



VENTURA PORT DISTRICT BOARD OF PORT COMMISSIONERS

Jim Friedman, Chairman
Everard Ashworth, Vice Chairman
Bruce E. Smith, Commissioner
Nikos Valance, Commissioner
Brian Brennan, Commissioner

Oscar Peña, General Manager
Timothy Gosney, Legal Counsel
Jessica Rauch, Clerk of the Board

PORT COMMISSION AGENDA REGULAR MEETING OCTOBER 12, 2016 AT 7:00PM VENTURA PORT DISTRICT OFFICE 1603 ANCHORS WAY DRIVE, VENTURA, CA

*A Closed Session of the Board will be held at **5:30PM** at the Port District Office located at 1603 Anchors Way Drive, Ventura, CA, to discuss the items on the Attachment to Agenda-Closed Session Conference with Legal Counsel.*

*The Board will convene in **Open Session** at the Port District Office located at 1603 Anchors Way Drive for its Regular Meeting at **7:00PM**.*

ADMINISTRATIVE AGENDA:

CALL TO ORDER: *By Chair Jim Friedman.*

PLEDGE OF ALLEGIANCE: *By Chair Jim Friedman.*

ROLL CALL: *By the Clerk of the Board.*

ADOPTION OF AGENDA (5 minutes)

Consider and approve, by majority vote, minor revisions to agenda items and/or attachments and any item added to, or removed/continued from the Port Commission's agenda. Administrative Reports relating to this agenda and materials related to an item on this agenda submitted after distribution of the agenda packet are available for public review at the Port District's office located at 1603 Anchors Way Drive, Ventura, CA during business hours as well as on the District's website - www.venturaharbor.com (Public Notices). Each item on the agenda shall be deemed to include action by an appropriate motion, resolution or ordinance to take action on any item.

APPROVAL OF MINUTES

The Minutes of the September 28, 2016 Regular Meeting will be considered for approval.

PUBLIC COMMUNICATIONS (3 minutes)

The Public Communications period is set aside to allow public testimony on items not on today's agenda. Each person may address the Commission for up to three minutes or at the discretion of the Chair.

CLOSED SESSION REPORT (3 minutes)

Closed Sessions are not open to the public pursuant to the Brown Act. Any reportable actions taken by the Commission during Closed Session will be announced at this time.

BOARD COMMUNICATIONS (5 minutes)

Port Commissioner's may present brief reports on port issues, such as seminars, meetings and literature that would be of interest to the public and/or Commission, as a whole. Port Commissioner's must provide a brief

summary and disclose any discussions he or she may have had with any Port District Tenants related to Port District business.

DEPARTMENTAL STAFF REPORTS (10 minutes)

Ventura Port District Staff will give the Commission reports on their Department.

GENERAL MANAGER REPORT (5 minutes)

The General Manager of the Ventura Port District will report on items of general interest to the Port Commission and members of the public.

LEGAL COUNSEL REPORT (5 minutes)

STANDARD AGENDA:

1) Approval of a Professional Services Agreement with Impact Sciences

Recommended Action: Voice Vote.

That the Board of Port Commissioners approve the Professional Services Agreement with Impact Sciences to perform the necessary CEQA review and documentation for the Dock Replacement Plan and related improvements at Ventura Isle Marina (VIM).

2) Approval of Notice of Proposed Ordinance for the Beer and Sausage, LLC dba BS Taproom/Beer Season New Restaurant Lease

Recommended Action: Roll Call Vote.

That the Board of Port Commissioners adopt Resolution No. 3321 authorizing the Ventura Port District to publish a Notice of Proposed Ordinance for the Beer and Sausage, LLC dba BS Taproom/Beer Season New Restaurant Lease in a newspaper of general circulation.

3) Submittal of Financial Reports and Statements for Board Approval

Recommended Action: Voice Vote.

That the Board of Port Commissioners discuss and take appropriate action on allowing the Accounting Manager to submit Financial Reports and Statements on a quarterly or bi-monthly basis for Board approval.

4) Discussion on Creating a Non-Profit Organization for the Ventura Port District

Recommended Action: Informational.

That the Board of Port Commissioners discuss the possibility of creating a non-profit organization for the Ventura Port District to help in raising funds for projects around Harbor Village.

REQUEST FOR FUTURE AGENDA ITEMS

ADJOURNMENT

*This agenda was posted on Friday, October 7, 2016 by 5:00 p.m.
at the Port District Office and on the Internet - www.venturaharbor.com (Port Commission).*

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Ventura Port District at (805) 642-8538. Notification 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility.

(28 CFR 35.102.35.104 ADA Title II)

**ATTACHMENT TO PORT COMMISSION AGENDA
CLOSED SESSION CONFERENCE WITH LEGAL COUNSEL**

WEDNESDAY, SEPTEMBER 28, 2016

1. Conference with Real Property Negotiators - Per Government Code Section 54956.8:

- | | |
|----------------------|---|
| a) Property: | 1591 Spinnaker Drive |
| Negotiating Parties: | Oscar Peña, Brian Pendleton, Timothy Gosney |
| Under Negotiation: | Beer and Sausage, LLC dba BS Taproom/Beer Season
Restaurant Lease Negotiations |
|
 | |
| b) Property: | 1583 Spinnaker Drive #109 |
| Negotiating Parties: | Oscar Peña, Brian Pendleton, Timothy Gosney |
| Under Negotiation: | The Boatyard Inc. dba Boatyard Pub
Restaurant Lease Negotiations |



BOARD OF PORT COMMISSIONERS

OCTOBER 12, 2016

APPROVAL OF MINUTES

SEPTEMBER 28, 2016



Minutes of Regular Meeting of the Ventura Port District Board of Port Commissioners Held September 28, 2016

The Regular Meeting of the Ventura Board of Port Commissioners was called to order by Chairman Jim Friedman at 7:07PM at the Ventura Port District Office located 1603 Anchors Way Drive, Ventura, CA 93001.

Commissioners Present:

Jim Friedman, Chair
Everard Ashworth, Vice Chair
Nikos Valance

Commissioners Absent:

Brian Brennan
Bruce E. Smith

Port District Staff:

Oscar Peña, General Manager
Brian Pendleton, Business Operations Manager
Robin Baer, Property Manager
Joe Gonzalez, Facilities Manager
Jennifer Talt-Lundin, Marketing Manager
Richard Parsons, Consultant
Jessica Rauch, Clerk of the Board

Legal Counsel:

Dominic Nunneri
Timothy Gosney

AGENDA

CALL TO ORDER: By Chairman Friedman at 7:07PM.

PLEDGE OF ALLEGIANCE: By Chairman Friedman.

ROLL CALL: Commissioners Brennan and Smith were absent.

ADOPTION OF AGENDA

ACTION: Commissioner Ashworth moved, seconded by Commissioner Valance and carried by a vote of 3-0 to adopt the September 28, 2016 agenda, with the Chairman requesting the Standard Agenda be taken out of order; Item 3 going first.

APPROVAL OF MINUTES

The Minutes of September 14, 2016 Workshop Meeting was considered as follows:

ACTION: Commissioner Ashworth moved, seconded by Commissioner Valance and carried by a vote of 3-0 to approve the minutes of the September 14, 2016 Workshop Meeting.

PUBLIC COMMUNICATIONS: Cappi Patterson, December Store and More, spoke about the events they hold that involve the tenants at the Harbor.

CLOSED SESSION REPORT: Mr. Gosney stated that the Board met in closed session; discussed and reviewed all items on the closed session agenda. Staff was given instructions as to how to proceed as appropriate and there was no action taken that is reportable under The Brown Act.

BOARD COMMUNICATIONS: Commissioner Ashworth thanked Chuck Ormson from Ventura West Marina for help with the Opti race over the weekend. He also commented that the CMANC Fall Meeting was a positive experience.

DEPARTMENTAL STAFF REPORTS: Mr. Parsons updated the Commission on the Federal Dredging Appropriations for 2017 and the CMANC Fall Meeting.

GENERAL MANAGER REPORT: None.

LEGAL COUNSEL REPORT: Mr. Gosney reported that the Bashkiroff Case will be heard at the Court of Appeals on October 11th and that his firm has been diligently working on the documentation for Portside Partners-Ventura Harbor, LLC to hold a Special Meeting for approval on October 5th.

CONSENT AGENDA:

A) Approval of New Office Lease Agreement for Wave Realty

Recommended Action: Voice Vote.

That the Board of Port Commissioners approve a new office lease agreement for the premises located at 1575 Spinnaker Drive #201 consisting of 439 square feet between the Ventura Port District dba Ventura Harbor Village and Karla Reed and Stephen M. Foster dba Wave Realty for a two-year term.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to approve a new office lease agreement for the premises located at 1575 Spinnaker Drive #201 consisting of 439 square feet between the Ventura Port District dba Ventura Harbor Village and Karla Reed and Stephen M. Foster dba Wave Realty for a two-year term.

B) Approval of New Lease Agreement for Karen Dupuy dba Ventura Fish Co.

Recommended Action: Voice Vote.

That the Board of Port Commissioners approve a new lease agreement for the premises located at 1449 Spinnaker Drive #F consisting of 563 square feet between the Ventura Port District dba Ventura Harbor Village and Karen Dupuy dba Ventura Fish Co. for a two-year term.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to approve a new lease agreement for the premises located at 1449 Spinnaker Drive #F consisting of 563 square feet between the Ventura Port District dba Ventura Harbor Village and Karen Dupuy dba Ventura Fish Co. for a two-year term.

C) Acceptance of \$169,660 Shellfish Grant

Recommended Action: Voice Vote.

That the Board of Port Commissioners authorize the General Manager to sign the *Cost Reimbursement Research Subaward Agreement* for \$169,660, which reflects the terms and conditions of the grant agreement for year two.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to authorize the General Manager to sign the *Cost Reimbursement Research Subaward Agreement* for \$169,660, which reflects the terms and conditions of the grant agreement for year two.

D) Approval of First Amendment to Professional Services Agreement with Plauché & Carr, LLP

Recommended Action: Voice Vote.

That the Board of Port Commissioners approve the First Amendment to Professional Services Agreement with *Plauché & Carr, LLP* in the total amount of \$25,000 to provide legal services for the Ventura Shellfish Enterprise Program (VSE) subject to final approval of the form of agreement by District staff and legal counsel.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to approve the First Amendment to Professional Services Agreement with *Plauché & Carr, LLP* in the total amount of \$25,000 to provide legal services for the Ventura Shellfish Enterprise Program (VSE) subject to final approval of the form of agreement by District staff and legal counsel.

E) Approval of First Amendment to Professional Services Agreement with Dudek

Recommended Action: Voice Vote.

That the Board of Port Commissioners approve the First Amendment to Professional Services Agreement with *Dudek* in the total amount of \$202,550 to provide environmental consultant services for the Permitting Strategy for the Ventura Shellfish Enterprise Program (VSE) subject to final approval of the form of agreement by District staff and legal counsel.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to approve the First Amendment to Professional Services Agreement with *Dudek* in the total amount of \$202,550 to provide environmental consultant services for the Permitting Strategy for the Ventura Shellfish Enterprise Program (VSE) subject to final approval of the form of agreement by District staff and legal counsel.

F) Approval of First Amendment to Professional Services Agreement with Scott Lindell

Recommended Action: Voice Vote.

That the Board of Port Commissioners approve the First Amendment to Professional Services Agreement with Scott Lindell, Fisheries and Marine Biologist, in the amount of \$19,920 to provide consultant services for the Ventura Shellfish Enterprise Program (VSE).

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to approve the First Amendment to Professional Services Agreement with Scott Lindell, Fisheries and Marine Biologist, in the amount of \$19,920 to provide consultant services for the Ventura Shellfish Enterprise Program (VSE).

STANDARD AGENDA:

1) Approval of New Conflict of Interest and Disclosure Code

Recommended Action: Roll Call Vote.

That the Board of Port Commissioners adopt Resolution No. 3317 to approve the new Conflict of Interest Code Policy and rescind Resolution No. 3283.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to adopt Resolution No. 3317 to approve the new Conflict of Interest Code Policy and rescind Resolution No. 3283.

2) Approval of Professional Services Agreement for Special Legal Services

Recommended Action: Voice Vote.

That the Board of Port Commissioners authorize funding in the amount of \$8,500 to retain outside legal services provided by *Plauché & Carr, LLP* to analyze and report on leasing alternatives related to the Shellfish Grant.

ACTION: Commissioner Valance moved, seconded by Commissioner Ashworth and carried by a vote of 3-0 to authorize funding in the amount of \$8,500 to retain outside legal services provided by *Plauché & Carr, LLP* to analyze and report on leasing alternatives related to the Shellfish Grant.

3) Ventura Isle Marina Dock Replacement Plan

Recommended Action: Informational.

That the Board of Port Commissioners receive a presentation from Safe Harbor Marinas regarding the proposed dock replacement plan as required by the Amendment No. 3 to 2003 VIM Master Lease approved on April 13, 2016.

ACTION: The Commission received a presentation from Safe Harbor Marinas regarding the proposed dock replacement plan.

REQUEST FOR FUTURE AGENDA ITEMS: Commissioner Ashworth mentioned having the financial statements come to the Board on a quarterly basis. Staff will come back with an item for the Board to discuss this topic.

ADJOURNMENT: The meeting was adjourned at 8:19PM.

Secretary



BOARD OF PORT COMMISSIONERS

OCTOBER 12, 2016

STANDARD AGENDA ITEM 1

APPROVAL OF A PROFESSIONAL
SERVICES AGREEMENT WITH
IMPACT SCIENCES

**VENTURA PORT DISTRICT
BOARD COMMUNICATION**

STANDARD AGENDA ITEM 1
Meeting Date: October 12, 2016

TO: Board of Port Commissioners
FROM: Brian Pendleton, Business Operations Manager
SUBJECT: Approval of Professional Services Agreement with Impact Sciences

RECOMMENDATION:

That the Board of Port Commissioners approve the Professional Services Agreement with Impact Sciences to perform the necessary CEQA review and documentation for the Dock Replacement Plan and related improvements at Ventura Isle Marina (VIM).

SUMMARY:

On September 28, 2016 the Board of Port Commissioners received a presentation from Safe Harbor Marinas (SHM) regarding a dock replacement plan and related improvements for VIM pursuant to Amendment No. 3 to the 2003 VIM Master Lease.

BACKGROUND:

A major provision of the Amendment No. 3 to Ground Lease includes replacement of certain VIM dock(s) G, H and I (Phase I Dock Plan) and L and M (Phase II Dock Plan). SHM submitted a plan for both Phase I and Phase II Dock Replacement of G, H, I, L, and M. The project also includes some related landside marina improvements. The proposed project is subject to the California Environmental Quality Act (CEQA) and further review by the Ventura Port District, City of Ventura and California Coastal Commission. On behalf of the District, Impact Sciences will perform the necessary CEQA review and documentation for Commission consideration.

FISCAL IMPACTS:

The District will retain Impact Sciences for environmental consultant services in the amount of \$32,238.20. However, SHM will be billed for 100 percent of these environmental consultant services, plus any change orders if they were to occur.

NEXT STEPS:

The District will execute the PSA with Impact Science to begin the CEQA process which is a four to five month process. Staff will return to the Commission in the 1st quarter of 2017 with formal recommendations regarding certification of the environmental documentation and approval of the proposed project.

ATTACHMENTS:

Attachment 1– PSA with Impact Sciences

ATTACHMENT 1

VENTURA PORT DISTRICT
STANDARD FORM CONTRACT FOR
PROFESSIONAL SERVICES AGREEMENT
(Over \$25,000)

With

IMPACT SCIENCES, INC.

THIS AGREEMENT, entered into this 12th day of October, 2016, by and between the VENTURA PORT DISTRICT, an independent special district, hereinafter referred to as "DISTRICT" and IMPACT SCIENCES, INC., hereinafter referred to as "CONSULTANT."

DISTRICT AND CONSULTANT AGREE AS FOLLOWS:

1. **CONSULTANT'S SERVICES.** CONSULTANT agrees to perform during the term of this Agreement, the tasks, obligations, and services set forth in the "Scope of Services" attached to and incorporated into this Agreement as Exhibit "A" and Exhibit "B" as follows:

Exhibit A – CEQA Services for the Proposed Ventura Isle Marina Dock Replacement Project

Exhibit B – Prepare an Essential Fish Habitat Report and Invasive Seaweed Surveys in Association with the Proposed Ventura Isle Marina Dock Replacement Project
2. **PAYMENT FOR SERVICES.** DISTRICT shall pay CONSULTANT for the services performed by CONSULTANT pursuant to the terms of this Agreement the compensation set forth in Exhibit "A" in the amount of \$23,834.00 and Exhibit "B" in the amount of \$8,404.20, and not to exceed \$32,238.20 total.
3. **TERM OF AGREEMENT.** The term of this Agreement shall commence the 12th day of October, 2016, and shall terminate on or before the 30th day of June, 2017.
4. **TIME FOR PERFORMANCE.** CONSULTANT shall not perform any work under this Agreement until CONSULTANT furnishes proof of insurance as required under paragraph 9 of this Agreement
5. **STATUS OF CONSULTANT.** The DISTRICT and CONSULTANT agree that CONSULTANT, in performing the services herein specified, shall act as an independent contractor and shall have control of all work and the manner in which it is performed. CONSULTANT shall be free to contract for similar service to be performed for other persons or entities while under contract with DISTRICT. CONSULTANT is not an agent or employee of DISTRICT and is not entitled to participate in any pension plan, insurance, bonus or similar benefits DISTRICT provides for its employees.
6. **DESIGNATED REPRESENTATIVES:**
 - a) Jessica Kirchner Flores shall be the designated CONSULTANT Representatives and shall be responsible for job performance, negotiations, contractual matters, and coordination with the DISTRICT Representative. CONSULTANT'S professional services shall be actually performed by, or shall be immediately supervised by, the CONSULTANT Representative.

ATTACHMENT 1

- b) Oscar F. Peña shall be the designated DISTRICT Representative.
7. **ASSIGNMENT.** This Agreement is for the professional services of CONSULTANT. Any attempt by CONSULTANT to assign the benefits or burdens of this Agreement without prior written approval of DISTRICT shall be prohibited and shall be null and void.
8. **RECORDS AND INSPECTIONS.** The CONSULTANT shall maintain full and accurate records with respect to all services and matters covered under this Agreement. The DISTRICT shall have free access at all reasonable times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings and activities.
9. **INSURANCE.** CONSULTANT shall procure and maintain insurance of the type, for the period, with the coverages and limits, and in accordance with the terms, conditions, and requirements (including , but not limited to the Proof of Insurance requirements) set forth in the attached Exhibit "C" and incorporated into this Agreement.
10. **HOLD HARMLESS.** CONSULTANT shall save harmless and indemnify, and, at the DISTRICT'S request, defend the DISTRICT, its officers, officials, employees, agents, representatives, and volunteers from and against any and all claims, demands, actions, damages, expenses, suits, accidents, injuries, liability, or proceedings of any character whatever (including without limitation, reimbursement of reasonable attorney's fees), brought for or on account of, or to the extent resulting from or arising out of or in connection with, any negligent act, error or omission, negligence, wrongful conduct, or other negligent action by CONSULTANT or any of CONSULTANT'S officers, agents, employees, representatives, subconsultants, or subcontractors in connection with or in the performance of this Agreement.
11. **COVENANTS AND CONDITIONS.** Each term and each provision of this Agreement to be performed by CONSULTANT shall be construed to be both a covenant and a condition.
12. **TERMINATION.** At any time, with or without cause, the DISTRICT or CONSULTANT shall have the right to terminate this Agreement by giving written notice pursuant to Paragraph 19 of this Agreement. There shall be no period of grace after giving the notice of termination. Termination shall become effective immediately upon the giving of notice as provided in Paragraph 19 of this Agreement.
13. **EFFECT OF TERMINATION.** Upon termination as stated in Paragraph 12 of this Agreement, DISTRICT shall be required to compensate CONSULTANT only for work done by CONSULTANT up to and including the date of termination of this Agreement unless the termination is for cause, in which event CONSULTANT need be compensated only to the extent required by law.
14. **OWNERSHIP OF CONSULTANT'S WORK PRODUCT.** DISTRICT shall be the owner of any and all computations, plans, correspondence and/or other pertinent data and information gathered or prepared by CONSULTANT in performance of this Agreement and shall be entitled to possession of the same upon reasonable notice and upon completion of the work under this Agreement, or upon reasonable notice at any earlier or later time when the same may be requested by DISTRICT.

ATTACHMENT 1

15. **TAXPAYER IDENTIFICATION NUMBER.** CONSULTANT shall provide DISTRICT with a complete Request for Taxpayer Identification Number and Certification, Form W-9 (Rev. 12-87), as issued by the Internal Revenue Service.
16. **NON-APPROPRIATION OF FUNDS.** Payments due and payable to CONSULTANT for current services are within the current budget and within an available, unexhausted and unencumbered appropriation of the DISTRICT. In the event the DISTRICT has not appropriated sufficient funds for payment of CONSULTANT services beyond the current fiscal year, this Agreement shall cover only those payments for services incurred up to the conclusion of the current fiscal year.
17. **MODIFICATION OF AGREEMENT.** The tasks described in this Agreement and all other terms of this Agreement may be modified only upon mutual written consent of DISTRICT and CONSULTANT.
18. **USE OF TERM "DISTRICT".** Reference to "DISTRICT" in this Agreement includes General Manager or any authorized representative acting on behalf of DISTRICT.
19. **NOTICES.** All notices given or required to be given pursuant to this Agreement shall be in writing and may be given by personal delivery or by U.S. Mail. Notice sent by U.S. Mail shall be addressed as follows:

TO DISTRICT: **Ventura Port District**
 Attention: General Manager
 1603 Anchors Way Drive
 Ventura, CA 93001-4229

CONSULTANT: **Impact Sciences, Inc.**
 Attention: Jessica Kirchner Flores
 803 Camarillo Springs Road, Suite C
 Camarillo, CA 93012

and, when addressed in accordance with this paragraph, shall be deemed given upon deposit in the United States mail, postage prepaid. In all other instances, notices shall be deemed given at the time of actual delivery. Changes may be made in the names or addresses of persons to whom notices are to be given by giving notice in the manner prescribed in this paragraph.

20. **PERMITS AND LICENSES.** CONSULTANT, at its sole expense, shall obtain and maintain during the term of this Agreement, all appropriate permits, licenses, and certificates that may be required in connection with the performance of services under this Agreement.
21. **WAIVER.** A waiver by the DISTRICT of any breach of any term, covenant, or condition contained in this Agreement shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, or condition contained in this Agreement whether of the same or different character.
22. **GOVERNING LAW.** The terms of this Agreement shall be interpreted according to the laws of the State of California. Should litigation occur, venue shall be in the Superior Court of Ventura County.

ATTACHMENT 1

23. **INTEGRATED AGREEMENT.** This Agreement represents the entire Agreement between the DISTRICT and the CONSULTANT and all preliminary negotiations and agreements are deemed a part of this Agreement. No verbal agreement or implied covenant shall be held to vary the provisions of this Agreement. This Agreement shall bind and inure to the benefit of the parties to this Agreement and any subsequent successors and assigns.
24. **CUMULATIVE REMEDIES.** All right and remedies of either party hereto are cumulative of each other and of every other right or remedy such party may otherwise have at law or in equity, and the exercise of one or more rights or remedies shall not prejudice or impair the concurrent of subsequent exercise of other rights or remedies.
25. **SEVERABILITY.** If any term or provision of this Agreement shall be deemed invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and in force to the fullest extent permitted by law.
26. **CONFLICT.** Consultant hereby certifies that it has no business or contractual relationship with any current member of the DISTRICT'S Board of Port Commissioners:
Jim Friedman, Chairman
Everard Ashworth, Vice Chairman
Bruce E. Smith, Commissioner
Nikos Valance, Commissioner
Brian Brennan, Commissioner

VENTURA PORT DISTRICT

IMPACT SCIENCES, INC.

By: _____
Oscar F. Peña, General Manager

By: _____
Jessica Kirchner Flores, AICP, Associate Principal

**VIA EMAIL**

August 25, 2016

Mr. Brian Pendleton
Business Operations Manager
Ventura Port District
1603 Anchors Way Drive
Ventura, CA 93001

Re: Proposal for CEQA Services for the Proposed Ventura Isle Marina Dock Replacement Project

Dear Mr. Pendleton,

Impact Sciences is pleased to present this proposal to prepare the necessary CEQA documentation for the Proposed Ventura Isle Marina Dock Replacement Project (proposed project). Our understanding is the project includes landside and waterside improvements including the partial or full replacement of docks F, G/H, I, J, and L/M. Once complete the proposed project would accommodate larger boats in the marina. Based on our review of the preliminary plans, the boat count would be reduced from 357 to 248 (a reduction of 109 boats), the average slip size would increase from 34.4 feet to 42.9 feet (an increase of 9.5 feet), dock area would be reduced by 7,907 square feet and there would be a reduction of 16 piles. Although the project is proposed in phases, for purposes of CEQA we would analyze all proposed improvements as part of the project.

Below is our proposed scope of work to complete the CEQA review.

Scope of Work

Based on our experience preparing similar CEQA documents for similar projects, we anticipate that an IS/MND will be appropriate for this project. Should the findings of the Initial Study indicate that an environmental impact report will need to be prepared; the Client understands that a new scope of work and budget will be provided.

ATTACHMENT 1

Mr. Brian Pendelton
August 25, 2016
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This Scope of Work demonstrates the necessary steps to obtain environmental clearance for proposed project. All necessary project tasks, methodologies, and work products are identified and described below.

- Task 1:** Prepare Technical Reports
- Task 2:** Prepare Administrative Draft IS/MND
- Task 3:** Prepare and Circulate IS/MND
- Task 4:** Project Coordination/Meetings

Task 1: Prepare Technical Reports

Given the setting and nature of the project site, **Douglas Kim + Associates (DKA)** will prepare technical reports for Air Quality, Greenhouse Gas Emissions, and Noise and Vibration. Our scope of work assumes the remaining technical reports (geotechnical, Phase I/II and traffic) will be provided by the applicant's team, as further outlined below.

Air Quality

The project site is located within the South Central Coast Air Basin (Basin), which exceeds national and State ambient air quality standards for several air pollutants. The Ventura County Air Pollution Control District (VCAPCD) is the agency principally responsible for comprehensive air pollution control in the Basin. The proposed project would generate new emissions associated with the construction-related and operational activities at the site. These emissions could exceed thresholds of significance recommended by the VCAPCD.

The air quality analysis will address the contribution of the project to existing air quality violations and the exposure of persons to substantial pollutant concentrations. Baseline air quality information will be presented, which will describe applicable federal and state ambient air quality standards. Historical data from the nearest VCAPCD monitoring station over the past three years will be compiled. The most recent state attainment and nonattainment status designations will be discussed. Sensitive receptors situated within one-quarter mile of the project site will be identified. Direct air quality impacts from any existing development will be quantified using the California Emissions Estimator Model (CalEEMod) recommended by the VCAPCD along with indirect emissions from mobile sources currently accessing the site.

ATTACHMENT 1

Mr. Brian Pendelton
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Construction Impacts

DKA will estimate short-term local and regional air quality effects associated with construction of the proposed project. CalEEMod will be used to estimate gross emissions of criteria pollutants generated by the proposed project. The analysis will quantify construction impacts associated with the proposed project, and will focus on fugitive dust emissions from earth moving and nitrogen oxides emissions generated by haul trucks and other diesel-fueled construction equipment. VCAPCD does not have recommended thresholds for construction, but does include recommendations for mitigation which will be included as appropriate.

The air quality construction analysis will also discuss odors and toxic air contaminants (TAC). The qualitative odor discussion will discuss potential sources of odors. The TAC analysis will qualitatively discuss exposure based on the duration of construction activity. This scope of work does not include a health risk assessment for construction emissions.

The consistency of construction impacts with relevant air quality plans and policies will be analyzed.

Operational Impacts

The proposed project will not increase capacity at the docks and in fact will reduce boater capacity; however, larger boats will be accommodated. While there is not expected to be a measurable difference in operational emissions, DKA will perform a thorough analysis of the project's direct and indirect impacts on air quality, including:

- Analyzing the stationary source, area source, and mobile source emissions impacts from operation of the project following the occupancy of the project. These impacts will be compared to the VCAPCD's thresholds of significance to determine the impact of the project on localized and regional air quality. Mobile source emissions will be quantified based on the traffic analysis and utilize CalEEMod, the Emission Factors (EMFAC) model, and other appropriate air quality models.
- Localized concentrations of carbon monoxide along key roadways affected by the proposed project will be analyzed.
- The project's impact on odors and toxic air contaminants will also be analyzed, particularly as it affects any nearby sensitive receptors. Potential impacts of siting residential uses at the site will also be discussed.

Mr. Brian Pendelton
August 25, 2016
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- Cumulative impacts of the project on localized and regional air quality will be evaluated.

DKA will identify feasible mitigation measures that would either eliminate or substantially reduce any identified impacts below established thresholds of significance, where possible. Feasible and enforceable measures will be selected to ensure that performance standards are met. Measures will address both short- and long-term aspects of the proposed project.

Greenhouse Gas Emissions

The proposed project has the potential to generate greenhouse gas (GHG) emissions associated with construction activities and normal project operational activities. As of the date that this proposal was prepared, VCAPCD, the County of Ventura, nor the City of Ventura have adopted or recommended thresholds of significance for the evaluation of GHG impacts associated with general development residential projects.

Therefore, DKA will prepare the analysis to be consistent with the approach taken by both the County and the City in recent CEQA documents.

The GIIG analysis will briefly discuss the current efforts established by California to reduce the amount of GHGs generated in the state. The amount of greenhouse gas emissions generated by the proposed project will be quantified for informational purposes, with emissions converted to CO₂e emissions¹ using recommended global warming potential conversion factors, as currently recommended by the California Air Resources Board and the California Attorney General using CalEEMod. The project's consistency with federal, State, and local climate action plans will be the basis for the determination of significance. The analysis will be consistent with the ruling in the recent *Center for Biological v. California Department of Fish and Wildlife* Supreme Court case.

If necessary, DKA will identify feasible mitigation measures that would either eliminate or substantially reduce any identified impacts below established thresholds of significance, where possible. Feasible and enforceable measures will be selected to ensure that performance standards are met. Measures will address both short- and long-term aspects of the proposed project.

¹ Carbon dioxide is the primary contributor to global climate change. As a result, GHG contributions are commonly quantified in the equivalent mass of CO₂, denoted as CO₂e.

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Noise and Vibration

The proposed project could generate changes in traffic volumes along the roadways in the vicinity of the site and these traffic volumes could result in increased noise levels at nearby sensitive uses. Noise levels would also increase at the site due to construction activities, including hauling, construction of the proposed subterranean parking, and increased human activity and mechanical equipment.

DKA will prepare an Environmental Noise Analysis that addresses the impacts of the proposed project on background noise levels and the potential for the project to exceed standards adopted by the City of Ventura. The noise analysis will be based upon noise level measurements, noise level calculations, and approximations of future noise levels that are expected to occur at the project site and surrounding vicinity.

The environmental setting discussion will briefly summarize the nature of sound and ground-borne vibration, and will introduce acoustical terms that relate to the noise analysis. Relevant local noise standards and guidelines will also be summarized. Potentially vulnerable existing noise-and vibration-sensitive land uses (e.g., residences and schools) will be identified along with the primary sources of noise and groundborne vibration in the vicinity of the project site.

To assess the project's potential impacts on these receptors, DKA Planning will take 15-minute noise readings at up to five receptor locations using a Quest Technologies SoundPro DL Sound Level Meter. The existing noise levels and vibration sources for these locations will be presented in the environmental setting discussion. Existing and future noise levels will also be calculated for the various roadway segments in the study area vicinity using the measured traffic noise levels and traffic counts from the traffic memo to be prepared for the proposed project.

Construction Impacts

DKA will estimate noise levels at sensitive receptor locations during the construction period based on US EPA reference noise levels. The estimated construction noise levels will then be compared to baseline noise levels. Any incremental increase at sensitive locations will be compared to City of Ventura noise standards to determine significance levels. DKA will also assess the vibration impact to nearby sensitive receptors (i.e., the existing building adjacent to the proposed building). The vibration analysis will follow guidance contained in the Federal Transit Administration's Transit Noise and Vibration Impact Assessment (2006). Project impacts will be judged against State CEQA

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Guidelines Appendix C, utilizing City of Ventura noise standards and other applicable criteria.

Operational Impacts

The analysis of operational noise impacts will address future noise levels at the project site and within the surrounding vicinity. DKA will discuss operational noise levels at the project sites as necessary and compare project impacts against thresholds or the City of Ventura noise standards to determine significance. DKA will also analyze the impact of the project on noise levels at key receptors in the vicinity of the project. Using traffic volume data from the traffic analysis, DKA will compare ambient noise levels for a base year and future year scenario against existing noise levels to determine the significance of noise impacts.

DKA will identify feasible mitigation measures that would either eliminate or substantially reduce any identified impacts below established thresholds of significance, where possible. Feasible and enforceable measures will be selected to ensure that performance standards are met. Measures will address both short- and long-term aspects of the proposed project.

Task 2: Prepare Administrative Draft IS/MND

To support this task, Impact Sciences will review available information related to the proposed project. This includes any reports provided by the applicant and technical reports prepared under Task 1.

Project Description

A detailed narrative project description, including maps, plans, and other graphics sufficient to fully define the project and its location will be prepared. The project description will meet the content requirements of the *CEQA Guidelines* by identifying each of the proposed discretionary approval actions, and the physical characteristics of the project. The project description will describe all of the components of the project, including the planned construction schedule, phasing, and date of the anticipated project buildout. Impact Sciences will utilize graphics prepared by the project architect as much as possible for consistency purposes. The project description will be submitted to the project team for review and comment.

Administrative Draft IS/MND

Although all CEQA topics will be analyzed, we anticipate the analysis to focus on air quality, biological resources, geology and soils, hazards and hazardous materials, land

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use, noise and vibration, traffic, and public services and utilities. Our approach to these sections is described below. For any potentially significant impacts identified, Impact Sciences will work with the team to develop project design features and/or mitigation measures to reduce impacts to less than significant levels.

Air Quality

Impact Sciences will base the air quality section on the study prepared by DKA. DKA's scope of work is presented under Task 1 above.

Biological Resources

Due to the waterside component of the project, it is common that an analysis of the aquatic portion of the project area be required by the National Marine Fisheries Service (NMFS) to determine the presence or absence of Essential Fish Habitat, as defined by the National Oceanic and Atmospheric Administration (NOAA). It is also common for these agencies to require a determination the presence or absence of *Caulerpa*, an invasive seaweed. The latter is required to determine if a project would potentially increase the spread of this problematic organism. Preparation of these studies are not included in this scope of work, but Impact Sciences will be happy to provide a separate scope and proposal to provide that data to the Port District. This task does include review and analysis of these studies for inclusion in the administrative draft IS/MND

In order to evaluate any potential for landside project impacts to biological resources, Impact Sciences would query the various databases available that provide records of special-status plants and animals in California to determine if any such resources occur within the project vicinity. These include the California Natural Diversity Database (CNDDB) and the California Native Plant Society (CNPS) database. Then a qualified biologist from Impact Sciences would conduct a survey of the project vicinity to evaluate the existing conditions to assess the potential for any portion of the project to affect such resources.

Once all of the appropriate data is collected and reviewed, Impact Sciences will prepare the biological resources portion of the administrative draft IS/MND

Hazards and Hazardous Materials

The proposed project includes the replacement and reconfiguration of several docks to accommodate larger boats in the marina. The Hazards section will include analysis of the ability of larger boats to navigate the docks, as well as the location of fueling points. Any potentially significant impacts will be identified and mitigation measures will be included as necessary.

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Noise and Vibration

Impact Sciences will base the noise and vibration section on the study prepared by DKA. DKA's scope of work is presented above.

Deliverables:

- Administrative Draft IS/MND (electronic copy)

Task 3: *Prepare and Circulate Draft IS/MND*

Impact Sciences will revise the Administrative Draft IS/MND in response to one round of comments from the Port District and prepare the Draft IS/MND for public review and comment. Impact Sciences will prepare the Notice of Availability/Notice of Intent to Adopt an MND (NOA/NOI) and file the notice with the County Clerk. Additional noticing and mailing is not included in this scope of work.

Deliverables:

- Draft IS/MND (5 bound copies (including the any technical appendices on CD; one reproducible original including a hard copy of the technical appendices)
- One copy on CD (including both PDF and Word versions of the document)
- NOA/NOI/filing with the County Clerk

Following the close of the IS/MND public review period and receipt of all public comments, Impact Sciences will prepare written responses to comments and the Administrative Final IS/MND for review and comment by the project team. Impact Sciences will revise the responses to comments and Administrative Final IS/MND to incorporate one round of comments and revisions by the project team.

The time necessary to complete this task is highly dependent on the volume and depth of the comments received. Our scope of work assumes a maximum of 10 hours to respond to comments; if any responses require additional analysis, we would prepare the additional analysis and responses according to our negotiated rates.

In conjunction with the Final IS/MND, Impact Sciences will prepare a Mitigation Monitoring and Reporting Program (MMRP) that identifies the mitigation measures included in the Draft IS/MND and updated in the Final IS/MND, the timing of the implementation of each measure, and the entity (applicant, agency, or both) responsible for implementing and monitoring each measure. Impact Sciences will file the Notice of Determination (NOD) with the County Clerk's office. Additional noticing and/or mailing are not included in this scope of work.

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Deliverables:

- Final IS/MND, including Response to Comments and MMRP (five bound copies)
- One copy on CD (including both PDF and Word versions of the documents)
- File the NOD with the County Clerk

Task 4: *Project Coordination/Meetings*

Our cost proposal provides for active project management and coordination by the senior project manager responsible for the day-to-day management. The Impact Sciences project manager will attend progress meetings either in person or via teleconference. We will also be available to meet with the project team and the City as needed to discuss the status of the environmental document. This proposal assumes we will attend two status meetings, including a kickoff meeting and one public hearing. If requested, Impact Sciences will attend additional meetings or hearings on a time and materials basis.

Deliverables:

- Meeting attendance, project management

Key assumptions

- Technical reports will be provided by the applicant's team (traffic, geology, phase I)
- Necessary biological reports will be provided to the team (Essential Fish Habitat Report and Caulerpa Report)
- No significant impacts will be identified (that cannot be mitigated)
- Filing fees will be reimbursed at 100 percent of cost

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Work Schedule

Impact Sciences is prepared to start work immediately upon receiving authorization to proceed. The administrative Draft IS/MND will be ready to submit to the City in approximately three weeks after receiving the traffic report.

Kickoff	October 3, 2016
Receive traffic, geology, and phase I reports	November 1, 2016
Prepare AQ/GHG/Noise technical reports (three weeks)	November 22, 2016
Prepare Admin Draft IS	January 9, 2017
Revise IS/MND per District comments (two weeks)	January 24, 2017
Circulate MND (20 days) ^{/a/}	February 14, 2017
Respond to Comments/Final MND (two weeks)	February 28, 2017

/a/ assumes no responsible agencies are identified

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IS/MND Cost Proposal

A cost proposal to prepare the IS/MND for the proposed project is provided below. Costs are provided for each major task and are valid for 60 days from the date of the proposal submittal. Our standard fee schedule follows the detailed budget. All direct costs, such as printing and delivery charges, will be billed in accordance with the attached fee schedule.

Task 1:	Prepare and Review Technical Reports	\$1,010
Task 2:	Prepare Administrative Draft IS/MND	\$8,760
Task 3:	Prepare and Circulate Draft IS/MND	\$2,960
Task 4:	Project Coordination/Meetings	\$2,960
TOTAL PROPOSED IMPACT SCIENCES LABOR COST:		\$15,690
Expense Allowance (postage, deliveries, misc. printing, mileage, posting fees, etc.)		\$1,250
<i>Subconsultants Technical Analyses:</i>		
DKA:	Prepare Air Quality, Greenhouse Gas Emissions, and Noise and Vibration Analyses	\$5,995
	Markup (15 percent)	\$900
TOTAL COST:		\$23,834

ATTACHMENT 1

Mr. Brian Pendelton

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Thank you for offering Impact Sciences the opportunity to bid on this project. We look forward to working with you in the near future. If you have any questions, please contact me at 626.564.1500 or jflores@impactsociences.com

Sincerely,

Impact Sciences, Inc.

A handwritten signature in blue ink that reads "Jessica Flores". The signature is written in a cursive style with a large, stylized 'J' and 'F'.

Jessica Kirchner Flores, AICP

Managing Principal



231 Village Commons Boulevard, Suite 17
Camarillo, California 93012
(805) 437-1900
www.impactsciences.com

August 25, 2016

Mr. Brian Pendleton
Business Operations Manager
Ventura Port District
1603 Anchors Way Drive
Ventura, CA 93001

Re: Proposal to Prepare an Essential Fish Habitat Report and Invasive Seaweed Surveys in Association with the Proposed Ventura Isle Marina Dock Replacement Project

Dear Mr. Pendleton,

Impact Sciences, Inc. appreciates the opportunity to provide the Ventura Port District with biological services. As requested, the following is a proposal to prepare an Essential Fish Habitat (EFH) assessment as required by the National Marine Fisheries Service for the Port District's proposed Ventura Isle Marina Dock Replacement project. Through federal regulations, any federal agency must prepare an EFH assessment for any federal action that may affect EFH. Although the Port District is not a federal agency, the proposed project will require federal permits, thus triggering the need for this assessment.

The attached Scope of Work breaks down the proposed tasks and assigns estimated costs associated with each. The attached scope of work also includes focused invasive seaweed surveys. To accomplish this, Impact Sciences would work with the Ventura Research Group out of Occidental College. This organization has several certified SCUBA divers that are experts in nearshore organisms, with particular experience in the invasive *Caulerpa* species.

Please review the attached Scope of Work and do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Crawford". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Dave Crawford
Managing Principal, Biological Services
Impact Sciences, Inc.

ATTACHMENT 1

SCOPE OF WORK

Task 1: Invasive Seaweed Surveys

Research divers with the appropriate and current *Caulerpa* survey certifications will survey all of the docks proposed for alteration, as well as those in the immediate vicinity. The focus of the effort will be to determine the presence or absence of invasive *Caulerpa*, but will record all organisms observed during the dives.

Field Work

<u>Personnel</u>	<u>Rate</u>	<u>Hours</u>	<u>Cost</u>
Research Scientist	\$66.70/hr	10	\$ 667.00
Research Associate	\$66.70/hr	10	\$ 667.00
Research Assistant	\$66.70/hr	10	\$ 667.00

Reporting

<u>Personnel</u>	<u>Rate</u>	<u>Hours</u>	<u>Cost</u>
Principal Investigator	\$113.85/hr	24	\$2,732.40
Research Scientist	\$66.70/hr	24	\$1,600.80

Additional Costs

All mileage will be billed at the standard IRS rate at the time of billing (Currently \$0.54 per mile). For the purposes of this proposal an additional \$75.00 is assumed.

Total Cost Task 1 **\$6,409.20**

Task 2: Essential Fish Habitat

The assessment for EFH will require an on-line review of resources associated with mapping of EFH on the west coast, review of other pertinent data that discuss all of the resources considered when evaluating EFH. Additionally, information from Task 1 above will be reviewed and incorporated into the evaluation. A brief site visit will be required to photograph the project area. The Ventura Port District will be responsible for providing a detailed project description to be incorporated into the report.

Field Work

<u>Personnel</u>	<u>Rate</u>	<u>Hours</u>	<u>Cost</u>
Senior Biologist	\$145/hr	6	\$ 870.00

Reporting

<u>Personnel</u>	<u>Rate</u>	<u>Hours</u>	<u>Cost</u>
Senior Biologist	\$145/hr	12	\$1,740.00
Graphic Artist	\$115/hr	2	\$ 230.00

ATTACHMENT 1

Additional Costs

All mileage will be billed at the standard IRS rate at the time of billing (Currently \$0.54 per mile). For the purposes of this proposal an additional **\$25.00** is assumed.

Total Cost Task 2 **\$1,995.00**

Total Cost **\$8,404.20**

ATTACHMENT 1

Exhibit "C"
Proof of Insurance Requirements

VENTURA PORT DISTRICT PROFESSIONAL SERVICES AGREEMENT
WITH
IMPACT SCIENCES, INC.

The Consultant shall procure and maintain for the duration of the term of the Agreement limits against claims for injuries to persons or damage to property which may arise from, or in connection with, the performance of the work covered by the Agreement by the Consultant, her/its employees, agents, representatives, sub-consultants or subcontractors. Evidence of adequate insurance coverage in the form of a Certificate of Insurance naming the Ventura Port District as additional insured on the policy(ies) of insurance which shall not be canceled without first giving the District ten (10) days' written notice. The actual policy(ies) shall have the following minimum limits of insurance:

<u>COVERAGE PER OCCURRENCE</u>	<u>COMBINED ISO FORM</u>	<u>SINGLE LIMIT</u> (Not less than)
Commercial General Liability	GL 00 02 01 73REV	\$1,000,000
Broad Form General Liability	GL 04 04 05 81	\$1,000,000
Business Auto	CA 00 01 01 87	\$1,000,000
Workers' Compensation		Statutory
Employers' Liability		\$1,000,000
Professional Liability/Errors and Omissions		\$1,000,000

Consultant shall provide certificates of insurance naming as additional insured the Ventura Port District ("District"), its officers, officials, employees and representatives.



BOARD OF PORT COMMISSIONERS

OCTOBER 12, 2016

STANDARD AGENDA ITEM 2

APPROVAL OF NOTICE OF PROPOSED
ORDINANCE FOR THE BEER AND
SAUSAGE, LLC DBA BS
TAPROOM/BEER SEASON NEW
RESTAURANT LEASE

**VENTURA PORT DISTRICT
BOARD COMMUNICATION**

STANDARD AGENDA ITEM 2
Meeting Date: October 12, 2016

TO: Board of Port Commissioners
FROM: Robin Baer, Property Manager
SUBJECT: Approval of Notice of Proposed Ordinance for the Beer and Sausage, LLC dba BS Taproom/Beer Season New Restaurant Lease at 1591 Spinnaker Drive, #113 & #115.

RECOMMENDATION:

That the Board of Port Commissioners adopt Resolution No. 3321 authorizing the Ventura Port District to publish a Notice of Proposed Ordinance for the Beer and Sausage, LLC dba BS Taproom/Beer Season New Restaurant Lease in a newspaper of general circulation.

BACKGROUND:

The Beer and Sausage, LLC corporation is operated by Chris Chrysiliou, an investor and entrepreneur who owns and manages commercial real estate, including many restaurants from Athens Greece to Northern and Southern California. Mr. Chrysiliou recently purchased the *Rhumb Line* restaurant in the harbor. This restaurant will specialize in small plate food along with expertly selected Craft Beer and locally sourced food. One of the main features will be to highlight the innovative glass refrigeration system where all of the kegs will be stored and displayed. They plan on supporting the Ventura County local breweries and showcasing their beer. Mr. Chrysiliou feels that Ventura Harbor Village has the best opportunity to open up their flagship Beer and Sausage Taproom and looks forward to being a Village tenant.

Since this lease term exceeds ten (10) years, the Board of Port Commissioners is required, pursuant to the California Harbors and Navigations Code Section 6270, to authorize and direct staff to publish a notice of its intent to adopt an Ordinance authorizing execution of the lease in the form attached here to. A copy of the Notice of Proposed Ordinance is attached hereto for the Board's consideration.

Assuming that the Board is satisfied with the lease agreement and adopts Resolution No. 3321 to move forward with the publication, the District will publish the Notice of Proposed Ordinance in a newspaper of general circulation. The Board may then adopt the Ordinance on November 16, 2016, and the lease will become effective 30 days from adoption.

FISCAL IMPACT:

This new lease reflects current market rental rates for restaurant space in the complex. The 10 year occupancy cost for this tenant is \$654,000 not including percentage rent. The minimum rent over the ten year term is adjusted annually by the consumer price index (CPI). The FY16-17 tenant improvement budget provided \$200,000 for this space. An additional \$150,000 in building improvements will be funded using unrestricted reserves. There are sufficient funds in the unrestricted reserves to cover this expense.

We look forward to great success with this tenant. Staff recommends the Board's approval of the new lease transaction.

ATTACHMENTS:

Attachment 1 – Resolution No. 3321

RESOLUTION NO. 3321

RESOLUTION OF THE BOARD OF PORT COMMISSIONERS
OF THE VENTURA PORT DISTRICT TO CONDITIONALLY ADOPT
THE RESTAURANT LEASE AGREEMENT BETWEEN VENTURA PORT DISTRICT
AND BEER AND SAUSAGE, LLC DBA BS TAPROOM/BEER SEASON

WHEREAS, the Ventura Port District ("District") is considering entering into a certain lease agreement with Beer and Sausage, LLC dba BS Taproom/Beer Season, with a with a commencement date of December 1, 2016 for Suite # 115 and commencement date of May 1, 2017 for Suite #113. ("Lease"), for the leasing of a restaurant, commonly known as 1591 Spinnaker Drive, #113, #115, Ventura, California;

WHEREAS, the Lease is for a period of ten (10) years plus a two five (5) year option periods;

WHEREAS, pursuant to the California Harbors and Navigation Code section 6270, a lease of District property for a period of more than ten (10) years must be authorized by ordinance and published in a newspaper of general circulation in Ventura County at least once before final passage (Exhibit A);

NOW, THEREFORE, BE IT RESOLVED that the Board of Port Commissioners of the Ventura Port District hereby authorizes and directs District staff to publish a notice of its intent to adopt an ordinance authorizing execution of the Lease (Exhibit B), to comply with Harbors and Navigation Code section 6270 (*Exhibit B Lease copy provided at Ventura Port District office*).

PASSED, APPROVED, AND ADOPTED at a Regular Meeting of the Board of Port Commissioners of Ventura Port District held this 12th day of October, 2016, adopted by the following vote:

AYES:
NOES:
Absent:
Abstain:

Chairman

Attest:

Secretary
(Seal)

EXHIBIT A

NOTICE OF PROPOSED ORDINANCE OF THE VENTURA PORT DISTRICT

(California Harbors and Navigation Code section 6270)

NOTICE IS HEREBY GIVEN that on October 12, 2016, at 7:00PM, a meeting of the Board of Port Commissions of the Ventura Port District will be held at the District office located at 1603 Anchors Way Drive, Ventura, California.

Said meeting of the Board of Port Commissions is, in part, for the purpose of considering the adoption and passage of the following ordinance:

"ORDINANCE NO. 51"

**AN ORDINANCE OF THE BOARD OF PORT COMMISSIONERS
OF VENTURA PORT DISTRICT AUTHORIZING
EXECUTION OF THE RESTAURANT LEASE AGREEMENT WITH
BEER AND SAUSAGE, LLC DBA BS TAPROOM/BEER SEASON**

(California Harbors and Navigation Code section 6270)

The Board of Port Commissioners of the Ventura Port District hereby ordains as follows:

The General Manager of the Ventura Port District is authorized and directed to execute the Lease Agreement between Ventura Port District, d.b.a. Ventura Harbor Village, and Beer and Sausage, LLC dba BS Taproom/Beer Season, with a commencement date of December 1, 2016 for Suite # 115 and commencement date of May 1, 2017 for Suite #113.

A copy of the proposed lease agreement is available for inspection during regular business hours at the District Office located at 1603 Anchors Way Drive, Ventura, California.

If the foregoing ordinance is adopted upon the majority vote of the Board of Port Commissioners of the Ventura Port District, said ordinance will become effective thirty (30) days after final passage.

This Notice is published at the direction of the Board of Port Commissioners pursuant to Resolution No. 3321 duly adopted at the regular meeting of the Board of Port Commissioners of the Ventura Port District held on October 12, 2016.

Oscar Peña, General Manager
Ventura Port District



BOARD OF PORT COMMISSIONERS

OCTOBER 12, 2016

STANDARD AGENDA ITEM 3

SUBMITTAL OF FINANCIAL REPORTS
AND STATEMENTS FOR BOARD
APPROVAL

**VENTURA PORT DISTRICT
BOARD COMMUNICATION**

STANDARD AGENDA ITEM 3
Meeting Date: October 12, 2016

TO: Board of Port Commissioners
FROM: Jessica Rauch, Clerk of the Board
SUBJECT: Submittal of Financial Reports and Statements for Board Approval

RECOMMENDATION:

That the Board of Port Commissioners discuss and take appropriate action on allowing the Accounting Manager to submit Financial Reports and Statements on a quarterly or bi-monthly basis for Board approval.

SUMMARY:

At the September 28, 2016 meeting, Commissioner Ashworth asked for a future agenda item to discuss the possibility of allowing the Accounting Manager to submit Financial Reports and Statements on a quarterly or bi-monthly basis for Board approval.

Port District staff encourages this discussion and will be available to answer questions.



BOARD OF PORT COMMISSIONERS

OCTOBER 12, 2016

STANDARD AGENDA ITEM 4

DISCUSSION ON CREATING A NON-
PROFIT ORGANIZATION FOR THE
VENTURA PORT DISTRICT

**VENTURA PORT DISTRICT
BOARD COMMUNICATION**

STANDARD AGENDA ITEM 4
Meeting Date: October 12, 2016

TO: Board of Port Commissioners
FROM: Jessica Rauch, Clerk of the Board
SUBJECT: Discussion on Creating a Non-Profit Organization for the Ventura Port District

RECOMMENDATION:

That the Board of Port Commissioners discuss the possibility of creating a non-profit organization for the Ventura Port District to help in raising funds for projects around Harbor Village.

SUMMARY:

At the April 27, 2016 meeting, Commissioner Valance asked for a future agenda item to discuss the possibility of creating a non-profit organization for the District to fundraise to cover the cost of landscaping and enhancement projects throughout the District.

The Commission should consider the following questions:

- Is there Board consensus to create a 501(c)(3) organization?
- What does the Commission hope to accomplish by creating a 501(c)(3) organization?
- Where are the funds going to come from for the application and startup (website, advertising, letterhead, bank account, etc.) of this organization?
- Who will apply for 501(c)(3) Tax-Exempt Status?
- Who will serve as the Commissioner Liaison for the organization?
- Who will serve as the Ventura Port District Ex-Officio member?
- Who will recruit the non-profit Board of Directors?
- Who will prepare the non-profit Articles of Incorporation for the State?
- Who will prepare the non-profit Corporate Bylaws?
- Who will prepare the non-profit Conflict of Interest Policy?
- Who will apply for the Employee Identification Number (EIN)?

Creating and running a non-profit organization can be challenging especially when Port District staff is precluded from dedicating their time to the endeavor. The fact that there are many already established non-profit organizations that are competing for donation dollars, fundraising for a startup non-profit can be difficult. It will be particularly important to have a well thought out plan in place to get members of the public involved. Non-profit organizations are stand-alone entities and the Board of Directors without the help of staff must take on the responsibility of creating an agenda, taking minutes, distributing materials, creating and updating a website, brainstorming events/ideas, planning events and running events. Meetings can occur monthly, bi-monthly or quarterly or an hour or longer. Dedicated people with time and energy to do these tasks are needed.

FISCAL IMPACT:

The IRS charges a one-time fee to review and approve an application. The filing fee is based on the projected budget. If you expect annual revenues of \$10,000.00 or less in your Nonprofit's first three years, the filing fee will be \$400.00. For an organization whose projected revenues exceed \$10,000.00 per year, the filing fee will be \$850.00.

There are also start-up costs associated with a non-profit organization. There will need to be a website created, letterhead and envelopes, brochures or rack cards, advertising for Board members, etc. A bank account will need to be opened under the non-profits name, as well as, a Post Office Box.

Port District staff encourages a full vetting of this discussion and will be available to answer questions at your next meeting.

ATTACHMENTS:

Attachment 1 – Applying for 501(c)(3) Tax-Exempt Status - IRS



Applying for 501(c)(3) Tax-Exempt Status

Inside:

Why apply for 501(c)(3) status?

Who is eligible for 501(c)(3) status?

What responsibilities accompany
501(c)(3) status?

How do you apply for 501(c)(3)
tax-exempt status?

Contents

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Applying for 501(c)(3) Tax-Exempt Status

Federal tax law provides tax benefits to nonprofit organizations recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code (IRC). It requires that most organizations apply to the Internal Revenue Service (IRS) for that status.

This IRS Publication 4220 presents general guidelines for organizations that seek tax-exempt status under section 501(c)(3) of the IRC. Content includes references to the statute, Treasury regulations, other IRS publications that explain the requirements for tax-exempt status, and IRS forms with instructions. Publication 4220 is neither comprehensive nor intended to address every situation. As an alternative to applying for exemption, an organization may obtain many of the benefits of 501(c)(3) status by affiliating with an existing charity that acts as its agent. It is important to note that the existing charity must be given full control and authority over the program.

To learn more about the rules and procedures that pertain to organizations applying for exemption from federal income tax under section 501(c)(3) of the IRC, see Publication 557, *Tax-Exempt Status for Your Organization*. For assistance on 501(c)(3) status, you may also want to consult a tax adviser.

Why Apply for 501(c)(3) Status?

The benefits of having 501(c)(3) status include exemption from federal income tax and eligibility to receive tax-deductible charitable contributions. To qualify for these benefits, most organizations must file an application with, and be recognized by, the IRS as described in this publication. Another benefit is that some organizations may be exempt from certain employment taxes.

Individual and corporate donors are more likely to support organizations with 501(c)(3) status because their donations can be tax deductible. Recognition of exemption under section 501(c)(3) of the IRC assures foundations and other grant-making institutions that they are issuing grants or sponsorships to permitted beneficiaries.

An IRS determination of 501(c)(3) status is recognized and accepted for other purposes. For example, state and local officials may grant exemption from income, sales or property taxes. In addition, the U.S. Postal Service offers reduced postal rates to certain organizations.

Who is Eligible for 501(c)(3) Status?

3

There are three key components for an organization to be exempt from federal income tax under section 501(c)(3) of the IRC. A not-for-profit (i.e., nonprofit) organization must be organized and operated exclusively for one or more exempt purposes.

Organized – A 501(c)(3) organization must be organized as a corporation, trust, or unincorporated association. An organization's organizing documents (articles of incorporation, trust documents, articles of association) must:

- limit its purposes to those described in section 501(c)(3) of the IRC;
- not expressly permit activities that do not further its exempt purpose(s), i.e., unrelated activities; and
- permanently dedicate its assets to exempt purposes.

Operated – Because a substantial portion of an organization's activities must further its exempt purpose(s), certain other activities are prohibited or restricted including, but not limited to, the following activities. A 501(c)(3) organization:

- must absolutely refrain from participating in the political campaigns of candidates for local, state, or federal office;
- must restrict its lobbying activities to an insubstantial part of its total activities;

ATTACHMENT 1

- must ensure that its earnings do not inure to the benefit of any private shareholder or individual;
- must not operate for the benefit of private interests such as those of its founder, the founder's family, its shareholders or persons controlled by such interests;
- must not operate for the primary purpose of conducting a trade or business that is not related to its exempt purpose, such as a school's operation of a factory; and
- must not have purposes or activities that are illegal or violate fundamental public policy.

Exempt Purpose – To be tax exempt, an organization must have one or more exempt purposes, stated in its organizing document. Section 501(c)(3) of the IRC lists the following exempt purposes: charitable, educational, religious, scientific, literary, fostering national or international sports competition, preventing cruelty to children or animals, and testing for public safety.

501(c)(3) Organizations

The most common types of 501(c)(3) organizations are charitable, educational, and religious.

CHARITABLE

Charitable organizations conduct activities that promote:

- relief of the poor, the distressed, or the underprivileged
- advancement of religion
- advancement of education or science
- erection or maintenance of public buildings monuments, or works
- lessening the burdens of government
- lessening neighborhood tensions
- eliminating prejudice and discrimination
- defending human and civil rights secured by law
- combating community deterioration and juvenile delinquency

EDUCATIONAL

Educational organizations include:

- schools such as a primary or secondary school, a college, or a professional or trade school
- organizations that conduct public discussion groups, forums, panels, lectures, or similar programs
- organizations that present a course of instruction by means of correspondence or through the use of television or radio
- museums, zoos, planetariums, symphony orchestras, or similar organizations
- nonprofit day-care centers
- youth sports organizations

RELIGIOUS

The term church includes synagogues, temples, mosques, and similar types of organizations. Although the IRC excludes these organizations from the requirement to file an application for exemption, many churches voluntarily file applications for exemption. Such recognition by the IRS assures church leaders, members, and contributors that the church is tax exempt under section 501(c)(3) of the IRC and qualifies for related tax benefits. Other religious organizations that do not carry out the functions of a church, such as mission organizations, speakers' organizations, nondenominational ministries, ecumenical organizations, or faith-based social agencies, may qualify for exemption. These organizations must apply for exemption from the IRS. See Publication 1828, *Tax Guide for Churches and Religious Organizations*, for more details.

Public Charities and Private Foundations

Every organization that qualifies for tax-exempt status under section 501(c)(3) of the IRC is further classified as either a public charity or a private foundation. Under section 508(b) of the IRC, every organization is automatically classified as a private foundation unless it meets one of the exceptions listed in sections 508(c) or 509(a).

For some organizations, the primary distinction between a classification as a public charity or a private foundation is the organization's source of financial support. Generally, a public charity has a broad base of support while a private foundation has very limited sources of support. This classification is important because different tax rules apply to the operations of each. Deductibility of contributions to a private foundation is more limited than deductibility of contributions to a public charity. See Publication 526, *Charitable Contributions*, for more information on deductibility of contributions. In addition, private foundations are subject to excise taxes that are not imposed on public charities. For more information about the special tax rules that apply to private foundations, see Publication 4221-PF, *Compliance Guide for 501(c)(3) Private Foundations*, and the *Life Cycle of a Private Foundation* website on www.irs.gov/efo.

Organizations statutorily classified as public charities under section 509(a) of the IRC are:

- churches;
- schools;
- organizations that provide medical or hospital care (including the provision of medical education and in certain cases, medical research);
- organizations that receive a substantial part of their support in the form of contributions from publicly supported organizations, governmental units, and/or from the general public;

- organizations that normally receive not more than one-third of their support from gross investment income and more than one-third of their support from contributions, membership fees, and gross receipts from activities related to their exempt functions; and
- organizations that support other public charities.

If the organization requests public charity classification based on receiving support from the public, it must continue to seek significant and diversified public support in later years. Beginning with the organization's sixth year of existence and for all succeeding years, the organization must demonstrate in its annual return that it receives the required amount of public support. If the organization does not meet the public support requirement, it could be reclassified as a private foundation.

In addition, to avoid unexpectedly losing its public charity classification, the organization should keep careful track of its public support information throughout the year, so that it will have the information it needs to complete Schedule A, Form 990 or 990-EZ. Unless the organization is committed to raising funds from the public, it may be more appropriate to consider an alternate statutorily based public charity classification. See Publication 557, *Tax-Exempt Status for Your Organization*, for assistance with determining how your organization would be classified.

What Responsibilities Accompany 501(c)(3) Status?

While conferring benefits on 501(c)(3) organizations, federal tax law also imposes responsibilities on organizations receiving that status.

Recordkeeping

Section 501(c)(3) organizations are required to keep books and records detailing all activities, both financial and nonfinancial. Financial information, particularly information on its sources of support (contributions, grants, sponsorships, and other sources of revenue) is crucial to determining an organization's private foundation status. See Publications 4221-PC and 4221-PF, Publication 557, and the instructions to Forms 990, 990-EZ, and 990-PF for more information.

Filing Requirements

Annual Information Returns – Organizations recognized as tax exempt under section 501(c)(3) of the IRC may be required to file an annual information return: Form 990, Form 990-EZ, 990-N (see below) or Form 990-PF along with certain schedules that may be required for your organization. Certain categories of organizations are excepted from filing Form 990 or Form 990-EZ, including churches.

ATTACHMENT 1

See the instructions with each of these forms for more information. See the listed publications and instructions in the “Recordkeeping” section above for more information and guidance.

Annual Electronic Notice – To meet their annual filing requirement, organizations with gross receipts normally \$50,000 or less may choose to submit an annual electronic notice using Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ*. The e-Postcard can only be filed electronically; there is no paper version. For more information about the e-Postcard, go to www.irs.gov/Charities-&-Non-Profits.

Any organization that fails to file a required annual return or notice for three consecutive years will automatically lose its tax-exempt status, by act of law, as of the due date of the return for the third consecutive year.

Unrelated Business Income Tax – In addition to filing Form 990, 990-EZ, or 990-PF, an exempt organization must file Form 990-T if it has \$1,000 or more of gross income from an unrelated trade or business during the year. The organization must make quarterly payments of estimated tax on unrelated business income if it expects its tax liability for the year to be \$500 or more. The organization may use Form 990-W to help calculate the amount of estimated payments required. In general, the tax is imposed on income from a regularly carried-on trade or business that does not further the organization's exempt purposes (other than by providing funds). See Publication 598, *Tax on Unrelated Business Income of Exempt Organizations*, and the Form 990-T instructions for more information.

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Disclosure Requirements

Public Inspection of Exemption Applications and Returns – Section 501(c)(3) organizations must make their applications (Form 1023 or 1023-EZ) and the annual returns (Form 990, Form 990-EZ or Form 990-PF) available to the public for inspection, upon request and without charge (except for a reasonable charge for copying). Each annual return must be made available for a three-year period starting with the filing date of the return. The IRS is also required to make these documents available for public inspection and copying. These documents must be made available at the organization's principal office during regular business hours. The requests may be made in person or in writing. See Publication 557 for more information.

For tax years beginning after August 17, 2006, section 501(c)(3) organizations that file unrelated business income tax returns (Forms 990-T) must make them available for public inspection, and the IRS must make those returns publicly available. Organizations should not include private information of donors or other individuals, such as a social security number, in any information return.

Charitable Contributions—Substantiation and Disclosure – Organizations that are tax exempt under section 501(c)(3) of the IRC must meet certain requirements for documenting charitable contributions. The federal tax law imposes two general disclosure rules: 1) a donor must obtain a *written acknowledgment* from a charity for any single contribution of \$250 or more before the donor can claim a charitable contribution on his/her federal income tax return; 2) a charitable organization must provide a *written disclosure* to a donor who makes a payment in excess of \$75 partly as a contribution and partly for goods and services provided by the organization. See Publication 1771, *Charitable Contributions – Substantiation and Disclosure Requirements*, for more information.

Recordkeeping Requirements

A donor cannot claim a tax deduction for any contribution of cash, a check or other monetary gift made on or after January 1, 2007, unless the donor maintains a record of the contribution in the form of either a bank record (such as a cancelled check) or a written communication from the charity (such as a receipt or a letter) showing the name of the charity, the date of the contribution, and the amount of the contribution.

How Do You Apply for 501(c)(3) Status?

Organizations that want to apply for 501(c)(3) status should be aware of the forms required, the user fee, the filing deadline, and the processing procedures.

FORMS TO FILE

FORM SS-4

An Employer Identification Number (EIN) is your account number with the IRS and is required regardless of whether the organization has employees. Include the organization's EIN on all correspondence to the IRS. Apply for an EIN by completing Form SS-4, *Application for Employer Identification Number*, by calling toll-free (866) 816-2065, or by submitting an online version of the form via www.irs.gov. Form SS-4 is available at Social Security Administration offices, by request through the IRS at (800) 829-3676, and by downloading the form from the IRS Web site at www.irs.gov. For more information about EINs, see Publication 1635, *Understanding Your EIN*.

Do not apply for an EIN until your organization is legally formed. Applying for an EIN signals to IRS computer systems that an organization has been created, and therefore triggers filing requirements.

TYPES OF APPLICATIONS

FORM 1023

Complete Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, and mail to the address indicated in the instructions. The required user fee must accompany Form 1023. The IRS will not process an application until the user fee is paid.

FORM 1023-EZ

Small organizations may file Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, instead of Form 1023, and pay the required user fee. Form 1023-EZ must be filed electronically. For more information, see Form 1023 and 1023-EZ.

FORM 1023, Interactive

Interactive version of Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, includes helpful hints and links to help applicants submit a complete application.

FORMS 2848 and 8821

Attach Form 2848, *Power of Attorney and Declaration of Representative*, if someone other than your principal officer or director will represent you on matters about the application. Attach Form 8821, *Tax Information Authorization*, if you want the IRS to be able to provide information about your application to someone other than a principal officer or director.

When to File

Most organizations must file this application by the end of the 27th month after they were legally formed.

Formation date: A corporation is legally formed when its articles of incorporation are filed with the state; an unincorporated association is legally formed when its organizing document is adopted by the signature of at least two individuals; and a trust is legally formed when all non-charitable interests in the trust property expire, or when it is funded if there are no non-charitable interests.

An organization that is not a private foundation is not required to file an application unless its annual gross receipts are normally more than \$5,000. An organization must file an application within 90 days of the end of the tax year in which it exceeds this threshold.

Example 1: An organization that was created on January 1, 2013, and exceeds the gross receipts threshold, must file an application by April 30, 2015.

Example 2: An organization that was created on January 1, 2012, but did not exceed the gross receipts threshold until its tax year ending December 31, 2013, must file an application by March 31, 2014.

An organization that files its application before the deadline will usually be recognized as tax exempt under section 501(c)(3) of the IRC from the date of its creation, if it meets exemption requirements. An organization that files an application after the deadline will usually be recognized as tax exempt from the date of the application. It may also request exemption retroactive as of the date of creation. See the instructions to the application form for more information.

Determination Letter

The IRS tax specialist reviewing an application may request additional information in writing. If all information received establishes that an organization meets the requirements for exemption, the IRS will issue a determination letter recognizing the organization's exempt status and providing its public charity classification. This is an important document that should be kept in the organization's permanent records.

While Your Application is Pending

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While an organization's application is waiting for processing by the IRS, the organization may operate as a tax-exempt organization.

Most organizations are required to file an annual information return (Form 990, Form 990-EZ or Form 990-PF) or electronic notice (Form 990-N) while their application for exemption is pending. An organization's exempt status can be automatically revoked while its application is pending if it has not filed a required return or notice for three consecutive tax periods after its *formation date*. These returns are subject to public disclosure. If the organization has unrelated business income of more than \$1,000, it must also file a Form 990-T. See Publication 4221-PC or 4221-PF for more information.

Although donors have no assurance that contributions are tax-deductible for federal income tax purposes until the application is approved, contributions made while an application is pending would qualify if the application is approved. However, if the application is disallowed, contributions would not qualify. Moreover, the organization would be liable for filing federal income tax returns unless its income is otherwise excluded from federal taxation.

The EO website (www.irs.gov/charities) provides information about how to find out about the status of an application for tax-exempt status.

How Do You Get IRS Assistance and Information?

The IRS offers help through live telephone assistance and with reading material that is accessible either online, via mail, or at IRS walk-in offices in many areas across the country. IRS forms and publications can be downloaded from the Internet and ordered by telephone.

Specialized Assistance for Tax-Exempt Organizations

Get help with questions about applying for tax-exempt status, annual filing requirements, and information about exempt organizations through the IRS Exempt Organizations (EO).

EO Web Site

irs.gov/Charities-&-Non-Profits

Highlights:

- The *Life Cycle of a Public Charity and Life Cycle of a Private Foundation* describes the compliance obligations of 501(c)(3) organizations.
- Subscribe to the *EO Update*, an electronic newsletter with information for tax-exempt organizations and tax practitioners who represent them.

Web-based Training Modules

www.stayexempt.irs.gov

EO Customer Service

(877) 829-5500

EO Determinations Office Mailing Address

Internal Revenue Service
TE/GE, EO Determinations Office
P.O. Box 2508
Cincinnati, OH 45201

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Tax Publications for Exempt Organizations

Get publications via the Internet or by calling the IRS at (800) 829-3676.

Pub 15, *Circular E, Employer's Tax Guide*

Pub 15-A, *Employer's Supplemental Tax Guide*

Pub 463, *Travel, Entertainment, Gift, and Car Expenses*

Pub 517, *Social Security and Other Information for Members of the Clergy and Religious Workers*

Pub 526, *Charitable Contributions*

Pub 538, *Accounting Periods and Methods*

Pub 557, *Tax-Exempt Status for Your Organization*

Pub 583, *Starting a Business and Keeping Records*

Pub 598, *Tax on Unrelated Business Income of Exempt Organizations*

Pub 1771, *Charitable Contributions—Substantiation and Disclosure Requirements*

Pub 1828, *Tax Guide for Churches and Religious Organizations*

Pub 3079, *Tax-Exempt Organizations and Gaming*

Pub 3833, *Disaster Relief, Providing Assistance Through Charitable Organizations*

Pub 4302, *A Charity's Guide to Vehicle Donations*

Pub 4303, *A Donor's Guide to Vehicle Donations*

Pub 4221-NC, *Compliance Guide for Tax-Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundations)*

Pub 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*

Pub 4221-PF, *Compliance Guide for 501(c)(3) Private Foundations*

Forms for Exempt Organizations

Get forms via the Internet or by calling the IRS at (800) 829-3676.

Form SS-4, *Application for Employer Identification Number*

Form 941, *Employer's Quarterly Federal Tax Return*

Form 990, *Return of Organization Exempt From Income Tax*

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Form 990-EZ, *Short Form Return of Organization Exempt From Income Tax*

Form 990-PF, *Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation*

Form 990-N, *Electronic Notice (e-Postcard) For Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ* (available electronically only)

Form 990-T, *Exempt Organization Business Income Tax Return*

Form 990-W, *Estimated Tax on Unrelated Business Taxable Income for Exempt Organizations*

Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*

Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*

Form 1023, *Interactive*

Form 1041, *U.S. Income Tax Return for Estates and Trusts*

Form 4720, *Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code*

Form 5578, *Annual Certification of Racial Non-Discrimination for a Private School Exempt from Federal Income Tax*

Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation*

Form 8282, *Donee Information Return*

Form 8283, *Noncash Charitable Contributions*

Form 8868, *Extension of Time To File an Exempt Organization Return*

FinCEN Form 114, *Report of Foreign Bank and Financial Accounts*
(filed with Treasury Department)

