

# Amador Pines Landowners Association

## Units 2 & 5

P.O. Box 630, Pioneer, CA 95666

2025 Fall Newsletter  
Editor: Cindy Ochoa



### Presidents Report by Robin Bell

Hello there, as the year flies by we are already into fall and enjoying the beautiful colors that it brings. I hope everybody enjoyed their summer and had plenty of places to travel or just stayed home here and enjoyed the Pines.

Once again, we were able to get a fair amount of roads slurried, we realize it's inconvenient for the one day we ask you not to drive on them and appreciate your patience. Please remember to be kind to these volunteers as we improve our roads! The final outcome has been so much better since we switched to Slurry from Chip Seal. Thank you to our wonderful volunteer crew who make this all possible!

Which brings me to culverts, you will hear this again throughout this newsletter. We cannot stress enough, the importance of keeping your culvert under your driveway clear along with the ditch in front of your property, keeping the water flowing, not washing out our roads! So many property owners are very aware and we do appreciate the maintenance you're already doing on your property.

Winter will be here soon. Please keep an eye on your trees that lean towards the road and please bring in those garbage cans. Also, a reminder to have a plow driver for your driveway lined up ahead of time!

Last but definitely not least THANK YOU to our VOLUNTEERS!!! Without you our association wouldn't function!! Here's to another great year!



### Treasurers Report by Penny Hill

Our current Finance Team of myself, Penny Hill, Treasurer, Kris Sparling, Terry Gremore and Dan Schumann Assistant Treasurers, are focused on not only collecting our assessments but also ensuring

that  
our

#### HELP APLO SAVE MONEY

It costs APLO Association (you) money to print and mail the newsletters.

We need your email address!

Please email the APLO secretary at [aplosecretary@gmail.com](mailto:aplosecretary@gmail.com) to receive our Newsletters electronically.

Thanks for your help.

association is in compliance with all state and federal regulations. I want to thank Kris, Terry, and Dan for their help. We are all volunteers and it takes a lot of time to manage 691 properties. We are a California non-profit corporation and as such we file income taxes to both the State of California and the Federal Government each year. Our fiscal year ends on June 30th. Our finances are managed in accordance with the rules for a non-profit. Our expenses are reviewed by the Board at each meeting and each month in between Board meetings. A copy of the annual review completed by our accountant is included with the newsletter. We are required to provide the full report. Our expenses have increased, just like everyone's household. It would be extremely helpful, if everyone paid their Assessment. Currently, we have 18 homeowners that we have filed liens on

**Treasurer continued:**

their property. 6 of the 18 homeowners have been turned over to the attorney for collections. The remaining homeowners will be turned over to the attorney in time. The Association has to pay the attorney fees upfront and the amount is added to the homeowner's account. Three (3) of the 18 properties are being foreclosed on by their mortgage companies. In addition to the 18 properties currently liened, we have 20 homeowners who have not paid this year's assessment. The 20 properties are in the process of being liened. We can make payment plans for people who are behind. If you would like to discuss a payment plan, please reach out to a Board Member or the Treasurer. Additionally, one property has been foreclosed on by our attorney. We do not like having to do this. It is not fair to the homeowners that pay each year to allow other homeowners to not pay for years. Homeowners not paying their annual assessment contributes to all of our assessments going up each year. If you have any questions, or want to set up a payment plan, please contact me.

Thanks, Penny Hill, Treasurer



## Committee Reports

 **Maintenance report by Charlie Tine**

All of our vehicles that needed to be serviced were serviced for summer use. I will be servicing the International truck and will be ready for the snow plow season. I want to take this opportunity to thank the A.P.L.O. board for allowing the purchase of new vehicles and bringing our fleet up to date. Thank you, Charlie.

 **Roads by Doug Holden**

First, I would like to thank the Road Crew Volunteers. You did a great job, thank you for all your hard work and support in maintaining and improving our roads. This allowed us to slurry seal more roadways than ever before. Also, I would like to thank everyone who stepped forward to help us

with traffic control for our road slurry project, you were a great help, thank you. We had a lot of roadways closed for the slurry project and most of you landowners were very understanding. We all appreciate your patience! But then again, we had several others were not so nice, very sad. With the changing seasons rain and snow melt runoff will be a concern for our roads. We landowners need to keep the water from flowing across our roads and staying in the ditches. APLO installed culverts to help direct the water to Ashland and Sutter Creek watersheds now it's up to all of us to help it get there without washing our roads out. Winter is upon us, enjoy and please drive safe. Remember to slow way down on the white stuff.

 **Snow Plow by Mark Pouard**

My name is Mark. I am now the new snow plow committee chair. It is almost that time of year to get ready.

I have a few things that I would like to ask of you:

- Please do not put your trash cans out on the street when it is going to snow on trash day. It can be 4 feet from the street. That helps us clean up the street and not have trash everywhere.
- Please put your snow on the right side of your driveway so we don't plug up your driveway with the snow from the plow.
- Please, if you push the snow across the street, please try to clean your mess in the street so the cars don't hit it and get damaged or worse.
- Please let your renters and visitors know that traction devices or all-wheel drive is a must when driving in Amador Pines when it is snowing as roads do get slippery with ice on the roads.
- One last thing is if you have any tree stumps by your house that are within 3 feet from the road please let me know so I can get it

### **Snow continued**

ground down so we don't hit it when plowing. If you would like to help volunteer this year, please let me know. The more people we have working will make it better for all of us. I would like to have a meeting with the group soon to go over this year's training and hours you can work. I also would like to start to put the plows together to be ready for the snow around the first week of November.

Please feel free to call or text me with any questions or to report a problem:

- Cell: 775 431-0186
- Home: 209- 295 -1613.
- Email : [mpouard@yahoo.com](mailto:mpouard@yahoo.com)

Thank you so much for your cooperation.

### **Welcome Committee by Sue Cola**

As we all know property sales in our area have slowed dramatically. This year to date I have sent welcome packages to 10 new residents. I strongly encourage our new residents and all our existing residents to consider volunteering. With folks moving away and our population aging, all of our committees can use extra help.

Sue Cola

### **Brushing by Rich Urban**

Another brushing season has come to an end. We made great progress with the work of all our wonderful volunteers. The brushing crew is responsible for brushing, chipping, and cleanup of debris along roads within Amador Pines. This includes shrubs, trees, branches or brush along and above the roadways. However, the Landowners are still responsible for their property. We aim to keep roads clear for larger vehicles, snowplows, RV's, fire equipment and potential fire danger. While we will be doing emergency clean up as needed due to downed trees during harsh weather, land owners need to ensure that property near roadways are free and clear of debris so as to not damage snow plows. Please add this to your winterizing checklist. We appreciate your help in this area. I

would like to thank all my volunteers for your work this season. Rich (209)295-1185.

### **Park & Pond by Lisa Maxwell**

This was my first year as committee chair for the APLO Park & Pond, I decided to take it on because we have such a wonderful park and I wanted everyone to be able to enjoy it as much as I do. I want to thank all the new volunteers who came and gave their time and also thank you to all the old volunteers for their help, support and encouragement. Due to everybody's hard work, the park and pond are in great shape. There was a vast amount of weeding, pruning and weed whacking done. General maintenance was done such as the gate posts fixed; the fountain was fixed and two of the picnic benches were reinforced. Also, a huge amount of the algae was removed from the pond, this is no easy task so thank you to all those that helped. We are currently looking into having the algae removal contracted out to a specialist company in the future.

I hope you have all had a chance to enjoy the park over the summer and maybe I will see you next year as a volunteer if you can spare a few hours, it all helps.

### **Volunteer Committee**

Won't you consider volunteering for our community? We always need volunteers for the road crew, brushing crew, snow plows and park & pond. Please keep in mind, everyone on the board, committee chair, or a helper, is a volunteer. No one gets paid to do the things they do. Volunteers help keep the cost down for all of us. Please consider volunteering. We always need and welcome help! We have an opening for the Volunteer Committee Chairperson, if you are interested, please contact our president, Robin Bell.

### **Firewise by Lori Mayfield**

Thank you to everyone who has sent in their worksheets for the time and money you have spent on your properties. It isn't too late!! Please get me

**Fire continued**

the worksheet that is available on the APLO website or you can email me and I can send it to you.

The absolute deadline is November 15. Make all your hard work count and help keep our Firewise certification. Thanks for all you do to make our community safe.

Also, due to the passing of my husband, I have listed my home for sale and intend to move out of the area.

We need volunteers to continue the Firewise effort so let me know if you are interested in picking up the torch and running with it.

Stay safe, Lori.

 **Landowners Relations Committee (LRC)—**

**Jeannie Schumann**

The APLO Board of Directors established a new committee at the July 2025 Board meeting to address complaints in regards to enforcement of our Association Governing Documents, these include our Covenants, Conditions, and Restrictions (CCR’s) and our By-Laws (BL’s). This enforcement is primarily in the scope of membership property upkeep and nuisances. This newly appointed committee’s name is “Landowners Relations Committee (LRC). As required by California state laws and the Davis Sterling Act we are obligated to address and enforce our Associations Governing Documents to remain in legal compliance. A complaint form was drafted for this purpose and can be found on our Web Page “Amador Pines Landowners Association” <https://amadorpines.org> You can remain anonymous when submitting your complaint, see form for submission instructions. It’s important to note that the LRC is complaint driven only and will not be providing any general policing of Amador Pines actively looking for violations. Upon receiving your complaint, the LRC will locate the property and assess whether they feel a violation has occurred within the context of our Governing Documents. They may take pictures of the suspect areas and will provide a summary

report for the Board with their findings. In most cases, the committee will share the photos and discuss their findings with the Board of Directors at the regularly scheduled Board meetings (executive session). In some cases, complaints may be handled immediately. The committee will make recommendations as to move forward with the violation/s or determine that the violation does not meet the criteria set forth in our Governing Documents. The Board makes the final decision to go forward or dismiss the complaint based on the violations or absence of. If the Board feels that there is a violation a “Courtesy Notice” will be mailed out to the landowner of that property outlining the steps to remediate the issues and communicate with the LRC with in a (30) day period. If there is failure to provide the LRC with communication or resolution a “Violation Notice” will be sent, The LRC may involve Amador County in the remediation of the violations. Its important to note that we can only enforce what is in our governing documents. Areas of violation concerns, Inoperable Vehicles, Rubish, Trash, Garbage, Fire Hazards, Noise and General Nuisances.

Landowners Relations Committee Contact Info,  
**Mail** PO Box 630, Pioneer, CA 95666

**Phone** 209-418-3283

**Email** [Landownersrelationscommittee@gmail.com](mailto:Landownersrelationscommittee@gmail.com)



**Courtesy Corner**

Keeping our beautiful and peaceful area enjoyable to all, please consider these friendly reminders for landowners, their tenants and short-term guests.

- **Sound carries** and most of us live here to enjoy the peacefulness nature provides. Please be aware of your neighbors when playing loud music, having loud get togethers or doing loud activities outside normal activity hours (10PM – 7AM.) Please refer to [Amador County Code](#) Section 9.44.010 <https://ecode360.com/46589050> for reference.

**Courtesy reminders continued:**

- **Driving on our private roads** requires special caution. Our narrow roads have low visibility around curves and hills/dips, please travel safely for the conditions to avoid collisions with wildlife and your neighbors.
- **Parking** especially during snow should not be on the road to allow for emergency vehicle access and safe egress at all times. Parking on dead-end roads/turn arounds also hinder emergency and snow plow access and therefore is not allowed. Your vehicle may get towed.
- **Culverts** on your property: please keep clean to avoid overflow onto our roads which can cause flooding and ice when the temps dip often  
Courtesy corner continued  
damaging the roadways and increased costs for you and your neighbors.
- **Important Reminder: Keep Dogs Leashed and Secure** Wandering dogs can pose risks to neighbors, pets, livestock, and local wildlife. To help keep our community safe, please take appropriate precautions to prevent dogs from roaming freely. As a reminder, leash laws apply throughout **Amador County**, including **Amador Pines**. All dog owners—and property owners who host visiting dogs—are responsible for understanding and complying with these regulations. You can review the relevant ordinance here: [Amador County Code Chapter 8.24](#). In Amador Pines, signs referencing these laws are posted at all neighborhood entrances. However, we've recently seen an increase in dogs being off-leash or roaming unsupervised. Even if your dog is friendly, not all dogs—or people—appreciate being approached. Some residents may have small children or simply feel uncomfortable around unfamiliar animals. Let's work together to be good neighbors by following the leash laws and keeping our pets

secure. Thank you for your cooperation and consideration.



*Winter is upon us!*

**Important Things to Remember:**

- **When it snows**, Inspiration Drive coming into Amador Pines, will be very slippery. It is a steep incline and a 2-wheel drive vehicle will not make it up the hill or down the hill safely. Please plan accordingly and make sure any visitors are aware.
- **When it snows** do not leave your vehicle on the side of the road. Your vehicle becomes a hazard and a nuisance to snow plows and other residents. Your car may be towed if left on the road during winter months.
- **Snow and ice are also slippery for us.** Wear proper shoes to avoid slipping and injuring yourself on the ice.



## Amador Pines Winter To-Do List

Information is provided as a courtesy by APLO

- **Be Courteous – Road Crews are your neighbors and volunteer their time.**
- If you are coming from out of town, listen to the weather forecasts for this area and call ahead or go online for road conditions.
- Amador Station has gas pumps and carries winter supplies including chains.
- Snowfall can be beautiful if you're prepared for it – and can be a disaster if you aren't.
- DO NOT park on the roadway if it's snowing or going to snow. Snowplows need to be able to clean the entire roadway.
- Medications – Make sure you have your prescriptions filled. And on hand.
- If you need fuel for snow blowers, generators, snow plows or lanterns, it's best to bring it with you. Start any of these items before you need them to ensure they're running properly.
- Check your supply of fuel for heat, be it wood, pellets or propane.
- Cell phone service is spotty in the mountains. Test your cell access in various places of your neighborhood to find a good spot – or be prepared to handle trouble yourself.
- Know your neighbors – It's a good thing to know your neighbors. Get acquainted so they know you. Have names, addresses and phone numbers written down for easy reference.
- Emergency Supplies in your vehicle. During winter months it's advisable to always carry chains, boots, gloves, a blanket, water, flashlight, first aid kit and a shovel.
- Have a portable radio on hand. One that can be cranked by hand could be useful should there be an extended power outage. Our [Hometown Radio](#) "The Voice of the Gold Country" can be found at 1340 AM and 96.5 FM and is based in Jackson. The station provides local news and updates on weather and power outages.
- Groceries and Supplies – It's always a good idea to have at least a few days on hand.
- Snow plows do not plow around the mail boxes. Residents in the area typically shovel around the boxes.
- Bring your garbage cans in and off the roadways.
- Emergency Contact Information – It's recommended that you leave emergency contact information with a trusted neighbor or the APLO Treasurer. Pipes burst and fires happen.



## Board Contact Information

### APLO Officers:

<u>President</u>	Robin Bell	(209) 295-5030	<a href="mailto:presidentaplo@gmail.com">presidentaplo@gmail.com</a>
<u>Vice President</u>	Sam Grimm	(530) 518-8066	<a href="mailto:samuelgrimm@gmail.com">samuelgrimm@gmail.com</a>
<u>Secretary</u>	Cindy Ochoa	(805) 459-4831 Mobile	<a href="mailto:aplosecretary@gmail.com">aplosecretary@gmail.com</a>
<u>Treasurer</u>	Penny Hill	(209) 295-3757	<a href="mailto:aplotreasurer@gmail.com">aplotreasurer@gmail.com</a>

### APLO Directors:

Robin Bell	<a href="mailto:presidentaplo@gmail.com">presidentaplo@gmail.com</a>
Sam Grimm	<a href="mailto:samuelgrimm@gmail.com">samuelgrimm@gmail.com</a>
Penny Hill	<a href="mailto:aplotreasurer@gmail.com">aplotreasurer@gmail.com</a>
Charlie Tine	<a href="mailto:mtn.man@volcano.net">mtn.man@volcano.net</a>
John Meehl	<a href="mailto:lynne1941@volcano.net">lynne1941@volcano.net</a>
Craig Hange	<a href="mailto:cehange@earthlink.net">cehange@earthlink.net</a>
Terry Gremore	<a href="mailto:twgremore@yahoo.com">twgremore@yahoo.com</a>

### Committee Chairs

Roads/Culverts	Doug Holden	<a href="mailto:dhlhnpines@volcano.net">dhlhnpines@volcano.net</a>
Snowplow	Mark Pouard	<a href="mailto:mpouard@yahoo.com">mpouard@yahoo.com</a>
Maintenance	Charlie Tine	<a href="mailto:mtn.man@volcano.net">mtn.man@volcano.net</a>
Brushing	Rich Urban	<a href="mailto:Urband65@gmail.com">Urband65@gmail.com</a>
Park/Ponds	Lisa Maxwell	<a href="mailto:Elizabethfirlit18@gmail.com">Elizabethfirlit18@gmail.com</a>
Mailboxes/Signs	Rick Onstad	<a href="mailto:onstad@comcast.net">onstad@comcast.net</a>
Welcome Committee	Sue Cola	<a href="mailto:suejcola@aol.com">suejcola@aol.com</a>
Volunteer Committee	VACANT	Contact president or board member for info
Land Owners' Relations Committee	Jeannie Schumann	<a href="mailto:landownersrelationscommittee@gmail.com">landownersrelationscommittee@gmail.com</a>

### APLO Point of Contact

Jim Eldredge Phone: (209) 295-7455 Email: [pioneertinman@gmail.com](mailto:pioneertinman@gmail.com)

APLO Point of Contact (POC) for complaints, concerns or general information. This is primarily for roads and snow plow. If you have an issue with something else and cannot resolve it on your own, please contact Jim. He will help to resolve your issue or if he cannot, he will pass the issue to the Board and/or Committee Chairs for a determination on how and if the issue can be resolved. Please remember everyone, including Jim, is a volunteer. Please be respectful when voicing your complaint/concerns.

### Helpful Local Numbers

Maintenance Shop (recorder only)	(209)295-5663	<a href="http://www.amadorpines.org">www.amadorpines.org</a>
County Burn Line	(209) 223-6246	<a href="https://www.amadorcounty.gov/services/amador-air-district/burning-and-burn-permits">https://www.amadorcounty.gov/services/amador-air-district/burning-and-burn-permits</a>
PG&E Power Outage	(800)-743-5000	<a href="https://pgealerts.alerts.pge.com/">https://pgealerts.alerts.pge.com/</a>
CalTrans Road Status/Conditions		<a href="http://www.dot.ca.gov/cgi-bin/roads.cgi">www.dot.ca.gov/cgi-bin/roads.cgi</a>
Amador County Road Status/Condition		<a href="http://www.co.amador.ca.us/index.aspx?page=229">www.co.amador.ca.us/index.aspx?page=229</a>

**Fall Election Update and Timeline: APLO 2026 Election**

**2026 Election Nomination Information**

Please find the annual APLO Board Election abbreviated timeline. The timeline is dictated by a combination of civil code and APLO bylaws and election procedures. For detailed questions, please feel free to reach out to any of us by emailing us at: [aplosecretary@gmail.com](mailto:aplosecretary@gmail.com).

- We will be accepting a minimum of 3 nominees to fill 3 Director positions. Candidates for director positions must be a member in good standing.
- The Deadline for submitting nominations is February 17, 2026
- Nominations can be submitted to APLO ATTN: Secretary PO Box 630 Pioneer CA 95666
- If there are the same number or fewer qualified candidates as there are board positions to be filled, then **the board of directors may, after voting to do so, seat the qualified candidates by acclamation without balloting.**

**Nomination Process:**

The APLO adopted a revised election policy in November 2022, which includes the nomination process. Section 4 excerpted below explains the process.

“4. Nominations for Election to the Board of Directors (a) The Association shall provide general notice of the procedure and deadline for submitting a nomination at least thirty (30) days before any deadline for submitting a nomination. Individual notice of said procedure and deadline shall be delivered pursuant to Civil Code §4040 if a Member requests individual notice (Civil Code §5115(a)).”

**Nominating Committee:**

2 (b) The president shall appoint a nominating committee to receive nominations and select qualified candidates for election of those positions (not less than the number of positions to be filled) on the Board held by Directors whose terms of office are expiring pursuant to Section 4 of Article VII of the Bylaws.”

**Candidate and Board Member Eligibility:**

3(a) Candidates must be a Member in good standing of the Association as defined by Section 2 of Article VII of the Bylaws and Civil Code §4160, subject to the limitations listed in Civil Code §5105(d)(1&2).

**Supervision of Election Process:** 14. Supervision of Election Process; Appointment of Inspector(s) of Elections. To ensure secrecy of ballots and fairness in the conduct of Director elections and other elections governed by Civil Code §5100(a), the Board of Directors shall appoint an independent third party or parties to serve as the Inspector(s) of Elections.

For more information about the Amador Pines Election Policy can be found here: <https://amadorpines.org/info-links/election-info/election-documents>

For info from Davis-Stirling and the role of the Inspectors of Election, please go to: <https://www.davis-stirling.com/HOME/H/HOA-Inspectors-of-Election>

**APLO: 2026 Election – Timeline**

Date (Method of Communication)	Action ✓ = complete C = in process
<b>Nov. 18, 2025</b> (Notice: Fall 2025 Newsletter, selection Board Meeting 11/18)	<b>Deadline to Select Inspector of Elections</b> ✓ Notice: Board elect one (1) or three (3) inspector(s) of elections consistent with the election rules and board decision. (note change in date from prior years (per Davis-Stirling). If you are interested in serving in this important role, please contact Robin Bell – <a href="mailto:presidentaplo@gmail.com">presidentaplo@gmail.com</a> . • The APLO Board will be selecting 3 Inspectors of Elections at November 18, 2025 Board Meeting.
<b>Dec. 19, 2025</b> (Fall 2025 Newsletter)	✓ <b>Early Notice of Nomination Deadline</b> • The APLO Board will be accepting nominations for three board positions to be filled at the annual election to be held on June 13, 2026. The nomination deadline is March 19, 2026.
<b>Feb. 17, 2025</b> (Fall 2025 Newsletter)	✓ <b>Notice of Delivery Date for Nomination Procedures and Deadline</b> The inclusion of this notice in the fall newsletter which is sent to individual landowners meets the procedural and timeline requirements as outlined pursuant to Civil Code §5115(a) in providing individual notice. This Fall 2025 newsletter includes the nomination procedures, nomination deadline, and candidate and director qualifications for the June 13, 2026 Election.
<b>Within 7 Days</b> (Written or electronic notice)	<b>Response to Nominations</b> Within seven business days of receiving a nomination, the nominating committee will provide written or electronic notice acknowledging the nomination to the member who submitted the nomination and if the nominee is a qualified candidate or not and if not, why not and the process to appeal the decision.
<b>02/17/2026 to 03/12/2026</b> (Spring 2026 Newsletter, or Postcard)	<b>Reminder Notice of Nomination Deadline</b> Time period to give members a reminder by individual notice, including (1) the number of board positions that will be filled at the election; (2) the deadline for submitting nominations; (3) the manner in which nominations can be submitted; (4) a list of the names of all of the qualified candidates to fill the board positions as of the date of the reminder notice; (5) a statement reminding members that if, at the close of the time period for making nominations, there are the same number or fewer qualified candidates as there are board positions to be filled, then the board of directors may, after voting to do so, seat the qualified candidates by acclamation without balloting.

<p><b>March 19, 2026</b></p>	<p><b>Nomination Deadline</b></p> <ul style="list-style-type: none"> <li>• Last day/time to submit nominations to nominating committee</li> <li>• Final response to nominations (date will vary - within 7 days)</li> </ul>
<p><b>March 17, 2026</b></p>	<p><b>Board Meeting</b></p> <ul style="list-style-type: none"> <li>• Nominating Committee update of nominations to date</li> </ul>
<p><b>April 8, 2026</b> (Spring 2026 Newsletter)</p>	<p><b>Pre-Ballot Notice Date</b> - Last day to send pre-ballot notice by general notice, including (1) date, time and physical address to mail or hand-deliver ballots to inspector(s); (2) date, time and location of ballot-counting meeting; and (3) the voter list correction deadline.</p>
<p><b>May 4, 2026</b></p>	<ul style="list-style-type: none"> <li>• <b>Voter List and Candidate Registration List Correction Deadline</b> - Last day for members to report errors or omissions in the voter list or candidate registration list to the inspector(s) of election.</li> </ul>
<p><b>May 8 – 14, 2026</b> (Via US Mail)</p>	<ul style="list-style-type: none"> <li>• <b>Earliest and Latest Date to mail or otherwise deliver ballots to members</b> Also, last date to deliver election rules to the members. Deadline to finalize and retain the voter list – all owners of record as of the date the ballots were mailed or otherwise delivered.</li> </ul>
<p><b>June 13, 2026</b> (General Notification)</p>	<ul style="list-style-type: none"> <li>• <b>Voting Deadline and Ballot-Counting Meeting:</b> Noon: Annual Member Meeting begins including: Board Meeting, Voting Deadline, Vote Count during meeting, Inspector(s) of Election Report to Board results of election. Ballots may be returned by mail (if received by election day) or delivered from 9:00 – Noon at the Park/Pond located at: 27039 Inspiration Pioneer, CA 95666.</li> <li>• <b>Conduct Board Meeting - seating newly elected members immediately following Annual Member meeting.</b></li> </ul>
<p><b>June 26, 2026</b> (General Notification)</p>	<p><b>Election Results Deadline</b></p> <ul style="list-style-type: none"> <li>• Last day to provide general notice of the tabulated election results (setting forth the number of votes for each director).</li> </ul>

**Amador Pines Landowners Units 2 & 5**  
**Financial Statements**  
**For the Year Ended**  
**June 30, 2025**

# VAUGHN JOHNSON, CPA

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors  
Amador Pines Landowners Units 2 & 5  
Pioneer, California

I have reviewed the accompanying financial statements of Amador Pines Landowners Units 2 & 5 (a corporation), which comprise the balance sheet as of June 30, 2025, and the related statements of revenues, expenses, and changes in fund balances, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Amador Pines Landowners Units 2 & 5 and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Future Major Repairs and Replacements**

As further discussed in the notes to the financial statements, the Landowners has completed a study of its common area major components sufficient to assist the Board in planning for future major repairs and replacements. The reasonableness of the resulting replacement reserve funding plan is a function of the completeness of the major component list and the accuracy of the estimated quantity, useful and remaining lives, and replacement costs of those components.

Funds are being accumulated in the replacement fund based on estimated future costs for repair and replacement of common area property. Actual expenditures and investment income may vary from the estimated amounts, and the variations may be material. Therefore, amounts accumulated in the replacement fund may or may not be adequate to meet all future component repair and replacement costs. The ability of the Landowners to fund its future requirements is dependent upon annual increases in that portion of the assessment which is allocated to the replacement fund, and/or special assessments. In the event that funds are not available when needed, the Board may, subject to the constraints of California law and the Landowners' governing documents, increase regular assessments, levy special assessments, and/or delay repair and replacement of common area major components until sufficient funds are available.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the information about future major repairs and replacements be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. I have not audited, reviewed or compiled the required supplementary information, and do not express an opinion, a conclusion, nor provide any assurance on it.

Vaughn Johnson, CPA  
*Vaughn Johnson*  
Cameron Park, California  
September 2, 2025

**Amador Pines Landowners, Units 2 and 5**  
**Balance Sheet**  
**As of June 30, 2025**

	June 30, 2025		
	Operating Fund	Replacement Fund	Total
<b>Assets</b>			
Cash	\$ 358,310		\$ 358,310
Certificates of Deposit		\$ 320,871	320,871
Account receivable, net	44,128		44,128
Fixed assets net of accumulated depreciation \$432,872	231,665		231,665
<b>Total assets</b>	<u>\$ 634,103</u>	<u>\$ 320,871</u>	<u>\$ 954,974</u>
 <b>Liabilities and fund balances</b>			
Prepaid assessments	\$ 169,062		\$ 169,062
Contract liabilities - replacement assessment paid in advance		\$ 320,871	320,871
<b>Total liabilities</b>	<u>169,062</u>	<u>320,871</u>	<u>489,933</u>
 Fund balances			
Undesignated	<u>465,041</u>		<u>465,041</u>
<b>Total Fund Balances</b>	<u>465,041</u>		<u>465,041</u>
 <b>Total liabilities and fund balances</b>	<u>\$ 634,103</u>	<u>\$ 320,871</u>	<u>\$ 954,974</u>

See Independent Accountant's Review Report and notes to the financial statements.

**Amador Pines Landowners, Unit 2 and 5**  
**Statements of Revenues and Expenses and Changes in Fund Balances**  
**For the Year Ended June 30, 2025**

	Year Ended June 30, 2025		
	Operating Fund	Replacement Fund	Total
<b>Revenues</b>			
Assessments	\$ 209,200	\$ 85,000	\$ 294,200
Late fees	17,084		17,084
Miscellaneous income	4,403	8,500	12,903
Interest income		14,820	14,820
Total revenue	230,687	108,320	339,007
 <b>Expenses</b>			
Roads	179,263		179,263
Snow Work	7,053		7,053
Depreciation	47,410		47,410
Bad debt	13,331		13,331
Fuel	3,253		3,253
Repair and maintenance		6,643	6,643
Insurance	23,615		23,615
Office	10,917		10,917
Elections	248		248
Committees	1,770		1,770
Annual meeting	698		698
Utilities	4,147		4,147
Tax	5,055		5,055
Miscellaneous	2,666		2,666
Total expenses	299,426	6,643	306,069
Revenues in excess of expenses	(68,739)	101,677	32,938
Transfers between Funds	157,793	(101,677)	56,116
 <b>Fund Balances</b>			
At beginning of year	375,987		375,987
At end of year	\$ 465,041	\$ -	\$ 465,041

See Independent Accountant's Review Report and notes to the financial statements.

**Amador Pines Landowners Units 2 and 5**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2025**

	Year Ended June 30, 2025		
	Operating Fund	Replacement Fund	Total
<b>Cash flows from operating activities</b>			
Change in net assets	\$ (68,739)	\$ 101,677	\$ 32,938
Adjustments to reconcile change in net assets to net cash provided by operating activities			
Changes in operating assets and liabilities			
Depreciation	47,410		47,410
Gain on sale of asset	(8,500)		(8,500)
(Increase) decrease in accounts receivable	(18,841)		(18,841)
Increase (decrease) accounts payable	-		-
Increase (decrease) prepaid assessments	25,058		25,058
Increase (decrease) contract liabilities		(84,164)	(84,164)
Net cash provided by operating activities	<u>(23,612)</u>	<u>17,513</u>	<u>(6,099)</u>
<b>Cash flows from investing activities</b>			
Equipment proceeds	8,500		8,500
Equipment purchase	(124,985)		(124,985)
Net cash used by investing activities	<u>(116,485)</u>	<u>-</u>	<u>(116,485)</u>
<b>Cash flows from financing activities</b>			
Transfers between funds	157,793	(101,677)	56,116
Net cash provided (used) by financing activities	<u>157,793</u>	<u>(101,677)</u>	<u>56,116</u>
Net change in cash and cash equivalents	17,696	(84,164)	(66,468)
Cash and cash equivalents at beginning of period	<u>340,614</u>	<u>405,035</u>	<u>745,649</u>
Cash and cash equivalents at end of period	<u>\$358,310</u>	<u>\$ 320,871</u>	<u>\$ 679,181</u>
Income Taxes Paid	\$4,366		
Interest Expense Paid	\$0		

See Independent Accountant's Review Report and notes to the financial statements.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2025**

**1. Summary of significant accounting policies**

**a. Formation and Nature of Landowners**

Amador Pines Landowners of Units 2 and 5 (Landowners) is a corporation. The name of the corporation is Amador Pines Landowners of Units 2 and 5, Inc. and is known as the Landowners. It was formed pursuant to the California Nonprofit Mutual Benefit Corporation Law. There are 692 properties. One lot is owned by the Landowners. Assessments are \$425 yearly for each property for 2024-2025.

The specific and primary purpose of the Landowners is to repair, maintain and manage the existing road system within Amador Pines, Units 2 and 5, a residential planned development located Amador County, California. It also provides for snow removal, enforces the Rules and Regulations adopted by the Board of Directors, enforces the Landowners CC&Rs plus promote the use and enjoyment of the Common Area by the Owners in common.

The terms defined in the Declarations and Conditions and Restrictions (CC&Rs) for Amador Pines, Units 2 and 5, were recorded in March 1995.

**b. Fund accounting**

The Landowners' governing documents provide certain guidelines for governing its financial activities. To endure observance of limitations and restrictions on the use of financial resources, the Landowners maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes in the following funds established according to their nature and purpose.

Operating fund – This fund is used to account for financial resources designated for the general operations of the Landowners.

Replacement fund – This fund is used to accumulate financial resources designated for future major repairs and replacements.

**c. Cash**

The Landowners considers all highly liquid debt instruments with original maturity of three months or less are cash equivalents. The Landowners maintains cash in separate bank accounts for each fund.

**d. Concentrations of credit risk**

The Landowners places its cash with high-credit, quality institutions. The amounts do not exceed the FDIC insurance limits. The Landowner does not believe that significant concentration of credit risk exists with respect to cash. The balance exceeding the \$250,000 insurance limit for June 30, 2025 was \$108,310.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2025**

**e. Contract liabilities –replacement reserve assessments paid in advance**

The Landowners recognizes revenue from members as the related performance obligations are satisfied. A contract liability – replacement reserve assessments paid in advance is recorded when the Landowners has the right to receive payment in advance of the satisfaction of performance obligations related to replacement reserve assessments.

**f. Member assessments**

Landowner members are subject to yearly assessments to provide funds for the Landowners' operating expense, future capital acquisitions, and major repairs and replacements. Assessment receivable at the balance sheet date represent fees due from property owners. The Landowners' policy is to place liens on the properties of property owners whose assessments are a four to six months delinquent.

**g. Assessments receivable**

Assessments receivable at the balance sheet date are stated at \$91,946. The bad debt is estimated to be \$47818. As of June 30, 2025 all assessments receivable are lienied.

**h. Fair Value Measurements**

The Landowners follows guidance issued by the FASB on fair value measurements, which establishes a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. This guidance establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair values into Levels 1, 2, and 3.

Level 1 inputs consist of unadjusted quoted prices in active markets for identical instruments and have the highest priority. Level 2 inputs include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or inputs other than quoted prices that are directly or indirectly observable. Level 3 inputs are unobservable and are given the lowest priority.

For purposes of financial reporting, the landowners have determined that the fair values of its financial instruments, which include cash equivalents, accounts receivable and accounts payable, approximate the carrying values at June 30, 2025, based on their short maturities and/or the terms available to the chapter in financial markets.

**i. Income taxes**

Landowners may be taxed either as an association or regular corporations. For the year ended June 30, 2025, the Landowners was taxed as a corporation. If taxed as an association member income is exempt from taxation if certain elections are made, and the Landowners is taxed only on its non-membership income, such as interest earnings and gain on sale of equipment at regular federal and state corporate rates.

The Landowners' income tax returns are subject to examination by the taxing authorities for a period of up to three years from the date they are filed. As of June 30, 2025, tax years 2021-2024 are open for examination.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2025**

**j. Property and equipment**

The Landowners capitalizes personal property at cost and depreciates it using the straight-line-method with useful lives of 3 to 15 years.

**k. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. Liquid resource management**

The Landowners monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditure over a 12-month period, the Landowners considers all expenditures related to repairs and maintenance as well as the conduct of services undertaken to support those activities to be general expenditures.

As of June 30, 2025, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

Cash and cash equivalents	\$358,310
Certificates of Deposit	320,871
Accounts receivable	<u>56,248</u>
Financial assets available for general expenditures over next 12-months	<u>\$735,429</u>

**3. Investments and Fair Value**

Certificates of Deposits measured on recurring basis at June 30, 2025 consist of the following:

	<u>Fair Value</u>	<u>Level 1</u>
PNC Bank	\$113,288	\$113,288
Wells Fargo	<u>207,570</u>	<u>207,570</u>
Total CDs	<u>\$320,858</u>	<u>\$320,858</u>

Investment activity for the year ended June 30, 2025 consists of:

Interest	<u>\$14,714</u>
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**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2025**

**4. Property and equipment**

Property and equipment consist of the following at June 30, 2025:

Land, Building and improvements	\$ 18,544
Licensed vehicles and equipment	355,908
Machinery and equipment	<u>238,708</u>
	613,160
Less accumulated depreciation	<u>(381,495)</u>
Total property and equipment, net	<u>\$231,665</u>

Depreciation for 2023-2024 was \$39,979.

**5. Prepaid assessments paid in advance**

Assessments paid by property owners in advance of the period to which they apply are classified as prepaid assessments. Prepaid assessments as of June 30, 2025 were \$169,062.

**6. Cash**

Cash was comprised of the following account types as of June 30, 2025

Operating	\$ 358,310
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**7. Transfers between funds**

Transfers from operating fund to operating reserve and capital reserve funds in the amount of \$101,677 for future capital repair and replacements and \$6,643 were used for operating reserves, repairs and generator installation.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2025**

**8. Future major repairs and replacements**

The Landowners' governing documents, and California state law (Civil Code Section 5300) require that the Board of Directors provide for the major repair and replacement. Accordingly, funds which comprise the replacement fund are not generally available for the payment of day-to-day operating expenses.

The Landowners have completed a study to assist the Board in planning for future major repairs and replacements. The reasonableness of the resulting reserve funding plan is a function of the completeness of the list, useful remaining lives and current replacement costs, and reasonableness of significant funding assumptions, including but not limited to the projected cost increases and interest rates on replacement fund cash balances.

Funds are being accumulated in the replacement fund based on estimated futures costs for repair and replacement. Actual expenditures and investment income may vary from the estimated amounts, and the variations may be material. The replacement fund may or may not be adequate. The ability of the Landowners to fund its future requirements is dependent upon annual increases in assessments. In the event that funds are not available, the Board may, subject to constraints of California law and Landowners' governing documents, increase assessments and/or delay repair and replacement until major components until funds are available.

**9. FASB ASC 606 new accounting**

The Financial Accounting Standards Board (FASB) has issued new guidance that created Accounting Standard Codification (ASC) Topic 606. The new guidance supercedes the revenue recognition requirements in FASB ASC 972-605, Real Estate – Common Interest Realty Landowners (CIRAs), Revenue Recognition, and now requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which a CIRA expects to be entitled in exchange for those goods or services like accumulated unspent reserve cash from assessment payments which will be used for major repairs and replacements. Analysis of various provisions of these updates resulted in no significant changes in the way the Landowners recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis.

**10. Date of management's review**

The Landowners has evaluated events and transactions for potential recognition or disclosure through September 2, 2025, the date the financial statements were available to be issued. Management has determined no events have occurred which would have a material effect on the financial statements of the Landowners as of that date.

## Amador Pines Landowners Units 2 & 5

### Supplementary Information on Future Major Repairs and Replacements

June 30, 2025

The following information on major repairs and replacements compiled by Amador Pines Landowners Units 2 & 5 as of January 12, 2025:

	Estimated Remaining Useful Lives (Years)	Estimated Current Replacement Costs
Shop (Roof)	15	\$22,000
#1 2020 Intl Trk	14	220,000
#2 2020 Ford	14	105,000
#3 2018 Ford F450	12	105,000
#4 2001 Ford PU 250	8	75,000
#6 John Deere 110	7	70,000
#7 John Deere	5	40,000
#5 Roller	29	55,000
#10 Chipper	29	35,000
#8 2024 Ford 550	19	110,000
Conveyor	4	22,000
Sander #2	19	16,000
Sander #8	19	16,000
Plate Vibrator	4	1,500
Surveillance System	3	1,000
#1 Amador Station	18	7,000
#2 Live Oak	18	24,500
#3 Cedar Way	2	14,000
#4 Cedar Rd (Eldredge)	4	28,000
#5 Fernridge	6	14,000
#6 Lupin	8	17,500
#7 Fallen Leaf	10	14,000
Computer & setup	1	2,500
Culvert Mtc/Replacement	1	150,000
Major Repairs	4	35,000
Copy machine	9	5,000
Total		\$1,205,000

The contract replacement reserves assessment paid in advance is \$320,871,. The projected cost reserve divided by weighted average life cost factor is \$85,000 per annum.

**Amador Pines Landowners  
P.O. Box 630  
Pioneer, CA 95666**