



# WHPA CHARTERING COMMITTEE MEETING

November 29, 2017 (11:00am – 12:00pm PST)

## AGENDA

1. Roll Call
2. Chair's Opening Comments
3. 501(c)(3) Overview
4. WHPA Vision, Mission & Goals Review & Discussion
5. Next Steps
6. Adjournment by 12:00pm

**Note:** Rather than take agenda time, Chartering Committee Minute Minutes will be emailed for review and stated vote approval as soon as possible post meetings.



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## For Telephone access:

1. Dial 1-712-775-7035
2. Enter Participant Access Code: **209130#**

Announce yourself and organization when speaking.

## **Mute when not speaking.**

- Use \*6 to take on/off mute thru teleconference line if needed

## ◀ ROLL CALL (Invitees)

WHPA Staff, Wendy Worrell (5 min)

- ASHRAE – Ron Jarnagin
- CALBO – Bob Barks
- IHACI – Bob Wiseman
- JCEEP – **David Dias (CHAIR)**
- NCI – Mel Johnson
- SynergyNexGen – Barbara Hernesman
  
- **WHPA Staff** – Mark Lowry (WHPA Transition Lead)  
Wendy Worrell (Committee Staff Support)  
Judy Johnson (Work Product Development)



# Chair's Opening Comments

Chair David Dias (JCEEP) – (5 min)

## ► Agenda Overview

### GENERAL REMINDERS

- Adherence to the WHPA **Code of Conduct** is required.
- Disclose any potential conflicts of interest as it relates to meeting content, particularly prior to any votes that may occur.
- Identify yourself prior to speaking, clarifying the organization on whose behalf you are speaking, or if you are making a personal comment.
- Mute yourself when not speaking. (\*6 will take you on and off mute.)

### AGENDA ITEMS

- 1) **Roll Call of Voting Members** – WHPA Staff (Wendy Worrell) – 5 min
- 2) **Chair's Opening Comments** - Chair (David Dias, JCEEP) – 5 min
- 3) **501(c)(3) Overview** – Mark Lowry (WHPA Staff, BBI) – 15 min
- 4) **WHPA Vision, Mission & Goals Review & Discussion** – Chair (David Dias, JCEEP) - 30 min  
*Live Edits – Judy Johnson (WHPA Staff, Key SEO)*
- 5) **Next Steps** – Chair (David Dias, JCEEP) - 5 min
  - a. Next Meeting: TBD
  - b. Next Agenda: TBD
- 6) **Adjournment** by 12:00am PST – Chair (David Dias, JCEEP)



## ◀ 501(c)(3) Overview (Source: Barry Silverberg, Silverberg Associates) WHPA Staff, Mark Lowry – (15 min)

### ▶ Purposes – Public:

- An organization must be organized and operated exclusively for an exempt purpose – religious, charitable scientific, testing for public safety, literary, educational purposes, fostering amateur sports competition, or preventing cruelty to children or animals, etc.

### ▶ Examples:

- Churches, Boys' and Girls' clubs, charitable hospitals, non-profit retirement homes or elderly homes, parent-teacher associations...



## ◀ 501(c)(3) Overview (Source: Barry Silverberg, Silverberg Associates) WHPA Staff, Mark Lowry – (15 min)

### ▶ Tax Treatment

- Exempt from most federal taxes
- Contributions are generally tax-deductible for the donor
- Contributions are not subject to federal gift tax
- Subject to Unrelated Business Income Tax (UBIT)



## 501(c)(3) Overview (Source: Barry Silverberg, Silverberg Associates) WHPA Staff, Mark Lowry – (15 min)

### ▶ Organizational Requirements

- Must be a corporation, foundation or community chest, and follow all the state regulations pertaining to these types of organizations

### ▶ Filing Requirements

- **IRS 1023 Form** (Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code)
- **IRS 990** (Return of Organization Exempt from Income Tax)
- **Failure to file may result in both:**
  - Fines up to \$250,000
  - Revocation of tax exempt status



## ◀ 501(c)(3) Overview (Source: Barry Silverberg, Silverberg Associates) WHPA Staff, Mark Lowry – (15 min)

### ▶ Assets

- Assets must be dedicated to charitable purposes
- No part of net earnings may benefit private individuals

### ▶ Social Activity

- Social activities must be insubstantial



◀ **501(c)(3) Overview** (Source: Barry Silverberg, Silverberg Associates)  
WHPA Staff, Mark Lowry – (15 min)

▶ **Legislative/Lobbying Activity & Advocacy**

- Lobbying cannot be a substantial part of its activities
- Limit expenditures to influence legislation, ballot measures, and judicial nominations, among others
- Legislative activity must be insubstantial, or <20% if 501(h) expenditure test election made





## ◀ 501(c)(3) Overview (Source: Barry Silverberg, Silverberg Associates) WHPA Staff, Mark Lowry – (15 min)

### ▶ Political Activities

- Prohibited from engaging in any partisan political activities
- May conduct nonpartisan voter engagement activities
- May not establish a PO for political activities
- PENALTIES:
  - Revocation of tax-exempt status
  - Excise taxes on both the organization and its managers



## ◀ 501(c)(3) Overview (Source: Barry Silverberg, Silverberg Associates) WHPA Staff, Mark Lowry – (15 min)

### ▶ Dissolution

- Upon dissolution, assets must be distributed for charitable purposes

### ▶ Bulk Mail Rate

- Eligible for low cost non-profit bulk mailing permit



◀ **501(c)(3) Overview** (Source: Barry Silverberg, Silverberg Associates)  
WHPA Staff, Mark Lowry – (15 min)

- ▶ **Public Charity 501(c)(3):** 509(a)(1) – 509(a)(4)
  - “Not a private foundation”
  - Normally receives a substantial part of its income, directly or indirectly, from the general public or the government
  - Public support must be fairly broad; **NOT LIMITED** to a few individuals or families



◀ **501(c)(3) Overview** (Source: Barry Silverberg, Silverberg Associates)  
WHPA Staff, Mark Lowry – (15 min)

▶ **Private Foundation/Non-Operating Foundation 501(c)(3): 509(a) – Doesn't qualify as public charity**

- Receives most of its income from investments in endowments
- Income is used to make grants to other organizations rather than being dispersed directly for charitable activities



# ◀ WHPA Vision, Mission & Goals Review/Discussion

Chair, David Dias (JCEEP) – (30 min)

- ▶ **Current WHPA Vision, Mission & Goals**
  - Email distributed for review in advance of meeting
- ▶ **Redline Version (Drafted by WHPA Staff)**
  - Live edits onscreen during meeting –  
*Judy Johnson (WHPA Staff – Key SEO)*



## Next Steps

Chair, David Dias (JCEEP) – (5 min)

### ▶ Next Meeting(s):

- December 4<sup>th</sup> – 7<sup>th</sup>: How many meetings?
- Length of meetings: 60 or 90 minutes each?

### ▶ Next Agenda(s) to include:

- Final Draft Vision, Mission & Goals as Bylaws
- Draft Articles of Incorporation
- Other?





## Meeting Close

Chair, David Dias (JCEEP)

- ▶ Adjourment by 12:00pm PST



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## For More Information, Contact ...

### ▶ WHPA Committee Chair

- David Dias (JCEEP)
- [DaveD@smw104.org](mailto:DaveD@smw104.org)
- 925-208-4903

### ▶ WHPA Staff

- Mark Lowry (WHPA Transition Lead)
- [Mark.Lowry@betterbuildingsinc.com](mailto:Mark.Lowry@betterbuildingsinc.com)
- 224-409-5577 Cell
  
- Wendy Worrell (Committee Staff Support)
- [wendy.worrell@infoplast.com](mailto:wendy.worrell@infoplast.com)
- 951-244-6400 Direct Office -or- 949-246-4985 Cell
  
- Judy Johnson (Work Product Development)
- [jjohnson@keyseo.biz](mailto:jjohnson@keyseo.biz)
- 949-422-8210 Cell

