



BOARD OF DIRECTORS

Kevin G. Walthers, Ph.D., President
Ken Ostini, Vice President
Vacant, Treasurer
Sean J. Abel, Secretary
Alfredo Koch, Ph.D., Board Member

Agenda

Quarterly Regular
Meeting May 28, 2026
Captain's Room, B-102
Allan Hancock College
800 South College Drive, Santa Maria, CA 93454

	<u>Page</u>	<u>Est. Time</u>
ANNUAL MEETING		
1. Call to Order		2:30 p.m.
2. Action Items		
2.A. Election of Directors and Officers	3	
2.B. 2026 Meeting Dates	4	
REGULAR MEETING		
3. Public Comment		
<p>Public comments on an agenda item or another topic within the jurisdiction of the Board of Directors will be given in person during the meeting or submitted in writing at least 24 hours before the meeting via email to: chelsea.humes@hancockcollege.edu. The leading speaker from the audience side on each side of the issue will be limited to five minutes. Additional speakers are limited to two minutes. Please submit an individual comment card for each item. Testimony on specific agenda items will be welcome during consideration of the item by the Board of Directors. When public testimony is completed regarding a specific agenda item, discussion is then confined to directors only. This practice is in accordance with laws governing Board of Directors public meetings.</p>		
4. Action Items		
4.A. Approval of Minutes from the March 4, 2026 Meeting	5	
4.B. Acceptance of Donations	7	
5. Information Items		
5.A. Bulk Wine Update	8	
5.B. Bottling Update	9	
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5.D. Financial Report for Viticulture and Enology Year-To-Date with Financial Data Ending March 31, 2026	13	

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5.E. Tax Year 2024, Fiscal Year 2024-2025 Forms 990, 990-T Tax Returns	16	
5.F. Allan Hancock College (AHC) Wine Festival Update	30	
5. New Business/Oral Reports		
6. Adjournment		

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact Chelsea Humes at 805-922-6966 ext. 3939 or chelsea.humes@hancockcollege.edu. Please make requests 48 hours prior to the meeting in order to make reasonable arrangements to ensure accessibility to this meeting.

Kevin G. Walthers, Ph.D.
Foundation President



To: Board of Directors		Date: May 28, 2026
From: Kevin G. Walthers		
Subject: Election of Directors and Officers		
Reason for Board Consideration: ACTION	Item Number: 2.A.	Enclosures: Page 1 of 1

BACKGROUND

In accordance with Article III Section 6 of the Bylaws, “The Board shall hold an annual meeting for the purpose of organization, selection of directors and officers, and the transaction of other business.” Additionally, Article II Sections 2 and 4 of the Bylaws specify the following: “There shall be only one class of membership of this corporation and it shall consist of the Board of Directors. Each member shall have one (1) vote for all purposes.”

Article III Section 3 of the Bylaws provides for four ex-officio members of the Board of Directors to serve in their capacity as: Superintendent/President, Associate Superintendent/Vice President of Finance and Administration, Dean of the Life and Physical Sciences Program, and Coordinator of the Agricultural Business Program. The Bylaws further provide for one member of the Board of Directors to be appointed by the Allan Hancock Joint Community College District Board of Trustees.

Below is the proposed slate of officers and directors effective May 27, 2026:

- President Kevin G. Walthers, Superintendent/President
- Secretary Sean J. Abel, Dean, Life and Physical Sciences
- Treasurer Laura Becker, Interim Associate Superintendent/Vice President, Finance and Administration
- Vice President Ken Ostini, Allan Hancock Joint Community College District Trustee
- Board Member Alfredo Koch, Coordinator/Instructor, Agribusiness/Viticulture and Enology

FISCAL IMPACT

None

RECOMMENDATION

Staff recommends the board of directors approve the election of the proposed slate of officers and directors.

Administrator Initiating Item: Kevin G. Walthers	Final Disposition:
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ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Sean J. Abel		
Subject: 2026 Meeting Dates		
Reason for Board Consideration: ACTION	Item Number: 2.B.	Enclosures: Page 1 of 1

BACKGROUND

The Viticulture and Enology Foundation supports educational and cultural programs in the areas of agribusiness/viticulture and enology, as well as operates certain facilities related to the programs. The board members meet on a quarterly basis to discuss issues related to the college vineyard and winery.

The 2026-27 schedule below proposes that regular meetings be held quarterly at 3 p.m. The preferred location is the Captain's Room, which is usually available at that time and will be reserved. Note, the college must comply with the Brown Act requirements and post meeting agendas at least 72 hours prior to each meeting.

Board Meeting Date	Agenda Topics due by Noon	Items due by Noon
Wednesday, September 2, 2026	Friday, August 28	Tuesday, August 25
Wednesday, December 2, 2026	Friday, November 20	Tuesday, November 27
Wednesday, March 3, 2027	Friday, February 19	Tuesday, February 24
Wednesday, June 2, 2027 (Annual Meeting)	Friday, May 14	Tuesday, May 18

FISCAL IMPACT

None

RECOMMENDATION

Staff recommends the board of directors approve to hold regular meetings at 3 p.m. on September 2, 2026, December 2, 2026, and March 3, 2027, and hold the annual meeting on June 2, 2027.

Administrator Initiating Item: Sean J. Abel	Final Disposition:
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ALLAN HANCOCK COMMUNITY COLLEGE
Viticulture & Enology Foundation



Kevin G. Walthers, Ph.D., Board President
Ken Ostini, Vice President
Dennis Curran, Treasurer
Sean J. Abel, Secretary
Alfredo Koch, Ph.D., Board Member

Minutes
Board of Directors
Quarterly Meeting
Wednesday, March 4, 2026
3:30 p.m.

Allan Hancock College
Captain's Room B102
800 South College Drive, Santa Maria, CA 93454

1. Call to Order

Dr. Walthers called the meeting to order at 3:30 p.m. with the following directors present: Abel, Koch, Walthers

Absent: Ostini, Curran

Staff Members Present: Keli Seyfert, Grace Wearda, Bruce Wade

Note taker: Chelsea Humes

2. Public Comment

No public comment was made.

3. Action Items

3.A. Approval of December 9, 2025, Meeting Minutes

On a motion by Alfredo Koch, seconded by Sean Abel, the board of directors voted to approve the minutes from the December 9, 2025, meeting. (Ayes: Abel, Koch, Walthers Noes: None; Absent: Curran, Ostini,)

3.B. Acceptance of Donations

On a motion by Sean Abel, seconded by Alfredo Koch, the board of directors voted to approve the donations received. (Ayes: Abel, Koch, Walthers Noes: None; Absent: Curran, Ostini,)

4. Information Items

4.A. Bulk Wine Update

G. Wearda provided an update on current bulk wine amounts in the winery and the short-term plan for the wines. She noted that the next bottling will take place April 30, 2026.

4.B. 2026 Bottling Update

G. Wearda provided an update regarding the inventory for the 2026 bottling. She noted that the reports provided display inventory for the calendar year not the fiscal year. The only items that have been bottled this fiscal year are the Sparkling Pinot Noir in Large and small formats.

4.C. Winery Board Inventory Report

K. Seyfert presented the wine inventory report ending December 31, 2025. Ms. Seyfert responded to questions. December closed out with 11,026.5 gallons of wine in inventory.

5.D. Financial Report

K. Seyfert presented the financial statements detailing the year-to-date financial data ending December 31, 2025. Ms. Seyfert responded to questions. She reported healthy cash flow, low receivables, and low liabilities and expenses.

6.E. Allan Hancock College (AHC) Wine Festival Update

G. Wearda provided an update on the AHC Wine Festival. She noted they have five colleges confirmed as participants, seven local wineries, and three food vendors. Early ticket sales will begin April 27, 2026 and prices will be the same as last year.

7.F. 2024 Varietals Cost Increase Report

K. Seyfert explained inventory cost increases for 2024 varietals which included a decline in harvest volume and increased production losses. There was also an increase in vineyard costs.

5. New Business/Oral Reports

- G. Wearda reported sales are slightly down, wholesale is steady, they currently have 45 wine club members, and they anticipate bottling about 350 cases this year.

6. Adjournment

Dr. Walthers adjourned the meeting at 4:00 p.m. The next quarterly meeting of the board of directors will be held on May 28, 2026.



ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Laura Becker		
Subject: Acceptance of Donations		
Reason for Board Consideration: ACTION	Item Number: 4.B.	Enclosures: Page 1 of 1

BACKGROUND

The donation(s) below are in support of the Allan Hancock College Viticulture & Enology Program. All products donated will be used in the winery and agribusiness program.

Date Received	Donor	Item	Total Value Amount
12/4/2025	Seguin Moreau Napa Cooperage	Monetary Cash Donation	\$500
1/15/2026	Ag-West Farm Credit	1 Bordeaux Export Classic French Oak - Tight Grain, Medium Toast Wine Barrel	\$1,294.13
		Grand Total	\$1,794.13

FISCAL IMPACT

None

RECOMMENDATION

Staff recommends the board of directors accept the donation(s) received.

Administrator Initiating Item: Laura Becker	Final Disposition:
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To: Board of Directors	Date:	
From: Sean J. Abel	May 28, 2026	
Subject: Bulk Wine Update		
Reason for Board Consideration: INFORMATION	Item Number: 5.A.	Enclosures: Page 1 of 1

BACKGROUND

Allan Hancock College Winery has 1,098.5 gallons of bulk wine at the winery as of March 31, 2026. The breakdown of the gallonage is in the chart below.

Allan Hancock College Bulk Wine		Gross Gal	Potential Cases	Notes
Vintage	Varietal			
2023	Pinot Saignee	11	4.6	Use for blending
2023	Red Blend	49.5	20.8	Bottled April 30
2024	Cabernet Sauvignon	59	24.8	Bottled April 30
2024	Malbec	118	49.6	Bottled April 30
2024	Syrah	118	49.6	Bottled April 30
2024	Touriga Nacional	30	12.6	Blended & Bottled April 30
2024	Red Blend	59	24.8	Use for blending or dump
2024	Syrah Rose	15	6.3	Use for blending & topping
2024	Pinot Noir Rose	15	6.3	Use for blending & topping
2025	Albarino	18	8.38	Use for blending
2025	Chardonnay	68	28.5	Bottled April 30
2025	Grenache Blanc	116	48.7	Bottled April 30
2025	Pinot Noir Rose	62	26	Bottled April 30
2025	Torrontes Riojano	30	12.6	Use for blending
2025	Pinot Noir Sparkling Blend	122	51.3	In Tirage until Fall 2026
2025	Cabernet Sauvignon	14	8.38	Continue to age until 2027
2025	Pinot Noir	74	31.1	Continue to age until 2027
2025	Syrah Rose (Saignee)	14	8.38	Use for blending
2025	Syrah	106	44.5	Continue to age until 2027
Totals		1,098.5	467.24	

Administrator Initiating Item:

Sean J. Abel

Final Disposition:



ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Sean J. Abel		
Subject: Bottling Update		
Reason for Board Consideration: INFORMATION	Item Number: 5.B.	Enclosures: Page 1 of 1

BACKGROUND

Allan Hancock College Winery had their annual bottling on April 30, 2026. Below is the breakdown of wine bottled in cases, bottles, and gallons.

Allan Hancock College Bottling		Final Cases	Final Bottles	Gals Bottled
Vintage	Varietal			
2024	Syrah	49.75	597	118.3
2024	Malbec	50	600	118.9
2024	Cabernet Sauvignon	27.66	332	65.77
2023	Red Blend (02)	22.92	263	54.5
2025	Chardonnay	25	300	59.45
2025	Grenache Blanc	43	516	102.25
2025	Pinot Noir Rose	26.66	320	63.39
TOTALS		244.99	2,928	582.56

Administrator Initiating Item:

Sean J. Abel, Secretary

Final Disposition:



ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Laura Becker		
Subject: Winery Board Inventory Report		
Reason for Board Consideration: INFORMATION	Item Number: 5.C.	Enclosures: Page 1 of 3

BACKGROUND

Attached are the winery board inventory reports for the AHC Viticulture and Enology Foundation. A report on year-to-date inventory ending fiscal year March 31, 2026 will be provided.

Administrator Initiating Item: Laura Becker	Final Disposition:
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Allan Hancock College Viticulture & Enology Foundation
Board Inventory Report - Bulk Wines
March 31, 2026

Vintage/Varietal	FY26 Beginning Inventory Bulk Gallons	Plus: YTD Harvest Bulk Gallons	Plus/Minus: YTD Destroyed/ *Losses Bulk Gallons	Minus: YTD Bottling Bulk Gallons	Plus/Minus FY26 Blending	FY26 Ending Inventory Bulk Gallons	FY26 Ending Inventory Cost Value	FY26 Ending Inventory Cost/Gallon	FY26 Ending Inventory Cost Value (Case Equivalent)
2023 Alacante Bouschet	4.00	0.00	0.00	0.00	(4.00)	0.00	-	-	-
2023 Sparkling Pinot Noir (Clone 091)	28.93	0.00	(16.22)	(12.71)	0.00	0.00	-	-	-
2023 Pinot Saignee	11.00	0.00	0.00	0.00	0.00	11.00	303.06	27.55	65.57
2023 Red Blend	49.50	0.00	0.00	0.00	0.00	49.50	888.27	17.94	42.71
2024 Cabernet Sauvignon (TTT)	59.00	0.00	(6.00)	0.00	6.00	59.00	1,596.84	27.07	64.41
2024 Malbec	124.00	0.00	(13.00)	0.00	7.00	118.00	2,871.17	24.33	57.91
2024 Pinot Rose (Clone #91)	15.00	0.00	0.00	0.00	0.00	15.00	1,209.57	80.64	191.92
2024 Pinot Sparkling (Clone #91)	65.00	0.00	(3.00)	0.00	(62.00)	0.00	-	-	-
2024 Red Blend	59.00	0.00	(6.00)	0.00	6.00	59.00	3,694.60	62.62	149.04
2024 Syrah	142.60	0.00	(9.60)	0.00	(15.00)	118.00	5,807.79	49.22	117.14
2024 Syrah Rose	15.00	0.00	0.00	0.00	0.00	15.00	884.10	58.94	140.28
2024 Touriga	30.00	0.00	0.00	0.00	0.00	30.00	1,396.82	46.56	110.81
2025 Albarino	0.00	25.00	(7.00)	0.00	0.00	18.00	697.24	38.74	92.19
2025 Cabernet	0.00	17.00	(3.00)	0.00	0.00	14.00	474.12	33.87	80.60
2025 Chardonnay	0.00	75.00	(7.00)	0.00	0.00	68.00	2,091.73	30.76	73.24
2025 Grenache Blanc (001 Early Pick)	0.00	65.00	(7.00)	0.00	0.00	58.00	1,812.83	31.26	74.39
2025 Grenache Blanc (002 2nd Harvest)	0.00	80.00	(15.00)	0.00	(65.00)	0.00	-	-	-
2025 Grenache Blanc (003 2nd Harvest)	0.00	0.00	(7.00)	0.00	65.00	58.00	2,231.17	38.47	91.55
2025 Pinot Noir (Blend)	0.00	74.00	0.00	0.00	0.00	74.00	2,063.84	27.89	66.38
2025 Pinot Noir (Lot #667) (Rose)	0.00	75.00	(13.00)	0.00	0.00	62.00	2,091.73	33.74	80.30
2025 Pinot Noir (Sparkling Clone 91)	0.00	65.00	(5.00)	0.00	(60.00)	0.00	-	-	-
2025 Pinot Noir Sparkling Blend	0.00	0.00	0.00	0.00	122.00	122.00	5,760.52	47.22	112.38
2025 Syrah Blend	0.00	0.00	(13.00)	0.00	107.00	94.00	2,984.20	31.75	75.56
2025 Syrah A	0.00	60.00	0.00	0.00	(60.00)	0.00	-	-	-
2025 Syrah B	0.00	47.00	0.00	0.00	(47.00)	0.00	-	-	-
2025 Syrah C	0.00	30.00	(18.00)	0.00	0.00	12.00	836.69	69.72	165.94
2025 Syrah Rose	0.00	14.00	0.00	0.00	0.00	14.00	390.46	27.89	66.38
2025 Torrontes	0.00	31.00	(1.00)	0.00	0.00	30.00	864.58	28.82	68.59
Total number of Gallons	603.03	658.00	(149.82)	(12.71)	0.00	1,098.50	40,951.31	37.28	88.72

*Losses due to Blending, Bottling, Evaporation, Filtrations, Spillage

** Unallocated costs will be allocated as the current fiscal year's harvest comes in.

Allan Hancock College Viticulture & Enology Foundation
Board Inventory Report - Bottled Wines
March 31, 2026

Vintage/Varietal	FY26 Beginning Inventory (Bottles)	Minus: YTD Sales	Minus: YTD Donations	Minus: YTD Winery Use	Plus/Minus: YTD Adjustments	Plus: YTD Bottling	FY26 Ending Inventory (Bottles)	Cost per Bottle	FY26 Ending Inventory Cost Value	Retail Cost per Bottle	FY26 Ending Retail Cost Value
2020 Syrah	24	-13	0	-11	0	0	0	12.66	0.00	23.00	-
2021 Chardonnay Sparkling Cuvee	3	-2	0	-1	0	0	0	7.99	0.00	23.00	-
2021 Red Blend	58	-33	-8	-17	0	0	0	9.38	0.00	17.00	-
2021 Syrah	50	-37	0	-13	0	0	0	6.83	0.00	23.00	-
2021 Torrontes	89	-51	-13	-26	1	0	0	7.87	0.00	18.00	-
2022 Malbec	127	-70	-24	-31	-2	0	0	9.47	0.00	23.00	-
2022 Red Blend	36	-14	-4	-18	0	0	0	9.38	0.00	17.00	-
2022 Sauvignon Blanc	108	-66	-18	-24	0	0	0	9.21	0.00	23.00	-
2022 Syrah	468	-293	-29	-26	-1	0	119	8.95	1,065.02	23.00	1,065.02
2022 Torrontes Riojano	156	0	0	0	0	0	156	8.93	1,393.59	18.00	2,808.00
2023 Albarino	425	-151	-43	-24	2	0	209	7.04	1,471.56	18.00	3,762.00
2023 Chardonnay	510	-485	-12	-12	-1	0	0	7.61	0.00	18.00	-
2023 Malbec	756	-82	0	-9	-2	0	663	6.98	4,627.30	23.00	15,249.00
2023 Pinot Noir Blend	1,566	-1056	-64	-35	-1	0	410	6.52	2,673.83	23.00	9,430.00
2023 Pinot Noir Blend (2nd Bottling)	636	0	0	0	0	0	636	6.27	3,986.58	23.00	14,628.00
2023 Pinot Noir (Clone 91)	138	-17	0	-4	-3	0	114	7.24	824.88	23.00	2,622.00
2023 Pinot Noir (Clone 777)	111	-46	0	-5	-1	0	59	7.28	429.43	23.00	1,357.00
2023 Pinot Rose	238	-81	-62	-31	5	0	69	7.00	482.84	18.00	1,242.00
2023 Red Blend	504	-362	-2	-4	7	0	143	5.52	790.07	17.00	2,431.00
2023 Sparkling Wine 750ml	151	-128	-15	-11	3	0	0	6.79	0.00	23.00	-
2023 Sparkling Wine 750ml (2nd Btlg)	0	-34	0	-3	-2	39	0	23.33	0.00	23.00	-
2023 Sparkling Wine 1.5L	0	-7	0	-1	-3	11	0	46.66	0.00	40.00	-
2023 Syrah	864	0	0	-3	0	0	861	8.44	7,268.88	23.00	19,803.00
2023 Torrontes (.375 L)	110	-9	-2	-8	-1	0	90	6.97	627.31	18.00	1,620.00
2023 Zinfandel	18	-17	0	0	-1	0	0	6.88	0.00	23.00	-
2024 Albarino	192	0	0	-3	0	0	189	17.09	3,229.68	18.00	3,402.00
2024 Chardonnay	504	-282	-21	-16	1	0	186	14.91	2,773.40	18.00	3,348.00
2024 Pinot Noir	2,254	0	0	-4	2	0	2,252	11.28	25,410.94	23.00	51,796.00
2024 Pinot Rose	192	-58	0	0	1	0	135	17.95	2,422.71	18.00	2,430.00
2024 Torrontes	287	0	0	0	-2	0	285	12.71	3,623.44	18.00	5,130.00
Total Number of Bottles	10,575	-3,394	-317	-340	2	50	6,576		0.00		
Cost Value Totals	\$ 95,170.68	\$ (27,820.99)	\$ (2,552.74)	\$ (2,979.19)	\$ (139.44)	\$ 1,422.93	\$ 63,101.47		\$ 63,101.47		\$ 142,123.02



ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Laura Becker		
Subject: Financial Report for Viticulture and Enology		
Reason for Board Consideration: INFORMATION	Item Number: 5.D.	Enclosures: Page 1 of 3

BACKGROUND

Attached are the income statement and balance sheets for the AHC Viticulture and Enology Foundation. A report on year-to-date financial data ending fiscal year March 31, 2026 will be provided.

Administrator Initiating Item:

Laura Becker

Final Disposition:

14
AHC Viticulture & Enology Foundation
Statement of Financial Position
For The Period Ending 03/31/2026

Assets

Claim on Cash	71,080
Cash on Hand	100
Accounts Receivable	1,585
Due From Other Funds	296
Inventory-Bulk Wine	40,951
Inventory-Bottled Wine	63,101
Total Assets:	<u>177,114</u>

Liabilities

Sales Tax Payable	937
CA CRV Fee Payable	93
SBC Wine Assessment Payable	107
Total Liabilities:	<u>1,137</u>

Fund Balance

Fund Balance, July 1	171,593
Current Income (Loss)	4,385
Total Fund Balance:	<u>175,977</u>
Total Liabilities and Fund Balance:	<u>177,114</u>

AHC Viticulture & Enology Foundation¹⁵
Statement of Operations
For The Period Ending 03/31/2026

Revenue

Contributions, Gifts, Grants & Endowments	2,500
Non Cash Contribution	17,392
Net Revenue	19,892

Wine Operations

Shipping Fee Revenue	443
Sales and Commission	74,227
Sales Discounts	(25,852)
Net Sales	48,818
Cost of Goods Sold	(37,729)
Gross Profit (Loss)	11,088
Gross Profit Margin	22.7%

Total Revenues 30,980

Expenditures

CSEA Overtime Non Instr	115
Office/Operational Supplies	5,053
In Kind Supply Expense	625
Inventory Allocation Expense	(23,308)
Food - Business Meetings/Events	691
Service Contracts (Businesses)	17,531
Travel - All Travel Costs	1,577
Non-Tech Licenses, Permits, Fees	827
In Kind-Software/Technology Licenses	14,985
Insurance	186
Legal Fees	428
In Kind-Legal Fees	488
Excise Tax	221
Sales Tax Expense	258
Postage/Express Services	528
Advertising/Sponsorships	1,907
Bank Service Charges	28
Merchant Fees	2,398
Cash Over and Short	5
Equipment	758
Equipment-In Kind	1,294
Total Expenditures	26,595
Net Income (Loss)	4,385

Fund Balance

Fund Balance, July 1	171,593
Current Balance	\$175,977



ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Laura Becker		
Subject: Fiscal Year (FY) 2024 to FY2025 Tax Returns		
Reason for Board Consideration: INFORMATION	Item Number: 5.E.	Enclosures: Page 1 of 14

BACKGROUND

As a part of the college's annual audit, the accounting firm CWDL, CPAs, prepares the tax returns for the Viticulture & Enology Foundation. The firm has provided the public disclosure copy of the tax returns for the board's review and approval.

Administrator Initiating Item: Laura Becker	Final Disposition:
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Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

OMB No. 1545-0047

2024

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

A For the **2024** calendar year, or tax year beginning 7/01, **2024**, and ending 6/30, **2025**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION 800 S COLLEGE DR SANTA MARIA, CA 93454	D Employer identification number 46-4946687
		E Telephone number 8059226966
		F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify): _____

H Check if the organization is **not** required to attach Schedule B (Form 990).

I Website: ALLANHANCOCK.EDU/AGRIBUSINESS/VITICULTUREFOUN

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other: _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 59,448.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I.

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	26,771.
	2 Program service revenue including government fees and contracts	2	32,677.
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	59,448.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	1,378.
	13 Professional fees and other payments to independent contractors	13	2,860.
	14 Occupancy, rent, utilities, and maintenance	14	3,652.
	15 Printing, publications, postage, and shipping	15	1,322.
	16 Other expenses (describe in Schedule O) SEE SCHEDULE O	16	43,962.
17 Total expenses. Add lines 10 through 16	17	53,174.	
18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	6,274.	
Net Assets	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	165,319.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	171,593.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2024)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

Table with columns (A) Beginning of year and (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses

(Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Table with columns for program title, line number, and expense amount. Includes entries for TO SUPPORT THE EDUCATIONAL AND CULTURAL PROGRAMS IN THE AREAS OF AGRIBUSINESS, VITICULTURE AND ENOLOGY AT ALLAN HANCOCK COMMUNITY COLLEGE DISTRICT.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Lists Kevin G. Walthers, Ph.D., Dr. Sean J. Abel, Dennis Curran, Alfredo Koch, Ph.D., and Suzanne Levy, Ed. D.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. SEE SCH O

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed: CA

42a The organization's books are in care of: KELI SEYFERT Telephone no. (805) 922-6966
Located at: 800 S COLLEGE DR SANTA MARIA CA ZIP + 4 93454

42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here
and enter the amount of tax-exempt interest received or accrued during the tax year.

44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date			
	DENNIS CURRAN <small>Type or print name and title</small>		VICE PRESIDENT			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JOHN DOMINGUEZ, CPA		JOHN DOMINGUEZ, CPA			
	Firm's name			Firm's EIN		
	Firm's address			Phone no.		
CWDL CPAS			858-568-2700			
3131 CAMINO DEL RIO N STE 820						
SAN DIEGO, CA 92108						

May the IRS discuss this return with the preparer shown above? See instructions	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2024

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Table with 2 columns: Name of the organization (ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION) and Employer identification number (46-4946687)

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1-12. List of reasons for public charity status with checkboxes. Option 5 is checked: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes rows (A) through (E) and a Total row.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	51,739.	24,257.	38,511.	33,268.	26,771.	174,546.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	51,739.	24,257.	38,511.	33,268.	26,771.	174,546.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						174,546.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	51,739.	24,257.	38,511.	33,268.	26,771.	174,546.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						174,546.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)).	14	100.00 %
15 Public support percentage from 2023 Schedule A, Part II, line 14.	15	100.00 %

16a **33-1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b **33-1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Value, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33-1/3% support tests-2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33-1/3% support tests-2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required – <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

BAA

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION	Employer identification number 46-4946687
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**FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES**

ADVERTISING AND PROMOTION.....	\$	1,923.
BAD DEBT EXPENSE.....		2.
BANK AND MERCHANT FEES.....		2,633.
CASH SHORT/OVER.....		5.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		5,681.
FOOD SUPPLIES.....		3,502.
INSURANCE.....		281.
LOSS-DISPOSAL.....		3,763.
NOT-TECH LICENSES, PERMIS, FEE.....		20,836.
OFFICE EXPENSES.....		4,395.
PUBLIC RELATIONS/RECOGNITIONS.....		600.
SALES/USE TAX EXPENSE.....		275.
TECHNOLOGY SERVICES.....		66.
TOTAL	\$	43,962.

**FORM 990-EZ, PART II, LINE 24
OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
INVENTORY.....	\$ 100,711.	\$ 118,474.
PREPAID EXPENSSE.....	145.	150.
ACCOUNTS RECEIVABLE.....	3,136.	3,369.
PLEDGES RECEIVABLE.....	2,427.	0.
TOTAL	\$ 106,419.	\$ 121,993.

**FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE.....	\$ 8,801.	\$ 12,922.
TOTAL	\$ 8,801.	\$ 12,922.

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO SUPPORT THE EDUCATIONAL AND CULTURAL PROGRAMS IN THE AREAS OF AGRIBUSINESS,
VITICULTURE AND ENOLOGY AT ALLAN HANCOCK COMMUNITY COLLEGE DISTRICT.

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO



ALLAN HANCOCK COLLEGE VITICULTURE & ENOLOGY FOUNDATION

To: Board of Directors		Date: May 28, 2026
From: Sean J. Abel		
Subject: AHC Wine Festival Update		
Reason for Board Consideration: INFORMATION	Item Number: 5.F.	Enclosures: Page 1 of 1

BACKGROUND

An update on the 4th Annual West Coast College & University Wine Festival will be presented.

Administrator Initiating Item: Sean J. Abel	Final Disposition:
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