

KENTWOOD HOME GUARDIANS

Monthly Open Board Meeting
Wednesday 19th, Mar, 2025 @ 7pm
Zoom

CALL TO ORDER

The meeting was called to order at 7:03 PM with community comments after roll call.

1. ROLL CALL

Directors:

	Present	Absent
Yana Komsitsky, President	[X]	[]
TomKoranda , Treasurer	[X]	[]
Gregg McNelly Secretary	[X]	[]
Open	[]	[]
Open	[]	[]

Special Guests:

None

2. OFFICER REPORTS

● **President's Report** / Yana Komsitsky, **President**

Yana emphasizes encouraging community feedback and participation, highlighting the importance of addressing local issues like zoning and beautification. The board's primary focus tonight is on resolving IRS issues to protect the nonprofit status and avoid penalties.

● **Secretary's Report** /G McNelly, Secretary

Discussion Secretary's report -Approval of Minutes from Oct 2024,Dec 2024 and Feb 2025 KHG Meetings. Dec 2024 minutes still being compiled by Tom. The Oct 2024 and Feb 2025 had not been reviewed by Yana so approval was tabled until the April meeting.
No meeting minutes were approved.

● **Treasurer's Report** /Tom Koranda, Treasurer

- Financial Reports for Jan and Feb 2025 were discussed. The financials for January and February 2025 were not approved for posting on the portal. A missing expense of \$6200 in expenditure, was not in the financials for the month and further review was needed. The Jan 2025 financials has a problem Gregg noted for \$1,800 (collection income) issue not reported in the January financials. Another \$3900 collection income reporting problem was not reported in the February financials..
- The Jan and Feb 2025 financials were not approved and were tabled to the April meeting

-Taxes; Tom discussed the Treasury report, which included issues related to taxes and IRS penalties. The board is dealing with penalties for unfiled taxes for Yr 2022 and 2023, totaling over \$10,000. Board is seeking abatement of penalties as well as exploring alternative strategies for appeal to the IRS. Yana emphasized the need for a detailed chronology to support their case. **2018 Tax Year-** There is a \$2,552 penalty for late filing, but the accountant says an extension was filed. The board plans to argue reasonable cause to have the 2018 penalty dismissed.

- Assessment Collection; - Current Collection Status- Tom stated only 60% of assessments have been collected. The board discussed the possibility of an amnesty program to encourage payment. Amnesty presented would waive fines and penalties for a set period. Tom discussed a proposal to initiate an email campaign to collect on delinquent accounts. A plan for further potential mailing were also discussed.

- Mailing and Notification; The board debated the costs and methods of notifying delinquent accounts, considering both email and postal mail options.

- HOA Success and Administrative Concerns -There were mixed opinions on the performance of HOA Success. Some community members expressed dissatisfaction with HOA Success, while Yana noted their cooperation and historical knowledge as beneficial.

- Administrative Tasks for Community Members on assessments; The board is working on improving transparency and addressing member complaints regarding late fees and other charges. Board is working on these issues.

3. COMMITTEE REPORTS

Architectural Review Committee / Report presented by Tom Koranda

Tom discussed the progress of the Architectural Committee, which reviewed two projects for including ADUs and new constructions. The committee is working to improve response rates from property owners.

Safety & Security Committee / Report presented by Yana Komsitsky

Yana reported on the Safety and Security Committee Neighborhood Watch:- Yana reported ongoing security concerns and crime alerts: Residents were advised to remain vigilant due to recent burglaries in the area. The selection of a vendor for street signs was mentioned and the potential for a dedicated patrol car for the area.

DPR Committee / Report presented by Tom Koranda

Document Retrieval; The committee is working on obtaining accurate DPR documents from the county to address outdated regulations affecting members. Action item for Tom to Obtain costs and procedures for acquiring DPR documents from the county.

- Follow up action with LA County on obtaining DPR documents and provide cost estimates to the board

4. UNFINISHED BUSINESS

- The Board discussed a proposal to draft a letter to IRS for penalty abatement. Yana wanted/needed a detailed chronology of events and list; of what events; or actions past administration boards' had taken. Yana asked Tom to assist, with compiling a chronological record of board member roles and events related to IRS penalties.

- Reach out to HOA Success to discuss the email campaign for assessment collections and determine feasibility. Investigate the possibility of a second assessment mailing and coordinate with HOA Success regarding costs and logistics.
- Reach out to new HOA CPA candidates for potential replacement of current CPA.
- Election- Further investigation into annual meeting location is still needed. No action was completed last month. Election Planning;The board is considering options for the upcoming election potentially hiring an independent election officer.
- Board Vacancies- There was a discussion on whether to fill vacant board seats now or wait until the next election.

5. NEW BUSINESS

- Assessment Collection Amnesty Program- The board discussed implementing a possible 60-day amnesty program to encourage assessment payments. Discussion to continue next month.
- Reserve Fund Loan - Consideration of borrowing from reserve funds to cover IRS penalties if necessary.
- IRS Strategy-Develop a detailed chronology and strategy for IRS abatement requests
- The Board agreed to contact CPA candidates for the next months meeting
- Board to evaluate options for utilizing excess income funds for community benefit projects.
- Budget Preparation - Begin drafting the budget for the next fiscal year.

6. COMMUNITY COMMENT

- Community comments were heard. Agenda & Non-Agenda items; 15 minutes total;2 minute limit per speaker.

ADJOURNMENT

The meeting was adjourned by Yana Komsitsky at 8:58 PM.

THESE MINUTES WERE ADOPTED BY THE KENTWOOD HOME GUARDIANS BOARD OF DIRECTORS ON 6/18/25.

Gregg Mc Nelly July 25, 2025

Gregg McNelly Secretary