

# MINUTES

## CSA Board Meeting

*Date | time* July 30, 2019 | 12:00 | *Meeting called to order by* Larry Fields, CSA Chair

### In Attendance

Larry Fields, Chair	Chris Bartholomew, General Manager
Angela Mankowski, Secretary	Michael Osborne, Treasurer
Megan Bardoe	Heather Daniluck
Courtney Langley, CLO representative	Lauren Ardell, CSA Business Analyst
Naia Dombrowski, representative for GSO	

### Approval of Minutes

The meeting minutes from last meeting were approved after confirmation of coffee vote and review of Quick Books cost.

### General Manager's Report and Financial Report

#### General Manager's Report

- **After Action Report for the Fourth of July** - another successful event. Smaller crowd than last year, probably because on a Thursday this year. No numbers yet, but will send via email soon. Should see a profit as the bar grossed \$2000 and the food grossed \$2000.
- **Marine Barracks/Hotel** – will continue with the plan to use for the two classes: Corporal training (occurs quarterly, 3-week class) and martial arts training (2-3 times a year, 18 students, 15 days). The issue with the martial arts class is that it is regional and they are asking to be charged less because they don't have a large budget. Currently we charge \$120 and they would like \$60. Board agreed that we cannot go less than \$100. We can look to possibly reduce next year.
- **Staffing** – since our last board meeting we have eliminated an Accounting position and hired Lauren Ardell as our Business Analyst.

#### Financial Report

- **Jan-May numbers handout.** Lauren discussed in depth these numbers, specifically how they will change and what the problems were. Overall 2017 and 2018 we were at a net loss. Currently still are for 2019. The driver of the net losses was the increase in salary expenses. In general, to adjust for net losses need to increase profits/sales and/or decrease expenses.
  - Done thus far – fees raised for fitness/cable, salaries are now more similar to 2017, school has made changes. Chris will share Hannah's plans for the school.
  - New streams of income include hotel TDY and kindergarten (no class last year).
  - Fixes – need to reclassify Thomas' position so hits against the TDY income. Need a reserve fund for maintenance (what would be a reasonable amount and should keep in a separate account so it is untouched).
  - Capital Assessment Fee for kindergarten as a one-time fee that would be used for capital expenditures such as desks, chairs, etc. Discussed amount; FIS charges \$6000 the first year and

\$6000 the second year. Board agreed on \$3000 with discretion for those families not paid for by State.

- Audit – there is an issue with how we pay local salary as we aren't withholding any local taxes. It is in their contracts that they are responsible for submitting to Germany. This needs further investigation as it could be a large liability. CSA will seek counsel to determine how to mitigate what has happened and how to go forward. Background: there are healthcare taxes (which we are in compliance) and there are income taxes (which we used to pay).
- Other specific comments on handout for Jan through May 2019 on IT Subscription Expense, Bar COGS, salaries and benefits, TDY Management Fee Income, Reconciliation discrepancies; and as of May 31 handout on Nations Bank Euro, Receivables on Cash Sales, Spring Camp Deferred, Deferred Income –Other, and Deferred Income Shuttle. Discussion on creating an internal memo to record and document all of these fixes.
- Will move to QuickBooks online once the cleanup is finished, anticipating January 1. This is also the cleanest method. Chris will loop in CR Frank.

School  
Vendors

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## Initiatives/Committees

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Events Committee

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## Old Business / New Business

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Pending Business

- **Bank account** – Three went to Deutsche Bank today, but still need the rest of the board to get signed up. Will try to schedule for August 13<sup>th</sup> at 10 am.
  - Chris to check about paying company for Job Tickets in one lump sum rather than monthly. The alternative may be to put in an interest bearing account.
- **Vending machines** – Larry found two other vending companies (handout provided). All agreed this still requires more research.
- **Playground** – discussion on why it's needed and how it will be paid for. Vote deferred until additional financial information provided.
- **Valentinos** – was supposed to be open on July 15, but they had issues with staff and have not signed the new contract yet. Meeting to occur on August 1<sup>st</sup>. Regardless rent should begin on July 15<sup>th</sup> as they have had months to set up. Otherwise will need to look for new vendor.

New Business

- The Board voted to defer the decision to approve and begin building of the Playground until additional financial information received, then would proceed with email vote.
- The Board voted to apply a Capital Assessment Fee to Kindergarten class with discretion for those families who cover their own educational expenses.

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## Next Meetings

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- August 27 (noon at the Consulate) – will send email to confirm
- CSA Retreat September 20-21, September 24 (noon at the Consulate)