 Travel Expenses - Marketing Staff		\$100.00	(\$100.00)	0.00%	\$241.96	\$1,500.00	(\$1,258.04)	16.13%	\$1,873.99	\$100.00	\$1,773.99	1873.99%	\$1,073.98	\$500.00	\$573.98	214.80%	\$3,189.93	\$2,200.00	\$989.93	145.00%
52411-000 Office Expenses - Marketing	\$2,180.33	\$500.00	\$1,680.33	436.07%	\$615.47	\$500.00	\$115.47	123.09%	\$1,790.70	\$1,000.00	\$790.70	179.07%	\$295.92	\$500.00	(\$204.08)	59.18%	\$4,882.42	\$2,500.00	\$2,382.42	195.30%
<b>Total 52400-000 Administration &amp; Other</b>	<b>\$2,440.33</b>	<b>\$1,400.00</b>	<b>\$1,040.33</b>	<b>174.31%</b>	<b>\$2,114.63</b>	<b>\$2,840.00</b>	<b>(\$725.37)</b>	<b>74.46%</b>	<b>\$3,824.69</b>	<b>\$1,580.00</b>	<b>\$2,244.69</b>	<b>242.07%</b>	<b>\$2,032.96</b>	<b>\$2,040.00</b>	<b>(\$7.04)</b>	<b>99.65%</b>	<b>\$10,412.61</b>	<b>\$7,860.00</b>	<b>\$2,552.61</b>	<b>132.48%</b>
<b>Total 52000-000 Trade - Retail</b>	<b>\$32,875.09</b>	<b>\$94,911.00</b>	<b>(\$62,035.91)</b>	<b>34.64%</b>	<b>\$88,550.04</b>	<b>\$78,951.00</b>	<b>\$9,599.04</b>	<b>112.16%</b>	<b>\$155,097.67</b>	<b>\$117,031.00</b>	<b>\$38,066.67</b>	<b>132.53%</b>	<b>\$111,676.01</b>	<b>\$482,451.00</b>	<b>(\$370,774.99)</b>	<b>23.15%</b>	<b>\$388,198.81</b>	<b>\$773,344.00</b>	<b>(\$385,145.19)</b>	<b>50.20%</b>
<b>53000-000 Trade - Foodservice</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
53001-070 Media-KC		\$500.00	(\$500.00)	0.00%	\$750.00	\$1,000.00	(\$250.00)	75.00%	\$800.00	\$1,000.00	(\$200.00)	80.00%	\$2,250.00	\$0.00	\$2,250.00		\$3,800.00	\$2,500.00	\$1,300.00	152.00%
53002-070 Production-KC	\$3,550.00	\$3,500.00	\$50.00	101.43%	\$9,482.04	\$13,600.00	(\$4,117.96)	69.72%	\$1,050.00	\$2,800.00	(\$1,750.00)	37.50%	\$2,050.00	\$2,050.00	(\$2,050.00)	0.00%	\$14,082.04	\$21,950.00	(\$7,867.96)	64.16%
53101-070 Public Relations-KC	\$4,250.00	\$3,200.00	\$1,050.00	132.81%	\$7,944.54	\$22,600.00	(\$14,655.46)	35.15%	\$8,080.60	\$5,200.00	\$2,880.60	155.40%	\$5,117.93	\$5,100.00	\$17.93	100.35%	\$25,393.07	\$36,100.00	(\$10,706.93)	70.34%
53103-070 Foodservice Events-KC	\$508.01	\$23,000.00	(\$22,491.99)	2.21%	\$350.00	\$0.00	\$350.00		\$26,210.49	\$2,000.00	\$24,210.49	1310.52%	\$5,543.28	\$1,200.00	\$4,343.28	461.94%	\$32,611.78	\$26,200.00	\$6,411.78	124.47%
53104-070 Chain Promotions-KC	\$1,950.00	\$4,000.00	(\$2,050.00)	48.75%	\$1,650.00	\$3,000.00	(\$1,350.00)	55.00%	\$9,103.55	\$6,400.00	\$2,703.55	142.24%	\$7,462.65	\$6,600.00	\$862.65	113.07%	\$20,166.20	\$20,000.00	\$166.20	100.83%
53105-070 Culinary Education Program-KC	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$400.00	\$600.00	(\$200.00)	66.67%
53801-070 Program Administration Fees-KC	\$4,050.00	\$2,400.00	\$1,650.00	168.75%	\$5,450.00	\$4,000.00	\$1,450.00	136.25%	\$1,650.00	\$1,000.00	\$650.00	165.00%	\$650.00	\$500.00	\$150.00	130.00%	\$11,800.00	\$7,900.00	\$3,900.00	149.37%
53802-070 Program Administration Expenses-KC	\$0.00	\$0.00	\$0.00		\$736.55	\$500.00	\$236.55	147.31%	\$5.11	\$0.00	\$5.11		\$0.73	\$0.00	\$0.73		\$742.39	\$500.00	\$242.39	148.48%
<b>Total 53000-000 Trade - Foodservice</b>	<b>\$14,408.01</b>	<b>\$36,750.00</b>	<b>(\$22,341.99)</b>	<b>39.21%</b>	<b>\$26,463.13</b>	<b>\$44,850.00</b>	<b>(\$18,386.87)</b>	<b>59.00%</b>	<b>\$46,999.75</b>	<b>\$18,550.00</b>	<b>\$28,449.75</b>	<b>253.37%</b>	<b>\$21,124.59</b>	<b>\$15,600.00</b>	<b>\$5,524.59</b>	<b>135.41%</b>	<b>\$108,995.48</b>	<b>\$115,750.00</b>	<b>(\$6,754.52)</b>	<b>94.16%</b>
<b>59000-000 Marketing Activities Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
51003-000 Buy California Marketing Agreement		\$2,084.00	(\$2,084.00)	0.00%		\$2,084.00	(\$2,084.00)	0.00%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$4,166.66	\$8,334.00	(\$4,167.34)	50.00%
51803-000 Marketing/Planning		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
51803-067 Marketing Planning/Special Projects-RoMo	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$22,000.00	\$22,000.00	\$0.00	100.00%
51805-000 Marketing Personnel Expense	\$53,586.19	\$66,000.00	(\$12,413.81)	81.19%	\$63,263.03	\$66,000.00	(\$2,736.97)	95.85%	\$76,314.37	\$91,000.00	(\$14,685.63)	83.86%	\$71,039.59	\$68,000.00	\$3,039.59	104.47%	\$264,203.18	\$291,000.00	(\$26,796.82)	90.79%
52134-000 Export Program		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total 59000-000 Marketing Activities Support</b>	<b>\$59,086.19</b>	<b>\$73,584.00</b>	<b>(\$14,497.81)</b>	<b>80.30%</b>	<b>\$68,763.03</b>	<b>\$73,584.00</b>	<b>(\$4,820.97)</b>	<b>93.45%</b>	<b>\$83,897.70</b>	<b>\$98,583.00</b>	<b>(\$14,685.30)</b>	<b>85.10%</b>	<b>\$78,622.92</b>	<b>\$75,583.00</b>	<b>\$3,039.92</b>	<b>104.02%</b>	<b>\$290,369.84</b>	<b>\$321,334.00</b>	<b>(\$30,964.16)</b>	<b>90.36%</b>
<b>Total 50000-000 Marketing</b>	<b>\$186,973.64</b>	<b>\$308,130.00</b>	<b>(\$121,156.36)</b>	<b>60.68%</b>	<b>\$246,835.11</b>	<b>\$305,510.00</b>	<b>(\$58,674.89)</b>	<b>80.79%</b>	<b>\$504,419.48</b>	<b>\$484,749.00</b>	<b>\$19,670.48</b>	<b>104.06%</b>	<b>\$613,040.19</b>	<b>\$870,619.00</b>	<b>(\$257,578.81)</b>	<b>70.41%</b>	<b>\$1,551,268.42</b>	<b>\$1,969,008.00</b>	<b>(\$417,739.58)</b>	<b>78.78%</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64000-000 Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64000-001 Industry Statistics and Information</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64001-000 AMRIC Operation	\$346.38	\$300.00	\$46.38	115.46%	\$339.48	\$300.00	\$39.48	113.16%	\$346.63	\$300.00	\$46.63	115.54%	\$346.31	\$300.00	\$46.31	115.44%	\$1,378.80	\$1,200.00	\$178.80	114.90%
64001-130 AMRIC Operation-Hooman Mohammadpour	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$1,200.00	\$1,000.00	\$200.00	120.00%	\$3,900.00	\$4,000.00	(\$100.00)	97.50%
64002-000 Crop Forecasting and Analysis		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64002-104 Crop Forecasting And Analysis-Land IQ		\$0.00	\$0.00		\$38,287.50	\$38,288.00	(\$0.50)	100.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$38,287.50	\$38,288.00	(\$0.50)	100.00%
64003-000 Grower Database		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,500.00	(\$1,500.00)	0.00%	\$0.00	\$1,500.00	(\$1,500.00)	0.00%	
64004-000 Grove ID GIS Project Dmnt		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64004-104 Grove ID GIS Project Dmnt-Land IQ	\$1,546.25	\$0.00	\$1,546.25			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,546.25	\$0.00	\$1,546.25	
<b>Total 64000-001 Industry Statistics and Information</b>	<b>\$2,792.63</b>	<b>\$1,300.00</b>	<b>\$1,492.63</b>	<b>214.82%</b>	<b>\$39,526.98</b>	<b>\$39,588.00</b>	<b>(\$61.02)</b>	<b>99.85%</b>	<b>\$1,246.63</b>	<b>\$1,300.00</b>	<b>(\$53.37)</b>	<b>95.89%</b>	<b>\$1,546.31</b>	<b>\$2,800.00</b>	<b>(\$1,253.69)</b>	<b>55.23%</b>	<b>\$45,112.55</b>	<b>\$44,988.00</b>	<b>\$124.55</b>	<b>100.28%</b>
<b>64100-000 Grower Communications</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64105-000 Online Information	\$80.32	\$100.00	(\$19.68)	80.32%	\$80.32	\$100.00	(\$19.68)	80.32%	\$91.40	\$100.00	(\$8.60)	91.40%	\$1,296.37	\$1,300.00	(\$3.63)	99.72%	\$1,548.41	\$1,600.00	(\$51.59)	96.78%
64105-098 Online Information-GingerRoot	\$1,260.00	\$1,650.00	(\$390.00)	76.36%	\$640.00	\$1,650.00	(\$1,010.00)	38.79%	\$2,680.00	\$1,650.00	\$1,030.00	162.42%	\$720.00	\$1,650.00	(\$930.00)	43.64%	\$5,300.00	\$6,600.00	(\$1,300.00)	80.30%
64105-099 Online Information-Fishhook		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$5,000.00	\$0.00	\$5,000.00		\$5,000.00	\$0.00	\$5,000.00	
64106-000 Publications	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$231.80	\$400.00	(\$168.20)	57.95%
64106-067 Publications-ROMO		\$0.00	\$0.00			\$0.00	\$0.00		\$375.00	\$750.00	(\$375.00)	50.00%		\$0.00	\$0.00		\$375.00	\$750.00	(\$375.00)	50.00%
64106-085 Publications-Fox Wthr	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$440.00	\$440.00	\$0.00	100.00%
64106-098 Publications-GingerRoot	\$700.00	\$1,250.00	(\$550.00)	56.00%	\$420.00	\$1,250.00	(\$830.00)	33.60%	\$940.00	\$1,250.00	(\$310.00)	75.20%	\$520.00	\$1,250.00	(\$730.00)	41.60%	\$2,580.00	\$5,000.00	(\$2,420.00)	51.60%
64106-118 Publications-Champ	(\$53.34)	\$0.00	(\$53.34)		\$71.60	\$0.00	\$71.60			\$18,000.00	(\$18,000.00)	0.00%	\$15,418.52	\$0.00	\$15,418.52		\$15,436.78	\$18,000.00	(\$2,563.22)	85.76%
64107-000 Annual Meeting		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%	\$0.00	\$2,500.00	(\$2,500.00)	0.00%
64108-000 Annual Report		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64108-098 Annual Report-GingerRoot	\$120.00	\$0.00	\$120.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%		\$2,500.00	(\$2,500.00)	0.00%	\$120.00	\$5,000.00	(\$4,880.00)	2.40%
<b>Total 64100-000 Grower Communications</b>	<b>\$2,274.93</b>	<b>\$3,210.00</b>	<b>(\$935.07)</b>	<b>70.87%</b>	<b>\$1,379.87</b>	<b>\$3,210.00</b>	<b>(\$1,830.13)</b>	<b>42.99%</b>	<b>\$4,254.35</b>	<b>\$24,460.00</b>	<b>(\$20,205.65)</b>	<b>17.39%</b>	<b>\$23,122.84</b>	<b>\$9,410.00</b>	<b>\$13,712.84</b>	<b>245.73%</b>	<b>\$31,031.99</b>	<b>\$40,290.00</b>	<b>(\$9,258.01)</b>	<b>77.02%</b>
<b>64200-000 Issues Management</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64201-000 Water Issues		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64202-000 Field/Technical Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64204-000 Research Program Coordination & Outreach	\$9,901.82	\$10,000.00	(\$98.18)	99.02%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$9,180.28	\$12,000.00	(\$2,819.72)	76.50%	\$35,082.10	\$38,000.00	(\$2,917.90)	92.32%
64206-000 Legislative & Regulatory Advocacy	\$7,937.50	\$8,000.00	(\$62.50)	99.22%	\$38,875.00	\$39,000.00	(\$125.00)	99.68%	\$25,000.00	\$35,000.00	(\$10,000.00)	71.43%	\$27,531.25	\$35,000.00	(\$7,468.75)	78.66%	\$99,343.75	\$117,000.00	(\$17,656.25)	84.91%
64208-000 Product Registrations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64211-000 Sustainability Project		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 64200-000 Issues Management</b>	<b>\$17,839.32</b>	<b>\$18,000.00</b>	<b>(\$160.68)</b>	<b>99.11%</b>	<b>\$46,875.00</b>	<b>\$47,000.00</b>	<b>(\$125.00)</b>	<b>99.73%</b>	<b>\$33,000.00</b>	<b>\$43,000.00</b>	<b>(\$10,000.00)</b>	<b>76.74%</b>	<b>\$36,711.53</b>	<b>\$47,000.00</b>	<b>(\$10,288.47)</b>	<b>78.11%</b>	<b>\$134,425.85</b>	<b>\$155,000.00</b>	<b>(\$20,574.15)</b>	<b>86.73%</b>
<b>64300-000 Legal &amp; Governance</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64301-000 Elections		\$0.00	\$0.00			\$0.00	\$0.00			\$1,000.00	(\$1,000.00)	0.00%	\$918.29	\$0.00	\$918.29		\$918.29	\$1,000.00	(\$81.71)	91.83%
64302-000 Legal Support	\$10,420.00	\$12,500.00	(\$2,080.00)	83.36%	\$16,879.00	\$12,500.00	\$4,379.00	135.03%	\$18,235.00	\$12,500.00	\$5,735.00	145.88%	\$15,196.00	\$12,500.00	\$2,696.00	121.57%	\$60,730.00	\$50,000.00	\$10,730.00	121.46%
64303-000 Governance Support		\$0.00	\$0.00			\$0.00	\$0.00		\$4,529.11	\$5,000.00	(\$470.89)	90.58%		\$1,000.00	(\$1,000.00)	0.00%	\$4,529.11	\$6,000.00	(\$1,470.89)	75.49%
<b>Total 64300-000 Legal &amp; Governance</b>	<b>\$10,420.00</b>	<b>\$12,500.00</b>	<b>(\$2,080.00)</b>	<b>83.36%</b>	<b>\$16,879.00</b>	<b>\$12,500.00</b>	<b>\$4,379.00</b>	<b>135.03%</b>	<b>\$22,764.11</b>	<b>\$18,500.00</b>	<b>\$4,264.11</b>	<b>123.05%</b>	<b>\$16,114.29</b>	<b>\$13,500.00</b>	<b>\$2,614.29</b>	<b>119.37%</b>	<b>\$66,177.40</b>	<b>\$57,000.00</b>	<b>\$9,177.40</b>	<b>116.10%</b>
<b>64400-000 Demonstration Grove</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64401-000 Pine Tree - Rent	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$8,300.00	(\$8,300.00)	0.00%
64402-000 Pine Tree - Grove Management	\$2,403.01	\$1,500.00	\$903.01	160.20%	\$2,766.56	\$1,500.00	\$1,266.56	184.44%	\$2,578.18	\$3,333.00	(\$754.82)	77.35%	\$4,310.62	\$3,333.00	\$977.62	129.33%	\$12,058.37	\$9,666.00	\$2,392.37	124.75%
64403-000 Pine Tree - Utilities	(\$1,784.98)	\$450.00	(\$2,234.98)	-396.66%	\$37.57	\$450.00	(\$412.43)	8.35%		\$450.00	(\$450.00)	0.00%		\$450.00	(\$450.00)	0.00%	(\$1,747.41)	\$1,800.00	(\$3,547.41)	-97.08%
64404-000 Pine Tree - Property Tax & Insurance	(\$50.27)	\$213.00	(\$263.27)	-23.60%	\$146.90	\$213.00	(\$66.10)	68.97%		\$213.00	(\$213.00)	0.00%		\$213.00	(\$213.00)	0.00%	\$96.63	\$852.00	(\$755.37)	11.34%
64405-000 Pine Tree - Miscellaneous Expense		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64406-000 Pine Tree - Crop Harvesting		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64408-000 Pine Tree - CAC Assessment		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64409-000 Pine Tree - HAB Assessment		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 64400-000 Demonstration Grove</b>	<b>\$567.76</b>	<b>\$4,238.00</b>	<b>(\$3,670.24)</b>	<b>13.40%</b>	<b>\$2,951.03</b>	<b>\$4,238.00</b>	<b>(\$1,286.97)</b>	<b>69.63%</b>	<b>\$2,578.18</b>	<b>\$6,071.00</b>	<b>(\$3,492.82)</b>	<b>42.47%</b>	<b>\$4,310.62</b>	<b>\$6,071.00</b>	<b>(\$1,760.38)</b>	<b>71.00%</b>	<b>\$10,407.59</b>	<b>\$20,618.00</b>	<b>(\$10,210.41)</b>	<b>50.48%</b>

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64500-000 Education &amp; Outreach</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64501-000 Field Meetings, Seminars &amp; Workshops</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64502-000 Pine Tree Ranch Field Days</b>	\$100.08	\$100.00	\$0.08	100.08%		\$0.00	\$0.00		\$738.14	\$600.00	\$138.14	123.02%		\$0.00	\$0.00		\$838.22	\$700.00	\$138.22	119.75%
<b>64503-000 Grower Outreach</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 64500-000 Education &amp; Outreach</b>	<b>\$100.08</b>	<b>\$100.00</b>	<b>\$0.08</b>	<b>100.08%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$738.14</b>	<b>\$600.00</b>	<b>\$138.14</b>	<b>123.02%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$838.22</b>	<b>\$700.00</b>	<b>\$138.22</b>	<b>119.75%</b>
<b>64800-000 Other Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64801-000 Coalition Dues, Sponsorships , Registrations &amp; Rep</b>	\$10,000.00	\$10,000.00	\$0.00	100.00%		\$2,500.00	(\$2,500.00)	0.00%	\$12,000.00	\$12,500.00	(\$500.00)	96.00%	\$1,000.00	\$2,000.00	(\$1,000.00)	50.00%	\$23,000.00	\$27,000.00	(\$4,000.00)	85.19%
<b>64801-086 Industry Reports-AVMA</b>	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$160.00	\$160.00	\$0.00	100.00%
<b>64802-000 Grant Writing</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64803-000 Travel Expenses - Industry Affairs</b>	\$1,609.09	\$3,750.00	(\$2,140.91)	42.91%	\$328.13	\$3,750.00	(\$3,421.87)	8.75%	\$347.71	\$3,750.00	(\$3,402.29)	9.27%	\$1,108.49	\$3,750.00	(\$2,641.51)	29.56%	\$3,393.42	\$15,000.00	(\$11,606.58)	22.62%
<b>64804-000 Office Expenses - Industry Affairs</b>	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$209.70	\$210.00	(\$0.30)	99.86%	\$374.61	\$840.00	(\$465.39)	44.60%
<b>64805-000 Committee Meeting Expense</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>64901-000 Misc IA Exps (Theft Reward)</b>	\$5.53	\$100.00	(\$94.47)	5.53%		\$0.00	\$0.00		\$19.95	\$0.00	\$19.95			\$0.00	\$0.00		\$25.48	\$100.00	(\$74.52)	25.48%
<b>Total 64800-000 Other Industry Affairs</b>	<b>\$11,709.59</b>	<b>\$14,100.00</b>	<b>(\$2,390.41)</b>	<b>83.05%</b>	<b>\$423.10</b>	<b>\$6,500.00</b>	<b>(\$6,076.90)</b>	<b>6.51%</b>	<b>\$12,462.63</b>	<b>\$16,500.00</b>	<b>(\$4,037.37)</b>	<b>75.53%</b>	<b>\$2,358.19</b>	<b>\$6,000.00</b>	<b>(\$3,641.81)</b>	<b>39.30%</b>	<b>\$26,953.51</b>	<b>\$43,100.00</b>	<b>(\$16,146.49)</b>	<b>62.54%</b>
<b>Total 64000-000 Industry Affairs</b>	<b>\$45,704.31</b>	<b>\$53,448.00</b>	<b>(\$7,743.69)</b>	<b>85.51%</b>	<b>\$108,034.98</b>	<b>\$113,036.00</b>	<b>(\$5,001.02)</b>	<b>95.58%</b>	<b>\$77,044.04</b>	<b>\$110,431.00</b>	<b>(\$33,386.96)</b>	<b>69.77%</b>	<b>\$84,163.78</b>	<b>\$84,781.00</b>	<b>(\$617.22)</b>	<b>99.27%</b>	<b>\$314,947.11</b>	<b>\$361,696.00</b>	<b>(\$46,748.89)</b>	<b>87.08%</b>
<b>65000-000 Production Research</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65200-000 Breeding, Varieties &amp; Genetics</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65216-000 Commercial-Scale Field Testing of Advanced Rootstock</b>	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$22,407.00	\$22,407.00	\$0.00	100.00%	\$0.00	\$0.00	\$0.00		\$22,407.00	\$22,407.00	\$0.00	100.00%
<b>65217-000 CAL POLY Commercial scale field testing of rootstocks</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$3,419.00	\$3,419.00	\$0.00	100.00%	\$925.52	\$0.00	\$925.52		\$4,344.52	\$3,419.00	\$925.52	127.07%
<b>Total 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$25,826.00</b>	<b>\$925.52</b>	<b>103.58%</b>
<b>65300-000 Cultural Management</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65323-000 Develop tools and info on crop water use</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>65325-000 Artificial Pollination Research</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 65300-000 Cultural Management</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>65400-000 Industry Research Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65403-000 FFAR Fellow Sponsor - Landesman</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>Total 65400-000 Industry Research Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total 65000-000 Production Research</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$25,826.00</b>	<b>\$925.52</b>	<b>103.58%</b>
<b>66010-000 Grant Programs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66015-000 Export Marketing</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66020-000 USDA Grant - FAS MAP Korea</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
<b>66021-000 USDA Grant - FAS MAP China</b>	\$4,000.00	\$0.00	\$4,000.00		\$35,787.99	\$0.00	\$35,787.99		\$0.00	\$0.00	\$0.00		(\$31,787.99)	\$0.00	(\$31,787.99)		\$8,000.00	\$0.00	\$8,000.00	
<b>Total 66015-000 Export Marketing</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	
<b>Total 66010-000 Grant Programs</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	
<b>70000-000 Operations</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71100-000 Office Expense</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71101-000 Office Rent - CAC Mauchly, Irvine</b>	\$0.00	\$458.00	(\$458.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$2,705.00	(\$2,705.00)	0.00%
<b>71102-000 Rent-CAM, Ins, Prop Tax</b>	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$10,724.72	\$8,800.00	\$1,924.72	121.87%
<b>71104-000 Rent-Offsite Storage</b>	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$3,320.00	\$3,320.00	\$0.00	100.00%
<b>71111-000 Insurance-Liability</b>	\$2,551.08	\$8,415.00	(\$5,863.92)	30.32%	\$3,994.12	\$8,415.00	(\$4,420.88)	47.46%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$22,286.46	\$33,660.00	(\$11,373.54)	66.21%
<b>71121-000 Office Expenses - Operations</b>	\$195.32	\$250.00	(\$54.68)	78.13%	\$464.44	\$250.00	\$214.44	185.78%	\$91.97	\$750.00	(\$658.03)	12.26%	\$102.99	\$250.00	(\$147.01)	41.20%	\$854.72	\$1,500.00	(\$645.28)	56.98%
<b>71122-000 Office Supplies</b>	\$68.57	\$250.00	(\$181.43)	27.43%	\$0.00	\$250.00	(\$250.00)	0.00%	\$118.84	\$250.00	(\$131.16)	47.54%		\$250.00	(\$250.00)	0.00%	\$187.41	\$1,000.00	(\$812.59)	18.74%
<b>71123-000 Janitorial</b>	\$627.87	\$625.00	\$2.87	100.46%	\$474.00	\$500.00	(\$26.00)	94.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$2,079.87	\$2,125.00	(\$45.13)	97.88%
<b>71131-000 Office Utilities</b>	\$814.72	\$955.00	(\$140.28)	85.31%	\$837.41	\$955.00	(\$117.59)	87.69%	\$940.50	\$1,055.00	(\$114.50)	89.15%	\$971.64	\$955.00	\$16.64	101.74%	\$3,564.27	\$3,920.00	(\$355.73)	90.93%
<b>71141-000 Bank &amp; Payroll Fees</b>	\$494.98	\$661.00	(\$166.02)	74.88%	\$494.98	\$661.00	(\$166.02)	74.88%	\$691.48	\$661.00	\$30.48	104.61%	\$780.75	\$661.00	\$119.75	118.12%	\$2,462.19	\$2,644.00	(\$181.81)	93.12%
<b>71151-000 Equipment Maintenance &amp; Expense</b>	\$527.63	\$480.00	\$47.63	109.92%	\$933.48	\$480.00	\$453.48	194.48%	\$723.76	\$480.00	\$243.76	150.78%	\$429.57	\$480.00	(\$50.43)	89.49%	\$2,614.44	\$1,920.00	\$694.44	136.17%
<b>71161-000 Telephone</b>	\$684.45	\$700.00	(\$15.55)	97.78%	\$684.45	\$700.00	(\$15.55)	97.78%	\$685.68	\$700.00	(\$14.32)	97.95%	\$685.68	\$700.00	(\$14.32)	97.95%	\$2,740.26	\$2,800.00	(\$59.74)	97.87%
<b>71162-000 Employee Communication Expense</b>	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,125.00	\$1,200.00	(\$75.00)	93.75%	\$4,725.00	\$4,800.00	(\$75.00)	98.44%
<b>71181-000 Postage &amp; Courier Service</b>		\$525.00	(\$525.00)	0.00%		\$25.00	(\$25.00)	0.00%		\$25.00	(\$25.00)	0.00%		\$25.00	(\$25.00)	0.00%	\$0.00	\$600.00	(\$600.00)	0.00%
<b>Total 71100-000 Office Expense</b>	<b>\$10,603.99</b>	<b>\$17,549.00</b>	<b>(\$</b>																	

California Avocado Commission

YTD Budget vs. YTD Actuals

November 2024 - February 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>71200-000 Professional Fees</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71201-000 CPA-Financial Audits		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$40,000.00	(\$40,000.00)	0.00%	\$0.00	\$40,000.00	(\$40,000.00)	0.00%	
71203-000 CPA-Assessment Audits	\$0.00	\$27,500.00	(\$27,500.00)	0.00%	\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$27,500.00	(\$27,500.00)	0.00%	
71207-000 CDFA Fiscal and Compliance Audit		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$9,925.00	(\$9,925.00)	0.00%	\$0.00	\$9,925.00	(\$9,925.00)	0.00%	
71211-000 Calif. Department of Food & Ag.-CDFA	\$6,340.17	\$7,500.00	(\$1,159.83)	84.54%	\$6,136.04	\$7,500.00	(\$1,363.96)	81.81%	\$6,346.82	\$7,500.00	(\$1,153.18)	84.62%	\$6,724.76	\$7,500.00	(\$775.24)	89.66%	\$25,547.79	\$30,000.00	(\$4,452.21)	85.16%
71221-000 Dept. of Ag-USDA/AMS	\$4,690.00	\$5,250.00	(\$560.00)	89.33%	\$4,758.33	\$5,250.00	(\$491.67)	90.63%	(\$1,615.13)	\$5,250.00	(\$6,865.13)	-30.76%	\$3,050.33	\$5,250.00	(\$2,199.67)	58.10%	\$10,883.53	\$21,000.00	(\$10,116.47)	51.83%
71235-000 Legal-Ballard/Rosenberg-Labor Issues		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71236-000 Outsourced Accounting	\$13,128.73	\$8,750.00	\$4,378.73	150.04%	\$8,521.25	\$8,750.00	(\$228.75)	97.39%		\$8,750.00	(\$8,750.00)	0.00%		\$8,750.00	(\$8,750.00)	0.00%	\$21,649.98	\$35,000.00	(\$13,350.02)	61.86%
71299-000 Other Professional Expense		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
78301-000 Pension Adm & Legal	\$921.17	\$1,005.00	(\$83.83)	91.66%	\$932.75	\$1,005.00	(\$72.25)	92.81%	\$5,333.24	\$6,395.00	(\$1,061.76)	83.40%	\$980.20	\$1,005.00	(\$24.80)	97.53%	\$8,167.36	\$9,410.00	(\$1,242.64)	86.79%
<b>Total 71200-000 Professional Fees</b>	<b>\$25,080.07</b>	<b>\$50,005.00</b>	<b>(\$24,924.93)</b>	<b>50.16%</b>	<b>\$20,348.37</b>	<b>\$22,505.00</b>	<b>(\$2,156.63)</b>	<b>90.42%</b>	<b>\$10,064.93</b>	<b>\$27,895.00</b>	<b>(\$17,830.07)</b>	<b>36.08%</b>	<b>\$10,755.29</b>	<b>\$72,430.00</b>	<b>(\$61,674.71)</b>	<b>14.85%</b>	<b>\$66,248.66</b>	<b>\$172,835.00</b>	<b>(\$106,586.34)</b>	<b>38.33%</b>
<b>71300-000 Personnel Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71302-000 Salaries/Wages - IA & Ops	\$40,063.22	\$50,350.00	(\$10,286.78)	79.57%	\$50,572.27	\$50,350.00	\$222.27	100.44%	\$57,193.04	\$52,370.00	\$4,823.04	109.21%	\$52,915.17	\$52,370.00	\$545.17	101.04%	\$200,743.70	\$205,440.00	(\$4,696.30)	97.71%
71303-000 Salaries/Wages - Marketing	\$7,099.60	\$8,874.00	(\$1,774.40)	80.00%	\$8,874.50	\$8,874.00	\$0.50	100.01%	\$13,416.52	\$9,230.00	\$4,186.52	145.36%	\$9,816.59	\$9,230.00	\$586.59	106.36%	\$39,207.21	\$36,208.00	\$2,999.21	108.28%
<b>Total 71301-000 Salaries/Wages</b>	<b>\$47,162.82</b>	<b>\$59,224.00</b>	<b>(\$12,061.18)</b>	<b>79.63%</b>	<b>\$59,446.77</b>	<b>\$59,224.00</b>	<b>\$222.77</b>	<b>100.38%</b>	<b>\$70,609.56</b>	<b>\$61,600.00</b>	<b>\$9,009.56</b>	<b>114.63%</b>	<b>\$62,731.76</b>	<b>\$61,600.00</b>	<b>\$1,131.76</b>	<b>101.84%</b>	<b>\$239,950.91</b>	<b>\$241,648.00</b>	<b>(\$1,697.09)</b>	<b>99.30%</b>
71312-000 Pension Expense - IA & Ops	\$4,991.46	\$5,035.00	(\$43.54)	99.14%	\$5,057.22	\$5,035.00	\$22.22	100.44%	\$5,259.46	\$5,237.00	\$22.46	100.43%	\$5,291.52	\$5,237.00	\$54.52	101.04%	\$20,599.66	\$20,544.00	\$55.66	100.27%
71313-000 Pension Expense - Marketing	\$887.45	\$887.00	\$0.45	100.05%	\$887.45	\$887.00	\$0.45	100.05%	\$929.70	\$923.00	\$6.70	100.73%	\$845.20	\$923.00	(\$77.80)	91.57%	\$3,549.80	\$3,620.00	(\$70.20)	98.06%
<b>Total 71311-000 Pension Expense</b>	<b>\$5,878.91</b>	<b>\$5,922.00</b>	<b>(\$43.09)</b>	<b>99.27%</b>	<b>\$5,944.67</b>	<b>\$5,922.00</b>	<b>\$22.67</b>	<b>100.38%</b>	<b>\$6,189.16</b>	<b>\$6,160.00</b>	<b>\$29.16</b>	<b>100.47%</b>	<b>\$6,136.72</b>	<b>\$6,160.00</b>	<b>(\$23.28)</b>	<b>99.62%</b>	<b>\$24,149.46</b>	<b>\$24,164.00</b>	<b>(\$14.54)</b>	<b>99.94%</b>
71322-000 Payroll Tax & Work Comp - IA & Ops	\$2,028.83	\$3,937.00	(\$1,908.17)	51.53%	\$2,429.50	\$3,937.00	(\$1,507.50)	61.71%	\$5,888.19	\$3,937.00	\$1,951.19	149.56%	\$4,176.74	\$3,937.00	\$239.74	106.09%	\$14,523.26	\$15,748.00	(\$1,224.74)	92.22%
71323-000 Payroll Tax & Work Comp - Marketing	\$386.58	\$669.00	(\$282.42)	57.78%	\$480.69	\$669.00	(\$188.31)	71.85%	\$991.44	\$669.00	\$322.44	148.20%	\$896.49	\$669.00	\$227.49	134.00%	\$2,755.20	\$2,676.00	\$79.20	102.96%
<b>Total 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$2,415.41</b>	<b>\$4,606.00</b>	<b>(\$2,190.59)</b>	<b>52.44%</b>	<b>\$2,910.19</b>	<b>\$4,606.00</b>	<b>(\$1,695.81)</b>	<b>63.18%</b>	<b>\$6,879.63</b>	<b>\$4,606.00</b>	<b>\$2,273.63</b>	<b>149.36%</b>	<b>\$5,073.23</b>	<b>\$4,606.00</b>	<b>\$467.23</b>	<b>110.14%</b>	<b>\$17,278.46</b>	<b>\$18,424.00</b>	<b>(\$1,145.54)</b>	<b>93.78%</b>
71332-000 Benefits - IA & Ops	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$15,730.45	\$38,879.00	(\$23,148.55)	40.46%	\$7,180.45	\$7,879.00	(\$698.55)	91.13%	\$36,629.96	\$62,516.00	(\$25,886.04)	58.59%
71333-000 Benefits - Marketing	\$1,082.74	\$1,245.00	(\$162.26)	86.97%	\$1,159.24	\$1,245.00	(\$85.76)	93.11%	\$2,249.11	\$5,310.00	(\$3,060.89)	42.36%	\$1,125.99	\$1,245.00	(\$119.01)	90.44%	\$5,617.08	\$9,045.00	(\$3,427.92)	62.10%
<b>Total 71331-000 Benefits</b>	<b>\$7,942.27</b>	<b>\$9,124.00</b>	<b>(\$1,181.73)</b>	<b>87.05%</b>	<b>\$8,018.77</b>	<b>\$9,124.00</b>	<b>(\$1,105.23)</b>	<b>87.89%</b>	<b>\$17,979.56</b>	<b>\$44,189.00</b>	<b>(\$26,209.44)</b>	<b>40.69%</b>	<b>\$8,306.44</b>	<b>\$9,124.00</b>	<b>(\$817.56)</b>	<b>91.04%</b>	<b>\$42,247.04</b>	<b>\$71,561.00</b>	<b>(\$29,313.96)</b>	<b>59.04%</b>
<b>Total 71300-000 Personnel Expenses</b>	<b>\$63,399.41</b>	<b>\$78,876.00</b>	<b>(\$15,476.59)</b>	<b>80.38%</b>	<b>\$76,320.40</b>	<b>\$78,876.00</b>	<b>(\$2,555.60)</b>	<b>96.76%</b>	<b>\$101,657.91</b>	<b>\$116,555.00</b>	<b>(\$14,897.09)</b>	<b>87.22%</b>	<b>\$82,248.15</b>	<b>\$81,490.00</b>	<b>\$758.15</b>	<b>100.93%</b>	<b>\$323,625.87</b>	<b>\$355,797.00</b>	<b>(\$32,171.13)</b>	<b>90.96%</b>
<b>71400-000 Commissioner Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71401-000 District Meetings & Expenses		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71402-000 Entertainment		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71403-000 Travel Expenses - Board Members		\$10,000.00	(\$10,000.00)	0.00%	\$30.55	\$0.00	\$30.55		\$0.00	\$0.00		\$401.90	\$10,000.00	(\$9,598.10)	4.02%	\$432.45	\$20,000.00	(\$19,567.55)	2.16%	
71404-000 Board Meeting Expenses	\$881.39	\$2,000.00	(\$1,118.61)	44.07%	\$0.00	\$0.00	\$0.00		\$1,250.00	(\$1,250.00)	0.00%	\$5,610.40	\$2,000.00	\$3,610.40	280.52%	\$6,491.79	\$5,250.00	\$1,241.79	123.65%	
71405-000 HAB BOLD Participation		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
71406-000 District Designated Funds		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total 71400-000 Commissioner Expenses</b>	<b>\$881.39</b>	<b>\$12,000.00</b>	<b>(\$11,118.61)</b>	<b>7.34%</b>	<b>\$30.55</b>	<b>\$0.00</b>	<b>\$30.55</b>		<b>\$0.00</b>	<b>\$1,250.00</b>	<b>(\$1,250.00)</b>	<b>0.00%</b>	<b>\$6,012.30</b>	<b>\$12,000.00</b>	<b>(\$5,987.70)</b>	<b>50.10%</b>	<b>\$6,924.24</b>	<b>\$25,250.00</b>	<b>(\$18,325.76)</b>	<b>27.42%</b>
73001-000 Network Maintenance	\$1,946.71	\$2,000.00	(\$53.29)	97.34%	\$934.08	\$2,000.00	(\$1,065.92)	46.70%	\$1,720.77	\$2,000.00	(\$279.23)	86.04%	\$1,016.74	\$2,000.00	(\$983.26)	50.84%	\$5,618.30	\$8,000.00	(\$2,381.70)	70.23%
73002-000 Network Hardware, Software & Licenses	\$297.97	\$340.00	(\$42.03)	87.64%	\$286.00	\$340.00	(\$54.00)	84.12%	\$274.00	\$340.00	(\$66.00)	80.59%	\$239.22	\$340.00	(\$100.78)	70.36%	\$1,097.19	\$1,360.00	(\$262.81)	80.68%
73003-000 IT Support & Consulting	\$22.50	\$11,836.00	(\$11,813.50)	0.19%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$9,001.50	\$22,885.00	(\$13,883.50)	39.33%
73004-000 Accounting & Assessment System	\$941.81	\$300.00	\$641.81	313.94%	\$635.81	\$300.00	\$335.81	211.94%	\$536.00	\$700.00	(\$164.00)	76.57%	\$738.31	\$300.00	\$438.31	246.10%	\$2,851.93	\$1,600.00	\$1,251.93	178.25%
73005-000 IT Services	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$3,280.00	\$3,280.00	\$0.00	100.00%
<b>Total 73000-000 Information Technology</b>	<b>\$4,028.99</b>	<b>\$15,296.00</b>	<b>(\$11,267.01)</b>	<b>26.34%</b>	<b>\$5,668.89</b>	<b>\$7,143.00</b>	<b>(\$1,474.11)</b>	<b>79.36%</b>	<b>\$6,343.77</b>	<b>\$7,543.00</b>	<b>(\$1,199.23)</b>	<b>84.10%</b>	<b>\$5,807.27</b>	<b>\$7,143.00</b>	<b>(\$1,335.73)</b>	<b>81.30%</b>	<b>\$21,848.92</b>	<b>\$37,125.00</b>	<b>(\$15,276.08)</b>	<b>58.85%</b>
78101-000 Travel Expenses - Operations		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$212.97	\$500.00	(\$287.03)	42.59%	\$212.97	\$500.00	(\$287.03)	42.59%	
78401-000 Membership Dues & Registration		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
78501-000 Dues, Education, Training, Recruitment & Other		\$0.00	\$0.00			\$0.00	\$0.00		\$195.70	\$0.00	\$195.70		\$8,000.00	\$8,500.00	(\$500.00)	94.12%	\$8,195.70	\$8,500.00	(\$304.30)	96.42%
78601-000 Temporary Help		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
79001-000 Amortization Expense	\$13,275.53	\$13,280.00	(\$4.47)	99.97%	\$13,275.54	\$13,280.00	(\$4.46)	99.97%	\$13,275.51	\$13,279.00	(\$3.49)	99.97%	\$13,275.52	\$13,279.00	(\$3.48)	99.97%	\$53,102.10	\$53,118.00	(\$15.90)	99.97%
79100-000 Interest Expense	\$558.02	\$558.00	\$0.02	100.00%	\$545.68	\$544.00	\$1.68	100.31%	\$530.61	\$531.00	(\$0.39)	99.								

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

Nov 2024 - February 2025 Actual Expenses  
Nov 2024 - October 2025 Budget

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>Revenue</b>																				
40001-000 CAC Assessment Revenue-Current Year	\$0.00	\$250.00	(\$250.00)	0.00%	\$443.67	\$180.00	\$263.67	246.48%	\$65,984.84	\$1,110.00	\$64,874.84	5944.58%	\$42,638.89	\$12,635.00	\$30,003.89	337.47%	\$109,067.40	\$1,950,000.00	(\$1,840,932.60)	5.59%
40002-000 CAC Assessment Revenue-Prior Year	(\$74.79)	\$0.00	(\$74.79)		\$82.91	\$0.00	\$82.91		(\$210.59)	\$0.00	(\$210.59)		\$811.58	\$0.00	\$811.58		\$609.11	\$0.00	\$609.11	
40011-000 HAB Rebate Assess. Revenue-Current Year	\$0.00	\$750.00	(\$750.00)	0.00%	\$0.00	\$50.00	(\$50.00)	0.00%	\$262,085.43	\$3,200.00	\$258,885.43	8190.17%	\$203,006.21	\$51,000.00	\$152,006.21	398.05%	\$465,091.64	\$7,905,000.00	(\$7,439,908.36)	5.88%
42001-000 Accounting/Administration Fee Revenue (AIP)	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$5,083.00	(\$5,083.00)		0.00%	\$0.00	\$61,000.00	(\$61,000.00)	0.00%
46000-000 Grant Funding		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$0.00	\$0.00	
46020-000 USDA Grant - FAS MAP Korea - Revenue		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$100,000.00	(\$100,000.00)	0.00%
46021-000 USDA Grant - FAS MAP China - Revenue		\$0.00				\$0.00				\$0.00				\$0.00			\$0.00	\$100,000.00	(\$100,000.00)	0.00%
<b>Total 46000-000 Grant Funding</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$200,000.00</b>	<b>(\$200,000.00)</b>	<b>0.00%</b>
48001-000 Interest Income	\$1,699.72	\$500.00	\$1,199.72	339.94%	\$1,780.51	\$500.00	\$1,280.51	356.10%	\$1,915.89	\$500.00	\$1,415.89	383.18%	\$1,613.16	\$500.00	\$1,113.16	322.63%	\$7,009.28	\$6,000.00	\$1,009.28	116.82%
48003-000 Other - Pine Tree Ranch Crop Income	\$29.66	\$0.00	\$29.66			\$0.00				\$0.00				\$0.00			\$29.66	\$125,000.00	(\$124,970.34)	0.02%
48009-000 Other Income - Misc		\$0.00			\$150.00	\$0.00	\$150.00			\$0.00			\$2,250.00	\$0.00	\$2,250.00		\$2,400.00	\$15,000.00	(\$12,600.00)	16.00%
48009-118 Other Income - From the Grove		\$0.00				\$0.00			\$5,600.00	\$15,000.00	(\$9,400.00)	37.33%	\$12,500.00	\$0.00	\$12,500.00		\$18,100.00	\$60,000.00	(\$41,900.00)	30.17%
<b>Total Revenue</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$10,322,000.00</b>	<b>(\$9,719,692.91)</b>	<b>5.84%</b>
<b>Gross Profit</b>	<b>\$1,654.59</b>	<b>\$6,583.00</b>	<b>(\$4,928.41)</b>	<b>25.13%</b>	<b>\$2,457.09</b>	<b>\$5,813.00</b>	<b>(\$3,355.91)</b>	<b>42.27%</b>	<b>\$335,375.57</b>	<b>\$24,893.00</b>	<b>\$310,482.57</b>	<b>1347.27%</b>	<b>\$262,819.84</b>	<b>\$69,218.00</b>	<b>\$193,601.84</b>	<b>379.70%</b>	<b>\$602,307.09</b>	<b>\$10,322,000.00</b>	<b>(\$9,719,692.91)</b>	<b>5.84%</b>
<b>Expenditures</b>																				
50000-000 Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
51000-000 Consumer Marketing		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
51001-072 Media Planning & Buying-Curious Plot	\$7,800.00	\$5,000.00	\$2,800.00	156.00%	\$2,165.00	\$5,000.00	(\$2,835.00)	43.30%	\$85,313.75	\$15,000.00	\$70,313.75	568.76%	\$11,096.25	\$15,000.00	(\$3,903.75)	73.98%	\$106,375.00	\$2,175,000.00	(\$2,068,625.00)	4.89%
51002-072 Creative Strategy, Content & Production-Curious Plot	\$6,483.75	\$10,000.00	(\$3,516.25)	64.84%	\$15,244.50	\$25,000.00	(\$9,755.50)	60.98%	\$44,018.75	\$110,000.00	(\$65,981.25)	40.02%	\$235,094.58	\$133,000.00	\$102,094.58	176.76%	\$300,841.58	\$741,600.00	(\$440,758.42)	40.57%
51004-072 Consumer Marketing-Retail-Curious Plot	\$12,562.52	\$18,500.00	(\$5,937.48)	67.91%	\$2,816.25	\$20,000.00	(\$17,183.75)	14.08%	\$20,665.00	\$20,500.00	\$165.00	100.80%	\$21,647.43	\$38,900.00	(\$17,252.57)	55.65%	\$57,691.20	\$1,201,900.00	(\$1,144,208.80)	4.80%
51801-072 Account Administration-Curious Plot	\$18,728.75	\$17,500.00	\$1,228.75	107.02%	\$19,755.00	\$17,500.00	\$2,255.00	112.89%	\$22,298.75	\$47,500.00	(\$25,201.25)	46.94%	\$47,672.50	\$37,500.00	\$10,172.50	127.13%	\$108,455.00	\$335,000.00	(\$226,545.00)	32.37%
52113-000 Photo Shoots		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$34,000.00	(\$34,000.00)	0.00%
54001-072 Consumer PR-Curious Plot	\$8,193.75	\$15,625.00	(\$7,431.25)	52.44%	\$5,886.25	\$15,625.00	(\$9,738.75)	37.67%	\$14,753.75	\$39,625.00	(\$24,871.25)	37.23%	\$53,234.07	\$42,125.00	\$11,109.07	126.37%	\$82,067.82	\$458,000.00	(\$375,932.18)	17.92%
55101-072 Consumer Email Marketing-Curious Plot	\$12,740.00	\$24,260.00	(\$11,520.00)	52.51%	\$8,661.25	\$15,000.00	(\$6,338.75)	57.74%	\$11,522.50	\$7,960.00	\$3,562.50	144.76%	\$9,602.50	\$7,960.00	\$1,642.50	120.63%	\$42,526.25	\$161,100.00	(\$118,573.75)	26.40%
55103-072 Social Media & Content Marketing-Curious Plot	\$14,095.58	\$12,000.00	\$2,095.58	117.46%	\$8,530.66	\$10,000.00	(\$1,469.34)	85.31%	\$19,851.86	\$10,000.00	\$9,851.86	198.52%	\$23,269.34	\$22,500.00	\$769.34	103.42%	\$65,747.44	\$625,500.00	(\$559,752.56)	10.51%
57002-000 Consumer Research		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$40,500.00	(\$40,500.00)	0.00%
<b>Total 51000-000 Consumer Marketing</b>	<b>\$80,604.35</b>	<b>\$102,885.00</b>	<b>(\$22,280.65)</b>	<b>78.34%</b>	<b>\$63,058.91</b>	<b>\$108,125.00</b>	<b>(\$45,066.09)</b>	<b>58.32%</b>	<b>\$218,424.36</b>	<b>\$250,585.00</b>	<b>(\$32,160.64)</b>	<b>87.17%</b>	<b>\$401,616.67</b>	<b>\$296,985.00</b>	<b>\$104,631.67</b>	<b>135.23%</b>	<b>\$763,704.29</b>	<b>\$5,772,600.00</b>	<b>(\$5,008,895.71)</b>	<b>13.23%</b>
52000-000 Trade - Retail		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52000-001 Trade Relations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
52001-066 Trade Advertising-Media-Fusion		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$140,000.00	(\$140,000.00)	0.00%
52002-066 Trade Advertising-Production-Fusion	\$1,223.76	\$5,500.00	(\$4,276.24)	22.25%	\$2,005.20	\$8,200.00	(\$6,194.80)	24.45%	\$11,388.18	\$12,500.00	(\$1,111.82)	91.11%	\$13,057.92	\$3,400.00	\$9,657.92	384.06%	\$27,675.06	\$29,600.00	(\$1,924.94)	93.50%
52015-000 Trade PR Expenses		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$10,000.00	(\$10,000.00)	0.00%
52022-000 Dues	\$1,189.59	\$0.00	\$1,189.59		\$1,189.51	\$0.00	\$1,189.51		\$1,894.58	\$13,890.00	(\$11,995.42)	13.64%	\$1,199.58	\$0.00	\$1,199.58		\$5,473.26	\$13,890.00	(\$8,416.74)	39.40%
52024-000 Sponsorships-Southern California Locations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$4,760.00	(\$4,760.00)	0.00%
52042-000 Conventions	\$11.39	\$0.00	\$11.39			\$0.00	\$0.00			\$0.00	\$0.00		\$750.00	\$14,000.00	(\$13,250.00)	5.36%	\$761.39	\$77,000.00	(\$76,238.61)	0.99%
52052-081 Program Admin/Strategy/Planning-PJ/PR	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.60	\$1,429.00	(\$0.40)	99.97%	\$1,428.56	\$1,429.00	(\$0.44)	99.97%	\$714.28	\$1,429.00	(\$714.72)	49.98%	\$5,000.04	\$30,000.00	(\$24,999.96)	16.67%
52055-081 Key Account Marketing Communications-Fees-PJ/PR	\$25,488.34	\$25,488.00	\$0.34	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$25,488.06	\$25,488.00	\$0.06	100.00%	\$101,952.52	\$297,000.00	(\$195,047.48)	34.33%
52058-000 Retailer/Immersive Experiences-Expenses		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%		\$2,143.00	(\$2,143.00)	0.00%	\$0.00	\$15,000.00	(\$15,000.00)	0.00%
52058-081 Retailer/Immersive Experiences-Expenses-PJ/PR	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$2,142.86	\$2,143.00	(\$0.14)	99.99%	\$8,571.44	\$15,000.00	(\$6,428.56)	57.14%
52071-075 Key Account Coverage-TX/MW/SE-Anderson	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$9,583.00	\$9,583.00	\$0.00	100.00%	\$38,332.00	\$115,000.00	(\$76,668.00)	33.33%
52075-013 Key Account Coverage-SW/NW-Becker	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$14,000.00	\$14,000.00	\$0.00	100.00%	\$56,000.00	\$168,000.00	(\$112,000.00)	33.33%
<b>Total 52000-001 Trade Relations</b>	<b>\$55,067.54</b>	<b>\$60,286.00</b>	<b>(\$5,218.46)</b>	<b>91.34%</b>	<b>\$55,837.23</b>	<b>\$62,986.00</b>	<b>(\$7,148.77)</b>	<b>88.65%</b>	<b>\$65,925.24</b>	<b>\$81,176.00</b>	<b>(\$15,250.76)</b>	<b>81.21%</b>	<b>\$66,935.70</b>	<b>\$72,186.00</b>	<b>(\$5,250.30)</b>	<b>92.73%</b>	<b>\$243,765.71</b>	<b>\$915,250.00</b>	<b>(\$671,484.29)</b>	<b>26.63%</b>

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>52010-000 Retail &amp; Consumer Promotions</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52016-000 Recipe Development	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
52124-000 Retail Performance Programs-Retail Promotions	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$441.49	\$140,000.00	(\$139,558.51)	0.32%	\$441.49	\$1,550,000.00	(\$1,549,558.51)	0.03%
52125-000 Retail Brand Awareness Programs	(\$45,000.00)	\$0.00	(\$45,000.00)			\$0.00	\$0.00		\$39,661.14	\$0.00	\$39,661.14			\$150,000.00	(\$150,000.00)	0.00%	(\$5,338.86)	\$453,000.00	(\$458,338.86)	-1.18%
52128-066 Retail Trade Promotions-Fusion	\$2,435.28	\$5,800.00	(\$3,364.72)	41.99%	\$6,547.50	\$2,900.00	\$3,647.50	225.78%	\$4,941.36	\$5,250.00	(\$308.64)	94.12%	\$6,906.72	\$2,400.00	\$4,506.72	287.78%	\$20,830.86	\$29,450.00	(\$8,619.14)	70.73%
52129-000 Retailer Social Media Advertising Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$40,000.00	(\$40,000.00)	0.00%
52131-000 Retail Merchandising Services (POS Placement)		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$50,000.00	(\$50,000.00)	0.00%	\$0.00	\$150,000.00	(\$150,000.00)	0.00%
52132-000 Retail Identity Programs-Display Bins		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$90,000.00	(\$90,000.00)	0.00%
52301-000 Premiums		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
52302-000 POS Materials		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
52303-000 Storage/Fulfillment	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,145.00	\$1,200.00	(\$55.00)	95.42%	\$1,450.41	\$1,200.00	\$250.41	120.87%	\$2,249.00	\$2,000.00	\$249.00	112.45%	\$5,989.41	\$35,000.00	(\$29,010.59)	17.11%
<b>Total 52010-000 Retail &amp; Consumer Promotions</b>	<b>(\$41,419.72)</b>	<b>\$7,000.00</b>	<b>(\$48,419.72)</b>	<b>-591.71%</b>	<b>\$7,692.50</b>	<b>\$4,100.00</b>	<b>\$3,592.50</b>	<b>187.62%</b>	<b>\$46,052.91</b>	<b>\$6,450.00</b>	<b>\$39,602.91</b>	<b>714.00%</b>	<b>\$9,597.21</b>	<b>\$344,400.00</b>	<b>(\$334,802.79)</b>	<b>2.79%</b>	<b>\$21,922.90</b>	<b>\$2,362,450.00</b>	<b>(\$2,340,527.10)</b>	<b>0.93%</b>
<b>52200-000 Data, Research &amp; Analysis</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52202-000 Retail POS Scan Data-Circana		\$15,500.00	(\$15,500.00)	0.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$16,507.75	\$15,500.00	\$1,007.75	106.50%	\$16,507.75	\$62,000.00	(\$45,492.25)	26.63%
52204-066 Data Analysis & Retail Research-FUSION	\$2,392.36	\$2,000.00	\$392.36	119.62%	\$20,322.45	\$1,800.00	\$18,522.45	1129.03%	\$28,235.40	\$21,000.00	\$7,235.40	134.45%	\$4,978.54	\$28,500.00	(\$23,521.46)	17.47%	\$55,928.75	\$96,500.00	(\$40,571.25)	57.96%
52206-086 Inventory Reporting-AVMA	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$225.00	\$225.00	\$0.00	100.00%	\$900.00	\$2,700.00	(\$1,800.00)	33.33%
52211-066 California Avocado Market Analysis-Fusion	\$10,045.67	\$6,800.00	\$3,245.67	147.73%	\$893.30	\$4,800.00	(\$3,906.70)	18.61%	\$10,246.61	\$5,600.00	\$4,646.61	182.98%	\$10,755.83	\$18,000.00	(\$7,244.17)	59.75%	\$31,941.41	\$54,500.00	(\$22,558.59)	58.61%
52213-066 Retail Support, Planning, Program & Data Admin-Fusion	\$4,123.91	\$1,700.00	\$2,423.91	242.58%	\$1,464.93	\$2,200.00	(\$735.07)	66.59%	\$587.82	\$1,000.00	(\$412.18)	58.78%	\$643.02	\$1,600.00	(\$956.98)	40.19%	\$6,819.68	\$56,500.00	(\$49,680.32)	12.07%
<b>Total 52200-000 Data, Research &amp; Analysis</b>	<b>\$16,786.94</b>	<b>\$26,225.00</b>	<b>(\$9,438.06)</b>	<b>64.01%</b>	<b>\$22,905.68</b>	<b>\$9,025.00</b>	<b>\$13,880.68</b>	<b>253.80%</b>	<b>\$39,294.83</b>	<b>\$27,825.00</b>	<b>\$11,469.83</b>	<b>141.22%</b>	<b>\$33,110.14</b>	<b>\$63,825.00</b>	<b>(\$30,714.86)</b>	<b>51.88%</b>	<b>\$112,097.59</b>	<b>\$272,200.00</b>	<b>(\$160,102.41)</b>	<b>41.18%</b>
<b>52400-000 Administration &amp; Other</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
52140-098 Grower Communications-GingerRoot	\$260.00	\$800.00	(\$540.00)	32.50%	\$920.00	\$340.00	\$580.00	270.59%	\$160.00	\$380.00	(\$220.00)	42.11%	\$540.00	\$640.00	(\$100.00)	84.38%	\$1,880.00	\$11,000.00	(\$9,120.00)	17.09%
52401-004 Travel Expenses - Splane		\$0.00	\$0.00		\$337.20	\$500.00	(\$162.80)	67.44%		\$100.00	(\$100.00)	0.00%	\$123.06	\$400.00	(\$276.94)	30.77%	\$460.26	\$7,500.00	(\$7,039.74)	6.14%
52401-019 Travel Expenses - Marketing Staff		\$100.00	(\$100.00)	0.00%	\$241.96	\$1,500.00	(\$1,258.04)	16.13%	\$1,873.99	\$100.00	\$1,773.99	1873.99%	\$1,073.98	\$500.00	\$573.98	214.80%	\$3,189.93	\$17,500.00	(\$14,310.07)	18.23%
52411-000 Office Expenses - Marketing	\$2,180.33	\$500.00	\$1,680.33	436.07%	\$615.47	\$500.00	\$115.47	123.09%	\$1,790.70	\$1,000.00	\$790.70	179.07%	\$295.92	\$500.00	(\$204.08)	59.18%	\$4,882.42	\$30,000.00	(\$25,117.58)	16.27%
<b>Total 52400-000 Administration &amp; Other</b>	<b>\$2,440.33</b>	<b>\$1,400.00</b>	<b>\$1,040.33</b>	<b>174.31%</b>	<b>\$2,114.63</b>	<b>\$2,840.00</b>	<b>(\$725.37)</b>	<b>74.46%</b>	<b>\$3,824.69</b>	<b>\$1,580.00</b>	<b>\$2,244.69</b>	<b>242.07%</b>	<b>\$2,032.96</b>	<b>\$2,040.00</b>	<b>(\$7.04)</b>	<b>99.65%</b>	<b>\$10,412.61</b>	<b>\$66,000.00</b>	<b>(\$55,587.39)</b>	<b>15.78%</b>
<b>Total 52000-000 Trade - Retail</b>	<b>\$32,875.09</b>	<b>\$94,911.00</b>	<b>(\$62,035.91)</b>	<b>34.64%</b>	<b>\$88,550.04</b>	<b>\$78,951.00</b>	<b>\$9,599.04</b>	<b>112.16%</b>	<b>\$155,097.67</b>	<b>\$117,031.00</b>	<b>\$38,066.67</b>	<b>132.53%</b>	<b>\$111,676.01</b>	<b>\$482,451.00</b>	<b>(\$370,774.99)</b>	<b>23.15%</b>	<b>\$388,198.81</b>	<b>\$3,615,900.00</b>	<b>(\$3,227,701.19)</b>	<b>10.74%</b>
<b>53000-000 Trade - Foodservice</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
53001-070 Media-KC		\$500.00	(\$500.00)	0.00%	\$750.00	\$1,000.00	(\$250.00)	75.00%	\$800.00	\$1,000.00	(\$200.00)	80.00%	\$2,250.00	\$0.00	\$2,250.00		\$3,800.00	\$64,400.00	(\$60,600.00)	5.90%
53002-070 Production-KC	\$3,550.00	\$3,500.00	\$50.00	101.43%	\$9,482.04	\$13,600.00	(\$4,117.96)	69.72%	\$1,050.00	\$2,800.00	(\$1,750.00)	37.50%		\$2,050.00	(\$2,050.00)	0.00%	\$14,082.04	\$23,000.00	(\$8,917.96)	61.23%
53101-070 Public Relations-KC	\$4,250.00	\$3,200.00	\$1,050.00	132.81%	\$7,944.54	\$22,600.00	(\$14,655.46)	35.15%	\$8,080.60	\$5,200.00	\$2,880.60	155.40%	\$5,117.93	\$5,100.00	\$17.93	100.35%	\$25,393.07	\$102,300.00	(\$76,906.93)	24.82%
53103-070 Foodservice Events-KC	\$508.01	\$23,000.00	(\$22,491.99)	2.21%	\$350.00	\$0.00	\$350.00		\$26,210.49	\$2,000.00	\$24,210.49	1310.52%	\$5,543.28	\$1,200.00	\$4,343.28	461.94%	\$32,611.78	\$213,800.00	(\$181,188.22)	15.25%
53104-070 Chain Promotions-KC	\$1,950.00	\$4,000.00	(\$2,050.00)	48.75%	\$1,650.00	\$3,000.00	(\$1,350.00)	55.00%	\$9,103.55	\$6,400.00	\$2,703.55	142.24%	\$7,462.65	\$6,600.00	\$862.65	113.07%	\$20,166.20	\$275,000.00	(\$254,833.80)	7.33%
53105-070 Culinary Education Program-KC	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$100.00	\$150.00	(\$50.00)	66.67%	\$400.00	\$2,000.00	(\$1,600.00)	20.00%
53801-070 Program Administration Fees-KC	\$4,050.00	\$2,400.00	\$1,650.00	168.75%	\$5,450.00	\$4,000.00	\$1,450.00	136.25%	\$1,650.00	\$1,000.00	\$650.00	165.00%	\$650.00	\$500.00	\$150.00	130.00%	\$11,800.00	\$42,900.00	(\$31,100.00)	27.51%
53802-070 Program Administration Expenses-KC	\$0.00	\$0.00	\$0.00		\$736.55	\$500.00	\$236.55	147.31%	\$5.11	\$0.00	\$5.11		\$0.73	\$0.00	\$0.73		\$742.39	\$1,600.00	(\$857.61)	46.40%
<b>Total 53000-000 Trade - Foodservice</b>	<b>\$14,408.01</b>	<b>\$36,750.00</b>	<b>(\$22,341.99)</b>	<b>39.21%</b>	<b>\$26,463.13</b>	<b>\$44,850.00</b>	<b>(\$18,386.87)</b>	<b>59.00%</b>	<b>\$46,999.75</b>	<b>\$18,550.00</b>	<b>\$28,449.75</b>	<b>253.37%</b>	<b>\$21,124.59</b>	<b>\$15,600.00</b>	<b>\$5,524.59</b>	<b>135.41%</b>	<b>\$108,995.48</b>	<b>\$725,000.00</b>	<b>(\$616,004.52)</b>	<b>15.03%</b>
<b>59000-000 Marketing Activities Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
51003-000 Buy California Marketing Agreement		\$2,084.00	(\$2,084.00)	0.00%		\$2,084.00	(\$2,084.00)	0.00%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$2,083.33	\$2,083.00	\$0.33	100.02%	\$4,166.66	\$25,000.00	(\$20,833.34)	16.67%
51803-000 Marketing/Planning		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$500.00	(\$500.00)	0.00%
51803-067 Marketing Planning/Special Projects-RoMo	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$5,500.00	\$5,500.00	\$0.00	100.00%	\$22,000.00	\$66,000.00	(\$44,000.00)	33.33%
51805-000 Marketing Personnel Expense	\$53,586.19	\$66,000.00	(\$12,413.81)	81.19%	\$63,263.03	\$66,000.00	(\$2,736.97)	95.85%	\$76,314.37	\$91,000.00	(\$14,685.63)	83.86%	\$71,039.59	\$68,000.00	\$3,039.59	104.47%	\$264,203.18	\$835,000.00	(\$570,796.82)	31.64%
52134-000 Export Program		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$45,000.00	(\$45,000.00)	0.00%
<b>Total 59000-000 Marketing Activities Support</b>	<b>\$59,086.19</b>	<b>\$73,584.00</b>	<b>(\$14,497.81)</b>	<b>80.30%</b>	<b>\$68,763.03</b>	<b>\$73,584.00</b>	<b>(\$4,820.97)</b>	<b>93.45%</b>	<b>\$83,897.70</b>	<b>\$98,583.00</b>	<b>(\$14,685.30)</b>	<b>85.10%</b>	<b>\$78,622.92</b>	<b>\$75,583.00</b>	<b>\$3,039.92</b>	<b>104.02%</b>	<b>\$290,369.84</b>	<b>\$971,500.00</b>	<b>(\$681,130.16)</b>	<b>29.89%</b>
<b>Total 50000-000 Marketing</b>	<b>\$186,973.64</b>	<b>\$308,130.00</b>	<b>(\$121,156.36)</b>	<b>60.68%</b>	<b>\$246,835.11</b>	<b>\$305,510.00</b>	<b>(\$58,674.89)</b>	<b>80.79%</b>	<b>\$504,419.48</b>	<b>\$484,749.00</b>	<b>\$19,670.48</b>	<b>104.06%</b>	<b>\$613,040.19</b>	<b>\$870,619.00</b>	<b>(\$257,578.81)</b>	<b>70.41%</b>	<b>\$1,551,268.42</b>	<b>\$11,085,000.00</b>	<b>(\$9,533,731.58)</b>	<b>13.99%</b>

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64000-000 Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64000-001 Industry Statistics and Information</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64001-000 AMRIC Operation	\$346.38	\$300.00	\$46.38	115.46%	\$339.48	\$300.00	\$39.48	113.16%	\$346.63	\$300.00	\$46.63	115.54%	\$346.31	\$300.00	\$46.31	115.44%	\$1,378.80	\$7,300.00	(\$5,921.20)	18.89%
64001-130 AMRIC Operation-Hooman Mohammadpour	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$900.00	\$1,000.00	(\$100.00)	90.00%	\$1,200.00	\$1,000.00	\$200.00	120.00%	\$3,900.00	\$12,000.00	(\$8,100.00)	32.50%
64002-000 Crop Forecasting and Analysis		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
64002-104 Crop Forecasting And Analysis-Land IQ		\$0.00	\$0.00		\$38,287.50	\$38,288.00	(\$0.50)	100.00%		\$0.00	\$0.00			\$0.00	\$0.00		\$38,287.50	\$78,750.00	(\$40,462.50)	48.62%
64003-000 Grower Database		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$1,500.00	(\$1,500.00)	0.00%	\$0.00	\$1,500.00	(\$1,500.00)	0.00%
64004-000 Grove ID GIS Project Dmnt		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$1,975.00	(\$1,975.00)	0.00%
64004-104 Grove ID GIS Project Dmnt-Land IQ	\$1,546.25	\$0.00	\$1,546.25			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$1,546.25	\$9,525.00	(\$7,978.75)	16.23%
<b>Total 64000-001 Industry Statistics and Information</b>	<b>\$2,792.63</b>	<b>\$1,300.00</b>	<b>\$1,492.63</b>	<b>214.82%</b>	<b>\$39,526.98</b>	<b>\$39,588.00</b>	<b>(\$61.02)</b>	<b>99.85%</b>	<b>\$1,246.63</b>	<b>\$1,300.00</b>	<b>(\$53.37)</b>	<b>95.89%</b>	<b>\$1,546.31</b>	<b>\$2,800.00</b>	<b>(\$1,253.69)</b>	<b>55.28%</b>	<b>\$45,112.55</b>	<b>\$116,050.00</b>	<b>(\$70,937.45)</b>	<b>38.87%</b>
<b>64100-000 Grower Communications</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64105-000 Online Information	\$80.32	\$100.00	(\$19.68)	80.32%	\$80.32	\$100.00	(\$19.68)	80.32%	\$91.40	\$100.00	(\$8.60)	91.40%	\$1,296.37	\$1,300.00	(\$3.63)	99.72%	\$1,548.41	\$6,000.00	(\$4,451.59)	25.81%
64105-098 Online Information-GingerRoot	\$1,260.00	\$1,650.00	(\$390.00)	76.36%	\$640.00	\$1,650.00	(\$1,010.00)	38.79%	\$2,680.00	\$1,650.00	\$1,030.00	162.42%	\$720.00	\$1,650.00	(\$930.00)	43.64%	\$5,300.00	\$20,000.00	(\$14,700.00)	26.50%
64105-099 Online Information-Fishhook		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$5,000.00	\$0.00	\$5,000.00		\$5,000.00	\$5,000.00	\$0.00	100.00%
64106-000 Publications	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$57.95	\$100.00	(\$42.05)	57.95%	\$231.80	\$17,100.00	(\$16,868.20)	1.36%
64106-067 Publications-ROMO		\$0.00	\$0.00			\$0.00	\$0.00		\$375.00	\$750.00	(\$375.00)	50.00%		\$0.00	\$0.00		\$375.00	\$3,000.00	(\$2,625.00)	12.50%
64106-085 Publications-Fox Wthr	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$110.00	\$110.00	\$0.00	100.00%	\$440.00	\$1,400.00	(\$960.00)	31.43%
64106-098 Publications-GingerRoot	\$700.00	\$1,250.00	(\$550.00)	56.00%	\$420.00	\$1,250.00	(\$830.00)	33.60%	\$940.00	\$1,250.00	(\$310.00)	75.20%	\$520.00	\$1,250.00	(\$730.00)	41.60%	\$2,580.00	\$15,000.00	(\$12,420.00)	17.20%
64106-118 Publications-Champ	(\$53.34)	\$0.00	(\$53.34)		\$71.60	\$0.00	\$71.60			\$18,000.00	(\$18,000.00)	0.00%	\$15,418.52	\$0.00	\$15,418.52		\$15,436.78	\$72,000.00	(\$56,563.22)	21.44%
64107-000 Annual Meeting		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%	\$0.00	\$15,000.00	(\$15,000.00)	0.00%
64108-000 Annual Report		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$9,000.00	(\$9,000.00)	0.00%
64108-098 Annual Report-GingerRoot	\$120.00	\$0.00	\$120.00			\$0.00	\$0.00			\$2,500.00	(\$2,500.00)	0.00%		\$2,500.00	(\$2,500.00)	0.00%	\$120.00	\$8,000.00	(\$7,880.00)	1.50%
<b>Total 64100-000 Grower Communications</b>	<b>\$2,274.93</b>	<b>\$3,210.00</b>	<b>(\$935.07)</b>	<b>70.87%</b>	<b>\$1,379.87</b>	<b>\$3,210.00</b>	<b>(\$1,830.13)</b>	<b>42.99%</b>	<b>\$4,254.35</b>	<b>\$24,460.00</b>	<b>(\$20,205.65)</b>	<b>17.39%</b>	<b>\$23,122.84</b>	<b>\$9,410.00</b>	<b>\$13,712.84</b>	<b>245.73%</b>	<b>\$31,031.99</b>	<b>\$171,500.00</b>	<b>(\$140,468.01)</b>	<b>18.09%</b>
<b>64200-000 Issues Management</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64201-000 Water Issues		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%
64202-000 Field/Technical Support		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%
64204-000 Research Program Coordination & Outreach	\$9,901.82	\$10,000.00	(\$98.18)	99.02%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$8,000.00	\$8,000.00	\$0.00	100.00%	\$9,180.28	\$12,000.00	(\$2,819.72)	76.50%	\$35,082.10	\$120,000.00	(\$84,917.90)	29.24%
64206-000 Legislative & Regulatory Advocacy	\$7,937.50	\$8,000.00	(\$62.50)	99.22%	\$38,875.00	\$39,000.00	(\$125.00)	99.68%	\$25,000.00	\$35,000.00	(\$10,000.00)	71.43%	\$27,531.25	\$35,000.00	(\$7,468.75)	78.66%	\$99,343.75	\$400,000.00	(\$300,656.25)	24.84%
64208-000 Product Registrations		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
64211-000 Sustainability Project		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$50,000.00	(\$50,000.00)	0.00%
<b>Total 64200-000 Issues Management</b>	<b>\$17,839.32</b>	<b>\$18,000.00</b>	<b>(\$160.68)</b>	<b>99.11%</b>	<b>\$46,875.00</b>	<b>\$47,000.00</b>	<b>(\$125.00)</b>	<b>99.73%</b>	<b>\$33,000.00</b>	<b>\$43,000.00</b>	<b>(\$10,000.00)</b>	<b>76.74%</b>	<b>\$36,711.53</b>	<b>\$47,000.00</b>	<b>(\$10,288.47)</b>	<b>78.11%</b>	<b>\$134,425.85</b>	<b>\$775,000.00</b>	<b>(\$640,574.15)</b>	<b>17.35%</b>
<b>64300-000 Legal &amp; Governance</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64301-000 Elections		\$0.00	\$0.00			\$0.00	\$0.00			\$1,000.00	(\$1,000.00)	0.00%	\$918.29	\$0.00	\$918.29		\$918.29	\$10,000.00	(\$9,081.71)	9.18%
64302-000 Legal Support	\$10,420.00	\$12,500.00	(\$2,080.00)	83.36%	\$16,879.00	\$12,500.00	\$4,379.00	135.03%	\$18,235.00	\$12,500.00	\$5,735.00	145.88%	\$15,196.00	\$12,500.00	\$2,696.00	121.57%	\$60,730.00	\$150,000.00	(\$89,270.00)	40.49%
64303-000 Governance Support		\$0.00	\$0.00			\$0.00	\$0.00		\$4,529.11	\$5,000.00	(\$470.89)	90.58%		\$1,000.00	(\$1,000.00)	0.00%	\$4,529.11	\$10,000.00	(\$5,470.89)	45.29%
<b>Total 64300-000 Legal &amp; Governance</b>	<b>\$10,420.00</b>	<b>\$12,500.00</b>	<b>(\$2,080.00)</b>	<b>83.36%</b>	<b>\$16,879.00</b>	<b>\$12,500.00</b>	<b>\$4,379.00</b>	<b>135.03%</b>	<b>\$22,764.11</b>	<b>\$18,500.00</b>	<b>\$4,264.11</b>	<b>123.05%</b>	<b>\$16,114.29</b>	<b>\$13,500.00</b>	<b>\$2,614.29</b>	<b>119.37%</b>	<b>\$66,177.40</b>	<b>\$170,000.00</b>	<b>(\$103,822.60)</b>	<b>38.93%</b>
<b>64400-000 Demonstration Grove</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
64401-000 Pine Tree - Rent	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$2,075.00	(\$2,075.00)	0.00%	\$0.00	\$24,900.00	(\$24,900.00)	0.00%
64402-000 Pine Tree - Grove Management	\$2,403.01	\$1,500.00	\$903.01	160.20%	\$2,766.56	\$1,500.00	\$1,266.56	184.44%	\$2,578.18	\$3,333.00	(\$754.82)	77.35%	\$4,310.62	\$3,333.00	\$977.62	129.33%	\$12,058.37	\$52,000.00	(\$39,941.63)	23.19%
64403-000 Pine Tree - Utilities	(\$1,784.98)	\$450.00	(\$2,234.98)	-396.66%	\$37.57	\$450.00	(\$412.43)	8.35%		\$450.00	(\$450.00)	0.00%		\$450.00	(\$450.00)	0.00%	(\$1,747.41)	\$5,400.00	(\$7,147.41)	-32.36%
64404-000 Pine Tree - Property Tax & Insurance	(\$50.27)	\$213.00	(\$263.27)	-23.60%	\$146.90	\$213.00	(\$66.10)	68.97%		\$213.00	(\$213.00)	0.00%		\$213.00	(\$213.00)	0.00%	\$96.63	\$2,550.00	(\$2,453.37)	3.79%
64405-000 Pine Tree - Miscellaneous Expense		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
64406-000 Pine Tree - Crop Harvesting		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$25,000.00	(\$25,000.00)	0.00%
64408-000 Pine Tree - CAC Assessment		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$1,000.00	(\$1,000.00)	0.00%
64409-000 Pine Tree - HAB Assessment		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$2,500.00	(\$2,500.00)	0.00%
<b>Total 64400-000 Demonstration Grove</b>	<b>\$567.76</b>	<b>\$4,238.00</b>	<b>(\$3,670.24)</b>	<b>13.40%</b>	<b>\$2,951.03</b>	<b>\$4,238.00</b>	<b>(\$1,286.97)</b>	<b>69.63%</b>	<b>\$2,578.18</b>	<b>\$6,071.00</b>	<b>(\$3,492.82)</b>	<b>42.47%</b>	<b>\$4,310.62</b>	<b>\$6,071.00</b>	<b>(\$1,760.38)</b>	<b>71.00%</b>	<b>\$10,407.59</b>	<b>\$118,350.00</b>	<b>(\$107,942.41)</b>	<b>8.79%</b>

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>64500-000 Education &amp; Outreach</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64501-000 Field Meetings, Seminars &amp; Workshops</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$15,000.00	(\$15,000.00)	0.00%
<b>64502-000 Pine Tree Ranch Field Days</b>	\$100.08	\$100.00	\$0.08	100.08%		\$0.00	\$0.00		\$738.14	\$600.00	\$138.14	123.02%		\$0.00	\$0.00		\$838.22	\$2,000.00	(\$1,161.78)	41.91%
<b>64503-000 Grower Outreach</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$3,000.00	(\$3,000.00)	0.00%
<b>Total 64500-000 Education &amp; Outreach</b>	<b>\$100.08</b>	<b>\$100.00</b>	<b>\$0.08</b>	<b>100.08%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$738.14</b>	<b>\$600.00</b>	<b>\$138.14</b>	<b>123.02%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$838.22</b>	<b>\$20,000.00</b>	<b>(\$19,161.78)</b>	<b>4.19%</b>
<b>64800-000 Other Industry Affairs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>64801-000 Coalition Dues, Sponsorships , Registrations &amp; Rep</b>	\$10,000.00	\$10,000.00	\$0.00	100.00%		\$2,500.00	(\$2,500.00)	0.00%	\$12,000.00	\$12,500.00	(\$500.00)	96.00%	\$1,000.00	\$2,000.00	(\$1,000.00)	50.00%	\$23,000.00	\$39,520.00	(\$16,520.00)	58.20%
<b>64801-086 Industry Reports-AVMA</b>	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$40.00	\$40.00	\$0.00	100.00%	\$160.00	\$480.00	(\$320.00)	33.33%
<b>64802-000 Grant Writing</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$2,500.00	(\$2,500.00)	0.00%
<b>64803-000 Travel Expenses - Industry Affairs</b>	\$1,609.09	\$3,750.00	(\$2,140.91)	42.91%	\$328.13	\$3,750.00	(\$3,421.87)	8.75%	\$347.71	\$3,750.00	(\$3,402.29)	9.27%	\$1,108.49	\$3,750.00	(\$2,641.51)	29.56%	\$3,393.42	\$60,000.00	(\$56,606.58)	5.66%
<b>64804-000 Office Expenses - Industry Affairs</b>	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$54.97	\$210.00	(\$155.03)	26.18%	\$209.70	\$210.00	(\$0.30)	99.86%	\$374.61	\$7,500.00	(\$7,125.39)	4.99%
<b>64805-000 Committee Meeting Expense</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%
<b>64901-000 Misc IA Exps (Theft Reward)</b>	\$5.53	\$100.00	(\$94.47)	5.53%		\$0.00	\$0.00		\$19.95	\$0.00	\$19.95			\$0.00	\$0.00		\$25.48	\$15,000.00	(\$14,974.52)	0.17%
<b>Total 64800-000 Other Industry Affairs</b>	<b>\$11,709.59</b>	<b>\$14,100.00</b>	<b>(\$2,390.41)</b>	<b>83.05%</b>	<b>\$423.10</b>	<b>\$6,500.00</b>	<b>(\$6,076.90)</b>	<b>6.51%</b>	<b>\$12,462.63</b>	<b>\$16,500.00</b>	<b>(\$4,037.37)</b>	<b>75.53%</b>	<b>\$2,358.19</b>	<b>\$6,000.00</b>	<b>(\$3,641.81)</b>	<b>39.30%</b>	<b>\$26,953.51</b>	<b>\$130,000.00</b>	<b>(\$103,046.49)</b>	<b>20.73%</b>
<b>Total 64000-000 Industry Affairs</b>	<b>\$45,704.31</b>	<b>\$53,448.00</b>	<b>(\$7,743.69)</b>	<b>85.51%</b>	<b>\$108,034.98</b>	<b>\$113,036.00</b>	<b>(\$5,001.02)</b>	<b>95.58%</b>	<b>\$77,044.04</b>	<b>\$110,431.00</b>	<b>(\$33,386.96)</b>	<b>69.77%</b>	<b>\$84,163.78</b>	<b>\$84,781.00</b>	<b>(\$617.22)</b>	<b>99.27%</b>	<b>\$314,947.11</b>	<b>\$1,500,900.00</b>	<b>(\$1,185,952.89)</b>	<b>20.98%</b>
<b>65000-000 Production Research</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65200-000 Breeding, Varieties &amp; Genetics</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65216-000 Commercial-Scale Field Testing of Advanced Rootstock</b>	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$22,407.00	\$22,407.00	\$0.00	100.00%	\$0.00	\$0.00		\$22,407.00	\$89,628.00	(\$67,221.00)	25.00%	
<b>65217-000 CAL POLY Commercial scale field testing of rootstocks</b>		\$0.00	\$0.00			\$0.00	\$0.00		\$3,419.00	\$3,419.00	\$0.00	100.00%	\$925.52	\$0.00	\$925.52		\$4,344.52	\$16,773.00	(\$12,428.48)	25.90%
<b>Total 65200-000 Breeding, Varieties &amp; Genetics</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$106,401.00</b>	<b>(\$79,649.48)</b>	<b>25.14%</b>
<b>65300-000 Cultural Management</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65323-000 Develop tools and info on crop water use</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$55,603.00	(\$55,603.00)	0.00%
<b>65325-000 Artificial Pollination Research</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$62,719.00	(\$62,719.00)	0.00%
<b>Total 65300-000 Cultural Management</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$118,322.00</b>	<b>(\$118,322.00)</b>	<b>0.00%</b>
<b>65400-000 Industry Research Support</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>65403-000 FFAR Fellow Sponsor - Landesman</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$32,500.00	(\$32,500.00)	0.00%
<b>Total 65400-000 Industry Research Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$32,500.00</b>	<b>(\$32,500.00)</b>	<b>0.00%</b>
<b>Total 65000-000 Production Research</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$25,826.00</b>	<b>\$25,826.00</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>\$925.52</b>	<b>\$0.00</b>	<b>\$925.52</b>		<b>\$26,751.52</b>	<b>\$257,223.00</b>	<b>(\$230,471.48)</b>	<b>10.40%</b>
<b>66010-000 Grant Programs</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66015-000 Export Marketing</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>66020-000 USDA Grant - FAS MAP Korea</b>		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%
<b>66021-000 USDA Grant - FAS MAP China</b>	\$4,000.00	\$0.00	\$4,000.00		\$35,787.99	\$0.00	\$35,787.99		\$0.00	\$0.00	\$0.00		(\$31,787.99)	\$0.00	(\$31,787.99)		\$8,000.00	\$100,000.00	(\$92,000.00)	8.00%
<b>Total 66015-000 Export Marketing</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$200,000.00</b>	<b>(\$192,000.00)</b>	<b>4.00%</b>
<b>Total 66010-000 Grant Programs</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>		<b>\$35,787.99</b>	<b>\$0.00</b>	<b>\$35,787.99</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>(\$31,787.99)</b>	<b>\$0.00</b>	<b>(\$31,787.99)</b>		<b>\$8,000.00</b>	<b>\$200,000.00</b>	<b>(\$192,000.00)</b>	<b>4.00%</b>
<b>70000-000 Operations</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71100-000 Office Expense</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
<b>71101-000 Office Rent - CAC Mauchly, Irvine</b>	\$0.00	\$458.00	(\$458.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$749.00	(\$749.00)	0.00%	\$0.00	\$8,702.00	(\$8,702.00)	0.00%
<b>71102-000 Rent-CAM, Ins, Prop Tax</b>	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,609.37	\$2,200.00	\$409.37	118.61%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$2,752.99	\$2,200.00	\$552.99	125.14%	\$10,724.72	\$26,430.00	(\$15,705.28)	40.58%
<b>71104-000 Rent-Offsite Storage</b>	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$830.00	\$830.00	\$0.00	100.00%	\$3,320.00	\$10,240.00	(\$6,920.00)	32.42%
<b>71111-000 Insurance-Liability</b>	\$2,551.08	\$8,415.00	(\$5,863.92)	30.32%	\$3,994.12	\$8,415.00	(\$4,420.88)	47.46%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$7,870.63	\$8,415.00	(\$544.37)	93.53%	\$22,286.46	\$101,960.00	(\$79,673.54)	21.86%
<b>71121-000 Office Expenses - Operations</b>	\$195.32	\$250.00	(\$54.68)	78.13%	\$464.44	\$250.00	\$214.44	185.78%	\$91.97	\$750.00	(\$658.03)	12.26%	\$102.99	\$250.00	(\$147.01)	41.20%	\$854.72	\$18,850.00	(\$17,995.28)	4.53%
<b>71122-000 Office Supplies</b>	\$68.57	\$250.00	(\$181.43)	27.43%	\$0.00	\$250.00	(\$250.00)	0.00%	\$118.84	\$250.00	(\$131.16)	47.54%	\$250.00	\$250.00	(\$0.00)	100.00%	\$187.41	\$3,000.00	(\$2,812.59)	6.25%
<b>71123-000 Janitorial</b>	\$627.87	\$625.00	\$2.87	100.46%	\$474.00	\$500.00	(\$26.00)	94.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$489.00	\$500.00	(\$11.00)	97.80%	\$2,079.87	\$9,500.00	(\$7,420.13)	21.89%
<b>71131-000 Office Utilities</b>	\$814.72	\$955.00	(\$140.28)	85.31%	\$837.41	\$955.00	(\$117.59)	87.69%	\$940.50	\$1,055.00	(\$114.50)	89.15%	\$971.64	\$955.00	\$16.64	101.74%	\$3,564.27	\$14,700.00	(\$11,135.73)	24.25%
<b>71141-000 Bank &amp; Payroll Fees</b>	\$494.98	\$661.00	(\$166.02)	74.88%	\$494.98	\$661.00	(\$166.02)	74.88%	\$691.48	\$661.00	\$30.48	104.61%	\$780.75	\$661.00	\$119.75	118.12%	\$2,462.19	\$8,500.00	(\$6,037.81)	28.97%
<b>71151-000 Equipment Maintenance &amp; Expense</b>	\$527.63	\$480.00	\$47.63	109.92%	\$933.48	\$480.00	\$453.48	194.48%	\$723.76	\$480.00	\$243.76	150.78%	\$429.57	\$480.00	(\$50.43)	89.49%	\$2,614.44	\$7,760.00	(\$5,145.56)	33.69%
<b>71161-000 Telephone</b>	\$684.45	\$700.00	(\$15.55)	97.78%	\$684.45	\$700.00	(\$15.55)	97.78%	\$685.68	\$700.00	(\$14.32)	97.95%	\$685.68	\$700.00	(\$14.32)	97.95%	\$2,740.26	\$8,400.00	(\$5,659.74)	32.62%
<b>71162-000 Employee Communication Expense</b>	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,200.00	\$1,200.00	\$0.00	100.00%	\$1,125.00	\$1,200.00	(\$75.00)	93.75%	\$4,725.00	\$14,400.00	(\$9,675.00)	32.81%
<b>71181-000 Postage &amp; Courier Service</b>																				

California Avocado Commission

Total Budget vs. YTD Actuals

November 2024 - October 2025

	Nov 2024				Dec 2024				Jan 2025				Feb 2025				Total			
	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget	Actual	Budget	Over/Under Budget	% of Budget
<b>71200-000 Professional Fees</b>			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00	\$0.00	\$0.00	
71201-000 CPA-Financial Audits		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$40,000.00	(\$40,000.00)	0.00%	\$0.00	\$40,000.00	(\$40,000.00)	0.00%	
71203-000 CPA-Assessment Audits	\$0.00	\$27,500.00	(\$27,500.00)	0.00%	\$0.00	\$0.00			\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$56,375.00	(\$56,375.00)	0.00%	
71207-000 CDFA Fiscal and Compliance Audit		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$9,925.00	(\$9,925.00)	0.00%	\$0.00	\$9,925.00	(\$9,925.00)	0.00%	
71211-000 Calif. Department of Food & Ag.-CDFA	\$6,340.17	\$7,500.00	(\$1,159.83)	84.54%	\$6,136.04	\$7,500.00	(\$1,363.96)	81.81%	\$6,346.82	\$7,500.00	(\$1,153.18)	84.62%	\$6,724.76	\$7,500.00	(\$775.24)	89.66%	\$25,547.79	\$90,000.00	(\$64,452.21)	28.39%
71221-000 Dept. of Ag-USDA/AMS	\$4,690.00	\$5,250.00	(\$560.00)	89.33%	\$4,758.33	\$5,250.00	(\$491.67)	90.63%	(\$1,615.13)	\$5,250.00	(\$6,865.13)	-30.76%	\$3,050.33	\$5,250.00	(\$2,199.67)	58.10%	\$10,883.53	\$63,000.00	(\$52,116.47)	17.28%
71235-000 Legal-Ballard/Rosenberg-Labor Issues		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00			\$0.00	\$0.00		\$0.00	\$7,500.00	(\$7,500.00)	0.00%	
71236-000 Outsourced Accounting	\$13,128.73	\$8,750.00	\$4,378.73	150.04%	\$8,521.25	\$8,750.00	(\$228.75)	97.39%		\$8,750.00	(\$8,750.00)	0.00%		\$8,750.00	(\$8,750.00)	0.00%	\$21,649.98	\$107,500.00	(\$85,850.02)	20.14%
71299-000 Other Professional Expense		\$0.00	\$0.00			\$0.00	\$0.00			\$0.00			\$0.00	\$0.00		\$0.00	\$2,500.00	(\$2,500.00)	0.00%	
78301-000 Pension Adm & Legal	\$921.17	\$1,005.00	(\$83.83)	91.66%	\$932.75	\$1,005.00	(\$72.25)	92.81%	\$5,333.24	\$6,395.00	(\$1,061.76)	83.40%	\$980.20	\$1,005.00	(\$24.80)	97.53%	\$8,167.36	\$38,620.00	(\$30,452.64)	21.15%
<b>Total 71200-000 Professional Fees</b>	<b>\$25,080.07</b>	<b>\$50,005.00</b>	<b>(\$24,924.93)</b>	<b>50.16%</b>	<b>\$20,348.37</b>	<b>\$22,505.00</b>	<b>(\$2,156.63)</b>	<b>90.42%</b>	<b>\$10,064.93</b>	<b>\$27,895.00</b>	<b>(\$17,830.07)</b>	<b>36.08%</b>	<b>\$10,755.29</b>	<b>\$72,430.00</b>	<b>(\$61,674.71)</b>	<b>14.85%</b>	<b>\$66,248.66</b>	<b>\$415,420.00</b>	<b>(\$349,171.34)</b>	<b>15.95%</b>
<b>71300-000 Personnel Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00	\$0.00	\$0.00	\$0.00		
71302-000 Salaries/Wages - IA & Ops	\$40,063.22	\$50,350.00	(\$10,286.78)	79.57%	\$50,572.27	\$50,350.00	\$222.27	100.44%	\$57,193.04	\$52,370.00	\$4,823.04	109.21%	\$52,915.17	\$52,370.00	\$545.17	101.04%	\$200,743.70	\$624,400.00	(\$423,656.30)	32.15%
71303-000 Salaries/Wages - Marketing	\$7,099.60	\$8,874.00	(\$1,774.40)	80.00%	\$8,874.50	\$8,874.00	\$0.50	100.01%	\$13,416.52	\$9,230.00	\$4,186.52	145.36%	\$9,816.59	\$9,230.00	\$586.59	106.36%	\$39,207.21	\$110,043.00	(\$70,835.79)	35.63%
<b>Total 71301-000 Salaries/Wages</b>	<b>\$47,162.82</b>	<b>\$59,224.00</b>	<b>(\$12,061.18)</b>	<b>79.63%</b>	<b>\$59,446.77</b>	<b>\$59,224.00</b>	<b>\$222.77</b>	<b>100.38%</b>	<b>\$70,609.56</b>	<b>\$61,600.00</b>	<b>\$9,009.56</b>	<b>114.63%</b>	<b>\$62,731.76</b>	<b>\$61,600.00</b>	<b>\$1,131.76</b>	<b>101.84%</b>	<b>\$239,950.91</b>	<b>\$734,443.00</b>	<b>(\$494,492.09)</b>	<b>32.67%</b>
71312-000 Pension Expense - IA & Ops	\$4,991.46	\$5,035.00	(\$43.54)	99.14%	\$5,057.22	\$5,035.00	\$22.22	100.44%	\$5,259.46	\$5,237.00	\$22.46	100.43%	\$5,291.52	\$5,237.00	\$54.52	101.04%	\$20,599.66	\$62,440.00	(\$41,840.34)	32.99%
71313-000 Pension Expense - Marketing	\$887.45	\$887.00	\$0.45	100.05%	\$887.45	\$887.00	\$0.45	100.05%	\$929.70	\$923.00	\$6.70	100.73%	\$845.20	\$923.00	(\$77.80)	91.57%	\$3,549.80	\$11,005.00	(\$7,455.20)	32.26%
<b>Total 71311-000 Pension Expense</b>	<b>\$5,878.91</b>	<b>\$5,922.00</b>	<b>(\$43.09)</b>	<b>99.27%</b>	<b>\$5,944.67</b>	<b>\$5,922.00</b>	<b>\$22.67</b>	<b>100.38%</b>	<b>\$6,189.16</b>	<b>\$6,160.00</b>	<b>\$29.16</b>	<b>100.47%</b>	<b>\$6,136.72</b>	<b>\$6,160.00</b>	<b>(\$23.28)</b>	<b>99.62%</b>	<b>\$24,149.46</b>	<b>\$73,445.00</b>	<b>(\$49,295.54)</b>	<b>32.88%</b>
71322-000 Payroll Tax & Work Comp - IA & Ops	\$2,028.83	\$3,937.00	(\$1,908.17)	51.53%	\$2,429.50	\$3,937.00	(\$1,507.50)	61.71%	\$5,888.19	\$3,937.00	\$1,951.19	149.56%	\$4,176.74	\$3,937.00	\$239.74	106.09%	\$14,523.26	\$46,440.00	(\$31,916.74)	31.27%
71323-000 Payroll Tax & Work Comp - Marketing	\$386.58	\$669.00	(\$282.42)	57.78%	\$480.69	\$669.00	(\$188.31)	71.85%	\$991.44	\$669.00	\$322.44	148.20%	\$896.49	\$669.00	\$227.49	134.00%	\$2,755.20	\$8,028.00	(\$5,272.80)	34.32%
<b>Total 71321-000 Payroll Tax &amp; Work Comp</b>	<b>\$2,415.41</b>	<b>\$4,606.00</b>	<b>(\$2,190.59)</b>	<b>52.44%</b>	<b>\$2,910.19</b>	<b>\$4,606.00</b>	<b>(\$1,695.81)</b>	<b>63.18%</b>	<b>\$6,879.63</b>	<b>\$4,606.00</b>	<b>\$2,273.63</b>	<b>149.36%</b>	<b>\$5,073.23</b>	<b>\$4,606.00</b>	<b>\$467.23</b>	<b>110.14%</b>	<b>\$17,278.46</b>	<b>\$54,468.00</b>	<b>(\$37,189.54)</b>	<b>31.72%</b>
71332-000 Benefits - IA & Ops	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$6,859.53	\$7,879.00	(\$1,019.47)	87.06%	\$15,730.45	\$38,879.00	(\$23,148.55)	40.46%	\$7,180.45	\$7,879.00	(\$698.55)	91.13%	\$36,629.96	\$127,550.00	(\$90,920.04)	28.72%
71333-000 Benefits - Marketing	\$1,082.74	\$1,245.00	(\$162.26)	86.97%	\$1,159.24	\$1,245.00	(\$85.76)	93.11%	\$2,249.11	\$5,310.00	(\$3,060.89)	42.36%	\$1,125.99	\$1,245.00	(\$119.01)	90.44%	\$5,617.08	\$19,007.00	(\$13,389.92)	29.55%
<b>Total 71331-000 Benefits</b>	<b>\$7,942.27</b>	<b>\$9,124.00</b>	<b>(\$1,181.73)</b>	<b>87.05%</b>	<b>\$8,018.77</b>	<b>\$9,124.00</b>	<b>(\$1,105.23)</b>	<b>87.89%</b>	<b>\$17,979.56</b>	<b>\$44,189.00</b>	<b>(\$26,209.44)</b>	<b>40.69%</b>	<b>\$8,306.44</b>	<b>\$9,124.00</b>	<b>(\$817.56)</b>	<b>91.04%</b>	<b>\$42,247.04</b>	<b>\$146,557.00</b>	<b>(\$104,309.96)</b>	<b>28.83%</b>
<b>Total 71300-000 Personnel Expenses</b>	<b>\$63,399.41</b>	<b>\$78,876.00</b>	<b>(\$15,476.59)</b>	<b>80.38%</b>	<b>\$76,320.40</b>	<b>\$78,876.00</b>	<b>(\$2,555.60)</b>	<b>96.76%</b>	<b>\$101,657.91</b>	<b>\$116,555.00</b>	<b>(\$14,897.09)</b>	<b>87.22%</b>	<b>\$82,248.15</b>	<b>\$81,490.00</b>	<b>\$758.15</b>	<b>100.93%</b>	<b>\$323,625.87</b>	<b>\$1,008,913.00</b>	<b>(\$685,287.13)</b>	<b>32.08%</b>
<b>71400-000 Commissioner Expenses</b>			\$0.00				\$0.00				\$0.00				\$0.00	\$0.00	\$0.00	\$0.00		
71401-000 District Meetings & Expenses		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%	
71402-000 Entertainment		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$2,000.00	(\$2,000.00)	0.00%	
71403-000 Travel Expenses - Board Members		\$10,000.00	(\$10,000.00)	0.00%	\$30.55	\$0.00	\$30.55		\$0.00	\$0.00		\$401.90	\$10,000.00	(\$9,598.10)	4.02%	\$432.45	\$56,000.00	(\$55,567.55)	0.77%	
71404-000 Board Meeting Expenses	\$881.39	\$2,000.00	(\$1,118.61)	44.07%	\$0.00	\$0.00	\$0.00		\$1,250.00	(\$1,250.00)	0.00%	\$5,610.40	\$2,000.00	\$3,610.40	280.52%	\$6,491.79	\$22,250.00	(\$15,758.21)	29.18%	
71405-000 HAB BOLD Participation		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$10,000.00	(\$10,000.00)	0.00%	
71406-000 District Designated Funds		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$100,000.00	(\$100,000.00)	0.00%	
<b>Total 71400-000 Commissioner Expenses</b>	<b>\$881.39</b>	<b>\$12,000.00</b>	<b>(\$11,118.61)</b>	<b>7.34%</b>	<b>\$30.55</b>	<b>\$0.00</b>	<b>\$30.55</b>		<b>\$0.00</b>	<b>\$1,250.00</b>	<b>(\$1,250.00)</b>	<b>0.00%</b>	<b>\$6,012.30</b>	<b>\$12,000.00</b>	<b>(\$5,987.70)</b>	<b>50.10%</b>	<b>\$6,924.24</b>	<b>\$195,250.00</b>	<b>(\$188,325.76)</b>	<b>3.55%</b>
73001-000 Network Maintenance	\$1,946.71	\$2,000.00	(\$53.29)	97.34%	\$934.08	\$2,000.00	(\$1,065.92)	46.70%	\$1,720.77	\$2,000.00	(\$279.23)	86.04%	\$1,016.74	\$2,000.00	(\$983.26)	50.84%	\$5,618.30	\$27,000.00	(\$21,381.70)	20.81%
73002-000 Network Hardware, Software & Licenses	\$297.97	\$340.00	(\$42.03)	87.64%	\$286.00	\$340.00	(\$54.00)	84.12%	\$274.00	\$340.00	(\$66.00)	80.59%	\$239.22	\$340.00	(\$100.78)	70.36%	\$1,097.19	\$8,806.00	(\$7,708.81)	12.46%
73003-000 IT Support & Consulting	\$22.50	\$11,836.00	(\$11,813.50)	0.19%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$2,993.00	\$3,683.00	(\$690.00)	81.27%	\$9,001.50	\$58,354.00	(\$49,352.50)	15.43%
73004-000 Accounting & Assessment System	\$941.81	\$300.00	\$641.81	313.94%	\$635.81	\$300.00	\$335.81	211.94%	\$536.00	\$700.00	(\$164.00)	76.57%	\$738.31	\$300.00	\$438.31	246.10%	\$2,851.93	\$6,000.00	(\$3,148.07)	47.53%
73005-000 IT Services	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$820.00	\$820.00	\$0.00	100.00%	\$3,280.00	\$9,840.00	(\$6,560.00)	33.33%
<b>Total 73000-000 Information Technology</b>	<b>\$4,028.99</b>	<b>\$15,296.00</b>	<b>(\$11,267.01)</b>	<b>26.34%</b>	<b>\$5,668.89</b>	<b>\$7,143.00</b>	<b>(\$1,474.11)</b>	<b>79.36%</b>	<b>\$6,343.77</b>	<b>\$7,543.00</b>	<b>(\$1,199.23)</b>	<b>84.10%</b>	<b>\$5,807.27</b>	<b>\$7,143.00</b>	<b>(\$1,335.73)</b>	<b>81.30%</b>	<b>\$21,848.92</b>	<b>\$110,000.00</b>	<b>(\$88,151.08)</b>	<b>19.86%</b>
78101-000 Travel Expenses - Operations		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$212.97	\$500.00	(\$287.03)	42.59%	\$212.97	\$5,000.00	(\$4,787.03)	4.26%	
78401-000 Membership Dues & Registration		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00	\$2,675.00	(\$2,675.00)	0.00%	
78501-000 Dues, Education, Training, Recruitment & Other		\$0.00	\$0.00			\$0.00	\$0.00		\$195.70	\$0.00	\$195.70		\$8,000.00	\$8,500.00	(\$500.00)	94.12%	\$8,195.70	\$8,500.00	(\$304.30)	96.42%
78601-000 Temporary Help		\$0.00	\$0.00			\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00	\$5,000.00	(\$5,000.00)	0.00%	
79001-000 Amortization Expense	\$13,275.53	\$13,280.00	(\$4.47)	99.97%	\$13,275.54	\$13,280.00	(\$4.46)	99.97%	\$13,275.51	\$13,279.00	(\$3.49)	99.97%	\$13,275.52	\$13,279.00	(\$3.48)	99.97%	\$53,102.10	\$159,352.00	(\$106,249.90)	33.32%
79100-000 Interest Expense	\$558.02	\$558.00	\$0.02	100.00%	\$545.68	\$544.00	\$1.68													

## CALIFORNIA AVOCADO COMMISSION POUNDS & DOLLARS BY VARIETY

November 2024 Through February 2025

Month	Hass Pounds	Lamb Pounds	Gem Pounds	Others Pounds	Total Pounds	Hass Dollars	Lamb Dollars	Gem Dollars	Others Dollars	Total Dollars	Avg \$/Lb
Nov 2024	48,362	228	0	16,819	65,409	\$39,957	\$1,021	\$	\$16,097	\$57,075	\$0.873
Dec 2024	2,097		0	28,523	30,620	\$6,629	0	\$	\$23,158	\$29,787	\$0.973
Jan 2025	12,581,100	1,220	272	111,504	12,694,096	\$22,556,149	\$1,504	\$408	\$119,992	\$22,678,053	\$1.787
<b>1st QTR</b>	<b>12,631,559</b>	<b>1,448</b>	<b>272</b>	<b>156,846</b>	<b>12,790,125</b>	<b>\$22,602,735</b>	<b>\$2,525</b>	<b>\$408</b>	<b>\$159,247</b>	<b>\$22,764,915</b>	<b>\$1.780</b>
Feb 2025	10,880,644		0	35,752	10,916,396	\$17,636,257	0	\$	\$26,762	\$17,663,019	\$1.618 *
<b>2nd QTR</b>	<b>10,880,644</b>	<b>0</b>	<b>0</b>	<b>35,752</b>	<b>10,916,396</b>	<b>\$17,636,257</b>	<b>0</b>	<b>0</b>	<b>\$26,762</b>	<b>\$17,663,019</b>	<b>\$1.618</b>
<b>1st Half</b>	<b>23,512,203</b>	<b>1,448</b>	<b>272</b>	<b>192,598</b>	<b>23,706,521</b>	<b>\$40,238,992</b>	<b>\$2,525</b>	<b>\$408</b>	<b>\$186,009</b>	<b>\$40,427,934</b>	<b>\$1.705</b>
<b>Total</b>	<b>23,512,203</b>	<b>1,448</b>	<b>272</b>	<b>192,598</b>	<b>23,706,521</b>	<b>\$40,238,992</b>	<b>\$2,525</b>	<b>\$408</b>	<b>\$186,009</b>	<b>\$40,427,934</b>	<b>\$1.705</b>
Year-to-Date % of Crop	99.18%	.01%	.00%	.81%	100.00%	99.53%	.01%	.00%	.46%	100.00%	
Year-to-Date Average \$/lb						\$1.711	\$1.744	\$1.500	\$0.966	\$1.705	

\*February 2025 is incomplete - missing an assessment report for one handler



## COMMITTEE INFORMATION

**ITEM 4.f:**      **Cash Disbursement Audit**

**SUMMARY:**

Attached are the monthly payment history reports for the months of January and February 2025.

**FISCAL ANALYSIS:**

- Not applicable

**BOARD OPTIONS:**

- Discussion item only

**STAFF RECOMMENDATION:**

- Not applicable

**EXHIBITS / ATTACHMENTS:**

- Check Detail by Vendor Report for January and February 2025

# Check Detail by Vendor Report

## California Avocado Commission

January 1-February 28, 2025

Name	Num	Date	Check Amount
1024 Production LLC	C-00008392	01/10/2025	-1,586.00
<b>1024 Production LLC Total</b>			<b>-1,586.00</b>
Ag. Food. Consulting AFC	C-00008433	01/24/2025	-4,000.00
<b>Ag. Food. Consulting AFC Total</b>			<b>-4,000.00</b>
Alliance for Food and Farming	C-00008432	01/24/2025	-12,000.00
<b>Alliance for Food and Farming Total</b>			<b>-12,000.00</b>
Amazon Business	C-00008410	01/21/2025	-127.35
Amazon Business	C-00008482	02/27/2025	-351.72
<b>Amazon Business Total</b>			<b>-479.07</b>
American Express	C-00008380	01/03/2025	-1,399.07
American Express	C-00008443	02/06/2025	-13,733.30
<b>American Express Total</b>			<b>-15,132.37</b>
Anderson Food Sales/Marketing	C-00008411	01/21/2025	-9,583.00
Anderson Food Sales/Marketing	C-00008483	02/27/2025	-9,583.00
<b>Anderson Food Sales/Marketing Total</b>			<b>-19,166.00</b>
April Aymami	C-00008444	02/07/2025	-33.35
April Aymami	C-00008484	02/27/2025	-375.85
<b>April Aymami Total</b>			<b>-409.20</b>
Avocado Marketing Services Inc	C-00008381	01/03/2025	-265.00
Avocado Marketing Services Inc	C-00008445	02/07/2025	-265.00
Avocado Marketing Services Inc	C-00008485	02/27/2025	-265.00
<b>Avocado Marketing Services Inc Total</b>			<b>-795.00</b>
Axon Underwriting Services, LLC	C-00008403	01/13/2025	-30,565.00
<b>Axon Underwriting Services, LLC Total</b>			<b>-30,565.00</b>
Ballard Partners, Inc.	C-00008382	01/03/2025	-12,500.00
Ballard Partners, Inc.	C-00008434	01/24/2025	-25,000.00
Ballard Partners, Inc.	C-00008486	02/27/2025	-25,000.00
<b>Ballard Partners, Inc. Total</b>			<b>-62,500.00</b>
Beneficial Maintenance Services	C-00008412	01/21/2025	-489.00
Beneficial Maintenance Services	C-00008487	02/27/2025	-489.00
<b>Beneficial Maintenance Services Total</b>			<b>-978.00</b>
Brown & Brown of California	C-00008430	01/24/2025	-59,365.58
<b>Brown &amp; Brown of California Total</b>			<b>-59,365.58</b>
Buy California Mktng Agreemnt	C-00008413	01/21/2025	-25,000.00
<b>Buy California Mktng Agreemnt Total</b>			<b>-25,000.00</b>
Cal Poly Pomona Foundation	C-00008383	01/03/2025	-2,075.00
Cal Poly Pomona Foundation	C-00008446	02/07/2025	-2,075.00
<b>Cal Poly Pomona Foundation Total</b>			<b>-4,150.00</b>
CBE Office Solutions	C-00008393	01/10/2025	-122.51
CBE Office Solutions	C-00008435	01/24/2025	-37.00
CBE Office Solutions	C-00008447	02/07/2025	-5.66
CBE Office Solutions	C-00008488	02/27/2025	-5.78
<b>CBE Office Solutions Total</b>			<b>-170.95</b>
CDFA Cashier	C-00008405	01/14/2025	-6,336.02
CDFA Cashier	C-00008477	02/21/2025	-6,454.28
<b>CDFA Cashier Total</b>			<b>-12,790.30</b>
Cell Business Equipment CBE1	C-00008384	01/03/2025	-531.41
Cell Business Equipment CBE1	C-00008448	02/07/2025	-518.51
<b>Cell Business Equipment CBE1 Total</b>			<b>-1,049.92</b>
Cell Business Equipment CBE2	C-00008394	01/10/2025	-434.23
Cell Business Equipment CBE2	C-00008449	02/07/2025	-434.23
<b>Cell Business Equipment CBE2 Total</b>			<b>-868.46</b>

# Check Detail by Vendor Report

## California Avocado Commission

January 1-February 28, 2025

Name	Num	Date	Check Amount
CITRIN COOPERMAN ADVISORS	C-00008395	01/10/2025	-8,521.25
<b>CITRIN COOPERMAN ADVISORS Total</b>			<b>-8,521.25</b>
CL Marketing LLC	C-00008414	01/21/2025	-14,000.00
CL Marketing LLC	C-00008489	02/27/2025	-14,000.00
<b>CL Marketing LLC Total</b>			<b>-28,000.00</b>
Curious Plot	C-00008415	01/21/2025	-63,058.91
Curious Plot	C-00008490	02/27/2025	-218,424.36
<b>Curious Plot Total</b>			<b>-281,483.27</b>
David Cruz	C-00008416	01/21/2025	-1,873.99
David Cruz	C-00008491	02/27/2025	-636.92
<b>David Cruz Total</b>			<b>-2,510.91</b>
Douglas-McCarty Insurance	C-00008396	01/10/2025	-1,548.86
Douglas-McCarty Insurance	C-00008450	02/07/2025	-15,101.44
<b>Douglas-McCarty Insurance Total</b>			<b>-16,650.30</b>
Driver's License Guide Company	C-00008504	02/28/2025	-36.58
<b>Driver's License Guide Company Total</b>			<b>-36.58</b>
Employers Preferred Insurance Co	C-00008478	02/21/2025	-3,277.00
Employers Preferred Insurance Co	C-00008503	02/28/2025	-129.00
<b>Employers Preferred Insurance Co Total</b>			<b>-3,406.00</b>
FedEx	C-00008389	01/03/2025	-235.77
FedEx	C-00008404	01/13/2025	-29.71
FedEx	C-00008429	01/23/2025	-100.09
FedEx	C-00008438	01/24/2025	-45.79
FedEx	C-00008460	02/07/2025	-568.11
FedEx	C-00008476	02/21/2025	-84.93
FedEx	C-00008501	02/28/2025	-49.22
<b>FedEx Total</b>			<b>-1,113.62</b>
Foley & Lardner LLP	C-00008397	01/10/2025	-8,000.00
<b>Foley &amp; Lardner LLP Total</b>			<b>-8,000.00</b>
Fox Weather, LLC	C-00008417	01/21/2025	-110.00
Fox Weather, LLC	C-00008467	02/20/2025	-110.00
<b>Fox Weather, LLC Total</b>			<b>-220.00</b>
Fresh Produce & Floral Council	C-00008468	02/20/2025	-695.00
<b>Fresh Produce &amp; Floral Council Total</b>			<b>-695.00</b>
GINGERROOT LLC	C-00008418	01/21/2025	-1,980.00
GINGERROOT LLC	C-00008492	02/27/2025	-3,780.00
<b>GINGERROOT LLC Total</b>			<b>-5,760.00</b>
Hooman Mohammadpour	C-00008419	01/21/2025	-1,200.00
<b>Hooman Mohammadpour Total</b>			<b>-1,200.00</b>
International Fresh Produce Association	C-00008469	02/20/2025	-15,000.00
<b>International Fresh Produce Association Total</b>			<b>-15,000.00</b>
Irvine Ranch Water District	C-00008439	01/27/2025	-58.48
Irvine Ranch Water District	C-00008479	02/25/2025	-60.36
<b>Irvine Ranch Water District Total</b>			<b>-118.84</b>
Jill S. England	C-00008385	01/03/2025	-150.00
<b>Jill S. England Total</b>			<b>-150.00</b>
J & P Farms., LLC.	C-00008461	02/11/2025	-210.59
<b>J &amp; P Farms., LLC. Total</b>			<b>-210.59</b>
Kahn, Soares & Conway	C-00008420	01/21/2025	-15,310.00
Kahn, Soares & Conway	C-00008451	02/07/2025	-18,160.00
Kahn, Soares & Conway	C-00008493	02/27/2025	-75.00
<b>Kahn, Soares &amp; Conway Total</b>			<b>-33,545.00</b>
Kathleen Norris Johnson	C-00008421	01/21/2025	-14,529.76
Kathleen Norris Johnson	C-00008494	02/27/2025	-14,529.74
<b>Kathleen Norris Johnson Total</b>			<b>-29,059.50</b>
Kenneth Melban	C-00008470	02/20/2025	-783.70
<b>Kenneth Melban Total</b>			<b>-783.70</b>

# Check Detail by Vendor Report

## California Avocado Commission

January 1-February 28, 2025

Name	Num	Date	Check Amount
KME System, LLC	C-00008386	01/03/2025	-3,041.00
KME System, LLC	C-00008471	02/20/2025	-3,656.14
<b>KME System, LLC Total</b>			<b>-6,697.14</b>
Kroger RASC 092	C-00008452	02/07/2025	-39,661.14
<b>Kroger RASC 092 Total</b>			<b>-39,661.14</b>
Kurata Communications LLC	C-00008422	01/21/2025	-27,798.66
Kurata Communications LLC	C-00008495	02/27/2025	-46,896.20
<b>Kurata Communications LLC Total</b>			<b>-74,694.86</b>
Laguna Canyon Group, LLC	C-00008387	01/03/2025	-13,911.21
Laguna Canyon Group, LLC	C-00008453	02/07/2025	-13,911.21
<b>Laguna Canyon Group, LLC Total</b>			<b>-27,822.42</b>
Land IQ, LLC	C-00008423	01/21/2025	-38,287.50
<b>Land IQ, LLC Total</b>			<b>-38,287.50</b>
Laura Rice Paden	C-00008424	01/21/2025	-14,529.76
<b>Laura Rice Paden Total</b>			<b>-14,529.76</b>
Law Offices of Edward M.Ruckert	C-00008388	01/03/2025	-1,687.50
<b>Law Offices of Edward M.Ruckert Total</b>			<b>-1,687.50</b>
Leaseweb USA, Inc.	C-00008398	01/10/2025	-91.40
Leaseweb USA, Inc.	C-00008454	02/07/2025	-1,280.77
<b>Leaseweb USA, Inc. Total</b>			<b>-1,372.17</b>
Market Insight LLC dba Fusion	C-00008436	01/24/2025	-31,233.38
<b>Market Insight LLC dba Fusion Total</b>			<b>-31,233.38</b>
McDermott, Will & Emery LLP	C-00008399	01/10/2025	-5,875.00
<b>McDermott, Will &amp; Emery LLP Total</b>			<b>-5,875.00</b>
Moss Adams, LLP	C-00008455	02/07/2025	-51,450.00
<b>Moss Adams, LLP Total</b>			<b>-51,450.00</b>
MTQ Logistics Inc	C-00008456	02/07/2025	-1,145.00
<b>MTQ Logistics Inc Total</b>			<b>-1,145.00</b>
Musick, Peeler & Garrett LLP	C-00008400	01/10/2025	-495.00
Musick, Peeler & Garrett LLP	C-00008496	02/27/2025	-2,211.00
<b>Musick, Peeler &amp; Garrett LLP Total</b>			<b>-2,706.00</b>
Optum Bank, Inc.	C-00008379	01/03/2025	-16,037.50
<b>Optum Bank, Inc. Total</b>			<b>-16,037.50</b>
Paychex of New York LLC	C-00008406	01/15/2025	-385.49
Paychex of New York LLC	C-00008409	01/16/2025	-111.00
Paychex of New York LLC	C-00008440	01/31/2025	-191.99
Paychex of New York LLC	C-00008463	02/14/2025	-191.99
Paychex of New York LLC	C-00008475	02/20/2025	-111.00
Paychex of New York LLC	C-00008465	02/14/2025	-174.50
Paychex of New York LLC	C-00008500	02/28/2025	-204.16
<b>Paychex of New York LLC Total</b>			<b>-1,370.13</b>
Provident Life & Accident Ins.	C-00008401	01/10/2025	-40.60
Provident Life & Accident Ins.	C-00008472	02/20/2025	-40.60
<b>Provident Life &amp; Accident Ins. Total</b>			<b>-81.20</b>
Quadient Leasing USA	C-00008457	02/07/2025	-294.19
<b>Quadient Leasing USA Total</b>			<b>-294.19</b>
Rockwell Morrow	C-00008425	01/21/2025	-5,500.00
Rockwell Morrow	C-00008497	02/27/2025	-5,875.00
<b>Rockwell Morrow Total</b>			<b>-11,375.00</b>
San Luis Obispo County	C-00008431	01/24/2025	-100.00
<b>San Luis Obispo County Total</b>			<b>-100.00</b>
Sierra Pacific Farms, Inc.	C-00008402	01/10/2025	-2,766.56
Sierra Pacific Farms, Inc.	C-00008458	02/07/2025	-2,578.18
<b>Sierra Pacific Farms, Inc. Total</b>			<b>-5,344.74</b>
Southern California Edison	C-00008378	01/02/2025	-838.09
Southern California Edison	C-00008442	02/03/2025	-985.27
<b>Southern California Edison Total</b>			<b>-1,823.36</b>

# Check Detail by Vendor Report

## California Avocado Commission

January 1-February 28, 2025

Name	Num	Date	Check Amount
Spann Ag Research & Consulting, LLC	C-00008426	01/21/2025	-8,000.00
Spann Ag Research & Consulting, LLC	C-00008498	02/27/2025	-8,000.00
<b>Spann Ag Research &amp; Consulting, LLC Total</b>			<b>-16,000.00</b>
Stacia Kierulff	C-00008499	02/27/2025	-212.97
<b>Stacia Kierulff Total</b>			<b>-212.97</b>
Terry Splane	C-00008427	01/21/2025	-195.70
<b>Terry Splane Total</b>			<b>-195.70</b>
The GDR Group, Inc.	C-00008437	01/24/2025	-1,007.32
<b>The GDR Group, Inc. Total</b>			<b>-1,007.32</b>
Travelers	C-00008462	02/11/2025	-4,520.00
<b>Travelers Total</b>			<b>-4,520.00</b>
USDA Agricultural Mktg Svc	C-00008428	01/21/2025	-9,065.67
USDA Agricultural Mktg Svc	C-00008473	02/20/2025	-3,457.53
<b>USDA Agricultural Mktg Svc Total</b>			<b>-12,523.20</b>
U.S. The Retirement Plan Company (Matrix Trust)	C-00008390	01/10/2025	-422.24
U.S. The Retirement Plan Company (Matrix Trust)	C-00008391	01/10/2025	-510.51
U.S. The Retirement Plan Company (Matrix Trust)	C-00008407	01/15/2025	-4,047.78
U.S. The Retirement Plan Company (Matrix Trust)	C-00008441	01/31/2025	-4,015.56
U.S. The Retirement Plan Company (Matrix Trust)	C-00008464	02/14/2025	-4,031.63
U.S. The Retirement Plan Company (Matrix Trust)	C-00008480	02/26/2025	-464.99
U.S. The Retirement Plan Company (Matrix Trust)	C-00008481	02/26/2025	-515.21
U.S. The Retirement Plan Company (Matrix Trust)	C-00008502	02/28/2025	-2,768.33
<b>U.S. The Retirement Plan Company (Matrix Trust) Total</b>			<b>-16,776.25</b>
Verve Cloud, Inc.	C-00008408	01/16/2025	-1,505.68
Verve Cloud, Inc.	C-00008466	02/18/2025	-1,505.68
<b>Verve Cloud, Inc. Total</b>			<b>-3,011.36</b>
V Media LLC	C-00008459	02/07/2025	-4,529.11
V Media LLC	C-00008474	02/20/2025	-365.29
<b>V Media LLC Total</b>			<b>-4,894.40</b>



**COMMITTEE ACTION**

**ITEM 5.a: Consider Approval of Budget Amendment #2**

**SUMMARY:**

Management has prepared Budget Amendment #2, which updates the 2024-25 beginning cash reserve balance to \$16,089,300 as obtained from the October 31, 2024 audited financial statements, as well as increases revenue by \$50,000 for Grant Funding based on the actual amount that has been awarded.

Budget amendment #2 reflects an increase in the Production Research budget of \$157,093 as a result of action taken by the CAC Board in February 2025 to approve two new pest and disease projects damaged from strong windstorms prior year. Also included in this budget amendment is an increase in Grant Funding of \$50,000 to match the actual amount that has been awarded.

**FISCAL ANALYSIS:**

- Budget Amendment #2 increases the Commission's 2024-25 starting position by \$1,759,797 and revenues by \$50,000, while increasing spending by \$207,093, resulting in an increase to the estimated 2024-25 ending position of \$1,602,704.

**COMMITTEE OPTIONS:**

- Approve Budget Amendment #2 as presented
- Modify Budget Amendment #2 and approve as modified
- Take no action

**STAFF RECOMMENDATION:**

- Approve Budget Amendment #2 as presented

**EXHIBITS / ATTACHMENTS:**

- CAC 2024-25 Budget Amendment #2

**CALIFORNIA AVOCADO COMMISSION  
2024-25 BUDGET AMEND #2  
WITH COMPARISON TO 2024-25 BUDGET AMEND #1**

ACCT CODE	REVENUES:	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #2	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$1,950,000	18.8%	\$1,950,000	18.9%	\$0	0.00%	Crop size 400 MM lbs @ \$0.005/lb assessment
40011	HAB 85% Rebate Assessment Revenue	\$7,905,000	76.2%	\$7,905,000	76.6%	\$0	0.00%	
	<b>Subtotal Assessment Revenues</b>	<b>\$9,855,000</b>	<b>95.0%</b>	<b>\$9,855,000</b>	<b>95.5%</b>	<b>\$0</b>	<b>0.00%</b>	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.6%	\$61,000	0.6%	\$0	0.00%	
46010	Grant Funding	\$250,000	2.4%	\$200,000	1.9%	\$50,000	25.00%	Updated to match amount of grant award
48001	Interest Income	\$6,000	0.1%	\$6,000	0.1%	\$0	0.00%	
48009	From the Grove Income	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
48003	Other Income	\$140,000	1.3%	\$140,000	1.4%	\$0	0.00%	
	<b>Subtotal Other Revenues</b>	<b>\$517,000</b>	<b>5.0%</b>	<b>\$467,000</b>	<b>4.5%</b>	<b>\$50,000</b>	<b>10.71%</b>	
	<b>Total Revenues</b>	<b>\$10,372,000</b>	<b>100.0%</b>	<b>\$10,322,000</b>	<b>100.0%</b>	<b>\$50,000</b>	<b>0.48%</b>	
ACCT CODE	EXPENDITURES: Marketing Programs	2024-25 AMEND #2	%	2024-25 AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000 & 55000	Consumer Marketing	\$5,772,600	37.5%	\$5,772,600	38.0%	\$0	0.00%	
52000	Trade Marketing - Retail	\$3,615,900	23.5%	\$3,615,900	23.8%	\$0	0.00%	
53000	Trade Marketing - Foodservice	\$725,000	4.7%	\$725,000	4.8%	\$0	0.00%	
59000	Marketing Activities Support & Personnel	\$971,500	6.3%	\$971,500	6.4%	\$0	0.00%	
	<b>Subtotal Marketing Programs</b>	<b>\$11,085,000</b>	<b>72.0%</b>	<b>\$11,085,000</b>	<b>73.0%</b>	<b>\$0</b>	<b>0.00%</b>	
ACCT CODE	EXPENDITURES: Non-Marketing Programs	2024-25 AMEND #2	%	2024-25 AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
64000 & 65000	Industry Affairs & Production Research	\$1,915,216	12.4%	\$1,758,123	11.6%	\$157,093	8.94%	Two new research projects approved by the Board 2/20/25
66010	Grant Programs	\$250,000	1.6%	\$200,000	1.3%	\$50,000	25.00%	Updated to match amount of grant award
70000	Operations	\$2,150,328	14.0%	\$2,150,328	14.2%	\$0	0.00%	
	<b>Subtotal Non-Marketing Programs</b>	<b>\$4,315,544</b>	<b>28.0%</b>	<b>\$4,108,451</b>	<b>27.0%</b>	<b>\$207,093</b>	<b>5.04%</b>	
	<b>Total Expenditures</b>	<b>\$15,400,544</b>	<b>100.0%</b>	<b>\$15,193,451</b>	<b>100.0%</b>	<b>\$207,093</b>	<b>1.36%</b>	
	<b>Excess Of Revenues Over (Under) Expenditures</b>	<b>(\$5,028,544)</b>	<b>-48.5%</b>	<b>(\$4,871,451)</b>	<b>-47.2%</b>	<b>(\$157,093)</b>	<b>3.22%</b>	
	<b>Beginning Reserves - Nov. 1</b>	\$16,089,300		\$14,329,503		\$1,759,797	12.28%	Updated to match audited financial statements as of 10/31/24
	<b>Estimated Ending Reserves - Oct. 31</b>	<b>\$11,060,756</b>		<b>\$9,458,052</b>		<b>\$1,602,704</b>	<b>16.95%</b>	

**CALIFORNIA AVOCADO COMMISSION  
2024-25 BUDGET AMEND #2  
WITH COMPARISON TO 2024-25 BUDGET AMEND #1**

Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #2	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<b><u>Consumer Marketing:</u></b>							
51001	Media Planning & Buying	\$2,175,000	19.6%	\$2,175,000	19.6%	\$0	0.00%	
51002	Creative Strategy, Content & Production	\$741,600	6.7%	\$741,600	6.7%	\$0	0.00%	
51004 & 52113	Consumer Marketing - Retail	\$1,235,900	11.1%	\$1,235,900	11.1%	\$0	0.00%	
54001	Consumer Public Relations	\$458,000	4.1%	\$458,000	4.1%	\$0	0.00%	
55101 & 55103	Online Marketing	\$786,600	7.1%	\$786,600	7.1%	\$0	0.00%	
51801 & 57002	Program Administration & Marketing Research	\$375,500	3.4%	\$375,500	3.4%	\$0	0.00%	
	<b>Consumer Marketing Subtotal</b>	<b>\$5,772,600</b>	<b>52.1%</b>	<b>\$5,772,600</b>	<b>52.1%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b><u>Trade - Retail:</u></b>							
520XX	Trade Relations	\$915,250	8.3%	\$915,250	8.3%	\$0	0.00%	
52016, 521XX & 523XX	Retail Promotions	\$2,362,450	21.3%	\$2,362,450	21.3%	\$0	0.00%	
522XX	Data, Research & Analysis	\$272,200	2.5%	\$272,200	2.5%	\$0	0.00%	
52140 & 524XX	Administration & Other	\$66,000	0.6%	\$66,000	0.6%	\$0	0.00%	
	<b>Trade - Retail Subtotal</b>	<b>\$3,615,900</b>	<b>32.6%</b>	<b>\$3,615,900</b>	<b>32.6%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b><u>Trade - Foodservice:</u></b>							
53001 & 53002	Media & Production	\$87,400	0.8%	\$87,400	0.8%	\$0	0.00%	
53101	Public Relations	\$102,300	0.9%	\$102,300	0.9%	\$0	0.00%	
53103	Foodservice Events	\$213,800	1.9%	\$213,800	1.9%	\$0	0.00%	
53104	Chain Promotions	\$275,000	2.5%	\$275,000	2.5%	\$0	0.00%	
53105	Culinary Education	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
53801 & 53802	Program Administration	\$44,500	0.4%	\$44,500	0.4%	\$0	0.00%	
	<b>Trade - Foodservice Subtotal</b>	<b>\$725,000</b>	<b>6.5%</b>	<b>\$725,000</b>	<b>6.5%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b><u>Marketing Activities Support:</u></b>							
51803 & 52134	Marketing Planning & Export Program	\$111,500	1.0%	\$111,500	1.0%	\$0	0.00%	
51003	Buy California Marketing Agreement	\$25,000	0.2%	\$25,000	0.2%	\$0	0.00%	
518XX	Marketing Personnel Expense	\$835,000	7.5%	\$835,000	7.5%	\$0	0.00%	
	<b>Marketing Activities Support Subtotal</b>	<b>\$971,500</b>	<b>8.8%</b>	<b>\$971,500</b>	<b>8.8%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Marketing</b>	<b>\$11,085,000</b>	<b>100.0%</b>	<b>\$11,085,000</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	

**CALIFORNIA AVOCADO COMMISSION  
2024-25 BUDGET AMEND #2  
WITH COMPARISON TO 2024-25 BUDGET AMEND #1**

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #2	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b>Industry Statistics And Information:</b>								
64001	AMRIC Operation	\$19,300	1.3%	\$19,300	1.3%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$83,750	5.6%	\$83,750	5.6%	\$0	0.00%	
64003	Grower Database	\$1,500	0.1%	\$1,500	0.1%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$11,500	0.8%	\$11,500	0.8%	\$0	0.00%	
	<b>Industry Statistics And Information Subtotal</b>	<b>\$116,050</b>	<b>7.7%</b>	<b>\$116,050</b>	<b>7.7%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Grower Communications:</b>								
64105	Online Information	\$31,000	2.1%	\$31,000	2.1%	\$0	0.00%	
64106	Publications	\$108,500	7.2%	\$108,500	7.2%	\$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>\$171,500</b>	<b>11.4%</b>	<b>\$171,500</b>	<b>11.4%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Issues Management:</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	8.0%	\$120,000	8.0%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$400,000	26.7%	\$400,000	26.7%	\$0	0.00%	
64208	Product Registrations	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.3%	\$50,000	3.3%	\$0	0.00%	
	<b>Issues Management Subtotal</b>	<b>\$775,000</b>	<b>51.6%</b>	<b>\$775,000</b>	<b>51.6%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Legal/Governance:</b>								
64301	Elections	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64302	Legal Support	\$150,000	10.0%	\$150,000	10.0%	\$0	0.00%	
64303	Governance Support	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
	<b>Legal/Governance Subtotal</b>	<b>\$170,000</b>	<b>11.3%</b>	<b>\$170,000</b>	<b>11.3%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Demonstration Grove:</b>								
64401	Pine Tree - Rent	\$24,900	1.7%	\$24,900	1.7%	\$0	0.00%	
64402	Pine Tree - Grove Management	\$52,000	3.5%	\$52,000	3.5%	\$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	\$28,500	1.9%	\$28,500	1.9%	\$0	0.00%	
	<b>Demonstration Grove Subtotal</b>	<b>\$118,350</b>	<b>7.9%</b>	<b>\$118,350</b>	<b>7.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Education &amp; Outreach:</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>Other:</b>								
64801	Dues, Sponsorships, & Reports	\$40,000	2.7%	\$40,000	2.7%	\$0	0.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$60,000	4.0%	\$60,000	4.0%	\$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>\$130,000</b>	<b>8.7%</b>	<b>\$130,000</b>	<b>8.7%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Industry Affairs</b>	<b>\$1,500,900</b>	<b>100.0%</b>	<b>\$1,500,900</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	

CALIFORNIA AVOCADO COMMISSION  
 2024-25 BUDGET AMEND #2  
 WITH COMPARISON TO 2024-25 BUDGET AMEND #1

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #2	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b><u>Pest &amp; Disease Projects:</u></b>								
65131	Phenology and ecology of avocado lace bug in Southern California	\$0	0.0%	\$0	0.0%	\$0	0.00%	
65132	PLACEHOLDER: Avocado Branch Canker	\$0	0.0%	\$0	0.0%	\$0	0.00%	
65133	Surveys for avocado fruit feeding insect pests in Guatemala	\$94,093	22.7%	\$0	0.0%	\$94,093	100.00%	Approved by the Board 2/20/25
65134	Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil ( <i>Heilipus lauri</i> ) Aggregation Pheromone	\$63,000	15.2%	\$0	0.0%	\$63,000	100.00%	Approved by the Board 2/20/25
<b>Pest &amp; Disease Project Subtotal</b>		<b>\$157,093</b>	<b>37.9%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>100.00%</b>	
<b><u>Breeding, Varieties, Genetics Projects:</u></b>								
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$89,628	21.6%	\$89,628	34.8%	\$0	0.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$16,773	4.0%	\$16,773	6.5%	\$0	0.00%	
<b>Breeding, Varieties, Genetics Projects Subtotal</b>		<b>\$106,401</b>	<b>25.7%</b>	<b>\$106,401</b>	<b>41.4%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Cultural Management Projects:</u></b>								
65323	Develop tools and info on crop water use	\$55,603	13.4%	\$55,603	21.6%	\$0	0.00%	
65324	Adapting a User-friendly Online Irrigation Calculator for Avocados	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65325	Artificial Pollination Research	\$62,719	15.1%	\$62,719	24.4%	\$0	0.00%	
<b>Cultural Management Projects Subtotal</b>		<b>\$118,322</b>	<b>28.6%</b>	<b>\$118,322</b>	<b>46.0%</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	7.8%	\$32,500	12.6%	\$0	0.00%	
<b>Industry Research Subtotal</b>		<b>\$32,500</b>	<b>7.8%</b>	<b>\$32,500</b>	<b>12.6%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Total Production Research</b>		<b>\$414,316</b>	<b>100.0%</b>	<b>\$257,223</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #2	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
66020	USDA Grant-FAS MAP South Korea	\$0	0.0%	\$100,000	50.0%	(\$100,000)	-100.00%	
66021	USDA Grant-FAS MAP China	\$0	0.0%	\$100,000	50.0%	(\$100,000)	-100.00%	
66022	USDA Grant-FAS MAP China/North Asia	\$250,000	100.0%	\$0	0.0%	\$250,000	100.00%	Updated to match amount of grant award
<b>Total Grant Programs</b>		<b>\$250,000</b>	<b>100.0%</b>	<b>\$200,000</b>	<b>100.0%</b>	<b>\$50,000</b>	<b>25.00%</b>	

**CALIFORNIA AVOCADO COMMISSION  
2024-25 BUDGET AMEND #2  
WITH COMPARISON TO 2024-25 BUDGET AMEND #1**

Department: Operations

ACCT CODE	DEPT/ ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #2	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b><u>Office Expense:</u></b>								
71101 & 71102	Office Rent & Property Tax	\$35,132	1.6%	\$35,132	1.6%	\$0	0.00%	
71104	Offsite Storage	\$10,240	0.5%	\$10,240	0.5%	\$0	0.00%	
71111	Corporate Insurance	\$101,960	4.7%	\$101,960	4.7%	\$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$31,350	1.5%	\$31,350	1.5%	\$0	0.00%	
71131	Utilities	\$14,700	0.7%	\$14,700	0.7%	\$0	0.00%	
71141	Bank & Payroll Fees	\$8,500	0.4%	\$8,500	0.4%	\$0	0.00%	
71151	Equipment Maintenance & Expense	\$7,760	0.4%	\$7,760	0.4%	\$0	0.00%	
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>\$234,442</b>	<b>10.9%</b>	<b>\$234,442</b>	<b>10.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Professional Fees:</u></b>								
71201	CPA-Financial Audits	\$40,000	1.9%	\$40,000	1.9%	\$0	0.00%	
71203	CPA-Assessment Audits	\$56,375	2.6%	\$56,375	2.6%	\$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	\$9,925	0.5%	\$9,925	0.5%	\$0	0.00%	
71211	CDFA Charges	\$90,000	4.2%	\$90,000	4.2%	\$0	0.00%	
71221	USDA-AMS Charges	\$63,000	2.9%	\$63,000	2.9%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71236	Outsourced Accounting	\$107,500	5.0%	\$107,500	5.0%	\$0	0.00%	
78301	Pension Admin & Legal	\$38,620	1.8%	\$38,620	1.8%	\$0	0.00%	
	<b>Professional Fees Subtotal</b>	<b>\$415,420</b>	<b>19.3%</b>	<b>\$415,420</b>	<b>19.3%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Personnel Expenses:</u></b>								
71301 & 71321	Payroll Expense (Wages, Tax & Wrks Comp) - Ops & IA	\$670,840	31.2%	\$670,840	31.2%	\$0	0.00%	
	Payroll Expense (Wages, Tax & Wrks Comp) - Marketing	\$118,071	5.5%	\$118,071	5.5%	\$0	0.00%	
71311	Pension Expense	\$73,445	3.4%	\$73,445	3.4%	\$0	0.00%	
71331	Benefits Expense	\$146,557	6.8%	\$146,557	6.8%	\$0	0.00%	
	<b>Personnel Expenses Subtotal</b>	<b>\$1,008,914</b>	<b>46.9%</b>	<b>\$1,008,914</b>	<b>46.9%</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	2.7%	\$58,000	2.7%	\$0	0.00%	
71404	Board Meeting Expenses	\$22,250	1.0%	\$22,250	1.0%	\$0	0.00%	
71405	HAB BOLD Participation	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71406	District Designated Funds	\$100,000	4.7%	\$100,000	4.7%	\$0	0.00%	
	<b>Commissioner Expenses Subtotal</b>	<b>\$195,250</b>	<b>9.1%</b>	<b>\$195,250</b>	<b>9.1%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Information Technology:</u></b>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$35,806	1.7%	\$35,806	1.7%	\$0	0.00%	
73003 & 73005	IT Support, Consulting & IT Service	\$68,194	3.2%	\$68,194	3.2%	\$0	0.00%	
73004	Accounting & Assessment System	\$6,000	0.3%	\$6,000	0.3%	\$0	0.00%	
	<b>Information Technology Subtotal</b>	<b>\$110,000</b>	<b>5.1%</b>	<b>\$110,000</b>	<b>5.1%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Depreciation, Interest &amp; Other Operations:</u></b>								
78101	Operations Staff Travel	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
78201	Depreciation Expense	\$0	0.0%	\$0	0.0%	\$0	0.00%	
78401 & 78501	Dues & Reg., Education, Training, Recruitment, Other	\$11,175	0.5%	\$11,175	0.5%	\$0	0.00%	
78601	Temporary Help	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
79001	Amortization Expense	\$159,351	7.4%	\$159,351	7.4%	\$0	0.00%	
79100	Interest Expense	\$5,776	0.3%	\$5,776	0.3%	\$0	0.00%	
	<b>Depreciation, Interest &amp; Other Admin Subtotal</b>	<b>\$186,302</b>	<b>8.7%</b>	<b>\$186,302</b>	<b>8.7%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Operations</b>	<b>\$2,150,328</b>	<b>100.0%</b>	<b>\$2,150,328</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	



**COMMITTEE ACTION**

**ITEM 5.b:      Review of Corporate Insurance**

**SUMMARY:**

As part of its fiduciary role, the Board is required to ensure that CAC is adequately insured against various liabilities and potential losses. The Finance Committee is tasked to review CAC's schedule of corporate insurance for the current year and bring its recommendation for next year's coverage to the Board for approval. The current schedule of insurance was approved by the 2023-24 Finance Committee and is very similar to the prior year's schedule. Management believes that the current insurance schedule provides CAC with adequate coverage against potential liability and loss.

**FISCAL ANALYSIS:**

- The total premium for all CAC corporate liability insurance policies is \$95,890 which is \$1,200 lower than prior year and \$6,000 lower than budget

**COMMITTEE OPTIONS:**

- Recommend approval to renew CAC's current corporate insurance schedule for 2026
- Modify CAC's corporate insurance portfolio or coverage amounts
- Direct management to obtain more information or modify the corporate insurance information
- Take no action

**STAFF RECOMMENDATION:**

- Recommend approval to renew CAC's current corporate insurance schedule for 2026

**EXHIBITS / ATTACHMENTS:**

- Premium comparison 2024-25 vs. 2023-24
- CAC's current schedule of corporate insurance

**CALIFORNIA AVOCADO COMMISSION**

**CORPORATE INSURANCE PREMIUMS**

**PREMIUM COMPARISON – 2024-25 vs. 2023-24**

	<b>2024-25</b>	<b>2023-24</b>	<b>Difference Over (Under)</b>
<b>BUDGET</b>	<b>\$101,960.00</b>	<b>\$96,000.00</b>	<b>\$5,960.00</b>

**ACTUAL**

Commercial General Liability – Property, Auto (Fireman’s Fund Co)	\$23,883.00	\$24,348.00	\$465.00
Umbrella Liability (Fireman’s Fund Co)	\$6,682.00	\$6,265.00	(\$417.00)
Crime Liability (Travelers Casualty & Surety)	\$4,520.00	\$4,541.00	\$21.00
Travel Accident (Hartford Life & Accident Co)	\$1,443.00	\$1,443.00	\$0.00
Directors & Officers Coverage (Great American Insurance Co)	\$39,996.00	\$39,923.00	(\$73.00)
Fiduciary Liability (U.S. Specialty Insurance Co)	\$2,488.00	\$2,488.00	\$0.00
Errors & Omissions / Professional Liability-Media (Lloyd’s of London)	\$12,535.79	\$13,674.73	\$1,138.94
Foreign Package (Ace American Insurance Company)	\$2,500.00	\$2,500.00	\$0.00
Cyber Liability (At-Bay Specialty Insurance Company)	\$1,842.79	\$1,909.00	\$66.21
<b>Total</b>	<b>\$95,890.58</b>	<b>\$97,091.73</b>	<b>(\$1,201.15)</b>
<b>Over (Under) Budget</b>	<b>(\$6,069.42)</b>	<b>\$1,091.73</b>	



**California Avocado Commission  
Schedule of Insurance  
2025-2026**

Company & Policy No.	Policy Period	Coverage Limits	Type of Coverage	Premium
			<b><u>COMMERCIAL PACKAGE</u></b>	\$ 23,883.00
Fireman's Fund Insurance Co.(Allianz via Axon) Pol. # AXMP24000142-01 A.M.. Best Rating: A+ XV	1/1/25 to 1/1/26	<b>Loc # Locations:</b> 1 12 Mauchly, Bldg L, Irvine, CA. 92618 2 326 State Pace, Escondido, CA. 92029 3 27537 Commerce Center Dr, Suite 103, Temecula, CA. 92590 4 15875 Laguna Canyon Rd., Irvine, CA. 92618 5 705 E. Main Street, Suite A, Santa Paula, CA. 93060 6 19455 E. Telegraph Rd., Santa Paula, CA. 93060 (Liability only)		
		<b>PROPERTY:</b> \$ 910,800 Blanket Personal Property (Incl TIB/VP/EDP) Replacement Cost, No-coinsurance \$ 1,000,000 Unnamed Location Coverage (Fulfillment Center) Included Equipment Breakdown \$ 250,000 Blanket Business Income, Extra Expense 180 day Extended Period of Indemnity <b>Deductible(s):</b> \$ 2,500 Property 24 Hours Business Income		
		<b>EQSL:</b> \$ 1,000,000 Blanket <b>Deductible(s):</b> \$ 25,000 Per Occurrence/Loss Event		
		<b>INLAND MARINE:</b> \$ 56,150 Scheduled Equipment (Laptops; Banners) \$ 500 <b>Deductible</b>		

These schedules are provided as a brief outline of your policy. You must refer to the provisions found in your policy for the details of your coverages, terms, conditions and exclusions that apply.

Company & Policy No.	Policy Period	Coverage Limits	Type of Coverage	Premium
			<b><u>GENERAL LIABILITY</u></b>	
		\$ 2,000,000	General Aggregate Limit	
		\$ 2,000,000	Products/Compl. Operations Aggregate Limit	
		\$ 1,000,000	Each Occurrence Limit	
		\$ 1,000,000	Personal & Advertising Injury Limit - Any one person or organization	
		\$ 100,000	Damage to Premises Rented to you Limit - Any one premises	
		\$ 5,000	Medical Expense Limit (Any One Person)	
		\$ 1,000,000	Employee Benefit Liability, Each Employee	
		\$ 2,000,000	Employee Benefit Liability, Aggregate	
			<b><u>BUSINESS AUTOMOBILE:</u></b>	
		\$ 1,000,000	Hired and Non Owned Auto Liability Hired Auto Physical Damage Applies \$50 Comp Ded/\$250Coll Ded.	
			<b><u>Excess Liability</u></b>	
Fireman's Fund Insurance Co.(Allianz via Axon) Pol.#AXEX24000071-01 A.M.. Best Rating: A+ XV	1/1/25 to 1/1/26	\$ 5,000,000	Each Occurrence & Aggregate NIL Self Insured Retention, (SIR)	\$ 6,682.00
			<b><u>Underlying Coverages:</u></b> Commercial General Liability-Fireman's Fund Automobile Liability-Fireman's Fund	
			<b><u>FOREIGN PACKAGE</u></b>	\$ 2,500.00
ACE American Insurance Company Pol. # PHFD95044098 001 A.M.. Best Rating: A++XV	1/1/25 to 1/1/26	\$ 2,000,000	<b><u>International General liability</u></b> General Aggregate Limit	
		Not Covered	Products/Compl. Operations Aggregate Limit	
		\$ 1,000,000	Each Occurrence Limit	
		\$ 1,000,000	Personal & Advertising Injury Limit - Any one person or organization	
		\$ 1,000,000	Damage to Premises Rented to you Limit - Any one premises	
		\$ 50,000	Medical Expense Limit (Any One Person)	
		\$ 1,000,000	Employee Benefit Liability, Each Employee	
		\$ 1,000,000	Employee Benefit Liability, Aggregate	
			<b><u>Contingent Business Auto</u></b>	
		\$ 1,000,000	Combined Single Limit BI/PD any one accident (Covering Hired or Non-owned Autos)	
		\$ 50,000	Hired Auto Physical Damage	
		\$ 50,000	Medical Payments - Each Accident	

These schedules are provided as a brief outline of your policy. You must refer to the provisions found in your policy for the details of your coverages, terms, conditions and exclusions that apply.

Company & Policy No.	Policy Period	Coverage Limits	Type of Coverage	Premium
			<b>FOREIGN PACKAGE (Cont.)</b>	
			<b><u>INTERNATIONAL FOREIGN VOLUNTARY WORKERS COMPENSATION AND EMPLOYERS LIABILITY</u></b>	
		\$ 1,000,000	Bodily Injury, Each Accident	
		\$ 1,000,000	Bodily Injury by Disease, Policy Limit	
		\$ 1,000,000	Bodily Injury By Disease, Each Employee	
		\$ 1,000,000	Executive Assistance Services (including Repatriation)	
			Foreign Voluntary Workers Compensation Benefits applicable according to the laws of the states, providences, territories or countries (US Nationals - State of Hire)	
			<b><u>DIRECTORS &amp; OFFICERS / EMPLOYMENT PRACTICES LIABILITY</u></b>	
Great American Insurance Company	1/1/25	\$ 5,000,000	Shared Aggregate Limit (D&O and EPL)	\$ 39,996.00
Pol. #EPP9427767	to	\$ 150,000	Fair Labor Standard Act Defense Sub-limit	
A.M.. Best Rating: A+ XV	1/1/26		Pending and Prior Litigation Date: 3/11/1987	
		\$ 10,000	Donor Data Loss Crisis Fund Sub-limit	
		\$ -	<b>Retention(s):</b> D&O - Each Claim	
		\$ 25,000	Each EPLI Claim	
			<b><u>MEDIA LIABILITY (Cyber carved out as of 5/29/20)</u></b>	
Lloyd's of London	1/1/25	\$ 1,000,000	Limit of Liability Per Claim (inclusive of costs of defense)	\$ 11,636.00
Pol. #CR169473	to	\$ 1,000,000	Aggregate	fees - \$899.79
A.M.. Best Rating: A XV	1/1/26	12-1-2011	Prior Acts Date	
		\$ 25,000	<b>Retention</b>	
			<b><u>FIDUCIARY LIABILITY</u></b>	
U.S. Specialty Insurance Company	1/1/25	\$ 1,000,000	Each claim and in the Aggregate	\$ 2,488.00
Pol. #U72553488	to		<b>Deductible:</b>	
A.M.. Best Rating: A++ XV	1/1/26	\$ 2,500	Each Claim including Defense	
			<b><u>TRAVEL ACCIDENT</u></b>	
Hartford Life and Accident Insurance Company	1/1/25	\$ 100,000	Accidental Death and Dismemberment	\$ 1,443.00
Pol. #ETB200507	to	\$ 500,000	Aggregate Limitation	
A.M.. Best Rating: A+ XV	1/1/26			

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Company & Policy No.	Policy Period	Coverage Limits	Type of Coverage	Premium
Travelers Casualty and Surety Co. of America Pol. #105727123 A.M.. Best Rating: A++ XV	1/1/25	\$ 1,000,000	<b>CRIME</b> Employee Theft	\$ 4,520.00
	to	\$ 1,000,000	ERISA Fidelity Coverage	
	1/1/26	\$ 1,000,000	Forgery or Alteration Coverage	
		\$ 1,000,000	On Premises	
		\$ 1,000,000	In Transit	
		\$ 1,000,000	Money Orders & Counterfeit Currency Fraud Coverage	
		\$ 1,000,000	Computer Fraud Coverage	
		\$ 100,000	Data Restoration Expense	
		\$ 1,000,000	Funds Transfer Fraud Coverage	
		\$ 1,000,000	Personal Accounts Forgery or Alteration	
		\$ 25,000	Claim Expense	
			<b>Deductible(s):</b>	
		\$ 5,000	All items with the exception of ERISA and Claims Expense which are NIL	
At-Bay Specialty Insurance Company Pol. #AB660472206 A.M.. Best Rating: A- VIII	1/1/25	\$ 1,000,000	<b>Cyber</b> Information Privacy/Network Security/Bus Interruption/ Cyber Extortion/Reputational Harm	\$ 1,706.00 fees - \$136.79
	to	\$ 250,000	Financial Fraud (Social Engineering/Computer Fraud)	
	1/1/26	\$ 1,000,000	Policy Aggregate	
		\$ 5,000	Retention:	
		NA	Retro Date	
		12/01/2011	Continuity Date	
		05/29/2020	Prior and Pending Litigation date	
		180 Days	Reputational Harm Indemnity Period	
			System Failure Enhancement to Business Interruption	
			Included Contingent and Direct System Failure	
		\$ 1,000,000	Direct System Failure Limit	
		\$ 1,000,000	Contingent System Failure Limit	
		8 Hours	System Failure Waiting Period	
	Full Limit	Ransomware Event Sub-Limit		
Employers Preferred Insurance Company #EIG518944102 (AM Best's Rating: A XII)	3/1/2025	\$1,000,000	<b>Workers' Compensation - CA</b> Bodily Injury by Accident, each accident	\$3,243
	To	\$1,000,000	Bodily Injury by Disease, policy limit	Taxes/Fees: \$163
	3/1/2026	\$1,000,000	Bodily Injury by Disease, each employee	

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