

Regularly Scheduled Meeting
CDPOA Board of Directors
June 10, 2025 | 2:00 pm – Small Dining Room, CARC

Board Members Present: Webb Smathers, Diana Manly, Jerdone Davis, Jo Gable, Karen McAlister, Nancy Palisin and Lois Torlina

Board Members Absent: None

Chair Members Present: None

Others Present: Marion Sieffert (Assistant Secretary)

Call To Order: President Smathers called the meeting to order at 2:00 pm. A quorum was declared based on all Board members being present.

Approval of Minutes: By motion made and duly seconded, the Board members present unanimously verified prior approval of the minutes of the Board meeting from May 13, 2025.

Treasurer Report: Jerdone submitted a written Treasurer Report through May 31, 2025, a copy of which is attached hereto as Exhibit A and incorporated herein by reference. By motion made and duly seconded, the Board by unanimous vote of members present accepted and approved the Treasurer Report and recommendations therein, with the following modifications: The IRS tax payment will be made under protest to stop the accrual of more penalties and will be paid out of the Contingency Fund. Webb and Jerdone will follow-up by seeking partial reimbursements from the IRS and the Pettigrew CPA firm, as well as trying again to find another CPA firm that will accept the Board as a new client.

President's Report: The question of mosquito spraying was again discussed and whether the Board should pursue the City's procedures for having the spraying stopped within the Downs properties – both on private and POA common areas. Since it was brought to the Board's attention that any property owner can ask the City not to spray on its property, the Board decided to put such information in the next Communicator and allow each property owner to make its own decision.

President Smathers also brought up the need for the Board to start turning its attention to matters that will be faced next year such as the fact that the term of four (4) Board members (Webb Smathers, Jo Gable, Jerdone Davis and Nancy Palisin) will expire at the end of 2025; and the fact that annual POA dues will need to be increased substantially to cover the increased costs of contractors and professional fees, and the increased need to replace and maintain the common areas.

ARC Committee Report – Karen McAlister, Chair: Karen reported that six homeowner applications were received by the Committee and recommended to the Board for approval, as follows:

330 Kendra Place: paint cement entrance and stoop; seal asphalt
104 Downs Boulevard: repair roof leak
33 Hickory Way: replace roof
1019 Keystone Lane: paint exterior
100 Downs Boulevard: move or remove small fence in backyard
1036 Keystone Lane: paint exterior

The Board accepted the recommendation of the ARC Committee and unanimously approved all of the above applications.

Common Properties Committee Report – Nancy Palisin, Chair: Nancy submitted the following report to the Board:

Committee Membership: Two members of the Committee are no longer able to serve (Larry Reamer and Gary Newkirk) and need to be replaced. Both men have provided outstanding service to the Committee. Roman Lavore has agreed to serve and be responsible for the readiness of the Gazebo, so that information needs to be changed on the reservation form and the website. Information will be added to the *Communicator* asking residents to make this change on the back of the new green Directory. **The Committee still needs another volunteer to serve so please contact Nancy if you are able and willing to help.**

Woodland Walk Tree Removal: Mullinax has not yet rescheduled the removal of the tree cluster lying across the creek. Although mulch has been delivered, we are waiting for Mullinax tree removal before mulching. There was no response to the Committee's request for POA volunteers to help with mulching the Bayberry downhill trail to the bridge, so that may result in additional costs to have Ryan's crew perform that task.

Woodland Walk Bridge: Nancy noticed a frayed edge of the bridge flooring on the Bayberry side of the bridge and sent a picture to Dan Harding, who thinks it can be fixed. The damage could possibly be caused by bikes, but that is not known for certain yet.

Insurance Coverage: Nancy received the following preliminary information from the POA's insurance carrier: both the Woodland Walk bridge (value of \$16,400) and the gazebo (value of \$35,000) can have replacement insurance coverage for an additional cost of \$472 per year. After discussion, it was the Board consensus that both properties should have replacement cost coverage but asked Nancy to obtain more specific information on the definition of replacement cost and whether it includes labor.

Woodland Walk Erosion: Committee members Nancy Palisin and Gladys Vaughan met with Ryan Jones of GeoMetrix, Inc. His company specializes in stream bank stabilization using Jute and coconut Coir rolls. Nancy also sent an email to Prof. Calvin Sawyer, Clemson Dept. of Agricultural Science, Water Resources Team, and will continue to follow up with both sources.

Other Common Property Concerns: Several residents on Birch Lane have expressed concern to the Committee concerning water drainage in the swale between some of the townhouses on Birch and homes on Downs Boulevard. The Committee is waiting on the utility companies to mark locations of utility lines in the area.

Change of CPC Meetings: **Committee meetings have been changed to the first Wednesday of each month from 2-3 pm in the small Corley Center.**

Communications Committee Report – Anne Snider, Chair: Anne submitted the following written report to the Board: She hopes to get the July Communicator out by the end of June, to avoid delays around the 4th of July. Anne also noted that the cost of a forever stamp goes up by a nickel in July.

Social Committee Report: Lois reported that 32 people enjoyed the June First Friday and included many of our new neighbors.

Rental Committee Report – Sandy Waskowski: No report.

Report from CARC Board Meeting – Anne Snider: No report.

The meeting was adjourned at 3:24 pm.

Respectfully submitted,
Marion Sieffert
Asst. Secretary

CDPOA TREASURER'S REPORT

June 10, 2025

BANK TOTALS:

As of 05-30-2025, the #5549 account had \$80,400.07.

CDPOA FEE COLLECTIONS:

I circulated by email the Board's advice regarding collections on the Cureton residence. The advisements were mixed: collect when her home sells or place lien on the property so as not to set a precedent for future late fee collections.

Proposal: I propose that we allow this to pass without a lien on the property and to collect the late fees plus the yearly fee when the property sells. If it is done this way, late fees are still collected, thus not setting a precedent. Discussion?

WOODLAND WALK:

We received an additional donation of \$30.00 in May 2025.

Per Nancy Palisin's report, Ryan's business "Ground Effects and Design" charged \$535.00 for cleaning the debris from the Woodland Walk area. I mailed Ryan a check for this on May 29, 2025, taken from the remaining WW fund balance. (Nancy requested this would not come out of her 2025 budget. I agree.)

2025 BUDGET AND EXPENSES:

See spreadsheet attached. As of May 31, 2025, we have \$33,896.22 remaining in the 2025 budget. See the Woodland Walk figures at the bottom of the spreadsheet. We have a balance of \$3,255.86 remaining which is mostly the insurance payout.

SPRING BANQUET EXPENSE AND PAYMENT:

On May 12, 2025, Lois Torlina (Hospitality Chair) talked with the new food service director, giving him a number of 60 attendees (\$30/meal). On May 28, 2025, having not received an invoice from CARC, I went by the accounting office and paid the bill with my own invoice (See attached): CDPOA check for \$1680.00 plus 3 checks made out to CARC for \$120.00 total.

2021 IRS TAX:

See attached statements from the IRS received during the month of May 2025. One statement is a "notification of IRS deliberation on our request" and the second statement is a statement of IRS asking for payment with late fees of \$2,537.39. I took the duplicate copy directly to Lindley-Pettigrew. Art asked that I give him a week to contact the IRS; he still thinks we do not owe the IRS this 2021 debt. I received an email from Ashley Crenshaw (see attached) regarding Art's not being able to talk with the IRS. On June 5, 2025, I replied to Ashley's email with the ultimatum to have some response from the IRS via Art by the Board Meeting on June 10, 2025, so that I can go ahead and mail in the check. She replied that Art had marked out Thursday and Friday, June 5-6, 2025, to discuss with the IRS our issue as well as others (Email attached).

Recent polling of the Board by email resulted in the consensus for us to pay the IRS said fee of \$2,537.39. I have not mailed the payment.

Respectfully submitted,

Jerdone Davis

Treasurer, CDPOA

06-10-2025

Attachments

CDPOA BOARD 2025 BUDGET -- EXPENSES															
	2025 Budget	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	Total 2025 Expenses	Remaining Budget
1															
2															
3															
4	Administrative:														
5	Insurance	\$3,165.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00						\$10.00	\$3,155.00
6	Attorney	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00	\$2,000.00
7	Accounting:														
8	Bookkeeping & Tax	\$1,700.00	\$60.90	\$360.00	\$120.00	\$120.00	\$120.00	\$120.00						\$760.90	\$919.10
9	Copies/Stamps/Other	\$2,000.00	\$66.56	\$0.00	\$0.00	\$453.52	\$36.30	\$0.00						\$566.38	\$1,413.62
10	Website	\$1,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00	\$1,600.00
11	Social	\$1,166.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00	\$1,166.00
12	Total Operating Expense:	\$11,631.00	\$157.46	\$370.00	\$120.00	\$573.52	\$156.30	\$1820.09						\$1,377.28	\$10,253.72
13	Administrative														
14	Property:														
15	Irrigation Water	\$450.00	\$15.23	\$4.62	\$4.62	\$5.95	\$20.09							\$50.51	\$419.58
16	Mowing Contract	\$21,000.00	\$1,500.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00							\$8,700.00	\$14,100.00
17	General Property Maintenance	\$11,100.00	\$0.00	\$0.00	\$106.99	\$50.00	\$0.00							\$156.99	\$10,943.01
18	Total Operating Expense: Property	\$32,550.00	\$1,515.23	\$1,804.62	\$1,911.61	\$1,855.95	\$1820.09							\$8,907.50	\$23,642.50
19	TOTAL OPERATING EXPENSE (TOE)	\$44,181.00	\$1,672.69	\$2,174.62	\$2,031.61	\$2,429.47	\$1,976.39							\$10284.78	\$33,896.22
20	2024-2025	WOODLAND	WALK	DONATION	AND	INS. PAY									
21	DATES	Sept. 24	Oct. 24	Nov. 24	Dec. 24	Jan. 25	Feb. 25	Mar. 25	25-Apr	25-May					
22	CDPOA Owners Income		\$3,875.00	\$450.00	\$280.00	\$100.00	\$1,000.00	\$2,000.00	\$50.00					\$7,755.00	
23	Cincinnati Insurance Pay		\$3,282.00											\$3,282.00	
24	GoFundMe Income		\$3,536.93											\$3,536.93	
25	Mod Widmen of Am.			\$1,135.15										\$1,135.15	
26	Other Donations			\$100.00	\$100.00	\$50.00	\$1,150.00		\$30.00					\$1,330.00	
27														\$1,039.08	
28														\$12,000.00	\$508.86
29														\$535.00	\$0.00
															\$3,255.86

CDPOA SPRING-2025 BANQUET PAYMENT

The following is the breakdown of monies collected and deposited or the holding of checks made out to CARC for the Spring Banquet held for CDPOA in March of 2025.

DEPOSIT:	\$1,680.00
Checks to CARC:	<u>120.00</u>

Total Collected: \$1,800.00

Attached is the CDPOA check #119 for \$1,680.00 plus 3 checks totaling \$120.00 for a total of 60 persons at \$30/plate.

Deposits made (\$300.00; \$1,350.00; and \$30.00)
Checks to CARC (Truist \$60.00; State Credit Union \$30.00, and Spero Financial \$30.00).

Thank you so much,
Jerdone Davis
CDPOA Treasurer
864.650.0204
Sassynonie@icloud.com

OGDEN UT 84201-0038

In reply refer to: 0437997356
May 21, 2025 LTR 4399C 0
57-0710756 202112 67

00075401
BODC: TE

CLEMSON DOWNS PROPERTY OWNERS
ASSOCIATION INC
500 DOWNS LOOP
CLEMSON SC 29631-2035

014093

Taxpayer identification number: 57-0710756
Tax periods: Dec. 31, 2021

Form: 990

Dear Taxpayer:

Thank you for your inquiry dated Jan. 06, 2024.

We reviewed your account and found the notice you received is correct, as explained below.

We received your tax return late. Your return was due on May 15, 2022. We received it on Jan. 23, 2023.

IRC 6652(c) imposes a Daily Delinquency Penalty for failure to file a complete and timely return. We charged a penalty of \$20.00 a day for each day your Form 990 was late, incomplete, or incorrect. The penalty cannot exceed \$10,000.00 or 5% of annual gross receipts, whichever is less.

If you think you have an acceptable reason for us to remove or reduce the penalty, please provide your explanation on a signed statement, with any supporting documentation attached. We will consider the reasons provided. An authorized person within the organization or a valid power of attorney should sign the statement.

The current balance due for the tax period ending Dec. 31, 2021 is \$2,537.39, which includes applicable penalty and interest figured to June 11, 2025. Penalty and interest charges will continue to accrue until you pay the balance due in full. To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment your:

- Name
- Address
- Employer identification number
- Daytime telephone number
- Tax year
- Tax form

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0437997356
May 21, 2025 LTR 4399C 0
57-0710758 202112 67
00075402

CLEMSON DOWNS PROPERTY OWNERS
ASSOCIATION INC
500 DOWNS LOOP
CLEMSON SC 29631-2035

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Ms. Holcomb

Ms. Holcomb
Program Manager, AM OPS I

Enclosures:
Copy of this letter

From: Ashley Crenshaw Ashley.Crenshaw@lpccpas.com
Subject: RE: Tax Return 2024 and IRS Statement
Date: June 5, 2025 at 2:04 PM
To: M Jerdone Davis sassynonie@icloud.com
Cc: Webb Smathers wsmthrs@clermson.edu



I know he has his calendar blocked off today and tomorrow to call the IRS. We have a stack he is trying to work through. Hopefully I can let you know something before Monday!

Ashley Crenshaw
Staff Accountant
Lindley Pettigrew & Company CPAs LLC
122 Strode Circle
Clemson, SC 29631
(o) 864-654-8999
(f) 864-654-3704
Ashley.Crenshaw@LPCcpas.com
<http://www.LPCcpas.com/>

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Legal Notice: Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, our firm would be pleased to perform the requisite research and provide you with a detailed written analysis. Such an engagement may be the subject of a separate engagement letter that would define the scope and limits of the desired consultation services.

-----Original Message-----

From: M Jerdone Davis <sassynonie@icloud.com>
Sent: Thursday, June 5, 2025 9:39 AM
To: Ashley Crenshaw <Ashley.Crenshaw@LPCcpas.com>
Cc: Webb Smathers <wsmthrs@clermson.edu>
Subject: Re: Tax Return 2024 and IRS Statement

Ashley,

Last night, I literally had a nightmare about this bill with the penalties it is accruing on a daily basis! We HAVE to get this settled. The entire board is saying "pay it." If Art cannot get an answer back from the IRS by Monday (before our Board Meeting on Tuesday, June 10th, I'm sending them the check I've already made out. Jerdone

M Jerdone Davis
Treasurer, CDPOA
100 Downs Blvd
Clemson, SC 29631
864.650.0204
sassynonie@icloud.com

Cultivating quiet and a practiced attunement becomes the time when we move from the agitated periphery of our lives, identifying with our lives without qualification or added information to simply a silent, interior space. Alan Jones But the Lord is in his holy temple. Let all the earth be silent before Him. Habakkuk 2:20

On Jun 2, 2025, at 1:25 PM, Ashley Crenshaw <Ashley.Crenshaw@lpccpas.com> wrote:

Hello!

We did get the letter to Art. He still thinks you all don't owe it. I just don't know when he will be able to get in touch with the IRS to get it cleared up. Every time we try to call, they say they are busy and we need to call back. We've also chosen the option to have the IRS call us and they never do. It's been highly frustrating.

The 2024 return - I don't see it completed yet. Art has been a little overwhelmed this year as he is the only CPA in the office. We are used to having 3 and it was still hectic then.

I know extensions were filed, so we have more time to keep working on it. I just don't have a timeframe of when that may be.

We highly appreciate your patience!

Ashley Crenshaw

Staff Accountant

Lindley Pettigrew & Company CPAs LLC

122 Strode Circle

Clemson, SC 29631

(o) 864-654-8999

(f) 864-654-3704

Ashley.Crenshaw@LPCcpas.com

<http://www.LPCcpas.com/>

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-----Original Message-----

From: M Jerdone Davis <sassytonie@icloud.com>

Sent: Thursday, May 29, 2025 8:57 AM

To: Ashley Crenshaw <Ashley.Crenshaw@LPCcpas.com>

Cc: Webb Smathers <wsmthrs@clermson.edu>

Subject: Tax Return 2024 and IRS Statement

Ashley,

Has our 2024 tax return been filed?

Also, yesterday I dropped by the IRS statement on the outstanding 2021 tax and penalties accrued. I have polled the CDPOA board and most are in favor of going ahead to pay the penalties and the tax.

Please let me hear from you before I write the check.

Thanks,

Jerdone

M Jerdone Davis

Treasurer, CDPOA

100 Downs Blvd

Clemson, SC 29631