



A G E N D A

CHINO HILLS COMMUNITY FOUNDATION
REGULAR MEETING
MONDAY, NOVEMBER 14, 2022
4:00 P.M. PUBLIC MEETING/PUBLIC HEARINGS

CIVIC CENTER, CITY COUNCIL CHAMBERS
14000 CITY CENTER DR., CHINO HILLS, CALIFORNIA

The regular meeting, of the Chino Hills Community Foundation for November 14, 2022, will be conducted in-person and remotely through Zoom temporarily in response to the surge of Omicron cases and the Foundation may make a finding that certain conditions exist to continue conducting public meetings via teleconferencing pursuant to Government Code Section 54953(e).

If you would like to attend the meeting remotely you can join the meeting from a PC, Mac, iPad, iPhone, or Android device, or by phone:

Please use this URL <https://us02web.zoom.us/j/84198553995>.

If you do not wish for your name to appear on the screen, then use the drop-down menu and click on "rename" to rename yourself to be anonymous.

Or join by phone: 1-669-900-6833

Enter Meeting ID: 84198553995

If you want to comment during the public comment portion of the agenda, Press *9 and we will select you from the meeting queue.

NOTE: Your phone number is captured by the zoom software and is subject to the Public Records Act unless you first dial *67 before dialing the numbers as shown above to remain anonymous.

Speaker Cards - Those persons wishing to address the Chino Hills Community Foundation Board on any matter, whether or not it appears on the agenda, are requested to complete and submit to the Board Secretary a "Request to Speak" form available at the entrance to the Chino Hills Community Room. In accordance with the Public Records Act, any information you provide on this form is available to the public. **You are not required to provide personal information in order to speak, except to the extent necessary for the Foundation Secretary to call upon you.** Comments will be limited to three minutes per speaker. Similarly, email addresses of attendees are captured by the zoom software and are subject to the Public Records Act.

Pursuant to the Executive Order, and in compliance with the Americans with Disabilities Act, if you need special assistance to participate in the Chino Hills Community Foundation Board, please contact the Community Services Department at (909) 364-2712 within 48 hours of the meeting.

PLEASE SILENCE ALL ELECTRONIC DEVICES WHILE BOARD IS IN SESSION. Thank you.

FOUNDATION BOARD MEMBERS

PETER J. ROGERS, CHAIR
CYNTHIA MORAN, VICE CHAIR
MARY FAULHABER, SECRETARY
PETER PIRRITANO, TREASURER

AIMEE HOLLIDAY DAVIS
DARRYLL GOODMAN
DENISE CATTERN
SAMANTHA JAMES-PEREZ

BILL HUGHES
DAVID KRAMER
GLEN ANDERSON
SPENCER BOGNER

DARRIN LEE
DELINA LEWIS
KATHLEEN SMITH
SYLVIA NASH

4:00 P.M. – CALL TO ORDER/ROLL CALL

PLEDGE OF ALLEGIANCE TO THE FLAG

1. Adopt a resolution finding that certain conditions exist to temporarily conduct public meetings via teleconferencing pursuant to Assembly Bill 361.

PRESENTATIONS

2. INTRODUCTION OF NEW BOARD MEMBER

3. **PUBLIC COMMENTS:** At this time members of the public may address the Board Members regarding any items within the subject matter jurisdiction of the Board, whether or not the item appears on the agenda, except testimony on Public Hearing items must be provided during those hearings. Please complete and submit to the Foundation Secretary a "Request to Speak" card. Comments will be limited to three minutes per speaker.

FOUNDATION DEPARTMENT BUSINESS

CONSENT CALENDAR (6 ITEMS) – *All matters listed on the Consent Calendar are considered routine by the Foundation Board and may be enacted by one motion in the form listed below. There will be no separate discussion of these items unless, before the Foundation Board votes on the motion to adopt, Members of the Foundation Board or staff request the matter to be removed from the Consent Calendar for separate action. Removed consent items will be discussed immediately after the adoption of the balance of the Consent Calendar.*

4. Approve September 12, 2022, Foundation Meeting Minutes.
5. Receive and file Quarterly Investment Report as of September 30, 2022.
6. Receive and file Preliminary Financial Report as of October 31, 2022.
7. Approve FY 21/22 Audit Report.
8. Approve a \$10,000 Transfer to the Endowment Fund from the Operating Fund from the Wine Walk proceeds.
9. Approve a budget amendment for fiscal year 2022-23 increasing the program services line item by \$4,200 for a donation to the Chino Valley Fire Foundation "Heart Safe/BleedSafe Chino Valley" program for placement of an AED machine and trauma kit at two locations in the City of Chino Hills.

DISCUSSION CALENDAR – *This portion of the Foundation Agenda is for all matters where staff and public participation is anticipated. Please complete and submit a speaker card to the Foundation Secretary. Comments will be limited to three minutes per speaker.*

10. Discuss changing board meetings days permanently.
11. Discuss Wine Walk.
12. Discuss "new" signature events
13. Discuss 2022 calendar.

COMMITTEE REPORTS

Chair Rogers

- Executive Committee
- Board Development Committee

Treasurer Peter Pirritano

- Finance & Investment Committee
- Fund Development Committee

Board Member Denise Cattern

- Public Affairs Committee

Board Member Glen Anderson

- Strategic Committee
- chARTS

Secretary Mary Faulhaber

- Volunteer Committee

BOARD COMMENTS

ADJOURNMENT

RESOLUTION CHCF NO. 2022-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO HILLS COMMUNITY FOUNDATION FINDING THAT THAT CERTAIN CONDITIONS CONTINUE TO EXIST TO TEMPORARILY CONDUCT PUBLIC MEETINGS VIA TELECONFERENCING PURSUANT TO GOVERNMENT CODE SECTION 54953(e) DUE TO THE SURGE CAUSED BY THE OMICRON VARIANT

WHEREAS, on March 4, 2020, Governor Gavin Newsom proclaimed a State of Emergency in California due to the threat of the COVID-19 pandemic. This gubernatorial proclamation, among other things, suspended local government emergency declaration, reporting, and extension requirements of Government Code § 8630 for the duration of the COVID-19 pandemic. Effective November 10, 2021, the Governor extended the statewide COVID-19 emergency until March 31, 2022 (via Executive Order N-21-21); and

WHEREAS, on September 16, 2021, Assembly Bill No. 361 ("AB 361") took effect. Among other things, AB 361 amended certain provisions of the Ralph M. Brown Act governing open meetings to allow teleconferencing, including internet-based video conferencing, in a manner similar to previously issued gubernatorial executive orders; and

WHEREAS, the Omicron variant is prevalent across California, the United States, and the world and spreads much more easily than the original SARS-CoV-2 virus and the Delta variant. The dramatic surge in cases and hospitalizations due to the highly infectious Omicron variant over the last two months is declining significantly; and

WHEREAS, on January 25, 2022, the City Council adopted Resolution No. 2022R-003 finding it necessary to temporarily conduct public meetings via teleconferencing pursuant to AB 361 and Government Code § 8625 (the California Emergency Services Act; see Government Code § 54953(e)(3); see also Governor's Proclamation dated March 4, 2020); and

WHEREAS, said Chino Hills Community Foundation does hereby find that the aforesaid conditions of the Omicron variant rates and hospitalizations continue to exist, necessitating the continued need to temporarily conduct meetings via teleconferencing.

NOW, THEREFORE, THE CHINO HILLS COMMUNITY FOUNDATION DOES RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1: The State of California continues to be in a declared state of emergency pursuant to Government Code § 8625 (the California Emergency Services Act; see Government Code § 54953(e)(3); see also Governor's Proclamation dated March 4, 2020)

SECTION 2. In accordance with the Guidance issued by the State of California Department of Public Health, effective February 16, 2022, universal masking shall remain required in only specified settings and only unvaccinated persons are required to mask in all indoor public settings; and fully vaccinated individuals are recommended to continue indoor masking when the risk may be high.

SECTION 3. To protect public health, the Chino Hills Community Foundation finds that it is in the public interest to continue to permit its public meetings to be conducted in part or in whole via teleconference as defined by Government Code § 54953 for the next thirty days.

SECTION 4. The Chino Hills Community Foundation will adhere to all requirements of Government Code §54953(e) governing teleconferencing during the emergency.

SECTION 5. *Electronic Signatures.* This Resolution may be executed with electronic signatures in accordance with Government Code §16.5. Such electronic signatures will be treated in all respects as having the same effect as an original signature.

SECTION 6. *Recordation.* The presiding officer of the Chino Hills Chino Hills Community Foundation is authorized to sign this Resolution signifying its adoption by the Chino Hills Community Foundation.

SECTION 7: *Effective Date.* This Resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

SECTION 8: The Board Secretary will certify to the passage and adoption of this Resolution; will enter the same in the book of original Resolutions of said Board; and will make a minute of the passage and adoption thereof in the record of proceedings of the Chino Hills Community Foundation of said City, in the minutes of the meeting at which the same is passed and adopted

PASSED AND ADOPTED this 14th day of November 2022.

PETER ROGERS, BOARD CHAIR

ATTEST:

MARY FAULHABER, SECRETARY

Resolution CHCF NO. 2022-01

ATTEST:

I, Mary Faulhaber, Secretary of the Chino Hills Community Foundation, do hereby certify that the foregoing Resolution was duly and regularly passed, approved and adopted by the Board of Directors of the Chino Hills Community Foundation, at its regular meeting held on the 14th day of November, 2022, by the following Roll Call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

ABSENT: BOARD MEMBERS:

ABSTAIN: BOARD MEMBERS:

Mary Faulhaber
Secretary
Chino Hills Community Foundation

MINUTES

CHINO HILLS COMMUNITY FOUNDATION

September 12, 2022
REGULAR MEETING

CHINO HILLS, CALIFORNIA

Chair Peter Rogers called the Chino Hills Community Foundation Meeting to order at 4:01 p.m.

ROLL CALL

PRESENT: BOARD MEMBERS: PETER ROGERS
GLEN ANDERSON
SPENCER BOGNER
DENISE CATTERN
MARY FAULHABER (arrived at 4:03)
DARRYL GOODMAN
SAMANTHA JAMES-PEREZ
SYLVIA NASH (arrived at 4:03)
PETER PIRRITANO
KATHLEEN SMITH

ABSENT: BOARD MEMBERS: CYNTHIA MORAN
AIMEE HOLLIDAY-DAVIS
BILL HUGHES
DAVID KRAMER
DARRIN LEE
DELINIA LEWIS

ALSO PRESENT: MELISSA ARMIT, SR. COMMUNITY SERVICES SUPERVISOR
ALMA HERNANDEZ, SR. MANAGEMENT ANALYST
MARLENE SIU, FOUNDATION SECRETARY
ALMA SANDOVAL, OFFICE ASSISTANT

PLEDGE OF ALLEGIANCE TO THE FLAG

Board Member Chair Peter Rogers led the Assembly for the Pledge of Allegiance.

PUBLIC COMMENTS

None.

INTRODUCTION

Board Chair Rogers postponed the introduction of new board member, Delinia Lewis, due to her absence from this meeting.

FOUNDATION DEPARTMENT BUSINESS

CONSENT CALENDAR

Board Chair Peter Rogers announced the Consent Calendar and asked the Board if there were any items to pull, hearing none, a motion was made by Board Member Sylvia Nash, and seconded by Board Member Samantha James-Perez, to approve the following Consent Calendar items:

MINUTES

The Board members approved the July 19, 2022, Chino Hills Community Foundation Meeting Minutes, as presented.

QUARTERLY INVESTMENT REPORT

The Board members received and filed the Quarterly Investment Report as of June 30, 2022, as presented.

APPOINTMENT TO THE FUND DEVELOPMENT AND PUBLIC AFFAIRS COMMITTEES

The Board members approved the appointment of Delinia Lewis to the Fund Development and Public Affairs Committees.

BUDGET AMENDMENT FOR VARIOUS DONATIONS

The Board members approved a budget amendment in the amount of \$200,000 for the Inclusive Playground at Crossroads Park, Mobile Recreation Vehicle, and Mobile Stage Vehicle (Show Wagon) donations.

Motion carried as follows:

AYES: BOARD MEMBERS: ROGERS, ANDERSON, BOGNER, CATTERN, FAULHABER, GOODMAN, JAMES-PEREZ, NASH, PIRRITANO, SMITH.

NOES: BOARD MEMBERS: NONE.

ABSENT: BOARD MEMBERS: HOLLIDAY-DAVIS, HUGHES, KRAMER, LEE, LEWIS, MORAN.

ABSTAIN: BOARD MEMBERS: CATTERN (item #3)

DISCUSSION CALENDAR

DISCUSS DONATION OF AUTOMATED EXTERNAL DEFIBRILLATOR (AED) IN THE COMMUNITY

Board Chair Rogers stated informal discussion had occurred regarding a donation of one or two defibrillators to be placed in a location with a need or that had shown interest. The Chino Valley Fire Foundation has an ongoing program, Heart Safe/Bleed Safe Chino Valley, that maintains an interest list. Board Chair Rogers commented that the list could be presented, and the board would vote on the recipient(s) at the next board meeting.

Board Member Goodman stated that The Shoppes was one of the locations interested in getting a defibrillator.

Board Member Bogner asked if the potential locations suggested by the Fire Board were well trafficked places that would benefit from a machine. Board Chair Rogers stated that the placement of a machine should be community-based, as it would keep in line with the Foundation's mission. Board Member Cattern suggested the Board review the interest list, then decide if one or two defibrillators should be donated.

Motion was made by Board Member Kathleen Smith and seconded by Board Member Samantha James-Perez, to donate two defibrillators, one for The Shoppes, and the second location to be determined.

Motion carried as follows:

AYES: BOARD MEMBERS: ROGERS, ANDERSON, BOGNER, CATTERN, FAULHABER, GOODMAN, JAMES-PEREZ, NASH, PIRRITANO, SMITH.

NOES: BOARD MEMBERS: NONE.

ABSENT: BOARD MEMBERS: HOLLIDAY-DAVIS, HUGHES, KRAMER, LEE, LEWIS, MORAN.

DISCUSS 2022 CALENDAR

Board Members reviewed the Calendar. Senior Management Analyst Hernandez mentioned that the calendar had been updated with the City's brochure deadlines to ensure marketing materials were submitted on time to be included in the brochure.

COMMITTEE REPORTS

Chair Peter Rogers

WINE WALK SUBCOMMITTEE

Board Chair Rogers mentioned the committee is very busy currently finalizing the event. He foresees restaurants being in short supply for the event. Wine and beer donations are still incoming, but currently wine is still in short supply. He informed the Board that sponsorships were going well and were currently at \$79,000. He is anticipating sponsorships to be comparable to the prior year. He stated 150 VIP tickets sold out in 9 days, and an additional 150 tickets were allocated for sponsors. General admission has 392 left until it is sold out.

Board Member Denise Cattern

PUBLIC AFFAIRS COMMITTEE

Board Member Cattern joked that missing the last board meeting resulted in her getting a new responsibility, Chair of the Public Affairs Committee. She stated that the Becky Waters Art Show was able to be included the City's Brochure, which is a good resource

to get the word out. She stated that the Chino Valley Champion has also been receptive to Foundation events and has given great coverage for the music festival as well as the women in art exhibit. She is also working towards adding future events to the paper's calendar at the end of the month. She is being mindful of the all-inclusive playground installation date, so that information on the donors can be included as part of the project.

Board Member Glen Anderson

chARTS

Board Member Anderson reminded the board that Foundation events can be advertised with local TV stations. He added that the marquee has been extremely successful in advertising events as well. Regarding the music festival, he stated the first artist goes on at 6 p.m., but questioned if there was flexibility for the music to play past 10 p.m. Senior Community Services Supervisor Armit responded that the sound ordinance will not allow music past 10 p.m. Board Member Anderson inquired about future art show opening dates. Senior Supervisor Armit responded opening dates should be scheduled once the art show dates are set. He inquired about concerts for the new year and stated some prior performers have expressed interest in returning.

Secretary Mary Faulhaber

VOLUNTEER COMMITTEE

Board Secretary Faulhaber stated she is still working on acquiring volunteers for the Wine Walk as more are needed than the prior year and many of last year's volunteers are unavailable. She has recruited new people, five within the last week. Board member Goodman stated he could spread the word with the Shoppes tenants. Board Chair Rogers also recognized The Shoppes for their assistance in attaining new sponsors this year.

BOARD COMMENTS

Nash: Board Member Nash mentioned that she initially thought meetings had been permanently moved to Tuesdays. It was clarified that it had only been a one-time change due to scheduling conflicts. She mentioned that she and Board Secretary Faulhaber had discussed permanently moving meetings to another day, possibly Thursday. Direction was given to agendize the topic for discussion at the next board meeting.

Goodman: Board Member Goodman requested to agendize for a future meeting the ability for board members to vote and attend board meetings virtually. Analyst Hernandez clarified that a resolution would need to be approved at every meeting. Direction was given to add the resolution for approval at the next meeting.

Anderson: Board Member Anderson inquired about setting the date for the Kids Art Exploration event next year. Senior Supervisor Armit responded that she would send the City's 2023 recreation calendar, so he could review for available dates and then confirm availability with The Shoppes/Board Member Goodman.

Cattern: Board Member Cattern encouraged those interested to attend the Historical Society meeting, which will be meeting at the Community Center on October 10th at 7 p.m. She thanked Board Member Anderson for all his work on the festival and art shows. She also invited the Board to attend the Artist's Reception on Thursday

Bogner: Board Member Bogner would like to agendize the review of the bylaws for the next board meeting. In relation to that, he would like to bring back the discussion of the investment options for the endowment fund.

Faulhaber: Board Member Faulhaber asked if Board Member Anderson was in need of volunteers for the concert. He stated that all was set, and no more volunteers were needed. She requested that the volunteer list be sent to her.

Rogers: Board Chair Rogers reached out to Mary Borba-Parente a couple of months ago asking if she would like to donate to the wine walk, but had not received a response, but this morning a surprise donation had been received from her in the amount of \$30,000 designated for education and recreational programs. He mentioned that she will be recognized in the future for her donation.

ADJOURNMENT

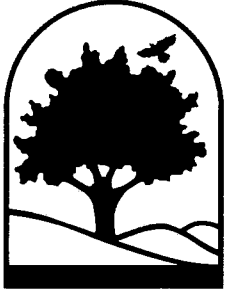
Board Chair Rogers adjourned the meeting at 4:56 p.m.

Respectfully submitted by:

Marlene Siu, Administrative Assistant II
Community Services Department, City of Chino Hills

Signed by:

Mary Faulhaber, Board Secretary
Chino Hills Community Foundation



City of Chino Hills

MEMORANDUM

DATE: OCTOBER 25, 2022

TO: BOARD OF DIRECTORS
CHINO HILLS COMMUNITY FOUNDATION

VIA: JONATHAN MARSHALL
COMMUNITY SERVICES DIRECTOR

FROM: CHRISTA BUHAGIAR, INVESTMENT TRUSTEE *CB*

SUBJECT: QUARTERLY INVESTMENT TRUSTEE REPORT

To comply with the Bylaws of the Chino Hills Community Foundation, attached is the Quarterly Investment Trustee Report for the quarter ended September 30, 2022.

In the event you have any questions, please feel free to contact Nicole Lugotoff, Accounting Supervisor, at (909) 364-2648.

CB:NL:kb

cc: Alma Hernandez, Senior Management Analyst

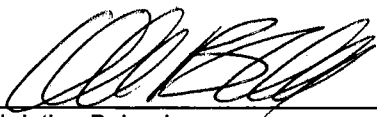
**Chino Hills Community Foundation
Quarterly Investment Trustee Report
For the Quarter Ending September 30, 2022**

Description	Cost Value	Market Value	% Yield Earned
Cash and Cash Equivalents			
Citizens Business Bank - Checking Account	\$ 71,514	\$ 71,514	0.02%
LAIF	491,610	482,152	1.51%
Petty Cash	300	300	N/A
Total Funds Held by Foundation	<u>\$ 563,424</u>	<u>\$ 553,966</u>	

Blended Yield of Cash and Investments	1.32%
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Benchmarks:	
LAIF	1.51%
6mo U.S. Treasury	3.92%
2yr U.S. Treasury	4.22%
5yr U.S. Treasury	4.06%

In accordance with the Bylaws of the Chino Hills Community Foundation Article XI, Section 1, the Investment Trustee shall render an accounting of the investment transactions concerning the Foundation to the Board of Directors at least quarterly.


 Christina Buhagiar
 Investment Trustee

Chino Hills Community Foundation
Statement of Revenues, Expenditures and Changes in Fund Balances
September 30, 2022

	Fiscal Year 22/23
Revenues:	
Interest income	\$ 2
Other revenues	947
Donations	90,500
Special events	-
Ticket sales	-
Fair Market value	8,630
Total Revenues	100,079
Expenditures:	
Memberships and certifications	-
Computer services	560
Contractual services	2,850
Financial services	837
Professional services	-
Liability insurance	5,079
Office supplies	-
Postage and express delivery	38
Printing and photocopy services	798
Special parts and supplies	8,887
Equipment rental	-
Taxes and assessments	-
Permits and fees	103
Special departmental expense	200,000
Total Expenditures	219,152
Excess of revenues over (under) expenditures	\$ (119,073)
Fund Balances:	
Beginning of fiscal year	\$ 674,783
Excess of revenues over (under) expenditures	(119,073)
End of fiscal year	\$ 555,710 A

A The ending fund balance amount of \$555,710 differs from the bank balance of \$563,424. The (\$7,714) difference is the net of (\$5,315) in outstanding checks and (\$2,399) in accounts payable.

STAFF REPORT

TO: BOARD MEMBERS

FROM: JONATHAN MARSHALL
COMMUNITY SERVICES DIRECTOR

SUBJECT: FINANCIAL REPORT

DATE: NOVEMBER 14, 2022

ITEM NO.: 6

RECOMMENDATION:

Receive and file the Preliminary Financial Report as of October 31, 2022.

BACKGROUND/ANALYSIS:

The Financial Report as of October 31, 2022, is attached for your review. The purpose of the Financial Report is to inform the Board about the financial progress of the Foundation in meeting its service mission. The information includes the budgetary information for the Foundation's annual financial plan as well as the actual resources received and the use of these resources in fulfilling the financial plan.

Unrestricted Funds:

These funds are donations that are available to use for any purpose. These funds may go towards operating expenses or to a particular project. Unrestricted balance as of October 31, 2022, is \$311,904.

Temporarily Restricted:

These funds are donations which the donor has designated or restricted the use to a particular purpose or project.

- A. Chino Hills Community Center Fund – The board designated the funds collected from the Buy-A-Brick program to be used for enhancements to the Community Center. The board, at the March 2016 meeting, approved a donation of \$10,000; at the September 2019 meeting, an additional \$6,700 was approved.
- B. Brighton – Brighton Collectibles designated these funds to only be used for Children’s Art programs. The balance as of October 31, 2022 is \$1,187.
- C. Cultural Arts Committee – The board designated the funds raised from certain “cultural” events be used for the purpose of organizing more events with the same purpose.

- D. The Howard and Nikki Applebaum Foundation – In December 2019, the Applebaum Foundation donated \$3,000 for special needs programs.
- E. The California Community Foundation (“in memory of Gloria and Jack Kramer”), which usually donates to the Endowment Fund, this year, donated \$5,000 towards the scholarship program.
- F. Inclusive Playground at Crossroads Park – In January 2021, the board approved a donation in the amount of \$100,000 for an inclusive playground at Crossroads Park. The donation included a \$50,000 donation from the H. Applebaum Family Trust. In August 2021, The California Community Foundation (“in memory of Gloria and Jack Kramer” donated \$20,000 towards the project. In December 2021, the H. Applebaum Family Trust donated an additional \$5,000 towards the project. In June 2022, direction was given to reduce the unrestricted transfer by the amount of restricted donations received (\$25,000) for this project after January 2021.
- G. Mobile Recreation – At the March 14, 2022, board meeting, the board voted to donate \$50,000 to the City of Chino Hills for the purchase of a new Mobile Recreation vehicle.
- H. Mobile Show Wagon – At the March 14, 2022, board meeting, the board voted to donate \$50,000 to the City of Chino Hills for the purchase of a new Mobile Show Wagon.

Permanently Restricted:

The purpose of the Foundation is to establish a permanent endowment fund to assist the government of the City of Chino Hills, hereinafter referred to as the “City,” in improving the cultural, educational and recreational facilities and services for the citizens of the City. A “permanent endowment” is money or property that was originally meant to be held by a charity forever. The permanently restricted balance as of October 31, 2022, is \$167,938.

CHINO HILLS COMMUNITY FOUNDATION
Statement of Activities
As of October 31, 2022

	Actuals												Total	Variance
	Adjusted Budget	Amended Budget	Unrestricted	Community Center Fund Temporarily Restricted (A)	Children Art's Programs Temporarily Restricted (B)	Cultural Arts Committee Temporarily Restricted (C)	Special Needs Temporarily Restricted (D)	Scholarship Funds Temporarily Restricted (E)	Inclusive Playground Temporarily Restricted (F)	Mobile Recreation Temporarily Restricted (G)	Mobile Show Wagon Temporarily Restricted (H)	Endowment Fund Permanently Restricted		
Operating Revenue:														
Contributions:														
Donations	\$ -	\$ -	\$ 30,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000			\$ 1,000	\$ 36,637	\$ 36,637
Grants			-										-	-
Special Events	111,900	170,800	59,730			810							60,540	(51,360)
Interest Income		-	2										2	2
Total Operating Revenue	111,900	170,800	90,369	-	-	810	-	-	5,000	-	-	1,000	97,179	(14,721)
Operating Expenses:														
Program Services:														
Adopt-A-Family Program	1,245	1,245											-	(1,245)
Cultural Arts	7,050	11,450											-	(11,450)
Military Banner Program	7,700	7,700											-	(7,700)
Summer Day Camps	12,800	12,800											-	(12,800)
Utility Box Art Program	6,100	8,000											-	(8,000)
Total Program Expenses	34,895	41,195	-	-	-	-	-	-	-	-	-	-	-	(41,195)
Supporting Services:														
Fundraising	26,400	38,150	34,246		91	3,225			100,000	50,000	50,000		237,562	199,412
Administration	12,700	17,030	6,583										6,583	(10,447)
Total Support Services	39,100	55,180	40,829	-	91	3,225	-	-	100,000	50,000	50,000	-	244,145	188,965
Total Operating Expenses	73,995	96,375	40,829	-	91	3,225	-	-	100,000	50,000	50,000	-	244,145	147,770
Interfund Transfers:	-	-	-	-	-	-							-	-
Changes in Net Assets	\$ 37,905	\$ 74,425	\$ 49,539	\$ -	\$ (91)	\$ (2,415)	\$ -	\$ -	\$ (95,000)	\$ (50,000)	\$ (50,000)	\$ 1,000	\$ (146,966)	\$ (162,491)
Net Assets, beginning of the year	557,086	557,086	262,365	7,127	1,278	29,077	3,000	5,000	100,000	50,000	50,000	166,938	674,785	
Net Assets, end of the year	<u>\$ 594,991</u>	<u>\$ 631,511</u>	<u>\$ 311,904</u>	<u>\$ 7,127</u>	<u>\$ 1,187</u>	<u>\$ 26,662</u>	<u>\$ 3,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,938</u>	<u>\$ 527,819</u>	

CHINO HILLS COMMUNITY FOUNDATION

Statement of Functional Activities

As of October 31, 2022

	PROGRAM SERVICES	Fundraising				Administration	
		2022	2022	chARTS	Total	General Management	Total
		Donations	Wine Walk				
Operating Revenues:							
Contributions:							
Sales	\$ -	\$ 230		\$ -	\$ 230	\$ -	\$ 230
Donations/Sponsorships	36,500	59,500		-	59,500		96,000
Advertising				-	-		-
Other Revenues	137	-		810	810		947
Interest Income	2				-		2
	36,639	59,730		810	60,540	-	97,179
Operating expenses:							
Licenses & Permits		64		52	116		116
Memberships				-	-		-
Liability Insurance					-	5,079	5,079
Financial Services		726		-	726	111	837
Computer Services				-	-	560	560
Contractual Services				2,850	2,850		2,850
Advertising & Promotion				-	-		-
Printing Services		2,685		-	2,685	35	2,720
Postage				38	38	23	60
Office Supplies				-	-		-
Special Parts and Supplies		10,197		414	10,611	775	11,387
Concessions				-	-		-
Administrative Overhead				-	-		-
Entertainment				-	-		-
Catering and Refreshments				-	-		-
Rentals		20,536		-	20,536		20,536
Taxes				-	-		-
Scholarships, Grants & Awards	200,000			-	-		200,000
	\$ 200,000	\$ 34,208	\$ 38	\$ 3,316	\$ 37,562	\$ 6,583	\$ 244,145
Changes in Net Assets	\$ (163,361)	\$ 25,522	\$ (38)	\$ (2,506)	\$ 22,978	\$ (6,583)	\$ (146,966)

CHINO HILLS COMMUNITY FOUNDATION

Statement of Functional Activities

Cultural Arts Committee

	2022 Artist Reception	Utility Box Art Program	22-23 Concert Series	Total
Operating Revenues:				
Contributions:				
Sales	\$ -		\$ -	\$ -
Donations/Sponsorships				-
Advertising				-
Raffles & Auctions				-
Scholarships				-
Concessions			810	810
Interest Income				-
	-	-	810	810
Operating expenses:				
Licenses & Permits			52	52
Liability				-
Financial Services				-
Computer Services				-
Contractual Services			2,850	2,850
Advertising & Promotion				-
Printing Services				-
Postage				-
Office Supplies				-
Special Parts and Supplies	91		323	414
Concessions				-
Administrative Overhead				-
Entertainment				-
Catering and Refreshments				-
Rentals				-
Taxes				-
Scholarships, Grants & Awards	-			-
Donations	-			-
	\$ 91	\$ -	\$ 3,225	\$ 3,316
Changes in Net Assets	\$ (91)	\$ -	\$ (2,415)	\$ (2,506)



THE CHINO HILLS COMMUNITY FOUNDATION

FOR FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

FINANCIAL STATEMENTS

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THE CHINO HILLS COMMUNITY FOUNDATION
FINANCIAL STATEMENTS
FOR FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

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THE CHINO HILLS COMMUNITY FOUNDATION

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2022 AND 2021

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FINANCIAL STATEMENTS

DRAFT



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Chino Hills Community Foundation
Chino Hills, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the Chino Hills Community Foundation (a nonprofit organization), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Foundation's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Foundation as of June 30, 2022 and 2021, and the respective changes in net assets and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the Foundation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material



To the Board of Directors
The Chino Hills Community Foundation
Chino Hills, California

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 and *Government Auditing Standards*, 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 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 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.

Required Supplementary Information

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated , 2022 on our consideration of the Foundation's internal control over the financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control over the financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control over the financial reporting and compliance.

Lance, Soll & Lughard, LLP

Brea, California

 , 2022

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022 AND JUNE 30, 2021

	2022	2021
Assets:		
Cash and cash equivalents	\$ 673,654	\$ 558,647
Receivables:		
Accrued interest	1,255	458
Total Assets	\$ 674,909	\$ 559,105
Liabilities:		
Current Liabilities:		
Accounts payable	\$ 126	\$ 2,862
Total Liabilities	126	2,862
Net Assets:		
Without donor restrictions	262,695	262,000
With donor restrictions	412,088	294,243
Total Net Assets	674,783	556,243
Total Liabilities and Net Assets	\$ 674,909	\$ 559,105

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues:			
Ticket sales	\$ 70,030	\$ 7,280	\$ 77,310
Interest income	(6,831)	626	(6,205)
Special events, net of direct expenses	75,000	8,150	83,150
Donations/Sponsorships	372	25,000	25,372
Net assets reclassified to restrictions for donation matching	(85,000)	85,000	-
Other revenue	970	2,474	3,444
Total Operating Revenues	54,541	128,530	183,071
Operating Expenses:			
Supporting Services:			
Management and general	15,355	-	15,355
Fundraising	38,491	10,685	49,176
Total Supporting Services	53,846	10,685	64,531
Total Operating Expenses	53,846	10,685	64,531
Change in Net Assets	695	117,845	118,540
Net Assets - Beginning	262,000	294,243	556,243
Net Assets - Ending	\$ 262,695	\$ 412,088	\$ 674,783

The notes to financial statements are an integral part of this statement.

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues:			
Interest income	\$ 1,141	\$ 711	\$ 1,852
Government grants	10,000	-	10,000
Special events, net of direct expenses	8,750	-	8,750
Donations/Sponsorships	18,094	50,000	68,094
Net assets reclassified to restrictions for donation matching	(47,282)	47,282	-
Total Operating Revenues	(9,297)	97,993	88,696
Operating Expenses:			
Program Services:			
Adopt-A-Family Program	777	-	777
Concerts in the Parking Lot	3,000	-	3,000
Community Care Packages	981	-	981
Flagpole Donation	2,500	-	2,500
Military Banner Program	5,629	-	5,629
Utility Box Art Program	3,660	-	3,660
Virtual Recreation Classes	300	-	300
Total Program Services	16,847	-	16,847
Supporting Services:			
Management and general	10,096	-	10,096
Fundraising	656	20,302	20,958
Total Supporting Services	10,752	20,302	31,054
Total Operating Expenses	27,599	20,302	47,901
Change in Net Assets	(36,896)	77,691	40,795
Net Assets - Beginning	298,896	216,552	515,448
Net Assets - Ending	\$ 262,000	\$ 294,243	\$ 556,243

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND JUNE 30, 2021

	2022	2021
Cash Flows From Operating Activities		
Increase (decrease) in net assets	\$ 118,540	\$ 40,795
Adjustment to reconcile changes in net assets to net cash provided by (used for) operating activities:		
(Increase) decrease in assets:		
Interest receivable	(797)	(458)
Increase (decrease) in liabilities:		
Accounts payable	(2,736)	2,862
Net Cash Flows Provided by Operating Activities	115,007	43,199
Net Increase (Decrease) in Cash and Cash Equivalents	115,007	43,199
Cash and Cash Equivalents, July 1	558,647	515,448
Cash and Cash Equivalents, June 30	\$ 673,654	\$ 558,647

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

Supporting Services										
Fundraising										
	Management and General	2021 Wine Walk	2022 Wine Walk	Unity Project	Donor Recognition	Volunteer Recognition	chARTS	Total Supporting Services	2022 Total	
	\$	\$	\$	\$	\$		\$	\$	\$	
Licenses & Permits	-	51	-	-	-	-	154	205	205	
Memberships	260	-	-	-	-	-	-	260	260	
Liability Insurance	5,289	-	-	-	-	-	-	5,289	5,289	
Financial Services	762	480	-	-	-	-	10	1,252	1,252	
Computer Services	6,263	-	-	-	-	-	-	6,263	6,263	
Contractual Services	680	-	-	500	-	-	1,700	2,880	2,880	
Printing Services	1,074	3,258	129	-	53	-	260	4,774	4,774	
Postage	46	-	-	-	48	-	-	94	94	
Office Supplies	28	-	-	-	-	-	-	28	28	
Special Parts and Supplies	928	10,278	-	-	1,115	1,012	1,561	14,894	14,894	
Entertainment	-	-	-	-	-	300	7,000	7,300	7,300	
Catering and Refreshments	-	-	-	-	5,270	1,477	-	6,747	6,747	
Rentals	-	13,917	-	-	284	319	-	14,520	14,520	
Taxes	25	-	-	-	-	-	-	25	25	
Total Expenses	\$ 15,355	\$ 27,984	\$ 129	\$ 500	\$ 6,770	\$ 3,108	\$ 10,685	\$ 64,531	\$ 64,531	

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services							
	Donations							
	Adopt-A-Family Program	Concerts in the Parking Lot	Community Care Packages	Flagpole Donation	Military Banner Program	Utility Box Art Program	Virtual Recreation Contests	Total Program Services
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-
Computer Services	-	-	-	-	-	-	-	-
Printing Services	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-	-
Special Parts and Supplies	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-
Donations	777	3,000	981	2,500	5,629	3,660	300	16,847
Total Expenses	\$ 777	\$ 3,000	\$ 981	\$ 2,500	\$ 5,629	\$ 3,660	\$ 300	\$ 16,847

THE CHINO HILLS COMMUNITY FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Supporting Services				
	Fundraising				
	Management and General	Donations	Donor Recognition	Total Supporting Services	2021 Total
\$	\$	\$	\$	\$	\$
Licenses & Permits	25	-	-	25	25
Memberships	240	-	-	240	240
Liability Insurance	4,440	-	-	4,440	4,440
Professional Services	1,000	-	-	1,000	1,000
Financial Services	604	-	-	604	604
Computer Services	3,574	-	-	3,574	3,574
Printing Services	-	-	22	22	22
Postage	14	-	67	81	81
Office Supplies	67	-	-	67	67
Special Parts and Supplies	-	-	567	567	567
Taxes	60	-	-	60	60
Donations	72	20,302	-	20,374	37,221
Total Expenses	\$ 10,096	\$ 20,302	\$ 656	\$ 31,054	\$ 47,901

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Organization and Summary of Significant Accounting Policies

Description of the Reporting Entity

The Chino Hills Community Foundation (the Foundation) was established to set up a permanent endowment fund to assist the government of the City of Chino Hills (the City) in improving the cultural, educational and recreational facilities and services for the citizens of the City. The major sources of revenue for the Foundation are ticket sales, sponsorships and donations.

Basis of Accounting

The financial statements of the Foundation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Accounting for Endowment Funds

Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958-205-45 *Donor Restricted Endowment Fund* requires net asset classification of funds subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA), and enhanced disclosures for all endowment funds.

The Foundation has interpreted the law as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies permanently restricted endowment net assets at the original value of the gift donated to the permanent endowment.

The Foundation has adopted investment and distribution policies for endowment assets that attempt to provide acceptable long-term returns and protect the principal from inflation while assuming a moderate level of investment risk.

Revenue Recognition

All contributions are considered available for the Foundation's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as temporarily or permanently restricted support and increase the respective class of net assets. Contributions received with temporary restrictions that are met in the same reporting period are reported as unrestricted support and increases unrestricted net assets.

Revenues from ticket sales are reflected in the accounting period in which the event occurs and netted for group discounts and membership discounts.

Investment income that is limited to specific uses by donor restrictions is reported as increases in unrestricted net assets if the restrictions are met in the same reporting period as the income is recognized.

Cash and Cash Equivalents

Cash and cash equivalents include all highly liquid investments with original maturities of three months or less.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Fair Value Measurements

FASB ASC 820 (formerly SFAS No. 157) establishes 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 under FASB ASC 820 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Advertising

The Foundation uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. There were no advertising expenses for the years ended June 30, 2022 and 2021.

Income Taxes

The Foundation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Foundation may, however, be subject to tax on income which is not related to its exempt purpose. For the years ended June 30, 2022 and 2021, no provision for income taxes has been made.

FASB ASC No. 740 *Income Taxes* applies to not-for-profit organizations because their financial statements contain assertions related to the Foundation's tax-exempt status and determination of net earnings subject to unrelated business income tax. Should the Foundation lose its tax-exempt status, it could be subject to interest and penalties. No liability for unrecognized tax obligations was required. As of June 30, 2022, and 2021, no interest or penalties have been recognized associated with any tax positions.

The Foundation's Form 990, *Return of Organization Exempt from Income Tax*, for the years beginning 2019, 2020 and 2021 are subject to examination by the Internal Revenue Service, generally for three years after they were filed. Similarly, the Foundation's Form 199, *California Exempt Organization Annual Information Return*, for the tax years beginning 2018, 2019, 2020 and 2021 are subject to examination by the Franchise Tax Board, generally for four years after they were filed.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on a functional basis in the statement of activities.

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absences of donor grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated scholarships.

Net Assets with Donor Restriction – Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

The Foundation reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Concentration of Credit Risk

The Foundation maintains cash balances at financial institutions located in California. Certain accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year, the Foundation held cash in excess of federally insured limits.

The Foundation invests in money market funds. Investment securities in general, are subject to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that the changes in the value of investment securities will occur in the near term and that such change could materially affect the amounts reported in the financial statements.

THE CHINO HILLS COMMUNITY FOUNDATION

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021

Note 2: Cash and Cash Equivalents

Cash and cash equivalents held by the Foundation are reported in the accompanying financial statements as follows at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 673,654	\$ 558,647
Total	<u>\$ 673,654</u>	<u>\$ 558,647</u>
Deposits	\$ 11,930	\$ 19,915
Short-term investments	661,724	538,732
Total	<u>\$ 673,654</u>	<u>\$ 558,647</u>

Fair Value Measurement and Application

The Foundation's recurring fair value measurements as of June 30, 2022 and 2021, was \$661,724 and \$538,732, respectively, with Level 2 inputs.

Note 3: Endowment

The Foundation, a 501(c)(3) organization, was formed as a means of establishing a permanent endowment fund and to hold and administer certain other assets for the support and benefit of the Foundation in order to further the charitable, educational and artistic purposes of the Foundation.

The Foundation's endowment as of June 30, 2022 and 2021, includes only funds designated by Donors as endowments; therefore, they are reported as permanently restricted.

The Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment and (b) the original value of subsequent gifts to the permanent endowment. The Foundation classifies as unrestricted net assets, those funds designated by the Board of Directors.

Note 4: Net Assets

Net assets as of June 30, 2022 and 2021, were comprised of the following:

	<u>2022</u>	<u>2021</u>
Without Donor Restrictions		
Unrestricted - available for programs	\$ 262,695	\$ 262,000
Total without donor restrictions	<u>262,695</u>	<u>262,000</u>
With Donor Restriction		
Temporary Restricted- program and timing	245,150	138,264
Permanent Endowment by the California Community Foundation at the recommendation of John A. Kramer, "in memory of Gloria and Jack Kramer" *	<u>166,938</u>	<u>155,979</u>
Total with donor restriction	<u>412,088</u>	<u>294,243</u>
Total net assets	<u>\$ 674,783</u>	<u>\$ 556,243</u>

THE CHINO HILLS COMMUNITY FOUNDATION

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022 AND 2021

Note 4: Net Assets (Continued)

The Foundation contributed matching portion was \$71,336 of the total \$166,938 Permanently Restricted Net Assets at June 30, 2022, and \$70,710 of the total \$155,979 Permanently Restricted Net Assets at June 30, 2021.

Note 5: Contingencies

The Foundation is subject to claims and possible litigation incidental to its operations, including personal injury claims filed by visitors and employment-related claims filed by employees and former employees.

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STAFF REPORT

TO: BOARD MEMBERS

FROM: JONATHAN MARSHALL
COMMUNITY SERVICES DIRECTOR

SUBJECT: ENDOWMENT FUND TRANSFER

DATE: NOVEMBER 14, 2022

ITEM NO.: 8

RECOMMENDATION:

Approve a transfer in the amount of \$10,000 from funds raised through the Wine Walk to the Endowment Fund.

BACKGROUND/ANALYSIS:

Every year the California Community Foundation at the recommendation of John A. Kramer, “in memory of Gloria and Jack Kramer” (Kramer Foundation) donates to the Foundation’s Endowment Fund. As part of their donation, they require that the foundation match their contribution. This year, they donated \$5,000 and allocated their donation to the inclusive playground at Crossroads Park project without a matching requirement.

Regardless of the contribution made by the Kramer Foundation, the board has recommended that every year funds raised from the annual Wine Walk fundraiser be transferred to the Endowment Fund. The event was held on October 8 and raised approximately \$124,000. Therefore, an amount of \$10,000 is being requested to be transferred to the Endowment Fund from the funds raised by the Wine Walk.

STAFF REPORT

TO: BOARD MEMBERS DATE: NOVEMBER 14, 2022

FROM: JONATHAN MARSHALL ITEM NO.: 9
COMMUNITY SERVICES DIRECTOR

SUBJECT: CHINO VALLEY FIRE FOUNDATION “HEART SAFE/BLEEDSAFE
CHINO VALLEY” PROGRAM DONATION

RECOMMENDATION:

Approve a budget amendment for fiscal year 2022-23 increasing the program services line item by \$4,200 for a donation to the Chino Valley Fire Foundation “Heart Safe/BleedSafe Chino Valley” program for placement of an AED machine and trauma kit at two locations in the City of Chino Hills.

BACKGROUND/ANALYSIS:

At the September 12, 2022, meeting the board approved the purchase of two defibrillators, one to be placed at the Shoppes and the second location to be determined. Staff reached out to the Chino Valley Fire Foundation for additional information on the program. They stated that:

1. An AED and trauma kit are always donated in tandem. The approximate cost is \$2,100 to make an equipment donation to a local establishment.
2. They aim to identify a location with high foot traffic. However, local establishment often deny the donation. Therefore, they first look for establishments willing to receive the equipment, and:
 - Will place it in an area that is easily visible, and accessible.
 - They must advise neighboring businesses that the equipment is "public access" and available for use by adjacent businesses.
 - They must allow us to train them for free.
 - They must fill out an online application
3. They confirmed that they provide free training to the establishment and neighboring businesses.

To date, the two locations have not yet been identified.



CHINO HILLS COMMUNITY FOUNDATION BUDGET AMENDMENT

BA # 23B005

 Description: Chino Valley Fire Foundation

 Date: 11/14/2022

 Requested by: Alma Hernandez

 Total Expend: \$ 4,200.00

 Dept/Div: CS | Chino Hills Community Foundation

 Total Revenue: \$ -
EXPENDITURES

GL String/Project String	Account Description	Current Budget	Proposed Amendment	Amended Budget
7200-00-80-800-000000-700020-	Special Departmental Expense - AED Machine	\$ 231,600.00	\$ 4,200.00	\$ 235,800.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

REVENUES

GL String/Project String	Account Description	Current Budget	Proposed Amendment	Amended Budget
				\$ -
				-
				-
				-
				-
				-
				-

REASON/JUSTIFICATION

To appropriate Foundation funds for a donation to the Chino Valley Fire Foundation "Heart Safe/BleedSafe Chino Valley" program for placement of an AED machine and trauma kit at two locations in the City of Chino Hills.

STAFF REPORT

TO: BOARD MEMBERS

FROM: JONATHAN MARSHALL
COMMUNITY SERVICES DIRECTOR

SUBJECT: BOARD MEETING DAYS

DATE: NOVEMBER 14, 2022

ITEM NO.: 10

RECOMMENDATION:

Provide direction on permanently changing board meeting days.

BACKGROUND/ANALYSIS:

At the last board meeting, it was requested that a discussion be held regarding the possibility of permanently changing board meetings days as the current meeting schedule of the second Monday of every other month has been an issue for some board members from time to time.

As previously stated, board meetings are currently scheduled for the 2nd Monday of every other month at 4:00 p.m. at the City of Chino Hills City Hall. Below is the current meeting schedule of various other councils/commissions that may conflict with the Foundation board meetings either due to availability of the location and/or may require City Council member attendance. In addition, Fridays are not an option as staff is not available. Chair Peter Rogers also mentioned at the last board meeting that he would have a conflict if meetings were held on Thursdays.

Meeting Type	Meeting Schedule
Council Meeting	2 nd & 4 th Tuesday of the month
Planning Commission	1 st & 3 rd Tuesday of the month
Public Works Commission	1 st Wednesday of the month
Tres Hermanos Conservation Authority	2 nd Wednesday of the month
Parks & Recreation Commission	3 rd Wednesday of the month

**CHINO HILLS COMMUNITY FOUNDATION
THREE YEAR EVENT PLANNING SCHEDULE**

*** Dates should be scheduled at least 6 months in advance ***

	2022	2023	2024
JANUARY	10 Board Meeting	TBD Volunteer Reception - Send Invitations 9 Board Meeting TBD Donor Recognition - Send Invitations TBD Summer Rec Guide DEADLINE 23 Volunteer Recognition	TBD Volunteer Reception - Send Invitations 8 Board Meeting TBD Donor Recognition - Send Invitations TBD Summer Rec Guide DEADLINE
FEBRUARY	14 Concert Series #1: Tickets on Sale 28 Volunteer Reception - Send Invitations	TBD Concert Series #1: Tickets on Sale	5 Volunteer Recognition TBD Concert Series #1: Tickets on Sale
MARCH	10 Donor Recognition - Send Invitations 14 Board Meeting 26 Kids Art Exploration	13 Board Meeting 18 Donor Recognition (backup location) 25 Kids Art Exploration TBD Concert Series #1: TBD	11 Board Meeting TBD Donor Recognition TBD Kids Art Exploration TBD Concert Series #1: TBD
APRIL	2 Donor Recognition 8 Concert Series #1: Lynn Fiddmont 11 Volunteer Recognition 18 Concert Series #2: Tickets on Sale 25 Wine Walk Planning Begins 29 Ayala Project Unity Event (co-sponsorship)	14 Concert Series #1: Jazz Concert TBD Fall Rec Guide DEADLINE	TBD Fall Rec Guide DEADLINE
MAY	9 Board Meeting 13 Concert Series #2 - Louie Cruz Beltran 30 Wine Walk Webpage LIVE	1 Wine Walk Planning Begins 8 Board Meeting TBD Concert Series #2 - TBD 29 Wine Walk Webpage LIVE TBD Play - TBD	1 Wine Walk Planning Begins 13 Board Meeting TBD Concert Series #2 - TBD 27 Wine Walk Webpage LIVE TBD Play - TBD
JUNE	9 Artist Reception: Rebecca Waters 10-30 Art Showing #1: Rebecca Waters	TBD Art Show #1	TBD Art Show #1
JULY	19 Board Meeting 1-31 Art Show #1: Rebecca Waters	10 Board Meeting TBD Art Show #1	8 Board Meeting TBD Art Show #1
AUGUST	1 Wine Walk Tickets on Sale 1-31 Art Showing #1: Rebecca Waters	1 Wine Walk Tickets on Sale TBD Concert Series #3 - TBD TBD Art Show #2 TBD Winter Rec Guide DEADLINE	1 Wine Walk Tickets on Sale TBD Concert Series #3 - TBD TBD Art Show #2 TBD Winter Rec Guide DEADLINE
SEPT.	12 Board Meeting 17 Concert Series #3-The Hills Festival 22 Artist #2 Reception: Women in Art 1-30 Art Show #2	11 Board Meeting TBD Art Show #2	9 Board Meeting TBD Art Show #2
OCT.	4 Volunteer WW Training @ CC 8 Chino Hills Wine Walk 1-31 Art Show #2	14 Chino Hills Wine Walk TBD Art Show #2	12 Chino Hills Wine Walk TBD Art Show #2
NOVEMBER	TBD Concert Series Planning Begins 14 Board Meeting 1-20 Art Show #2 *** Date Due: Donor Recognition 2023 TBD Design Volunteer Reception Invites TBD Design Donor Recognition Invites TBD Spring Rec Guide (Feb -May) DEADLINE	TBD Concert Series Planning Begins 13 Board Meeting TBD Date Due: Donor Recognition 2024 TBD Design Volunteer Reception Invites TBD Design Donor Recognition Invites TBD Spring Rec Guide (Feb -May) DEADLINE	TBD Concert Series Planning Begins 11 Board Meeting TBD Date Due: Donor Recognition 2025 TBD Design Volunteer Reception Invites TBD Design Donor Recognition Invites TBD Spring Rec Guide (Feb -May) DEADLINE
DECEMBER	TBD Volunteer Reception - Save the Date (email blast) TBD Donor Recognition - Save the Date TBD Concert Series webpage LIVE	TBD Volunteer Reception - Save the Date (email blast) TBD Donor Recognition - Save the Date TBD Concert Series webpage LIVE	TBD Volunteer Reception - Save the Date (email blast) TBD Donor Recognition - Save the Date TBD Concert Series webpage LIVE