

# Amador Pines Landowners Association

## Units 2 & 5

P.O. Box 630, Pioneer, CA 95666

2023 Fall Newsletter  
Editor: Cindy Ochoa



### Presidents Report by Robin Bell

I would like to start off with thanking everyone for paying their dues, without the dues, the association would not be able to accomplish all the tasks that are needed to keep our association running and looking great. That also brings me to the many, many volunteers, if we had to hire outside sources, our dues would be double possibly triple what they are now. So, when you see these guys hard at work on the road, brushing, road patching/sealing and especially plowing snow, let them know you appreciate it.

Culvert clearing: Please be aware if your culvert is plugged and the ditch along the road is full of debris, this can cause major damage to the roads from water backing out into the road, especially in freezing temperatures. We will be sending out individual notices to those of the greatest concern.

Membership form: The spring newsletter had a membership form, this was sent out to update any information we have, and most importantly what method of delivery that you want your information delivered to you from APLO. This is also helpful in the case of emergencies. If you did not get one or have had any changes to your property, like name on title or maybe you're renting your house now or you decided to move up here full-time so your billing address is different, please send any updated information to our secretary at [aplosecretary@gmail.com](mailto:aplosecretary@gmail.com)

I'd like to say a big thank you to Tammy Gabel, Cindy Ochoa, and Sabrina Gutzman on their fine job as inspector of elections. I'm sure many noticed

the big change in the election process. The officers for this fiscal year are President Robin Bell, Vice President Sam Grimm, Treasure/board member Penny Hill, Board of Directors: John Meehl, Charlie Tine, Clare Mercer Assistant treasurers: Cindy Ochoa, and Terry Gremore and Dan Schumann. Please be safe and prepare for the winter.

### HELP APLO SAVE MONEY

It cost APLO Association (you) money to print and mail the newsletters and annual bills for the HOA fees.

We need your email address. We can use modern technology to save money. Please email the APLO secretary at [aplosecretary@gmail.com](mailto:aplosecretary@gmail.com) your email will go on the list to get the Newsletters and Annual Bills by email.

Thanks for your help.



### Treasurers Report by Penny Hill

Hello everyone. It's hard to believe another year has gone by and we are heading into winter. I wonder what kind of fun we will have this winter? Our current Finance Team of myself, Penny Hill, Treasurer, Cindy Ochoa, Terry Gremore, and Dan Schumann, Assistant Treasurers, are focused on not only collecting our assessments but also ensuring that our association is in compliance with all state and federal regulations. We have 47 parcels that have not paid their 2023-2024 Assessments. The total unpaid Assessments, fees, and liens are \$78,962.00 We are in the process of sending out Pre-Lien notices. For those that don't pay from the Pre-lien notice, a lien will be filed on their property. We currently have 15 properties that are liened. Four of those liens are eleven and

twelve years old. For the first time, we are working with an attorney, whose specialty is filing foreclosures on the liens. It is our policy going forward that a foreclosure will be filed as soon as possible on properties that are not paid. We wish we didn't have to do this. We really only want people to pay their Assessments. 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.

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 end on June 30th so our tax reports have recently been filed along with payments of \$433 to the IRS and \$123 to the State of California. These numbers indicate that we are managing our finances 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.

We are now required by law to have a Review of our Financial Records by a Certified Public Accountant each year. That review is attached to the newsletter. Please feel free to contact me if you have any questions or want to establish a payment plan.



## Committee Reports

### Maintenance report by Charlie Tine

All of our vehicles at this time are running very well. All of our fleet that needs servicing will be serviced prior to the snow season and we will be prepared for another winter. Maintenance costs this year were very high because of some unforeseen issues with our equipment. We got by last winter because of our new fleet of vehicles. I, personally want to thank all the snow plow drivers and all the help that was given to repair maintenance issues during our tough winter. Thank you, Charlie Tine.

### Firewise Report by Lori Mayfield

Amador Pines Firewise is due to renew its certification with the National Firewise agency in November. This certification is essential for insurance discounts given by many insurance companies.

A Firewise community is required to work together as a community to be as prepared as possible for a wildfire. Part of that preparedness includes the efforts each of us make to harden our properties as well as what the APLO does to keep our roads and common areas as fire ready as possible.

AP Firewise has shared information on what activities should be done to harden our properties, shared information on the Amador County free chipping program; ordered reflective address signs for many residents, provided an evacuation checklist format to help residents get prepared for an evacuation, and hosted Amador Fire Chief Withrow and Public Information Officer Kayla Dean at our annual meeting to discuss what we can do to be as ready as possible. We hope to organize a neighborhood volunteer group to assist those who cannot physically harden their properties; get more residents to install reflective address signs so that first responders can see them in difficult conditions; organize a mock evacuation; and organize more educational events for fire preparedness.

What can you do to help?

1. Fill out the worksheet that documents the time and money you put into preparing your property for a wild fire. The form is on the APLO website. This gets reported as part of our recertification. [amadorpines.org/info-links](https://amadorpines.org/info-links) and click on Fire info.
2. Volunteer to assist the Firewise Committee to organize events, to help neighbors clean up their properties if they are unable to do so, and apply for grants to assist our neighborhood.

3. Get a reflective address sign. They are available through the Amador Senior Center and I can coordinate a bulk order.
4. Sign up for Code Red which gives alerts of emergencies. The info is on the Sheriff's website.
5. Get your property hardened and ready in the event a fire comes our way.

I need the time worksheets by October 20th. You can email them to [apfirewise@gmail.com](mailto:apfirewise@gmail.com) or mail them to me at 25804 Aspen Court, Volcano CA 95689



### **Roads by Doug Holden**

Another summer is coming to a close and our road repairs season also is ending. It's been a long summer for our volunteers, donating over 650 manhours to maintain and improve our roadways.

I would like to thank our outstanding crew for their time and support: Charlie Tine, Wally Boswell, Bob Humphreys, Norm Chase, Gary Johnson, Larry Bush, Mike Day, Mike McCoy, Ed Rapp, Rich Urban, Jim Hill and John Meehl. We have put down over 325 tons of road base and road patch material. Not bad for volunteers!

We had some minor breakdowns but this crew made the timely repairs to keep everything moving smoothly.

By the time this hits print, I hope to have two culverts replaced and the chip seal project completed at Four Wheel Drive Road, weather permitting, of course.



### **Snow Plow by Doug Holden**

As the trees start to change for fall, so does our crews. With the Road Crew shut down, the Snow Plow crew starts up.

If anyone would like to join us, please contact us through our Volunteer Coordinator or Person of Contact. *We will train you.*

If you would like to go out on a ride to see if it is something you might want to do, we can do that also. I will be calling together everyone to get our

trucks ready and, also, we will do some refresher training.

On another note, land owners, please help your plow drivers and fellow land owners by checking your roadways for trees and branches that are leaning into or over the roadway. Get them down before snow fall. These branches will fall and close the roads, which means we will not be able to plow. Thank you for your help.

We work for all, to have safe winter travel.



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

So far this year I have sent welcome packages to 14 new residents. Included in these packages is detailed information from Cal Fire on defensible space and wildfire preparedness. We all should become familiar with the roads within Amador Pines and alternate exit routes other than Inspiration East. Please check out our website [amadorpines.org](http://amadorpines.org) for the latest information on our community. There you will also find a map of our area with evacuation routes.



### **Brushing by Rich Urban**

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. We aim to keep roads clear for larger vehicles, snowplows, RV's, fire equipment and potential fire danger. Another brushing season has come to an end. We made great progress with the work of all our wonderful volunteers. 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 boys and girls for your work this season. Rich (209)295-1185.



### **Park & Pond by Tim Rickford**

Due to last year's hard work, the park and pond was in great shape this spring. Some general maintenance was done as well as a few added features; a kids picnic table, teepee and bench by the waterfall. Feel free to enjoy the park all year. Thank you for everyone's help.



### Volunteer Committee by Lori Rickford

We gained a few new volunteers this year. But, of course, we are always looking for more. Our association runs strictly by volunteer efforts including the board, administrative duties, the road crews and plow drivers. If you are interested in volunteering in any capacity, please email us and let us know. We'll find a spot for you. [APLOvolunteer@volcano.net](mailto:APLOvolunteer@volcano.net)



### Courtesy Corner

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

- Please be aware of your neighbors when playing loud music, having loud get togethers
- or doing loud activities outside normal activity hours (10PM – 7AM)
- Wandering dogs can be unwanted and even dangerous for our neighbors, their pets/livestock and wildlife. Please take precautions to prevent this.
- 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.
- Please keep any free or for sale items on or in front of your own property, only. Common areas are not for these purposes.
- 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.

- Culverts on your property: please keep clean to avoid overflow onto our roads which can cause flooding and ice when the temps dip.

We gathered these reminders based on input from current members/landowners/residents. Thanks for reading 😊



Winter is coming, please be prepared!

### Important Things to Remember:

***When it snows, Inspiration Road 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. Also, 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.***

***The snow and ice are also slippery for us. Wear proper shoes to avoid slipping and injuring yourself on the ice.***



## Winter To-Do List

### 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.
- 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 make sure they're running properly.
- Check your supply of fuel for heat, be it wood 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.
- 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:

<a href="#">President</a>	Robin Bell	(209) 295-5030	<a href="mailto:presidentaplo@gmail.com">presidentaplo@gmail.com</a>
<a href="#">Vice President</a>	Sam Grimm	(530) 518-8066	<a href="mailto:samuelgrimm@gmail.com">samuelgrimm@gmail.com</a>
<a href="#">Secretary</a>	Cindy Ochoa	(805) 459-4831 Mobile	<a href="mailto:aplosecretary@gmail.com">aplosecretary@gmail.com</a>
<a href="#">Treasurer</a>	Penny Hill	(209) 295-3757	<a href="mailto:aplotreasurer@gmail.com">aplotreasurer@gmail.com</a>
<a href="#">Assistant Treasurer</a>	Cindy Ochoa, Terry Gremore, Dan Shuman		<a href="mailto:aploassttreasurer@gmail.com">aploassttreasurer@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>
Clare Mercer	<a href="mailto:claremercerc@gmail.com">claremercerc@gmail.com</a>
Terry Gremore	<a href="mailto:twgremore@yahoo.com">twgremore@yahoo.com</a>

### Committee Chairs

Roads/Culverts	Doug Holden
Snowplow	Doug Holden
Maintenance	Charlie Tine
Brushing	Rich Urban
Park/Ponds	Tim Rickford
Mailboxes/Signs	Rick Onstad
Welcome Committee	Sue Cola
Volunteer Committee	Lori Rickford

### 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	
PG&E Power Outage	(800)-743-5000	
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 2024 Election**

**2024 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. For detailed questions, please feel free to reach out to any of us by emailing us at: aplosecretary@gmail.com

- We will be accepting a minimum of 3 nominees to fill 3 Directors positions. Candidates for director positions must be a member in good standing.
- The Deadline for submitting nominations is March 14, 2024
- 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>

**APLO: 2024 Election – Timeline**

Date (Method of Communication)	Action ✓ = complete c = in process
<b>Dec. 15, 2023</b> (Fall 2023 Newsletter)	<b>Early Notice of Nomination Deadline</b> <ul style="list-style-type: none"> <li>• The APLO Board will be accepting nominations for three board positions to be filled at the annual election to be held on June 8, 2024. The nomination deadline is March 14, 2024.</li> </ul>
<b>Feb. 13, 2024</b> (Fall 2023 Newsletter)	<ul style="list-style-type: none"> <li>• <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 2023 newsletter includes the nomination procedures, nomination deadline, and candidate and director qualifications.</li> </ul>
<b>02/13/2024 to 03/07/2024</b> (Spring 2024 Newsletter)	<ul style="list-style-type: none"> <li>• <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.</li> </ul>
<b>Within 7 Days</b> (Written or electronic notice)	<ul style="list-style-type: none"> <li>• <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.</li> </ul>
<b>March 14, 2024</b>	<b>Nomination Deadline</b> <ul style="list-style-type: none"> <li>• Last day/time to submit nominations to nominating committee</li> </ul>

APLO Fall 2023 Newsletter

Click on Info & links and then Elections info.

website. <https://www.davis-stirling.com/HOME/H/HOA-Inspectors-of-Election>

	<ul style="list-style-type: none"> <li>Final response to nominations (date will vary)</li> </ul>
<b>March 19, 2024</b>	<ul style="list-style-type: none"> <li>Board Meeting – 1) Nominating Committee update of nominations to date and 2) Appointment of Inspector(s) of Elections.</li> </ul>
<b>March 20-29, 2024</b>	<ul style="list-style-type: none"> <li><b>Deadline to Select Inspector of Elections</b> - Board elect one (1) or three (3) inspector(s) of elections consistent with the election rules and board decision.</li> </ul>
<b>April 3, 2024</b> (Spring 2024 Newsletter)	<ul style="list-style-type: none"> <li><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.</li> </ul>
<b>April 29, 2024</b>	<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>
<b>May 3 – 9, 2024</b> (Via US Mail)	<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. Also finalize and retain the voter list – all owners of record as of the date the ballots were mailed or otherwise delivered.</li> </ul>
<b>June 8, 2024</b> (General Notification)	<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>
<b>June 29, 2024</b> (General Notification)	<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, 2023**

# 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, 2023, 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 15, 2023

**Amador Pines Landowners, Units 2 and 5**  
**Balance Sheet**  
**As of June 30, 2023**

	June 30, 2023		
	Operating Fund	Replacement Fund	Total
<b>Assets</b>			
Cash	\$ 318,864	\$ 235,336	\$ 554,200
Account receivable	20,737		20,737
Fixed assets net of accumulated depreciation \$373,634	186,277		186,277
<b>Total assets</b>	<u>\$ 525,878</u>	<u>\$ 235,336</u>	<u>\$ 761,214</u>
 <b>Liabilities and fund balances</b>			
Prepaid assessments	\$ 183,336		\$ 183,336
Contract liabilities - replacement assessment paid in advance		<u>\$ 235,336</u>	<u>235,336</u>
<b>Total liabilities</b>	<u>183,336</u>	<u>235,336</u>	<u>418,672</u>
 Fund balances			
Undesignated	<u>342,542</u>		<u>342,542</u>
<b>Total Fund Balances</b>	<u>342,542</u>		<u>342,542</u>
 <b>Total liabilities and fund balances</b>	<u>\$ 525,878</u>	<u>\$ 235,336</u>	<u>\$ 761,214</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, 2023**

	Year Ended June 30, 2023		
	Operating Fund	Replacement Fund	Total
<b>Revenues</b>			
Assessments	\$ 162,853	\$ 85,000	\$ 247,853
Late fees	8,364		8,364
Miscellaneous income	7,569		7,569
Interest income		1,544	1,544
Total revenue	178,786	86,544	265,330
 <b>Expenses</b>			
Roads	84,029		84,029
Snow Work	10,018		10,018
Depreciation	38,799		38,799
Fuel	10,998		10,998
Repair and maintenance		13,883	13,883
Insurance	18,819		18,819
Office	11,892		11,892
Elections	2,692		2,692
Committees	608		608
Annual meeting	498		498
Utilities	4,966		4,966
Tax	662		662
Mileage	179		179
Total expenses	184,160	13,883	198,043
Revenues in excess of expenses	(5,374)	72,661	67,287
Transfers between Funds	(10,740)	(72,661)	(83,401)
 <b>Fund Balances</b>			
At beginning of year	358,656		358,656
At end of year	\$ 342,542	\$ -	\$ 342,542

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, 2023**

	Year Ended June 30, 2023		
	Operating Fund	Replacement Fund	Total
<b>Cash flows from operating activities</b>			
Change in net assets	\$ (5,374)	\$ 72,661	\$ 67,287
Adjustments to reconcile change in net assets to net cash provided by operating activities			
Changes in operating assets and liabilities			
Depreciation	38,799		38,799
(Increase) decrease in accounts receivable	(20,123)		(20,123)
Increase (decrease) accounts payable	-		-
Increase (decrease) prepaid assessments	20,859		20,859
Increase (decrease) contract liabilities		83,401	83,401
Net cash provided by operating activities	<u>34,161</u>	<u>156,062</u>	<u>190,223</u>
<b>Cash flows from investing activities</b>			
Equipment purchase			-
Net cash used by investing activities	<u>-</u>		<u>-</u>
<b>Cash flows from financing activities</b>			
Transfers between funds	<u>(10,740)</u>	<u>(72,661)</u>	<u>(83,401)</u>
Net cash provided (used) by financing activities	<u>(10,740)</u>	<u>(72,661)</u>	<u>(83,401)</u>
Net change in cash and cash equivalents	23,421	83,401	106,822
Cash and cash equivalents at beginning of period	<u>295,443</u>	<u>151,935</u>	<u>447,378</u>
Cash and cash equivalents at end of period	<u><u>\$318,864</u></u>	<u><u>\$ 235,336</u></u>	<u><u>\$ 554,200</u></u>
Income Taxes Paid	\$0		
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, 2023**

**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 with yearly assessments at \$356 each property. One lot is owned by the Landowners. Assessments will be \$425 for 2023-2024.

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, 2023 was \$64,590. The replacement funds are in money market accounts which are not insured by FDIC.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2023**

**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 year or more delinquent.

**g. Assessments receivable**

Assessments receivable at the balance sheet date are stated at zero. The bad debt is estimated to be \$38,661. The older liens originate in 2012. As of June 30, 2023 the liens totaled \$60,595 on 15 properties.

**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, 2023, 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, 2023, 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, 2023, tax years 2019-2022 are open for examination.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2023**

**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, 2023, 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	\$554,200
Accounts receivable	<u>20,737</u>
Financial assets available for general expenditures over next 12-months	<u>\$574,937</u>

**3. Property and equipment**

Property and equipment consist of the following at June 30, 2023:

Land, Building and improvements	\$ 18,544
Licensed vehicles and equipment	312,888
Machinery and equipment	<u>228,479</u>
	559,911
Less accumulated depreciation	<u>(373,634)</u>
Total property and equipment, net	<u>\$186,277</u>

Depreciation for 2022-2023 was \$38,799.

**4. 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, 2023 were \$235,336.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2023**

**5. Cash**

Cash was comprised of the following account types as of June 30, 2023

Operating	\$ 318,864
Operating Reserve	73,164
Capital Reserve	<u>162,172</u>
	<u>\$ 554,200</u>

**6. Transfers between funds**

Transfers from operating fund to operating reserve and capital reserve funds in the amount of \$95,740 for future capital repair and replacements and \$13,883 were used for operating reserves, repairs and generator installation.

**7. 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 future 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.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2023**

**8. 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.

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

The Landowners has evaluated events and transactions for potential recognition or disclosure through September 15, 2023, 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.

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The spread of this virus has caused business disruption to the Landowners when stay at home orders were issued by the Governor of California. The extent of the impact of COVID-19 on the Landowners operational and financial performance will depend on future developments, including the duration and spread of the outbreak and the length of stay-at-home orders, all of which are highly uncertain and cannot be predicted at this time.

## Amador Pines Landowners Units 2 & 5

### Supplementary Information on Future Major Repairs and Replacements

June 30, 2023

The following information on major repairs and replacements compiled by Amador Pines Landowners Units 2 & 5 as of January 14, 2023:

	<b>Estimated Remaining Useful Lives (Years)</b>	<b>Estimated Current Replacement Costs</b>
Shop (Roof)	18	\$18,000
#1 2020 Intl Trk	17	210,000
#2 2020 Ford	17	99,000
#3 2018 Ford F450	17	99,000
#4 2001 Ford PU	11	70,000
#6 John Deere 110	8	65,000
#7 John Deere	8	35,000
#5 Roller	27	50,000
#10 Chipper	4	35,000
#11 1991 Intl Trk Conveyor	5 2	155,000 20,000
Sander	7	22,000
Surveillance System	5	1,000
#1 Amador Station	20	7,000
#2 Live Oak	20	24,500
#3 Cedar Way	4	14,000
#4 Cedar Rd (Eldredge)	6	28,000
#5 Femridge	8	14,000
#6 Lupin	10	17,500
#7 Fallen Leaf	12	14,000
Computer & setup	3	2,500
Culvert Mtc/Replacement	2	100,000
Major Repairs	5	35,000
<b>Total</b>		<b><u><u>\$1,135,500</u></u></b>

The contract replacement reserves assessment paid in advance is \$235,336 which is 20.72% of estimated future replacement cost. Inherent interest rate used in the calculation is 3%.



Amador Pines Land Owners Association  
Units 2 & 5  
PO Box 630  
Pioneer, CA 95666