

# CCA Foundation Year End Audit's Other Expense Category – For 12 months ending June 30,2023

<b>SUMMARY</b>	
<b>Account Title</b>	<b>Amount</b>
Graduation	\$2,525
Fund Raising & Community Management	\$101,050
License Expense & License Management	\$164,377
Camp and Clinic Expense	\$128,052
Facilities Expense	\$349,618
Unrealized Loss from 6/22	(\$71,370)
<b>Total Other Expense</b>	<b>\$674,252</b>

## Graduation - \$2525.00

*Expenses related to senior graduation ceremony*

<b>Memo/Description</b>	<b>Amount</b>
Athletic honor cords	\$825
Graduation livestream set up and support	\$1,700
<b>Total Graduation Expenses</b>	<b>\$2,525</b>

## Fundraising and Community Management Expenses - \$101,050

Fundraising expenses relating to various aspects of CCAF's fundraising activities and includes a pro-rata portion of CCAF employee salaries, based on the percentage of time spent on these activities.

	Memo/Description	Amount
<b>Fund Raising Expenses:</b>		
<b>Donor Events</b>		
	Welcome coffee	\$180
	Fall happy hour	\$1,746
	Legacy Wall	\$4,525
	Spring happy hour	\$3,225
	New parent happy hour	\$3,380
<b>Total Donor Events</b>		<b>\$13,056</b>
<b>Bank charges</b>		<b>\$454</b>
<b>Printing, Supplies &amp; Postage</b>		
	Calendar, envelopes, letters printing & mailing	\$7,516
	Supplies fund raising events	\$670
	Bulk mail renewal	\$290
<b>Total for Printing &amp; Supplies</b>		<b>\$8,476</b>
<b>In--Kind Donations</b>		<b>\$1,072</b>
<b>Program Fundraiser Expense</b>		
	Athletic fundraiser expense for 7 events	\$24,906
	Envision fundraiser expense for 4 events	\$4,535
	General fundraiser expense for 3 events	\$1,942
<b>Total Program Fundraiser Expense</b>		<b>\$31,383</b>
<b>Total Fund Raising Expenses</b>		<b>\$54,441</b>
<b>Community Program Management</b>	Salary & related expenses allocated to Community events	<b>\$46,609</b>
<b>Total Fundraising &amp; Community Management</b>		<b>\$101,050</b>

## License Expense & License Management - \$164,377

*Expenses related to 3<sup>rd</sup> party facilities rentals and includes a pro-rata portion of CCAF employee salaries, based on the percentage of time spent on these activities.*

<b>License Expense</b>		
	Facilitron custodial and insurance expense for 19 third party rentals	\$42,542
	Facilitron theater tech support for 6 third party rentals	\$2,584
<b>Total License expense</b>		<b>\$45,126</b>
<b>License Management Expense</b>	Salary & related expenses allocated to license expense	<b>\$119,251</b>
<b>Total License and license management expense</b>		<b>\$164,377</b>

## Camp and Clinic Expense - \$128,052

*Camp Expenses and Camp coaching stipends*

	<b>Memo/Description</b>	<b>Amount</b>
<b>Camp and Clinic Expense</b>		
	Camp Insurance Policy	\$9,086
	Port-a-potty expense	\$2,571
	Camp supplies for various camps (23 athletic, 4 STEM, 1 envision & 1 general)	\$28,094
<b>Total Camp and Clinic Expense</b>		<b>\$39,751</b>
<b>Camp Coaching Stipend</b>	Camp coaching stipend for various camps (23 athletic, 4 STEM & 1 envision)	<b>\$88,301</b>
<b>Total Camp, clinic and coach stipend expenses</b>		<b>\$128,052</b>

## Facilities Expense - \$349,618

Facilities expenses which are expenses directly attributable to improvement of CCA's school facilities.

	Memo/Description	Amount
<b>Facilities Expense</b>		
	Innovative Furniture for 23 classrooms	\$337,253
	Japanese Rock Garden Project	\$2,967
	Sound System for Admin General school use	\$2,650
	Folding chairs & Dolly General school use	\$6,368
	Riser gym	\$140
	Cage and Nest design	\$240
<b>Total for Facilities Expense</b>		<b>\$349,618</b>

## Unrealized Loss from June 2022

(71,370)

*This is a contra-expense item that represents the reversal of the unrealized loss from investments as of the prior year ending June 30, 2022 (i.e. the difference between the market value of those investments as of June 30, 2022 and the amount originally placed into those investments). Note that the new unrealized loss as of June 30, 2023 is recorded under the category Interest & Gain (Loss) on Investments in the Support and Revenue section as a contra-revenue item and was (\$43,628) (note the total line item for Interest & Gain (Loss) on Investments of (\$24,547) combines this with investment interest income of \$19,081). Therefore, during the year ending June 30, 2023, the unrealized loss on investments decreased in total (from \$71,370 to \$43,628), as a result of a net investment gain during that year of \$27,742.*