



LPC Mission Statement

Las Positas College is an inclusive learning-centered institution providing educational opportunities and support for completion of students' transfer, degree, basic skills, career-technical, and retraining goals.

LPC Planning Priorities

- ❖ Implement the integration of all ACCJC standards throughout campus structure and processes.
- ❖ Establish a knowledge base and an appreciation for equity; create a sense of urgency about moving toward equity; institutionalize equity in decision-making, assessment, and accountability; and build capacity to resolve inequities.
- ❖ Increase student success and completion through change in college practices and processes: coordinating needed academic support, removing barriers, and supporting focused professional development across the campus.

Board of Directors:

David Everett, President (President term expires 4/18/21; ex-officio Director)

Meredith Saboraria, Vice President (term expires 4/18/22)

Norman Petermeier, Treasurer (term expires 4/18/20)

Neal Ely, Secretary (term expires 4/18/21)

Nan Ho (term expires 4/18/21)

Diane Brady (term expires 4/18/20)

Roanna Bennie, Interim College President (ex-officio)

Call to order

Welcome and Introductions

Board Directors present: David Everett, Meredith Sarboraria, Norm Petermeier, Neal Ely, Nan Ho, Diane Brady, Roanna Bennie

Guests present: Jean O'Neil-Opipari

Review and Approval of Agenda

Neal Ely motioned, Norm Petermeier 2nd; Agenda approved.

Review and Approval of Dec 11, 2019 Minutes

Neal Ely motioned, Meredith Sarboraria 2nd; minutes approved.

Review Draft Business Plan for Campus Hill Winery

Postponed to April meeting

LPCVEF

"LPCVEF is an auxiliary organization established and operated as an integral part of the District" (Master Operating Agreement between CLPCCD and LPCVEF (MOA)).

Roanna Bennie clarified that CLPCCD means "LPC." College has oversight of Foundation. District has oversight of audit.

Still need to define responsibilities and need to clarify responsibilities of Foundation, College, and District.

LPCVEF Directors and Officers

Review of term expirations (see Board of Directors listing on left)

Review officer responsibilities

Roanna is still "Interim College President," so she will continue on Board until April meeting when new College President is elected in.

Secretary is supposed to take minutes. Current Secretary prefers not to take minutes. Minutes are critical for Board to track budget, tax, and accounting. Nan suggested the Board could hire a temp on-call; minutes are an important function that the Foundation may need to pay for.

Foundation does not want to hire personnel, because payroll and/or compensation of any directors is very problematic for tax filings.

Roanna offered to take minutes; and offered to become a Director.

Bylaws allow for 3-11 Board of Directors.

Roanna Bennie approved as a Director beginning April 2020. Nan Ho motioned, Neal Ely 2nd; Unanimous approval for Roanna Bennie to become an elected Director.

At Annual Meeting in April, we will elect three Directors

- President of Las Positas College (ex-officio)
- Vice President of Administrative Services
- Treasurer

Signing Authorization

- Contacts and Obligations
 - “The President of Las Positas College and the Wine and Viticulture Program Director are authorized to sign contracts and obligations on behalf of the Corporation” (LPCVEF, minutes 4/18/2018).
- Bank Account
 - “Until such authority is revoked by the Board of Directors, the current President of Las Positas College and Vice President of Business are the two persons acting jointly, authorized to execute checks and other items for and on behalf on the Corporation” (LPCVEF minutes April 19, 2019).
 - 2 signatures required on LPCVEF checks: Roanna Bennie, as President; Diane Brady as Vice President; and/or David Everett as Program Coordinator.
 - For Information: LPC Foundation requires 1 signature for <\$1000; 2 signatures for >\$1000. LPC Foundation signing authority lies with Foundation CEO, Board President, VP of Administrative/Business Services, and College President.
 - LPCVEF Board voted to allow expenses <\$500 without Board approval. Expenses >\$500 require Board approval.
 - We will need to update check signing at Heritage Bank with new President of the College and new Vice President of Administrative Services.
 - David will contact Heritage Bank and confirm process for this.
 - Ledger/checks to reside with LPCVEF President, David Everett.

Licensing

- “Each Director and Officer is authorized to sign, or to appoint a person authorized to sign, all documents unless otherwise specified, submitted on the Company’s behalf to the Federal Alcohol and Tobacco Tax and Trade Bureau (TTB), California Alcohol Beverage Control Department (CA ABC), California Department of Food and Agriculture, California Board of Equalization, the Federal Food and Drug Administration, and any other government agencies, as may be necessary to be licensed as a bonded winery” (LPCVEF, minutes 4/18/2018).

501(c)(3) Status

- Articles of Incorporation of a Nonprofit Public Benefit Corporation filed with CA Secretary of State (SOS) April 13, 2018.
- SOS Statement of Information SI-100 filed by David online February 11, 2020.
- IRS Tax Exempt Status Form 1023
 - Who can help file this form?
 - Roanna suggested someone at District could help complete. Roanna and David to discuss this further.

- Dianne mentioned that Doreen Campbell may be knowledgeable about nonprofits.
- Filing FTB Tax Exemption form was approved by LPCVEF Directors at April 19, 2018 meeting. This form has still not been filed.
 - Who can help file this form?
- Attorney General's Registry of Charitable Trusts CT-1 form was supposed to be filed within 90 days of first asset, which was October 2019 deposit of College Foundation \$ into LPCVEF account.
 - David filed CT-1 form.
 - Annual filing of RRF-1 will be required within 4 months of 6/30 fiscal close.
 - As long as gross annual revenue less than \$25,000; no fee for annual RRF-1

Filing Taxes

- IRS and FTB tax returns required each taxable year even if we are not conducting business or have no income.
- No IRS or CA FTB tax returns have been filed to date.
- "On an annual basis the District's Superintendent/President shall determine whether the cost of any accounting and record keeping services provided by the District should be reimbursed by the Foundation. The independent audit firm retained to audit the District will also audit the Foundation at the District expense." (MOA, section V.)
 - Audits should be preformed by a CPA.
- David spoke with Doug Roberts, Acting Vice Chancellor of Business Services. Doug said he will help catch us up with our status and filings once we find out where we are at today.

Bonded Winery and TTB (Federal)

- Annual filing of **Excise Tax Returns Form 5000.24** due January 14, 2020?
 - If no tax due, then no filing required.
- Annual filing of the **Report of Wine Premises Operations Form 5120.17Temp**
 - We meet qualifications for annual filing. If we file 5000.24 annually, and we have less than 20,000 gallons of wine. Report 5120 to be filed with TTB by January 15.
- Certificate of Label Approval (COLA) account needed for labeling, and this can be done online.

Bonded Winery and Licensing (State)

- CA ABC License. Yearly fee required. David filed, paid, and posted in 2019. Paid through June 2020.
 - Requires annual renewal
 - \$50/year
 - Expires on June 30 of each year.
- CA Department of Food and Agriculture Market Enforcement Division Processor License. Filed and paid through November 2020.

- Requires annual renewal
- \$255/year
- Expires on November 30 of each year.

- Board of Equalization Seller's Permit.
 - Sales & Use Tax
 1. Filed Qtr 1 2019 (Jan-March)
 2. Filed Qtr 2 2019 (April-June)
 3. Filed Qtr 3 2019 (July-Sept). \$330 income reported for grape sales.
 4. Filed Qtr 4 209 (Oct-Dec).
 5. Food products (grapes) are not subject to tax. (CDTFA)
 6. Some day, if we sell merchandise, then sales tax would be due on any tax free items we acquired and then sold.
 7. Foundation has not purchased items, and Foundation does not own equipment or items, so No Use tax should ever be reported.
 8. May need to amend Qtr 3 filing for grape sales beyond what was reported.
 9. We qualify for Fiscal Yearly Reporting; but for some reason CA State assigned us quarterly reporting. This may be worth looking into in the future.

- ABC Winegrower's Permit
 - CDTFA-501-WG Tax Return Qtr 4 filed.

- Alcoholic Beverage Tax
 - We have not released any wine for sale yet.
 - We will not sell any wine until we get all our permits, licensing and tax filings cleaned up 😊
 1. Roanna motioned, Nan 2nd; Board approved no wine sales until everything is cleaned up.

Budget

- Current Account Budget
 - 2019 revenues include grape sales
 - 2019 expenditures include late filing fees
 - Account balance is positive

- "The Board of Directors shall submit its program and budget for the next fiscal year to the District Superintendent/President for his/her approval on or before May 15 of each year" (MOA, Section VIII).
 - David prepared 2019 program and budget, forwarded to College President for Chancellor approval.
 - David will prepare budget for 2020-2021 to present to Board at next meeting, for eventual submission to District/President.

Insurance

- "The Foundation shall be included in the District's insurance policies for all of its regular functions" (MOA, Section XVI).

- Statewide Association of Community Colleges (SWACC) Auxiliary Organization Policy. SWACC shall “provide liability coverage to its covered party’s Auxiliary Organizations.”
- David spoke with Doug Roberts, Vice Chancellor about Auxiliary Organization Liability Application, and Auxiliary Organizations Certification. These forms are filled out and have been forwarded to Dawn Neideffer.

Updates

- New Vineyard Labor contractor has been hired and has started 😊. Vineyard weeds are pretty bad, given no vineyard labor for the past 5 months. Priority for contractor is weed abatement, then pruning.
- Vineyard operations class was in vineyard Saturday Feb 8 doing pre-pruning.
- Campus Hill Winery architectural meetings are still in progress. We are still in the “programming planning” phase (relationships between spaces). It will be a 1 story building due to ADA and budget restrictions.

Good of the Order

- Nan thanked David

Adjournment

- Nan Ho motioned, Neal Ely 2nd; meeting adjourned 12:25pm.

Next Meeting:

- Annual Meeting per Bylaws is Second Tuesday of April – April 14, 2020 2:00pm.