

The TVPBC Board Meeting was called to order at 1:31pm on August 6, 2025, by Gary Sawicki, President. In attendance were Gary Sawicki, Stacey O'Brien, Don MacLeod, Steve McCormick, and Anne Pickens to form a quorum.

Additional attendees: Larry Moore, Mark Johnson, Larry Moore, Mary K. Dulaney, Bill Busch, Tom LaFleur and Barry Belknap

Minutes for June 18, 2025 Board meeting were approved via email.

Director reports were as follows:

PRESIDENT – Gary Sawicki

- School Program
 - Presentation made to physical education teachers from Loudon County.
 - Gordon Young reported that the program was well received by the teachers. We're waiting for the schools to get back to us with definitive interest.
 - Motion by Gary to allocate \$1500 to this program. Seconded by Jason. All in favor. Motion passed.

- Pickleball Den Club
 - See Mark Johnson report

- Tournament
 - See VP report

- Drop ins
 - see VP report

- Ambassador Program
 - Will be looking for new lead for 2026.

- Outside TV
 - Gordon Young working on set up for skills and drills.

- Website Team
 - Work continues on redesign. No timeline established.

- Legacy Project
 - Hit a speed bump. Timeless Tellico wants to be involved and will be meeting in September. Gary and Jason to discuss further.

- Kahite Shade and Seating
 - The ACC found our proposals “too ornate”. Discussions were conducted with Mike from the POA who deals with the ACC and with Matt, the Acting POA General Manager.
 - Simon Bradbury has been given permission to put something up like what is at the end of the Chota tennis courts. Posts used for chain link fences with screens overhead to block the sun. We may be able to transfer one bleacher from the end of the Plex to Kahite for seating.

- Initiatives
 - Ceiling fans in the plex and bathrooms, both initiatives stopped due to cost.

- Evaluation meeting with Rarity Bay
 - One discussion has taken place at the request of Rarity Bay regarding reciprocity of designated level play once established for their players through their new IPTPA evaluation program. There needs to be a better understanding of their program through observation and more discussion before a decision can be made.

- New Video in coordination with TVN
 - 2 1/2 – 3 minute video discussing the values of the Club. Who are we?

- 2026-2028 Board Positions
 - The following board positions have been filled: Kevin Land for President, Barry Belknap for Treasurer and Tom LaFleur for Director of Training.

- Received Letter of Determination from IRS confirming Club’s status as a not-for-profit 501(c)7 Social Club
 - The Treasurer and the President discussed the desire to be cognizant of the percentage of revenue garnered from non-club members.
 - See Treasurer’s Report

Questions/Open Discussion

None

VICE PRESIDENT – Jason Fein

- **Tournament:** Committee is being reconvened, principals' meeting next for planning of the 2026 TVPBC Tournament. Two surveys have been sent to members that assessed our strengths/weaknesses to guide us going forward.
- **Ambassadors:** Robyn continues to drive this initiative with enthusiasm. Meetings have continued and efforts are underway to grow this group to reduce the burden on those who have made commitments to orientation and on-ramping of new members.
- **Drop-In Days:** This initiative will resume in September and continue through October. Goal continues to provide non-stress exposure to the game and club, growing interest in club membership.
- **Legacy Wall/Walk:** Project is underway. Club member/sponsor names have been submitted to Board by nomination committee and were approved. Working with POA to determine next steps.
- **Paddle Demo Days:** Diadem and PaddleTek paddles will be made available for demo as soon as a date is developed. Attempt will be made to share equipment at upcoming social for those who are in attendance.
- **Restrooms @ Wellness Center:** Discussions have stalled. Due to several factors and conditions burdening the Club, the project has been scrapped.
- **Big Ass Fans:** Due to excessive installation and perceived on-going maintenance issues, the project has been scrapped.

Questions/Open Discussion

- Gary mentioned that next year there will be a rain date for the tournament.

SECRETARY/DIRECTOR OF COMMUNICATIONS – Anne Pickens

- Pickleball Den Messages
 - August Social reminders – Wednesday, August 13th 6-9pm
 - UT Tennis Mixer reminders – Saturday, August 16th 8am – 1pm
 - Campbell Financial/Legacy Realty and Auction seminar on Friday, August 28th from 4-6pm
 - Facebook and Nextdoor posts from Senior Olympics
- IT Activity
 - The board agreed to a new website design proposed by Kelly Bryan, Anne Pickens and Gary Sawicki at our July workshop.
 - General website cleanup of outdated information

Questions/Open Discussion

None

SOCIAL – Stacey O’Brien

- **AUGUST 13 – 6-9 pm Ice Cream Social** –Our next social will be an ice cream social. This event will be an evening event to accommodate members who may work or who cannot attend weekend socials. Tic Toc will be supplying the ice cream to our members. The club will be paying for members’ ice cream. Play will be open format. We will have a raffle for our members.
- **AUGUST 16th UT Tennis/PB Mixer** – The event will run approximately 8am-1:00pm. The tennis club will be providing breakfast and drinks for the event. The Pickleball Club will be providing lunch (sandwiches from Jersey Mikes or Publix). Mary Kay G. is working on securing PB players – she will be asking the skills and drills instructors first. After play the players and boat captains will have a raft off for the players.
- **SEPTEMBER 28th 4 -8pm COMMUNITY FEST** – The Social Committee will be working with the Ambassador group re: Community Fest. Tic Toc Ice cream has also been secured for this event.
- **NOVEMBER -November 1st 11-2pm – Season of Giving will be combined with Volunteer Appreciation Day and Legacy Recognition** – The social committee met in July and has selected Adopt -A -Class as the charity for the Season for Giving. Two representatives from Adopt-A-Class, Karen and Eleanor, provided a presentation to the committee, explaining their mission and all the wonderful work they are doing with the local schools. Adopt-A-Class has agreed to come to the event that day and share with our members their much-needed services. We are thinking of BBQing hot dogs and Hamburgers that day for our volunteers. The social committee selected a gift that will be given out to all volunteers – they chose the PB cooling towels – Highly Addictive. In the upcoming months the Social Committee would like to meet with the legacy group to discuss how the day will be set up. We need the Board to start putting together their lists of volunteers. Please forward lists by end of September.

Questions/Open Discussion

- Stacey requested lists of volunteers by the end of September for our volunteer appreciation event/social on November 1, 2025.

EVALUATIONS– Steve McCormick

- For June and July, we had a total of 42 candidates sign up, yet 16 withdrew prior to eval day, and that left 26 going through evals.
- For these combined months we had a promotion rate of 58%. (47%, and 70% respectively)
- We moved 5 more Level Placement members into level, which is not included in the numbers above.
- There are currently 6 Level Placement candidates on the list.
- Regarding the withdrawals....I have now, and will continue for a bit, to ask candidates using Pickleball Den messaging, to think twice about signing up “just in case” they might feel ready for eval. It’s way too much additional work on the E-Team to coordinate, and then be put off for the month. I trust our members will respect the reasons for my requests going forward; and I trust the board will support that message and effort.
- Three members of the TVPBC met with folks from Rarity Bay (RB) regarding reciprocity in levels...
 - Background:
 - Pickleball Players from RB have joined the Wellness Center here in TV to play pickleball. Of those many have gone through our eval process as it is today.
 - With those experiences, RB has done their research into differing rating systems and have chosen to adopt the IPTPA rating system also.
 - To that end, RB has asked TV if there is a willingness to accept reciprocity of levels between these two clubs. Upon discussion with three principles of RB, Gary Sawicki, Steve Wolf and myself have agreed in spirit, to indeed accept reciprocity, of pickleball levels.
 - We do want to observe the RB process such that it mimics/emulates the IPTPA process, so that we can feel confident in a reciprocal arrangement. So far, a few TV players have helped RB with their eval sessions, and so far, all but for some slight nuances, seems to be the same as the TV process. I expect in the not-too-distant future we will indeed officially adopt a reciprocity agreement with RB Level Assessment.

Questions/Open Discussion

- Larry Moore asked Steve if Rarity Bay players can go thru our eval process but Steve said that they have their own Eval Director and program.
- Mary K. Dulaney asked if TV members could be evaluated at Rarity Bay, but Steve said that players should be evaluated by the eval team in their community.

TRAINING - Matt Frederick

- As we near the end of the season, my main priorities are:
 - Confirm all Skills and Drills Coordinators for next year
 - Recruit a new Training Director – Gary announced that Tom LeFleur has agreed to fill this position.

Questions/Open Discussion

None

FINANCE – Don MacLeod

- Received Letter of Determination from IRS confirming Club’s status as a not-for-profit 501(c)7 Social Club
- Submitted letter to the IRS renaming Club back to Tellico Village Pickleball Club from New TVPBC
- Next steps:
 - Align Club activities with IRS 501(c)7 requirements highlighted in Letter of Determination
 - Dues amount/collect 2026 dues in 2025
 - How to manage tournament receipts: route receipts through charity partner, cap sponsorships, other?
 - Budget Club spending more tightly
 - Register Club with State of Tennessee as charity
 - Change to new EIN on Square account (likely requires new account)
- Attachments:
 - Letter of Determination from IRS
 - Letter to IRS renaming Club back to Tellico Village Pickleball Club
 - July 2025 Truist checking statement
 - July 2025 checking ledger
 - July 2025 PayPal Summary
 - July YTD credits/debits incl tournament through 7/31/25

Combined cash position @ 6/30/25	
New checking	52,517.24
PayPal	<u>1,427.09</u>
Total	53,944.33
Combined cash position @ 7/31/25	
New checking	49,958.89
PayPal	<u>1,292.69</u>
Total	51,251.58



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

TELLICO VILLAGE PICKLEBALL CLUB
C/O TELLICO VILLAGE PARKS AND REC DEPT
145 AWOHLI DRIVE
LOUDON, TN 37774

Date:
06/26/2025
Employer ID number:
92-0409016
Person to contact:
Name: Denis Figueiredo
ID number: 5025537
Telephone: 877-829-5500
Accounting period ending:
December 31
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
October 23, 2024
Contribution deductibility:
No
Addendum applies:
No

Dear Applicant:

We determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(7). This letter could help resolve questions on your exempt status.

Donors cannot deduct contributions they make to you under IRC Section 170(c).

As an organization described in IRC Section 501(c)(7), you're permitted to receive up to 35 percent of your gross receipts, including investment income, from sources outside of your membership without losing your tax-exempt status. Of the 35 percent, not more than 15 percent of your gross receipts can come from general public use of your club facilities or services. Income greater than these limits may jeopardize your continued tax-exempt status.

If we indicated that you're required to file an annual information return, you must file one of the following:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice, e-Postcard for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.

If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

What you should know

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Where to find more information

For important information about your responsibilities as a tax-exempt organization:

- Visit [IRS.gov/charities](https://www.irs.gov/charities)
- Read Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

Letter 948 (Rev. 2-2025)
Catalog Number 35151E

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

August 1, 2025

Internal Revenue Service
EO Determinations, Room 6403
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

RE: Notice of Exempt Entity Name Change & Request for Affirmation Letter
Tellico Village Pickleball Club
EIN 92-0409016

Dear EO Determinations Staff:

My name is Donald MacLeod and I am the Treasurer of the not-for-profit organization named above.

The organization is an unincorporated association and does not have articles of incorporation. The name on file is erroneous. The name change to IRS records is authorized by vote of the board of directors and a vote by the membership. Attached is a copy of the Club's by-laws, adopted by the Board on 6/26/2024 and by the membership on 8/5/2024, which makes note of the corrected name change. Also attached is the Club's Letter of Determination from the IRS, noting the name of the Club as Tellico Village Pickleball Club. The organization's name has changed as follows:

Prior Name: New TVPBC

New Name: Tellico Village Pickleball Club

If you need any additional documents or information, please contact me anytime.

Yours Truly,

Donald MacLeod, Treasurer
Tellico Village Pickleball Club
EIN: 92-0409016
Ph: 716-536-8500
Email: tvpctreas@gmail.com



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TN 1430003599351

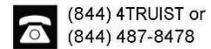


643-02-01-00 40802 5 C 001 30 S 66 002
NEW TVPBC
145 AWOHILI DR
LOUDON TN 37774-2825

Your account statement

For 07/31/2025

Contact us



(844) 4TRUIST or
(844) 487-8478

■ TRUIST COMMUNITY CHECKING 1430003599351

Account summary

Your previous balance as of 06/30/2025	\$52,517.24
Checks	- 2,952.89
Other withdrawals, debits and service charges	- 432.99
Deposits, credits and interest	+ 827.53
Your new balance as of 07/31/2025	= \$49,958.89

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
07/01	1114	1,761.00	07/14	*1118	239.78	07/21	1120	101.93
07/01	*1116	414.19	07/17	1119	435.99			

* indicates a skip in sequential check numbers above this item

Total checks = \$2,952.89

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
07/14	DEBIT CARD PURCHASE PICKLEBALL CENTRAL 07-11 253-854-0163 WA 4390	222.80
07/15	DEBIT CARD PURCHASE PICKLEBALL CENTRAL 07-14 253-854-0163 WA 4390	210.19

Total other withdrawals, debits and service charges = \$432.99

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
07/02	TRANSFER PAYPAL 0292 DON MACLEOD	707.53
07/29	MOBILE DEPOSIT	30.00
07/29	COUNTER DEPOSIT	30.00
07/29	MOBILE DEPOSIT	60.00

Total deposits, credits and interest = \$827.53

Tellico Village Pickleball Club - New TVPBC Truist Checking Account - xxxxxxxxx9351			
July 2025 Financial Summary			
Beginning Balance per bank statement - 6/30/25			\$52,517.24
	Check #	Amount	Total
<u>Deposits/Credits</u>			
Deposits from paddle sales		\$120.00	
mobile			\$60.00
mobile			\$30.00
teller			\$30.00
Transfer from PayPal (May/June dues)	credit	707.53	
Total deposit / credits			\$827.53
<u>Disbursements / debits</u>			
Loudon County Sheriffs Benevolent Fund	1114	(1,761.00)	
Maribeth Krawczyk - food for Social	1116	(414.19)	
Gary Sawicki - court equipment - fans	1118	(239.78)	
Anne Pickens - note cards	1119	(435.99)	
Anne Pickens - office supplies	1120	(101.93)	
Pickleball Central - Selkirk balls (Karen Gray)	debit	(222.80)	
Pickleball Central - Tops orange balls (Larry Moore)	debit	(210.19)	
Total disbursements/debits			(3,385.88)
Ending Balance 7/31/25			\$49,958.89
check			\$0.00
Pending items:			
Jason Fein - flashing tape	1066	(75.18)	
Erie Insurance - D&O policy	1121	(725.00)	

New TVPBC		
2025 PayPal Account Summary		
Activity	Transactions	
12/31/24 PayPal balance	719.56	Dues in PP account, recorded as income in 2024
January 2025 Membership dues	<u>2,560.17</u>	
1/31/25 PayPal balance	3,279.73	remaining dues @ PayPal
February 2025 Membership dues	1,482.94	
February 2025 Tournament Registrations	3,763.56	
Transfer to checking (January dues)	<u>(2,560.17)</u>	
2/28/25 balance	5,966.06	remaining cash @ PayPal
Transfer to checking (February receipts)	<u>(5,246.50)</u>	
March 2025 Membership dues	783.44	
March Tournament Registrations	3,816.45	
March Fiesta ticket sales	<u>970.80</u>	
3/31/25 balance	6,290.25	remaining cash @ PayPal
Transfer to checking (March transactions on April 1)	<u>(5,570.69)</u>	
April 2025 Membership dues thru 4/21	391.72	
April Tournament Registrations thru 4/21	2,923.06	
April Fiesta ticket sales thru 4/21	903.24	
Transfer to checking (April transactions thru 4/21)	<u>(4,218.02)</u>	
April 2025 Membership dues 4/21-4/30	167.88	
April Tournament Registrations 4/21-4/30	2,698.76	
April Fiesta ticket sales 4/21-4/30	<u>468.51</u>	
4/30/25 balance	4,054.71	remaining cash @ PayPal
May 12 transfer to checking (April transactions 4/21-4/30)	<u>(3,335.15)</u>	
May 2025 membership dues & unprocessed refund	<u>399.75</u>	
5/31/25 balance	1,119.31	remaining cash @ PayPal
June 2025 dues	<u>307.78</u>	
6/30/25 balance	1,427.09	remaining cash @ PayPal
July 1 transfer to checking (May/June dues)	<u>(707.53)</u>	
July 2025 dues	<u>573.13</u>	
7/31/25 balance	1,292.69	remaining cash @ PayPal
August 1 transfer to checking (July dues)	<u>573.13</u>	

Tellico Village Pickleball Club - New TVPBC			
Trust Checking Account - xxxxxxxx9351			
YTD Income & Expense (as of 7/31/25)			
Membership dues		6,258.68	
Other sponsorships & donations		9,701.00	
Intra club transactions incl Square tests		2,044.72	
All other (shirts, paddles, misc) <i>incl late tourn entry</i>		420.00	
Tournament sponsorships		17,654.85	
Tournament registrations/bracket fees	45,437.61	13,221.83	60.5% members
Other Tournament fundraising - food donations, auctions, etc		8,578.38	86.9% members
Fiesta tickets		5,982.55	estimate same as above
Total revenue/credits		63,862.01	
Check - total credits per July 31 YTD bank statements		\$63,862.01	
EXPENSES			
Pickleballs		(2,048.96)	
Other court equipment		(3,647.19)	
Office supplies, Mail Chimp, PB Den subscription, insurance etc		(6,641.44)	
Outreach/Sponsor relations		(925.15)	
Intraclub transactions incl Square tests		(2,045.00)	
IPTPA training		(2,345.85)	
Other Club social events		(4,089.82)	
Dues refunds & other <i>incl late tourn entry</i>		(116.31)	
Paddles & T shirts		(914.00)	
Payment to Loudon County Sherriff's Benevolent Fund		(1,761.00)	
Payment to Smoky Mountain Service Dogs	(29,888.74)	(17,072.09)	
Tournament		(12,816.65)	
Total expense/debits		(54,423.46)	
Check - total debits per July 31 YTD bank statements		(54,423.46)	
Credits less debits		\$9,438.55	
7/31/25 checking balance less 12/31/24 balance		\$9,438.55	

Questions/Open Discussion

None

IT – Mark Johnson**Proposed High Level Next Steps for PD Challenger (that Challenger is called "Hello Club")**

1. October 2025 - Have a 2nd conference call with Hello Club (Jono Collins was previous contact)
2. November 2025 - Decide if Hello Club is an alternative that we want to Commit to TESTING with a representative sample of members
3. December 2025
 - a. IF Hello Club is a "GO" for testing, Recruit at least 50 members to start testing
 - b. IF Hello Club is a "GO" for testing, decide which Level (3.0 SD?) to use for 2026 testing/Prod
4. January 2026 - Start testing with test group coming out of 3a or 3b above
5. October 2026 - Go/No Go decision on Hello Club for 2027
6. December 2026
 - a. IF "Go decision" Load 1050 members from Pickleball Den, into new Hello Club
 - b. IF "Go decision", club finance, PAYS the annual fee for 2027
 - c. IF "Go decision" have members PAY for 2027, on the new Hello Club
7. January and Feb 2027 - Use Hello Club, and keep Pickleball Den IF they don't charge us.
8. March 1st 2027 - If everything looks good, we Kill "Pickleball Den Club"

For 2027 - we need to have a "tough skin" for this type of conversion... if "you want to beat the Dog, you can always find a "Stick"!

Annual Pricing...

The screenshot shows the 'Pricing' page for Hello Club, with the 'Annual' plan selected. The currency is set to USD. There are four pricing tiers: Entry (\$360/yr), Standard (\$720/yr), Premium (\$1080/yr), and Business (\$2160/yr). Each tier includes a list of features and a 'Book a demo' button. The 'Annual' plan is highlighted with a '2 months FREE!' badge.

Plan	Price (USD / Yr)	Save per year
Entry	\$360	\$60
Standard	\$720	\$120
Premium	\$1080	\$180
Business	\$2160	\$360

Monthly Pricing...

The screenshot shows the 'Pricing' page for Hello Club, with the 'Monthly' plan selected. The currency is set to USD. There are four pricing tiers: Entry (\$36/mo), Standard (\$72/mo), Premium (\$108/mo), and Business (\$216/mo). Each tier includes a list of features and a 'Book a demo' button.

Plan	Price (USD / Mo)
Entry	\$36
Standard	\$72
Premium	\$108
Business	\$216

Questions/Open Discussion

None

Tellico Village Pickleball Club
Tournament Financial Audit Report – 2025

August 5, 2025

A financial audit of the Tellico Village Pickleball Club (TVPBC) Tournament was conducted on August 4, 2025.

Background: An audit focused on the tournament was the result of a consideration proposed following the club's full audit in January 2025. The consideration was suggested due to the large impact on the financials and the possibility that a focused audit at the event's close would make the annual audit more straight forward. The Audit Committee was composed of Kelly Byran and Kevin Land. Don MacLeod as Treasurer of the Club was present for the audit.

Conclusion: Based on the documents presented and reviewed as well as a review of specific selected transactions, the auditors concluded the financial control and processes used for the tournament are sound and provides an accurate record of the event.

Comments: The auditors also came to the conclusion that an audit solely on the tournament did not bring the value intended because of the complexity of trying to break out individual transactions in the middle of the year. This is primarily due to the lack of a formal accounting database which could single out the income and expenses related solely to the tournament.

Recommendations: The Audit Committee did note some recommendations to be reviewed by the Treasurer and the TVPBC Board.

1. Determine a sponsorship amount for which receipt and recognition letters are sent detailing the sponsorship amount and the intended event(s) being sponsored. This would include general club sponsorships. A copy of these letters should stay with the event / club files.
2. As noted in comments above, only conduct one full year audit but flag tournament vs. club activities in any record keeping. But in doing so, line items in ledgers and elsewhere should include a field which flags entries as club activities or tournament related. A separate reporting for the tournament can then be made for the annual audit.

Considerations: The Audit Committee did have one consideration to be reviewed by the Treasurer and the TVPBC Board.

1. Several of the tournament related documents were hard copies. A consideration for the Board is to look at a means of digitizing all club records, through either volunteer scanning or acquisition of scanner for the club.

Final Opportunity for Questions/Open Discussion

Larry shared that many members in Kahite have been rated which is greatly appreciated. However, some are still not willing to be rated.

Gary mentioned that Marianthe Isakson will be reaching out to the unrated players starting in 2026 to try to get them rated.

Tom LaFleur asked when the Scheduling Committee meets. Gary reported that they should be meeting soon and typically meet a total of 3 times. The committee is headed up by Ginette Stewart & Steve Wolf.

Next Meeting

September 17th 1pm at Stacey O'Brien's home.

The meeting was adjourned at 3:06 pm.

Respectfully submitted,

Anne Pickens, Secretary/Director of Communications