





Mission

The mission of Crafton Hills College is to advance the educational, career, and personal success of our diverse campus community through engagement and learning.

Vision

Crafton Hills College will be the college of choice for students who seek deep learning, personal growth, a supportive community, and a beautiful collegiate setting.

Values

Crafton Hills College values academic excellence, inclusiveness, creativity, and the advancement of each individual.

Dear Friends of Crafton Hills College,

The 2023-2024 academic year was marked by remarkable growth and opportunity at Crafton Hills College. Together, we celebrated milestones that underscore our shared dedication to student success, academic excellence, and meaningful community engagement.

This year, the Crafton Hills College Foundation achieved record-breaking success, with assets reaching an extraordinary \$7.8 million. Thanks to over \$2.6 million in support, the Foundation provided \$538,000 in scholarships and program funding. These investments directly benefited our students and programs such as Honors, STEM, and the Fire Academy—helping prepare students for rewarding careers and lifelong learning.

We also celebrated the opening of the new Public Safety Training Center, a state-of-the-art facility designed to enhance our ability to deliver premier education and training for public safety professionals. Additionally, our One Book, One College program brought renowned author and activist George Takei to campus, fostering a campus-wide dialogue on inclusion and resilience.

None of this would be possible without the generosity of our donors, alumni, faculty, staff, and community partners. Your unwavering support is transforming lives and creating pathways for our students to realize their aspirations.

Thank you for being an integral part of Crafton Hills College’s journey. Together, we are shaping a brighter future for our students and the communities we serve.

Warm regards,

A handwritten signature in black ink, appearing to read "Kevin P. Horan". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kevin Horan, Ed.D
President, Crafton Hills College

2023 - 2024 Crafton Hills College Administration

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Deborah Wasbotten	Child Care Center
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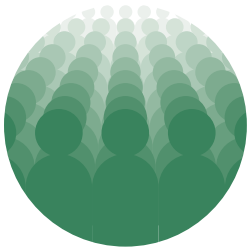
2023 - 2024 Annual Report

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Hawie Mekbib, Various	Photographers
Michelle Riggs, Various	Writers
Julie McClain	Graphic Designer
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Our Students in 2023



5,919
Students Enrolled



27.7%
Full-Time
Students

72.3%
Part-Time
Students



55.2%
Female

43.1%
Male



15,203
Credit Enrollments

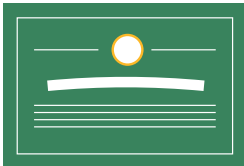


ETHNICITY

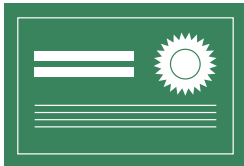
53.8% Hispanic
28.8% Caucasian
3.9% African American
5.7% Asian
5.5% Two or More Races
0.3% Native American



323
Associate Degrees
for Transfer



367
Associate Degrees



698
Certificates



1,388
Degrees and Certificates Awarded



COLLEGE HIGHLIGHTS

July 2023 - June 2024



NextUp Grant Award

A \$188,733 boost in funding will allow Crafton Hills College to target another underserved population: current and former foster youth.

Crafton is among a list of statewide institutions to receive funding through the NextUp grant, an award administered through the California Community College Chancellor's Office. NextUp provides funds academic counseling, career

guidance, transportation, and grants to assist with the cost of books and supplies, housing, and other educational expenses for current and former foster youth.

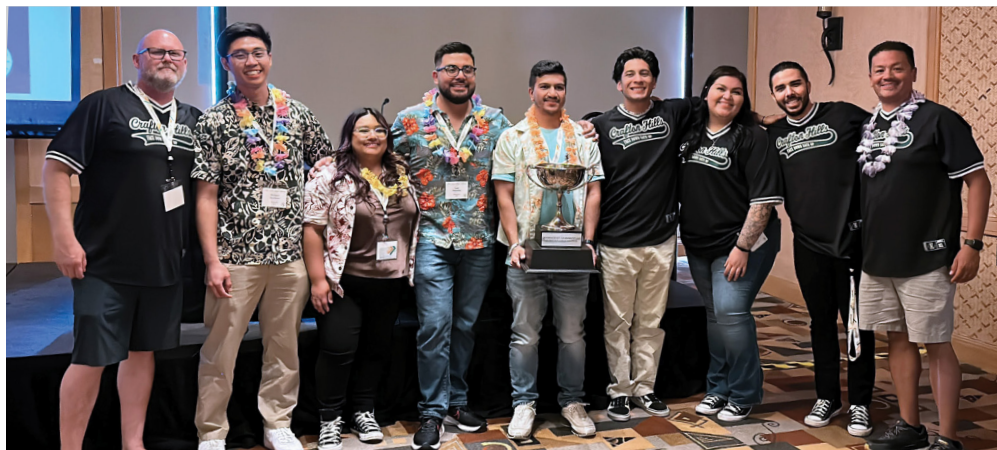
"We want to provide high touch wraparound services designed to support the academic and personal goals of our current and former foster youth," said Dr. LaTasha Hagler, EOPS/CARE/CalWORKs/Dream/NextUp associate dean of student

services at Crafton.

The NextUp award is an annually funded grant, and Crafton could see an increase in funding each year depending on student enrollment and those that utilize program services.

Photo: EOPS Students at the 2023 graduation ceremony.

Sputum Bowl State Champs!



Two teams from Crafton Hills College's Respiratory Care program won first and second place at the state-level Sputum Bowl competition at the California Society for Respiratory Care's (CSRC) annual convention on June 21. The two Crafton teams consisted of Richard Sevileno, Alejandra Martinez, Luis Rebollar, Rajendra Pandey, Cristian Garcia, Jasmine Quezada,

and Cameron Maldonado. The teams were led and coached by its program director, Michael Sheahan, and director of clinical education, Daniel Rojas. The students wore commemorative jerseys in honor of Nico Cabalu, their former classmate and teammate who tragically passed away in April after the team won their regional title.

The two teams placed 1st and 2nd in the regional competition, beating out six other teams including Modesto Junior College, Mt. San Antonio College, and San Joaquin Valley College.

The Sputum Bowl has been a tradition at the American Association for Respiratory Care (AARC) Congress since 1978, where top respiratory therapists compete in a fast-paced quiz. Adding a student division in 2004, the event tests knowledge on everything from aerosol delivery to gas laws. Two teams will move on to the national competition in Nashville this November 2023.

Photo: Michael Sheahan, Richard Sevileno, Alejandra Martinez, Luis Rebollar, Rajendra Pandey, Cristian Garcia, Jasmine Quezada, Cameron Maldonado, Daniel Rojas III.

Crafton Hills College Donors, Students Meet at Annual Scholarship Reception



Crafton Hills College's community of donors is a vital component to the success of its Roadrunner population. And every year, the College's Foundation hosts a special reception on campus for donors to meet with the student – or students – their financial contribution helped.

This year, the annual event took place Thursday, Aug. 10, taking over Crafton Hall with lively chatter and a celebration of gratitude.

Program organizers kept the main program short and to-the-point so donors and students had more time to interact, explained Leslie Wessels, scholarship chair of the CHC Foundation. But stories like Melissa Hernandez's was a reception highlight.

"As the oldest of seven siblings..., I strive every day to show them how important education is," explained the Yucaipa High School alumna, Foundation scholarship recipient, and first-generation college student. "Ultimately choosing [to attend] Crafton has been the best decision I could have made for myself. I was able to learn my likes and dislikes and even changed my major from political science to psychology during my first semester here."

Attending Crafton has allowed Hernandez to pursue other passions, including cross-country and participating in the College's Research Club. In April, she was invited to present research on intimate partner violence at the 2023 Western Psychology Association Conference.

"I plan to finish my studies at Crafton this upcoming spring and after that I will continue to pursue a psychology major at a transfer institution. My ultimate career goal is [to become] a criminal defense attorney [and] because of my crazy ambition I also see myself going to graduate school and law school," she continued. "But for now, I'm excited to continue to grow surrounded by the Crafton community and my peers."

The Crafton Hills College Foundation raises money year-round to support student success and campus improvements. Its board of directors is composed of 25 volunteers who donate their time to the cause and oversee the scholarship application process. The CHC Foundation is a 501(c)3 organization, which establishes it as a charity so that donations are tax-deductible. It provides scholarships, grants, loans, and other types of assistance.

To learn more about the organization or to make a financial contribution, send an email to chchfoundation@craftonhills.edu or call 909-389-3245.

Photo: CHC Student, Melissa Hernandez, and her family.

Crafton Hills College Honors Institute Thriving



Crafton Hills College Honors Institute has rebounded from pandemic setbacks and is now rapidly expanding. Despite sending off 30 graduates to transfer schools in 2023, the institute has gained 43 new students since May 1.

In Fall 2023, the Honors Institute started with its largest group ever, surpassing its pre-Covid record with 130 enrolled students.

Recent achievements include:

- 100% graduation rate for eligible Honors students.

- Successful transfers to top institutions like UCLA, Berkeley, and UC Riverside.
- Notable scholarships, such as Jade Williford receiving two \$5,000 awards from UCLA, including the prestigious TAP Scholarship.
- Student Logan Wells is participating in a selective health program at the University of Washington-Seattle.
- Continuing honors student Michelle Ly was selected to serve as the SBCCD Student Trustee.

Photo: CHC Honors Student Jade Williford.

Crafton Hills College Welcomes Back Paramedic Program Alumni with Special Reunion



Crafton Hills College's paramedic program has trained some of the best in the field since its inception in the 1970s. And to mark the program's 100th graduating class, Yucaipa's little college on the hill welcomed paramedic alumni back to campus with a lively reception in the Crafton Center on Friday, August 25.

During the hour-long reunion, dozens shook hands, hugged, chatted about their lives since graduating and shared trade secrets and offered bits of advice to soon-to-be-grads.

"It's crazy to see who has come before us and went through what we went through and how times have changed," said Tucker Johnson, a 22-year-old Hemet resident

and 100th class speaker. He added how much he appreciated hearing their stories and getting their advice.

And there was no better person to get advice from than Steve Nunn, a member of the program's first graduating class, who said returning to campus was a "time warp." As Johnson and Nunn interacted, Johnson's face lit up as he soaked in an extended handshake and listened intently as Nunn spoke.

"It's a real trip to ... be a part of this," shared Nunn. "When we first started the class [in 1977] we did not have a guarantee that we would be certified because of all the political problems and the paperwork, etcetera. So, we went through all the

didactic phase and the clinical phase, not knowing whether we would have a license at the end of the deal."

But they did, and Nunn went on to have a successful career. Yet, he never forgot his Crafton roots and would later return to campus as a paramedic instructor and a preceptor. "I've seen the evolution of the program," Nunn continued, "and the fact that we've had 100 continuous classes come through is crazy, it's a record."

Johnson later explained that there's a lot of pressure on him and his classmates being the 100th class. But Nunn believes the field will be in good hands. Nunn offered, "We all know what each of us have gone through, and when I see an ambulance and I see some 'kids' driving those ambulances, I'm thinking, 'Yeah, I know exactly what they're going through.'"

The reunion was a powerful reminder that while the faces may change, the passion, resilience, and legacy of Crafton's paramedic program continue to thrive—uniting generations of lifesavers who share a common bond and commitment to serving their communities.

Photo: CHC Paramedic Program Alumni.

Orland Scholarship Awarded to Cadet in Academy 109



Margie Orland, mother of Fire Captain, Michael Orland continues his legacy at Crafton through the awarding of a scholarship to support one cadet each academy.

For the Academy 109 presentation, Michael's son Jacob Orland joined his grandmother in reviewing the essays and selecting a candidate.

John Magallanez was selected as the recipient for Academy 109. Magallanez, who commutes from Pasadena every day to attend the academy, shared with the Orlands that his journey to become a

firefighter was inspired by an experience he had at the age of four when he was rescued from a locked car.

Orland addressed the entire class before ending the ceremony. "I admire your motto 'all grit, no quit' - that was Mike's life motto also and he would have been very proud of each of you. Wishing you a great future in your forthcoming careers and may you always be safe."

Photo: Jacob Orland, CHC Cadet John Magallanez, and Margie Orland.

Legacy Society Donor Event Unveils Commemorative Plaques in Honor of Generous Contributors



The Crafton Hills College Foundation hosted a reception to honor and celebrate the generosity of Legacy Society donors on October 20.

Seventy engraved blocks serve as a lasting testament to the unwavering dedication of donors with cumulative gifts to the college and are prominently displayed in the Crafton Center, allowing all visitors to view and appreciate the profound impact of their philanthropy.

The ceremony included a reflection from Foundation Director and Legacy Society member, Barbara Smith who shared, "Having my name on the legacy wall is a very nice thank you for my donation to the college, however, the gratitude of being able to see my donations at work is beyond heart-warming."

Student, Daxter Serrato, provided an overview of how the funds they received helped them attend the National

Conference for the Geological Society of America. Daxter explained how the extracurricular experience broadened their horizon about research topics. "I hope my story, and my hard work highlights the importance of our donors' investments into the hopes and dreams of the students here at Crafton," concluded Daxter.

The CHC Foundation is a nonprofit corporation devoted exclusively to raising funds for scholarships, grants, and other types of assistance for CHC students and faculty. Cumulative contributions over \$10,000 qualifies donors for acknowledgment on the Legacy Wall, which has a total of five levels of giving – Supporters (\$10,000-\$24,999), Collaborator (\$25,000-\$49,999), Innovators (\$50,000-\$99,999), Benefactors (\$100,000-\$499,999) and Visionaries (\$500,000+) – but donations of any size are welcome. To learn more about the Foundation, visit www.craftonhills.edu/foundation.

Photo: CHC Legacy Society 2023.

CHC Legacy Society Members

Visionaries

Stanley Krasovec
Henry Stone & Elaine Rosen

Benefactors

Nicolas Campos
Gloria & William Harrison
Raymond Pryke
Bill & Nelda Rankin
Barbara L. Smith

Innovators

William & Paula Ahlborn
Forrest & Valorie Greek
Michael Orland
Diane Pfahler

Collaborators

Donald & Carol Averill
David Avila & Ellen Benefiel
Gordon & Sara Clopine
Donna M. Ferracone
Edward Jones
Richard & Theresa Larsen
Steve & Rebecca Marlatt
Patrick & Cheryl Marshall
Brandon & Julie McKee

Wayne & Doris Milloy

Dr. Phong Nguyen

Donald Nydam

James & Theresa Ramos

Harvey Ricketts & Betty Jo Wood

Laura & Jon Winningham

Supporters

Michael & Carla Alder
Kenneth Ray & Beverly Jean Amsden
Patricia Atherton
Leroy & Marilyn Balch
Cheryl Bardowell
Paul & Joann Barich
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Jane K. Beitscher
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William & Lillian Clopine
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Cheryl Cox
Kathryn Crow
Kenneth & Wynona Duvall
Louis & Patricia Gomez
Douglas C. Heller-Taylor
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Kevin & Erica Horan
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Sam Irwin
JoAnne Jesson
Nancy & Gary Kasin
Susan Kean

Thomas & Josie Konzem
Robert B. Martin & Mary E. Goldsboro
Alaina Mathews
Rick & Amy Minjares
William & Linda Nassar
Charlie & Tommi Ng
David & Diane Raley
Sam & Michelle Riggs
Diana Rodriguez & Jeff Barraza
Michael & Amy Strong
Dwight Tate & Katherine Wright
Bob & Judy Tyson
Teresa L. Wallin
Greg & Leslie Wessels
Sherri Wilson
Daniel & Celia Word
Keith & Sheri Wortz
June C. Yamamoto

SCE Awards \$50,000 in Support of Crafton Hills College Student Programming and Scholarships



Crafton Hills College received a much-needed boost to its STEM-based and first responder programming, thanks to Southern California Edison.

The Crafton Hills College Foundation received \$50,000 total to support scholarships for students pursuing a career in science, technology, education and math and for those enrolled in the Fire Academy.

"We use these scholarship opportunities to recruit STEM students which helps us expand access, address workforce shortages in STEM fields and promote diversity and inclusivity," explained Michelle Riggs, Crafton's director of institutional

advancement. "These scholarships help students see that Crafton is a great place to start their educational pathway if they are interested in pursuing STEM careers or transferring to four-year institutions."

"Fire Academy scholarships help reduce barriers associated with program commitments, from overall cost to unexpected life expenses," Riggs continued. "The Academy is a full-time commitment with students spending all-day on campus attending lectures and hands-on training four and sometimes five days a week."

Photo: CHC Fire Cadet, Rubin Valverde.

Growing Inland Achievement Selects Crafton Hills College EOPS Students For Prestigious Scholarships



Growing Inland Achievement selected Crafton Hills College student Diego Cruz and alum Tykisha Edwards as its Ayala Student Voice Scholarships award winners.

The Ayala Student Voice Scholarships are awarded to students with remarkable academic achievements and service to their communities.

Cruz and Edwards recently served as student panelists at the "Towards A Shared Vision Summit," on October 25. The scholarship recipients discussed a variety of topics, including the support they received

from Crafton's EOPS program. Cruz and Edwards highlighted the comprehensive support offered by EOPS as critical to their respective academic successes.

"We are immensely proud of Diego and Tykisha's achievements and grateful for their involvement in the Towards A Shared Vision student panel. Their stories are a testament to the power of education and the critical role that EOPS plays in supporting students," said Dr. LaTasha Hagler, associate dean at CHC.

Photo: CHC Student, Diego Cruz.

CHC's EOPS Department Hosts National First Generation College Celebrations



Fifty-five CHC staff and faculty attended the I AM FIRST Luncheon on Nov 7 and more than 200 students visited the resource fair on Nov 8.

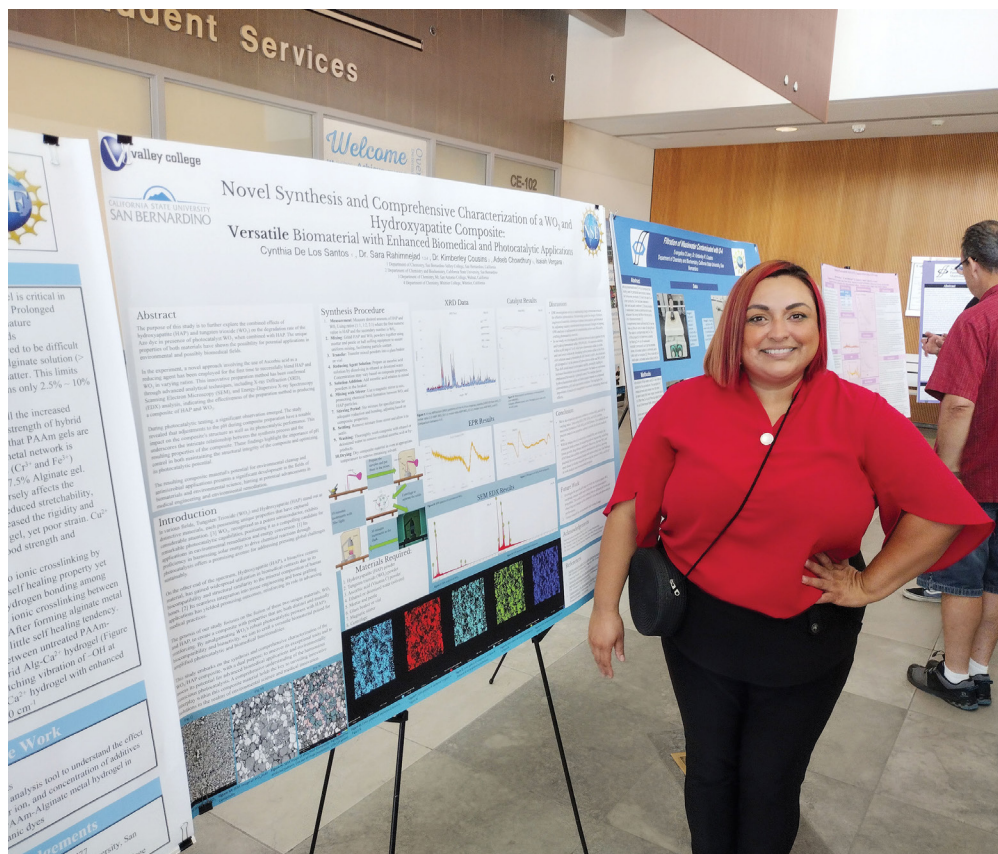
This is the first time that CHC has participated in a celebration for first-generation college students as part of a nation-wide effort to recognize these students' experiences and outcomes since the Council for Opportunity in Education (COE) and the Center for First-generation Student Success launched the inaugural

celebration in 2017.

Events were held to deepen the campus's understanding of the systemic barriers plaguing higher education and the supports necessary for this resilient population to continue thriving across education, career, and life.

Photo: Faculty and staff at I AM FIRST Luncheon.

Crafton Hills College Student to Join Cal Poly Pomona Aerospace Engineering Program



Cynthia De Los Santos has defied the odds.

After growing up in poverty and escaping domestic abuse, the single mom of two children under the age of 10 is working hard to become a first-generation college graduate, one class at a time. And in early 2024, the 38-year-old Colton resident is embarking on a new, out-of-this-world educational goal: earning an aerospace engineering degree from Cal Poly Pomona University.

"When people hear 'aerospace engineering' they assume I'm brilliant, but I'm not. I'm actually kind of dumb," joked the soon-to-be Crafton Hills College grad. "I spend hours in tutoring and doing my homework."

Returning to school as a single parent while balancing varying health issues was not easy.

Yet, De Los Santos faced each challenge head on and eventually found a field that

really sparked her interest, creativity, and imagination: STEM education.

Soon, De Los Santos began adding courses at Crafton and its sister college, San Bernardino Valley College, and needs just one class to meet program requirements to start her Cal Poly journey in January, she explained.

"My parents didn't finish elementary school, and I had been kind of lost taking classes I didn't need," De Los Santos continued. "But then I met Racquel [Schoenfeld] with CalWORKs [at Crafton], and she began working with me to fix my schedule. This was very helpful for people like me who didn't know these programs and opportunities existed."

Schoenfeld said she sees many positive traits in De Los Santos that make her perfectly suited for Cal Poly, from growing into a bright, determined scholar to De Los Santos' commitment to creating a better future for her family.

"Cynthia demonstrates that there is no situation that you cannot change if you have determination and perseverance to do so," said the CalWORKs counselor. "In spite of hardships that she has endured, Cynthia possess an inner strength and self-assurance that are key factors to her success."

Despite being a bucket of nerves, De Los Santos is excited about what the future holds, and her family will be right there to cheer her on.

"For a very long time I felt sad and broken down, but [continuing with my studies] empowers me to push forward because this is for my kids," she said. "This upcoming semester, I'm going into the unknown and leaving my comfort zone of Crafton and Valley, but I have little kids who are depending on me and sometimes those [negative] feelings can't exist."

"There's no other option for me. If I don't do this, I won't ever get out of poverty," De Los Santos shared. "And I can't believe I have a second chance to follow a dream. That's what drives me. This is my one shot."

Cynthia De Los Santos' journey is a testament to resilience, determination, and the power of education to change lives. Her courage in overcoming adversity while pursuing a dream in aerospace engineering is an inspiration to anyone facing challenges. As she prepares to take the next step at Cal Poly Pomona, De Los Santos is not only opening doors for herself but also paving the way for a brighter future for her children. Her story proves that with perseverance, dreams can become reality, no matter the obstacles.

Photo: Cynthia De Los Santos.

Crafton Hills College Named a 2023 Equity Champion of Higher Education



Crafton Hills College (Crafton) is a 2023 Equity Champion for Higher Education, a designation from the Campaign for College Opportunity, in recognition of its work in supporting and improving Black student transfer to universities.

The Campaign for College Opportunity recognized Crafton and 26 other community colleges and universities for ensuring strong pathways to earning an Associate Degree for Transfer (ADT) for students of color and for supporting transfer to universities are supported on a guaranteed pathway to earning a degree.

"Supporting our transfer students to help them reach their academic goals is core to our institution's mission," said Crafton President Dr. Kevin Horan. "We are incredibly proud of all of our hard-working students and graduates, and grateful for every single staff and faculty member who is doing their part to ensure our students have what they need to make it to their transfer goals."

Crafton and other awarded colleges were recognized by the Campaign for College Opportunity on November 14th during

an awards celebration. The institutions recognized for the Equity Champion designation led the way in supporting Black students to earn an ADT with at least 65% of their Black associate-degree earners receiving ADT and ensuring that Black students earn ADTs at rates comparable to their peers.

"For nearly a decade, the ADT has given community college students struggling to navigate a complicated transfer maze a clear path to success with a degree to show for their hard work," said Jessie Ryan, executive vice president of the Campaign for College Opportunity and former community college transfer student. "As colleges grapple with pandemic-induced enrollment declines, we laud the 27 community college and CSU campuses that continue to forge ahead for students by strengthening the transfer pathway and removing unacceptable equity barriers in transfer for Latinx, Black, and first-generation college students across the state.

Crafton's efforts are not slowing down. The college has set its sights on further expanding the resources available to

students, including new scholarships, mentorship programs, and enhanced advising services, to continue driving forward the success of its transfer students. With its focus on equity, inclusion, and student success, Crafton Hills College is setting a powerful example for how community colleges can play a pivotal role in creating a more equitable higher education system for all.

As Crafton continues to build upon its success, the institution remains committed to supporting Black students and other underrepresented groups, ensuring that they have the tools, guidance, and opportunities to achieve their academic and professional goals.

Photo: President Horan with Crafton Graduate.

Crafton Hills College's State-of-the-Art Public Safety Training Center Celebrated at Grand Opening



A new resource that will enhance the training program for first-responder students was officially unveiled at the Jan. 12 ribbon-cutting ceremony.

CHC's all-new Public Safety Training Center was inaugurated with a celebration, attended by college officials, program alumni, and community supporters almost one-year after ground-breaking and more than a decade of planning.

The three-story building will house several state-of-the-art functions designed to train first responders in the fire and paramedic fields. They include:

- Fire burn simulation rooms modeled after a typical kitchen and bedroom.
- Balcony and window structures that allow for ladder drills.
- Space for rope rescue and rappelling operations.
- A hose drill area.

Crafton's Public Safety Training Center is the first building to be completed with funds from Measure CC; a 2018 bond approved by voters to fund campus upgrades.

Since its launch, Crafton's Fire Academy has produced some of the best trained firefighters in public service, including dozens working for agencies in our own backyards, such as Redlands Fire, San Bernardino County Fire, and the San Manuel Fire Departments. In turn, San Manuel has lent its support to the Academy, with student scholarships and a \$1.8 million grant to cover student expenses for the program, which requires students to spend five-days a week in-and-outside the classroom for training.

"This program, this project, is transformational for our first responder community, and we absolutely could not have done it without our community partners," said Crafton Hills College President Kevin Horan.

The first cohort of cadets to use the space started their program on Jan. 16 but the program is still in need of support from donors.

Program alumni are being asked to "pay it forward" through the College's San Manuel Pay-It-Forward Campaign, where

each donation contributed will be put toward a \$5 million endowment fund to support students enrolled in the academy. Donations may be made with a one-time payment or installments. To learn more, call 909-389-3245.

The opening of the Public Safety Training Center marks a significant milestone for Crafton Hills College and its commitment to providing top-notch training for future first responders. With its state-of-the-art facilities and dedicated partnerships, this new center will play a vital role in preparing students for the challenges they will face in the fire and paramedic fields. As the college looks to the future, it remains focused on continuing to support and invest in the next generation of heroes, ensuring that they have the resources and training they need to serve and protect our communities.

Photo: Dr. Kevin Horan cuts ribbon at PSTC grand opening.

Roadrunner Named to The Obama Foundation's Inaugural Leaders USA Program



Royal Ramey knows the importance of a second chance. And his work as the co-founder of the Forestry Fire Recruitment Program (FFRP) has gained national headlines and the attention of President Barack Obama.

Ramey is among 100 leaders from across the U.S. named to The Obama Foundation's Leaders USA Program.

After being released from prison, Ramey and FFRP Co-Founder Brandon Smith struggled to find their footing back into civilian life. Although they had experience in fire forestry while incarcerated, their efforts to find jobs that utilize those skills with a record were invariably rebuffed because of their prison records.

But it was while in prison that Ramey learned about Crafton Hills College's Fire Academy, and after going through the application process, Ramey and Smith finally got their chance to begin their careers in firefighting.

Founded in 2015, the FFRP builds bridges between formerly incarcerated wildland

firefighters and California's forestry fire labor force through in-reach services, post-release training, job coaching, and an employment pre-apprenticeship program. In turn, those supported by the program qualify to help fill the staffing needs for fighting forest fires.

"We want to set them up with tools that will lead them to a better life," Ramey said. "For me, my work has a higher purpose – setting up the next generation of wildland fire fighters. It's my duty – from now until my last breath – to be of service for these folks."

Photo: Royal Ramey.

CCCEOPSA Adds Longtime Crafton Counselor and Administrator to its Hall of Fame



The California Community College Extended Opportunity Program & Service Association (CCCEOPSA) has added Rejoice Chavira to its Hall of Fame.

Each year, the CCCEOPSA opens nominations for three conference award categories: Leadership, Outstanding Service, and Hall of Fame. The Hall of Fame is the organization's highest award and is annually given to the person who has "made a significant contribution and actively promoted the advancement and mission" of the association.

In the early 2000s, Chavira joined the Crafton EOPS team. Chavira said she was completely caught off guard when conference organizers called her up to the stage to receive the award.

"When they started saying why I got it, the tears just started flowing because you're not expecting this," she explained. "I think it added more to the moment because it was a surprise."

"When they were talking about [the award], they wanted me to say something,

but I was so in shock because this was such a surprise," she continued. "But when I finally could, all I could say was, 'I don't deserve this.' To me, it was just all so surreal."

Since starting her career in education, Chavira has made it her mission to be the voice of those in need of a hand up.

She tells each of the students she counsels, "No matter your circumstance, we see you and we want to help you, I'm going to do all that I can to support you while you're here," she continued. "And I'm confident you're going to graduate."

Chavira said. "The staff at Crafton really cares about the students and truly believes in them. That's very important – anyone can come to Crafton, but you have to treat them right and take the time to know each student. Everyone's story is different."

Photo: Rejoice Chavira (center) with the EOPS faculty and staff.

Crafton Hills College Leads Region in Transfer Admission Rates to University of California



CHC was the top community college in the region for transfer admission rates to the University of California (UC) system during the 2023 application cycle. The success in achieving high transfer admission rates is attributed to the dedication of

CHC's Counseling Department and University Transfer Center, both of which play a pivotal role in guiding students through the complex transfer process.

Mariana Macamay, University Transfer

Center Faculty Coordinator and counselor explains, "Our counselors are committed to staying up-to-date and current in transfer admission criteria, participating in regular training sessions to enhance their knowledge and skills." This commitment ensures that CHC students receive the most accurate and relevant information.

An integral component of CHC's success is the noteworthy performance of its Latinx and African American/Black students. These students not only met but exceeded the achievements of other ethnic groups in successfully applying and being admitted to UC campuses.

Photo: 2023 CHC transfer graduates.

First Endowment Fund to Support Crafton Hills College's Paramedic Program



Crafton Hills College's Paramedic Program has received a brand-new endowment fund to support its students – thanks to a familiar program supporter, Dr. Phong Nguyen, the program's medical director and president of the College's Foundation. Dr. Nguyen created the scholarship fund

that will provide a \$500 award each year for a student graduating from the Paramedic program to use toward post-

program costs. "I just want to give back," explained Nguyen when asked why he created the endowment. "Paramedicine is really close to my heart, and so, it made a lot of sense to start a scholarship for our students."

Nguyen also hopes his message of giving back sparks an interest with the community, especially for program alumni, so the scholarship fund can increase each

year. "My hope is that once these students receive the scholarship and are successful in their journey, they will return and give back in the form of a scholarship themselves, or maybe three or four [program alumni] get together to form one in support of their fellow paramedics," Nguyen concluded.

The establishment of this endowment fund is a powerful testament to Dr. Phong Nguyen's commitment to the Crafton Hills College Paramedic Program and its students. By offering financial support to graduates, Dr. Nguyen is not only helping to ease the burden of post-program costs but also inspiring a culture of giving back within the paramedic community. As the endowment grows, it will continue to provide invaluable support to future students, ensuring that they, too, have the resources to succeed and, one day, give back to the next generation of paramedics.

Photo: Dr. Nguyen.

CHC Proudly Announces Damian G. Garcia as the Recipient of the 2024 Outstanding Alumni Award



Hailing from the Inland Empire, Garcia's upbringing instilled in him a strong work ethic and drive from an early age. Despite encountering challenges and being among the few Hispanic individuals in his community and academic journey, Garcia remained steadfast in his pursuit of higher education and professional success. He was the first in his family to attend college.

"My parents, particularly my father, instilled in me the values of hard work, determination, and perseverance," Garcia remarked. "They inspired me to continually strive for success, regardless of the obstacles in my path."

Garcia embarked on his higher education journey at CHC, where he laid the groundwork for his academic pursuits while balancing personal and professional responsibilities.

"Persistence, dedication, and patience are qualities I honed during my academic journey," Garcia reflected. "Crafton Hills College provided me with the platform to develop my academic skills while navigating the complexities of married life, my career, and my studies."

Following the completion of his bachelor's degree at the University of California, Riverside, Garcia went on to earn a Master of Business Administration from the

University of Redlands, followed by a law degree from the University of La Verne.

Driven by his dedication to justice and diversity, Garcia pursued a legal career with a vision to effect positive change in his community, aspiring to become an attorney and eventually serve as a judge. Recognizing the lack of diversity in the judiciary, he sought to make a meaningful impact through his work.

"I am deeply passionate about law and justice. I believe that I bring a unique blend of commitment to service, reverence for the law, and dedication to justice," Garcia asserted. "It is my belief that the diversity of the judiciary should mirror the diversity of the communities they serve."

In addition to his professional accomplishments, Garcia remains devoted to mentoring and inspiring the next generation.

He has addressed groups of at-risk and underrepresented high school and middle school students in the Redlands Unified School District and Perris Union High School District, sharing insights into success and recounting his journey to becoming an attorney. Furthermore, he has provided guidance to students at the University of Redlands and the University of La Verne College of Law.

"I am committed to continuing to motivate and empower the youth in my community," Garcia affirmed. "In light of recent societal challenges, including the pandemic, our children are facing significant stress and anxiety. It is imperative that we prioritize the mental well-being of our society, particularly our youth, to ensure a resilient and flourishing future."

Garcia was celebrated as the recipient of the Outstanding Alumni Award at the CHC Foundation Fundraiser/Gala on Thursday, April 18.

Garcia's story is a powerful example of resilience, determination, and the importance of giving back to one's community. As an advocate for diversity in the legal field and a mentor to future generations, he embodies the values of hard work and perseverance that Crafton Hills College strives to instill in all its students. With his unwavering commitment to justice, Garcia continues to inspire others to overcome challenges and pursue their dreams, ensuring his legacy will positively impact countless lives for years to come.

Photo: Damian Garcia.

Crafton Hills College Paramedic Program Director to Receive Distinguished Service Medal



Amanda Ward, Director of the Paramedic Program at CHC, received the 2023 Distinguished Service Medal from the California Emergency Medical Service Authority (EMSA) for her exceptional contributions.

As a CHC paramedic program alumna, Ward's leadership and dedication were recognized by EMSA for her transformative impact on the field. She actively advocates for accessibility, mentorship, and education, while also opposing proposed increases in paramedic licensure fees.

Ward's commitment to preparing paramedics for the field and addressing staffing shortages has been commendable. She traveled extensively to speak against proposed fee hikes and has been a loyal

advocate for students.

Under her leadership, CHC's paramedic program boasts a 96% pass rate on the National Registry Exam and a 95% employment rate within six months of graduation. Ward acknowledges CHC's support in her advocacy efforts and remains dedicated to advancing equity and training for EMS clinicians.

Despite these achievements, Ward humbly acknowledges that there is more work to be done, expressing her commitment to furthering her efforts in supporting the needs of future first responders.

Photo: Amanda Ward.

"They Called Us Enemy" Book Talk with George Takei



The campus buzzed with excitement on April 9 as nearly 400 guests gathered for the culmination of the college's 23-24 "One Book, One College" program, featuring George Takei's memoir "They Called Us Enemy."

Takei shared the deeply personal journey chronicled in his memoir – a journey marked by resilience, courage, and hope in the face of adversity. He spoke of his childhood spent in internment camps during World War II, a dark chapter in American history.

Takei engaged in dialogue with CHC President Dr. Kevin Horan, as he recounted

his family's struggles and triumphs.

An intimate gathering immediately followed for 25 students nominated by faculty members to have their books signed by Takei, take photos and converse one-on-one with the author.

For the students and faculty of Crafton Hills College, George Takei's visit was more than just a book talk; it was a transformative experience and reminder that in the face of adversity, it is courage, compassion, and unity that ultimately prevail.

Photo: George Takei and President Horan.

Annual Fundraiser Raises Over \$196,000 in Support of the Crafton Hills College Foundation



On April 18, the CHC Foundation raised over \$196,000 at its annual fundraiser, thanks to the generosity of attendees and sponsors. "What we do tonight removes barriers for students, and that's why we are here," said CHC President Kevin Horan. Guests enjoyed a vibrant performance by Halau O Kanahele, followed by inspiring messages from 2024 Outstanding Alumnus Damian Garcia and

Paramedic Program Director Amanda Ward. All proceeds will directly support CHC students and programs.

Photo: Member of Halau O Kanahele.

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The Crafton Hills College Foundation is a tax-exempt organization established to receive gifts of both real and personal property as a basis for extending educational opportunities to students via scholarships, grants, loans, and other types of assistance.



CRAFTON HILLS COLLEGE PRESIDENT'S CIRCLE

Support Crafton through Annual Leadership Giving

The President's Circle is comprised of an exceptional group of individuals & business leaders who are committed to the mission of Crafton Hills College and the Foundation. These funds play a vital role in supporting the college, giving the President the flexibility to embrace new ideas and emerging opportunities while meeting the evolving needs of the College.

Members who designate \$1,000 or more toward President's Circle make it possible for the College to:

- ★ Strengthen and enhance student learning opportunities
- ★ Support innovative and promising projects with college faculty
- ★ Fund and support the President's vision for the future of the college

For more information, please contact Michelle Riggs at 909.389.3391 or mriggs@craftonhills.edu

All President's Circle members receive:

- ★ **Invitations** to exclusive President's Circle events
- ★ **VIP invitations** to campus events
- ★ **Monthly email** with President's Report to the Board
- ★ **Name recognition** on Wall of Distinction in Learning Resource Center
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Donations are tax deductible to the extent allowed by the law.



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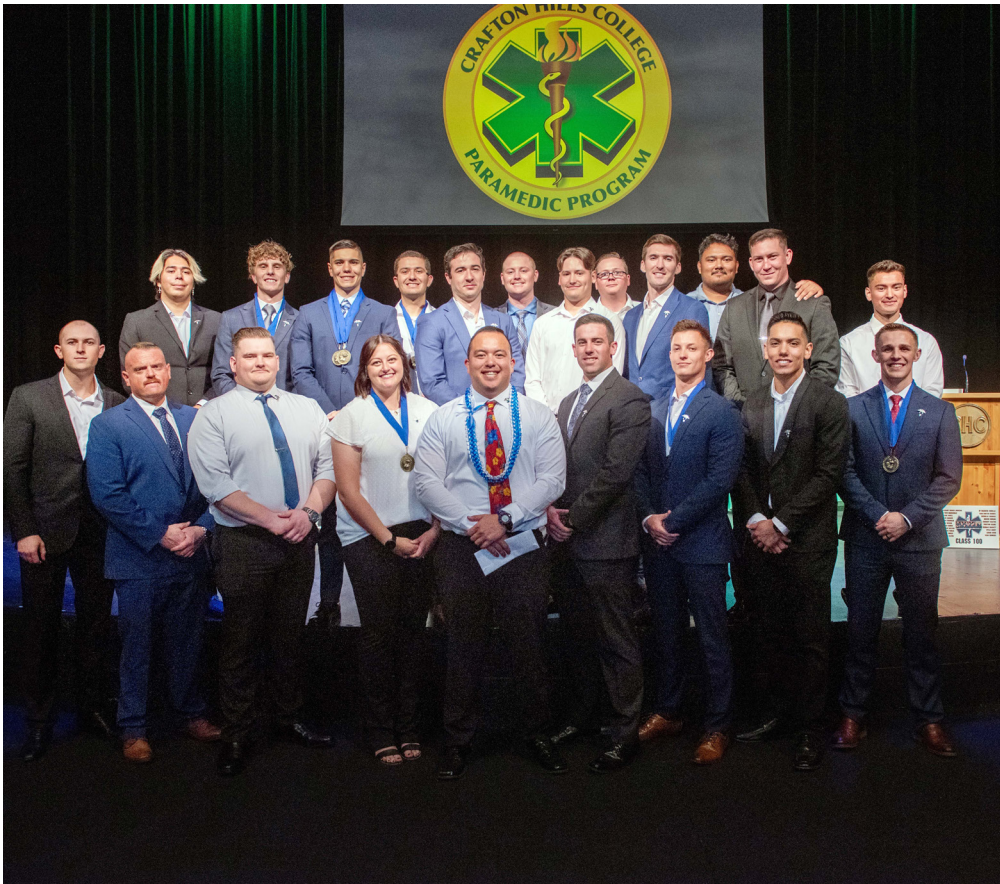
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AUDIT REPORT

2023 - 2024

As a mark of responsibility, good stewardship, good governance, and a message to donors and supporters, Crafton Hills College Foundation has its financial records audited every fiscal year. This review provides the best assurance that gifts are consistently administered in accordance with the donors' instructions, sets habits of fiscal responsibility, and continuity in accountability.

The audit is prepared by an independent and licensed certified public accountant, conducted in accordance with auditing standards generally accepted in the United States of America, and must include the independent auditor's report; statement of financial position; statement of activities; statement of cash flows; and notes to the financial statements.

The 2023-2024 audit report is currently underway and will be available online at: <https://www.craftonhills.edu/visitors-and-alumni/giving-to-chc/about-the-foundation/audit2023.pdf>.



Crafton Hills College Foundation

**Financial Statements
With Independent Auditor's Report**

June 30, 2024





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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Crafton Hills College Foundation
Yucaipa, California

Opinion

We have audited the accompanying financial statements of Crafton Hills College Foundation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Crafton Hills College Foundation as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Crafton Hills College Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Crafton Hills College Foundation's ability to continue as a going concern for one year after the date that the financial statements available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Crafton Hills College Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Crafton Hills College Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Eadie and Payne, LLP

Riverside, California
October 21, 2024

CRAFTON HILLS COLLEGE FOUNDATION
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2024

Assets

Current Assets

Cash and cash equivalents	\$ 145,876
Short-term investments	2,249,595
Pledges receivable, net	53,422
Total Current Assets	<u>2,448,893</u>

Noncurrent Assets

Restricted cash	514,746
Long-term investments	4,526,795
Titile V Endowment - restricted	64,638
Charitable gift annuities	27,129
Community Foundation	154,659
California Community Colleges Scholarship Endowment Fund	42,078
Total Noncurrent Assets	<u>5,330,045</u>

Total Assets**\$ 7,778,938****Liabilities and Net Assets**

Current Liabilities

Accounts payable	\$ 4,823
Total Current Liabilities	<u>4,823</u>

Net Assets

Without donor restrictions	1,778,410
With donor restrictions	5,995,705
Total Net Assets	<u>7,774,115</u>

Total Liabilities and Net Assets**\$ 7,778,938**

The accompanying notes are an integral part of the financial statements.

CRAFTON HILLS COLLEGE FOUNDATION

STATEMENT OF ACTIVITIES

For the year ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support			
Contributions	\$ 148,616	\$ 1,306,100	\$ 1,454,716
Fundraising	141,207	778	141,985
Donated services revenue	371,425	-	371,425
Interest and dividends	41,203	102,610	143,813
Investment income	126,814	405,657	532,471
Other income	152	-	152
Net assets released from restrictions	497,265	(497,265)	-
Total Revenues and Support	<u>1,326,682</u>	<u>1,317,880</u>	<u>2,644,562</u>
Expenses			
Program Services			
Scholarships	273,236	-	273,236
Academic support and other	265,106	-	265,106
Total Program Expenses	<u>538,342</u>	<u>-</u>	<u>538,342</u>
Supporting Services			
General and administrative	334,534	-	334,534
Fundraising	130,586	-	130,586
Total Supporting Services	<u>465,120</u>	<u>-</u>	<u>465,120</u>
Total Program and Supporting Services	<u>1,003,462</u>	<u>-</u>	<u>1,003,462</u>
Change in Net Assets	323,220	1,317,880	1,641,100
Net Assets, Beginning of Year	1,477,786	4,655,229	6,133,015
Reclassification of Beginning Net Assets	(22,596)	22,596	-
Net Assets, End of Year	<u>\$ 1,778,410</u>	<u>\$ 5,995,705</u>	<u>\$ 7,774,115</u>

The accompanying notes are an integral part of the financial statements.

CRAFTON HILLS COLLEGE FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2024

	Programs			Support Services		
	Scholarships	Academic Support and Other	Total	General and Administrative	Fundraising	Total
Scholarship awards	\$ 253,718	\$ -	\$ 253,718	\$ -	\$ -	\$ 253,718
Direct student support	-	39,817	39,817	-	-	39,817
Materials and supplies	-	5,273	5,273	1,218	-	6,491
Marketing and promotion	-	693	693	1,466	-	2,159
Donated services	19,518	35,943	55,461	244,191	66,950	366,602
Professional fees	-	-	-	20,431	39,024	59,455
Taxes and licensing	-	-	-	623	-	623
Investment fees	-	-	-	61,481	-	61,481
Equipment and computers	-	-	-	4,816	-	4,816
Engagement	-	54,956	54,956	-	-	54,956
Split interest agreement	-	899	899	-	-	899
Travel and conferences	-	-	-	130	-	130
Specialized training	-	127,443	127,443	-	-	127,443
Cultivation expenses	-	-	-	-	24,612	24,612
Direct employee support	-	82	82	-	-	82
Other	-	-	-	178	-	178
Total Program Costs	<u>\$ 273,236</u>	<u>\$ 265,106</u>	<u>\$ 538,342</u>	<u>\$ 334,534</u>	<u>\$ 130,586</u>	<u>\$ 1,003,462</u>

The accompanying notes are an integral part of the financial statements.

CRAFTON HILLS COLLEGE FOUNDATION

STATEMENT OF CASH FLOWS

For the year ended June 30, 2024

Cash Flows From Operating Activities

Change in net assets	\$ 1,641,100
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities	
Permanently restricted contributions	(1,306,878)
Gain on investments	(532,472)
Increase in charitable gift annuities	898
Changes in operating assets and liabilities:	
Pledges receivable, net	10,007
Title V endowment	(3,185)
Community Foundation	(15,570)
California Colleges Scholarship Endowment Fund	(2,569)
Accounts payable	2,900
Net Cash Used By Operating Activities	<u>(205,769)</u>

Cash Flows from Investing Activities

Purchase of investments	(2,837,908)
Proceeds from sale of investments	1,625,292
Net Cash Used By Investing Activities	<u>(1,212,616)</u>

Cash Flows from Financing Activities

Proceeds from permanently restricted contributions	1,306,878
Net Cash Provided By Financing Activities	<u>1,306,878</u>

Net Decrease in Cash and Cash Equivalents

Beginning Unrestricted and Restricted Cash and Cash Equivalents	<u>772,129</u>
Ending Unrestricted and Restricted Cash and Cash Equivalents	<u>\$ 660,622</u>

Supplemental Disclosure of Cash Flow Information

Cash and Cash Equivalents - Without Donor Restrictions	\$ 145,876
Cash and Cash Equivalents - With Donor Restrictions	514,746
	<u>\$ 660,622</u>

The accompanying notes are an integral part of the financial statements.

CRAFTON HILLS COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

1. Nature of Activities

The Crafton Hills College Foundation (Foundation) is an independent nonprofit corporation whose mission is to promote gifts for the support and enhancement of quality education at Crafton Hills College. The Foundation's programs include scholarships and other student awards, academic support, and the acquisition of instructional equipment and improvements to facilities for both vocational and academic enrichment.

2. Summary of Significant Accounting Policies**A. Basis of Presentation**

The financial statements of the Foundation have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Foundation to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundation. These net assets may be used at the discretion of the Foundation's Board of Directors. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

The Foundation and the San Bernardino Community College District (District) are financially interrelated organizations as defined by ASC Topic 958-605 *Transfer of Assets to a Nonprofit or Charitable Trust that Holds Contributions for Others*. The Foundation reflects contributions received for the benefit of the District as revenue in its financial statements. The expenses related to these contributions are accounted for under program and supporting services.

B. Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenses during the reporting period. Actual results could vary from estimates.

C. Cash and Cash Equivalents

Cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase.

CRAFTON HILLS COLLEGE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

2. Summary of Significant Accounting Policies (Continued)

D. Investments

Investments are reported at cost, if purchased, or at fair value, if donated. Thereafter, investments are reported at their fair value in the statements of financial position, and changes in fair value are reported as investment return in the statements of activities.

Investment income/(loss) is reported net in the statements of activities and consists of realized and unrealized gains and losses, less external and direct internal investment expenses. Interest and dividends and investment return are reflected in the statements of activities as income without donor restrictions or income with donor restrictions based upon the existence and nature of any donor restrictions. Interest and dividends and investment return that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the interest and dividends and investment return are recognized.

E. Pledges Receivable

Pledges receivables represent written unconditional promises to be given by donors. Pledges receivable, other than endowment pledges, are recognized as contribution revenue in the period pledged if they are verifiable, measurable, probable of collection, and they meet all the eligibility requirements. Endowment pledges are recognized as contributions to permanent endowment at the time payment is received. Pledge payments, expected to be collected during the next fiscal year, are recorded at estimated net realizable value. Management has determined that all the pledges receivables are collectable and therefore no allowance for uncollectable promises to give is necessary.

F. Title V Restricted Funds

The Foundation has elected to restrict Title V funds as a temporary endowment for a period of 20 years. The restriction was placed on the amount of \$58,000 which will be released on August 18, 2029.

G. Split-Interest Agreements

The Foundation is the beneficiary of four irrevocable split-interest agreements. All of the agreements are charitable gift annuities whereby the Community College League of California is the third-party trustee. The terms and discount rates for these agreements are based upon the life expectancy of the donor(s) and present value tables provided by the IRS for determining the amount of the charitable contribution. Per the agreements, the donors are also the annuitant, and upon termination the Foundation is entitled to the residual value of the annuity. The Foundation's source for measuring the fair value of these annuities is statements received from the Community College League of California's trust company, whereby the value of donated assets is reduced by the present value of expected future cash payments to the annuitants. Accordingly, this is considered a Level III fair value measurement.

H. Income Taxes

The Foundation is exempt from federal and State income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and Section 23701(d) of the California Tax Code. The Foundation is not considered a private foundation under Section 509 (a) of the Internal Revenue Code.

Consequently, the accompanying financial statements do not reflect any provision for income taxes. The Foundation uses the same accounting methods for tax and financial reporting with the exception of investment, which are valued at cost for tax purposes.

CRAFTON HILLS COLLEGE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

2. **Summary of Significant Accounting Policies (Continued)**

I. Contributed Goods and Services

Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets, or services that require specialized skills, are provided by individuals possessing those skills, and would typically be purchased if not provided through donation, are recorded and fair value in the period received.

J. Fair Value of Financial Instruments

The Foundation's financial instruments, including cash and cash equivalents, accounts receivable, prepaid expenses, accounts payable, accrued expenses, and deferred revenue are carried at cost, which approximates fair value because of the short-term nature of these instruments. The investment in debt and equity securities are carried at fair value based on quoted prices in active markets.

Generally accepted accounting principles establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels as described in Note 4.

K. Functional Allocation of Expenses

Expenses are allocated on a functional basis among the various programs and support services benefited. Expenses that can be identified with a specific program and support service are charged directly to that program or service. Expenses that are common to both programs or services are allocated proportionate to usage.

L. New Pronouncements

On July 1, 2023, the Company adopted ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326)*. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses.

In addition, CECL made changes to the accounting for available for sale debt securities. One such change is to require credit losses to be presented as an allowance rather than as a write-down on available for sale debt securities if management does not intend to sell and does not believe that it is more likely than not, they will be required to sell.

The Company adopted ASC 326 and all related subsequent amendments thereto effective July 1, 2023 using the modified retrospective approach for all financial assets measured at amortized cost. Upon adoption of ASC 326, the Company determined that an allowance for credit losses on available for sale securities was not deemed material and no adjustment was made for the cumulative effect.

CRAFTON HILLS COLLEGE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

2. Summary of Significant Accounting Policies (Continued)

K. Restricted Net Assets Accounting and Investing

The Foundation Board of Directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA), in accordance with California state law, as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. Accordingly, the Foundation classifies the original value of the gifts made to such endowment as permanently restricted.

The Foundation's investment policy stipulates that a prudent portion of money is to be placed in interest-bearing accounts, to maximize the potential earnings on the gifts. The unappropriated investment earnings on permanently and temporarily restricted net assets are classified as temporarily restricted net assets until the funds are released from their temporarily restricted purpose.

The general rule for acceptable investments for the aggregated endowment funds (federal and non-federal) are savings accounts or in low-risk securities in which a regulated insurance company may invest under the law of the State in which the institution is located. This typically includes savings accounts such as a federally insured bank savings account, a comparable interest-bearing account offered by a bank, or a money market fund. "Low-risk securities" includes certificates of deposit, mutual funds, stocks, or bonds.

Income from the endowment may be spent for costs necessary to operate the Foundation, including general operating and maintenance costs, costs to administer and manage the endowment fund, and costs associated with buying and selling securities, such as stockbroker commissions and fees to "load" mutual funds. Income from the endowment cannot be spent for a school or department of divinity or any religious worship or sectarian activity, an activity that is inconsistent with a state plan for desegregation application to the grantee, or an activity that is inconsistent with a state plan applicable to the grantee.

L. Subsequent Events

The Foundation has evaluated subsequent events through October 21, 2024, which is the date the financial statements were available to be issued.

CRAFTON HILLS COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

3. Investments

The amortized cost and estimated fair value of securities available for sale and held to maturity along with gross unrealized gains and losses and allowance for credit losses are summarized as follows:

	Fair Value	Adjusted Cost	Unrealized Gain/(Loss)
Available for Sale			
Government & agency securities	\$ 666,642	\$ 729,079	\$ (62,437)
Corporate bonds	343,708	359,156	(15,448)
Equity securities	3,185,354	2,433,698	751,656
Mutual funds	1,407,958	1,377,435	30,523
Cash	183,646	183,646	-
	<u>5,787,308</u>	<u>5,083,014</u>	<u>704,294</u>
Held to Maturity			
Government & agency securities	249,163	249,229	(66)
Certificates of deposit	739,919	743,000	(3,081)
	<u>989,082</u>	<u>992,229</u>	<u>(3,147)</u>
Total	<u>\$ 6,776,390</u>	<u>\$ 6,075,243</u>	<u>\$ 701,147</u>

There is no allowance for credit losses for available for sale and held to maturity securities at June 30, 2024.

The following table shows the gross unrealized losses and estimated fair value of available sale securities for which an allowance for credit losses has not been recorded aggregated by category and length of time that securities have been in a continuous unrealized loss position at June 30, 2024.

	Less Than 12 Months		12 Months or More		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
Government & agency securities	\$ 17,630	\$ (2)	\$ 898,175	\$ (62,501)	\$ 915,805	\$ (62,503)
Corporate bonds	26,172	(248)	317,536	(15,200)	343,708	(15,448)
Certificates of deposit	250,000	-	489,919	(3,081)	739,919	(3,081)
Total	<u>\$ 293,802</u>	<u>\$ (250)</u>	<u>\$ 1,705,630</u>	<u>\$ (80,782)</u>	<u>\$ 1,999,432</u>	<u>\$ (81,032)</u>

Unrealized losses on all investment types above have not been recognized into income because the issuers are of high credit quality, management does not intend to sell and it is likely that management will not be required to sell the securities prior to their anticipated recovery, and the decline in fair value is largely due to changes in interest rates and other market conditions. The fair value is expected to recover as the investments approach maturity.

CRAFTON HILLS COLLEGE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

3. Investments (Continued)

At June 30, 2024, investments in debt securities mature as follows:

	<u>Held-to-Maturity</u>	<u>Available-for-Sale</u>
Maturity		
Within one year	\$ 250,000	\$ 99,428
1 - 5 years	739,082	404,217
6 - 10 years	-	345,443
Over ten years	-	161,262
Total	<u>\$ 989,082</u>	<u>\$ 1,010,350</u>

The Foundation is exposed to concentration risk, which arises when a substantial portion of its investment portfolio is concentrated in a limited number of equity securities, mutual funds, or industry sectors. A significant downturn in the performance of these securities or sectors may adversely affect the Foundation's financial position and results of operations.

The Foundation held investments in equity securities and mutual funds. These investments are subject to market volatility due to changes in the financial performance of individual companies, market conditions, and economic factors.

4. Fair Value Measurements

Financial Accounting Standards Board's (FASB) codification ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access.

Level 2

Inputs to the valuation methodology are inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly.

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

CRAFTON HILLS COLLEGE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets at fair value as of June 30, 2024:

	Level 1	Level 2	Level 3	Total
Merrill Lynch				
Cash	\$ 183,646	\$ -	\$ -	\$ 183,646
Government & agency securities	915,805	-	-	915,805
Corporate bonds	347,310	-	-	347,310
Equity securities	3,185,354	-	-	3,185,354
Mutual funds	1,407,958	-	-	1,407,958
Certificates of deposit	489,919	-	-	489,919
Chase Bank certificate of deposit	250,000	-	-	250,000
Community Foundation	-	-	154,659	154,659
California Community Colleges	-	-	42,078	42,078
Title V Endowment	64,638	-	-	64,638
Annuities	-	-	27,129	27,129
	<u>\$ 6,844,630</u>	<u>\$ -</u>	<u>\$ 223,866</u>	<u>\$ 7,068,496</u>

The following is a reconciliation of the beginning and ending balance of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended June 30, 2024:

Community Foundation

Beginning Balance July 1, 2023	\$ 139,089
Income and gains	18,267
Losses and fees	(2,697)
Ending Balance at June 30, 2024	<u>\$ 154,659</u>

California Community Colleges Scholarship Endowment Fund

Beginning Balance July 1, 2023	\$ 39,509
Income and gains	4,627
Losses and fees	(2,058)
Ending Balance at June 30, 2024	<u>\$ 42,078</u>

Community College League of California (Charitable Annuities)

Beginning Balance July 1, 2023	\$ 28,026
Income and gains	646
Losses and fees	(1,543)
Ending Balance at June 30, 2024	<u>\$ 27,129</u>

CRAFTON HILLS COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

5. **Community Foundation**
The Foundation has transferred assets to the Community Foundation which is holding them as an agency fund (Fund) for the benefit of the Foundation. The Foundation has granted the Community Foundation variance power which gives the Foundation's Board of Trustees the power to use the Fund for other purposes in certain circumstances. The Fund is subject to the Foundation's investment and spending policies which currently result in a distribution to the Foundation of 4% of the fund balance per year. The Foundation reports the fair value of the Fund, the Beneficial Interest in Assets, held at the Community Foundation in the statement of financial position as Community Foundation and reports distributions received as investment income. Changes in the value of the Fund are reported as gains or losses in the statement of activities. Refer to Note 4 for changes in the value of the fund.
6. **Foundation for California Community Colleges (CCCSE)**
CCCSE was established to benefit, support, and enhance the California Community Colleges and was established on May 6, 2008, with an upfront matching gift of \$25 million dollars from the Bernard Osher Foundation California. The Foundation along with all California Community Colleges raised the matching funds. Each California Community College maintains a percentage ownership in CCCSE. The funds are invested under the direction of a Board of Directors and the earnings are distributed in the form of student scholarships. See Note 2 Section M for additional information. Refer to Note 4 for changes in the value of the fund.
7. **Information About Financial Instruments**
The Foundation maintains its cash balances at financial institutions, which at times may exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC), up to \$250,000 per institution. As of June 30, 2024, the Foundation has a balance of \$402,050 in excess of FDIC limits. The Foundation has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.
8. **Liquidity and Availability**
Financial assets available for general expenditure within one year of the balance sheet date, comprise of the following:

Financial assets at year end:	
Cash and cash equivalents	\$ 145,876
Short-term investments	2,249,595
Pledges receivable	<u>53,422</u>
Financial assets available to meet cash needs for	
general expenditures over the next twelve months	<u>\$ 2,448,893</u>

As part of the Foundation's liquidity management plan, the Foundation has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations come due, as well as any unexpected needs.

CRAFTON HILLS COLLEGE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

9. **Donated Services**
The activities carried on by the Foundation are conducted by employees of the District using the physical resources of Crafton Hills College. Costs incurred by the District on behalf of the Foundation include wages and occupancy expenses. The estimated amount of donated services rendered to the Foundation for the year ended June 30, 2024 was \$371,425.
10. **Related Party Transactions**
The Foundation provides various levels of support and services to Crafton Hills College. The transactions are recorded within the financial statements as distributions, student programs, and scholarship expenses. The District provides office space and other support to the Foundation. The value of this support has been calculated and is reflected in the financial statements.
11. **Net Assets With Donor Restrictions**
The details of net assets with donor restrictions as of June 30, 2024 are as follows:

	Total
Endowment Net Assets Beginning of Year	\$ 4,677,825
Contributions and gains	315,747
Interest and dividends	102,610
Investment income	405,657
Grants	991,131
Appropriation of endowment assets	(497,265)
Total	<u><u>\$ 5,995,705</u></u>
Restrictions of Net Asset Balances	
Time and Purpose Restrictions	\$ 692,212
Perpetual Restrictions	<u>5,303,493</u>
Total Net Assets with Donor Restrictions	<u><u>\$ 5,995,705</u></u>



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Non Profit
Organization
U.S. Postage
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