

# Amador Pines Landowners Association

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## Units 2 & 5

P.O. Box 630, Pioneer, CA 95666

2024 Fall Newsletter  
Editor: Cindy Ochoa



### Presidents Report by Robin Bell

I hope everybody enjoyed this very long, hot summer and are now enjoying the fall colors. Soon we'll have rain and your culverts and ditches will need clearing. This helps protect your investment in our roads. Speaking of investments, I want to thank everyone who paid 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, without them we would have to hire outside sources, that would cause our dues to practically triple what they are now.

Despite the incredible heat this summer we were still able to get work done this summer, Road crew slurry sealed many major roads and they look wonderful. Brushing crew did a great job and the park and pond looks amazing. Also behind the scenes is the board, treasurer and secretary along with their assistants. We have such a great team! I'd also like to thank Tammy Gabel, JoAnn Ogburn, and Sue Cola on their fine job as inspector of elections.

The officers for this fiscal year are

President Robin Bell

Vice president, Sam Grimm

Treasurer/director, Penny Hill

Directors

John Meehl

Charlie Tine

Clare Mercer

Terry Gremore

Assistant treasurers; Terry Gremore Dan Schumann, Kris Sparling.  
Secretary's Cindy Ochoa and Kris Sparling

Thanks again to our volunteers, we couldn't do it without you!

When you can volunteer some of your time as well, please contact Lori at [aplovolunteer@volcano.net](mailto:aplovolunteer@volcano.net)  
If you had any changes to your contact information please contact [aplosecretary@gmail.com](mailto:aplosecretary@gmail.com)

Please be safe and prepare for the winter.



### Treasurers Report by Penny Hill

It's hard to believe another year has gone by and we are heading into winter. 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 association is in compliance with all state and federal regulations. 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 or the Treasurer.

Our expenses have increased, just like everyone's household. Our current annual Assessment is \$425. We are hoping it is not necessary to increase our annual Assessment. We will have our annual Capital Reserve meeting in January to see what the next years needs are. It would be extremely helpful, if everyone paid their Assessment.

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. 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.

If you have any questions, or want to set up a payment plan, please contact me.

Thanks.



## Committee Reports

### Maintenance report by Charlie Tine

All of our vehicles are and will be maintained for the snow plow season. All of our vehicles worked very well during the summer season. The new Ford F 550 flatbed was picked up on August 27, 2024 and will have a new plow blade and sander installed on it in the coming weeks. The new F 550 will be ready for the 2024 and 2025 snow season. Thank you, Charlie.

### Roads by Doug Holden

This summer was a hot one for the most part. My thanks go out to our Road Crew Volunteers.

I have heard from some HOA members that our volunteers are paid, we are not. Volunteer means just that...VOLUNTEER.

We had a very small road crew this year to make repairs. But we still got in 360 man-hours and put down over 70 tons of patch material.

Two roads and the shop parking lot was slurry treated. All these areas needed to be prepared before the slurry went down. This road treatment is supposed to prolong the life of the road, with less maintenance. Only time will tell.

Now as we move into fall/winter all landowners need to do your maintenance also. Which means clearing along the roadway and ditch maintenance. This area needs to have any down trees, large rocks and low hanging branches removed. All these are hazards for traffic and most of all the plow trucks. Clear your ditches and culverts to maximize the water flow away from our roadways.

As always, we are in need of more volunteers. Please come out and help.

Road Crew Chairman

### Snow Plow by Doug Holden

Cool weather brings thoughts of preparing for winter. With winter we have snow to push around. We are presently getting our donated sander tuned-up. It has already been mounted on to truck #2. The new truck, #8, should be dressed out with its new blade and sander in the next few weeks.

This will bring our HOA up to 4 newer trucks with one used and one new sander. This should be a big step forward to safer travel thru the Pines for all of us.

We had a great crew last year plowing and I am so thankful for their support plowing our roads. We had new drivers stepping up and learning the ropes. But as always people move on and move away therefore, we need more people to come out to see if this is something that they might want to do. If you don't really know about plowing, then come out for a ride along.

Please remember that the garbage trucks can reach more than 4ft, keep those cans away from the road edge. We need to keep the road as wide as possible.

Homeowners need to trim back the trees and branches that weigh down with snow and ice. These low hangers tend to break windshields. The Association has had to replace 3 so far in the new trucks.

When heavy or wet snow hits it breaks and drops trees onto our roadways, feel free to step up and clear your road. Get your neighbors to get out with you. We are ALL VOLUNTEERS and trying to clear

the roads also. I thank you in advance for your help.

Snow Plow Chairman



### 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. 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. 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 volunteers for your work this season. Rich (209)295-1185.



### Park & Pond by Dana Keith

Hello everyone! Thanks to the hard work and incredible efforts of all, the park is in fantastic shape. We have trimmed back the berry bushes that were threatening the beautiful plants, allowing them to thrive. Additionally, the pond has an abundance of turtles, fish, and a few ducks that frequently reside there.



### Volunteer Committee by Lori Rickford

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. Please contact Lori Rickford if you would like to volunteer at [aplovolunteer@volcano.net](mailto:aplovolunteer@volcano.net)



### Firewise Report by Lori Mayfield

Firewise certification renewal is coming up. In order to retain our designation as a Firewise Community, we need to report our efforts to maintain and harden our properties for wildfire. There is a form on the APLO website. Go to the fire information tab and look for the Firewise Volunteer Hourly Work Sheet. There is also a Time and Expense Investment Examples sheet on the website as well. I need the time and expense information by October 25th. You can email them to me at [apfirewise@gmail.com](mailto:apfirewise@gmail.com) or mail them to me at 25804 Aspen Court, Volcano CA 95689.

We successfully completed our mock evacuation drill and it was a great success. We plan to do another one next year. Here are some tips we learned from the debriefing.

\*Sign up for Smart 911 through the Amador County Sheriff's Office webpage. If you are signed up go in and check your information and what you have selected for the form of alerts that you will receive.

\* In the event of an evacuation, know where fire is coming from and figure out how you will exit.

\*If possible, remove all patio cushions and hot tub covers and put them in the garage or throw them on the ground away from the home.

\*Leave doors unlocked. The crews will go inside to check things, close blinds and turn off the AC.

- \* Don't leave firewood stacked against the house, under the deck or near out buildings. It is a source for the fire to spread.
  - \* Wood piles on the property should be spaced out and not bunched together.
  - \* Leave gates unlocked to allow crews access.
  - \* Try to keep propane tanks away from the wood shed or wood piles
  - \* If you have a water tank, have a sign stating that near the roadway and be sure to have a good 2.5-inch national hose connection for crews to connect to with their equipment.
  - \* Remember defensible space around outbuildings, don't just focus on the residence.
  - \* Keep tree limbs clear of the roof.
  - \* Post reflective address signs
  - \* Don't store loads of materials under decks.
  - \* If you have a water tank on the property but not near a driveway, have a hose line attached to the tank that can be pulled to the driveway for crews to connect with.
- Stay Safe!



### 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 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.

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 and may be towed.***

***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.
- 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>
<u>Assistant Treasurer</u>	Kris Sparling Terry Gremore Dan Schumann		<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	<a href="mailto:dhlhnpines@volcano.net">dhlhnpines@volcano.net</a>
Snowplow	Doug Holden	<a href="mailto:dhlhnpines@volcano.net">dhlhnpines@volcano.net</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	Dana Keith	<a href="mailto:danaskis92@gmail.com">danaskis92@gmail.com</a>
Mailboxes/Signs	Rick Onstad	<a href="mailto:onstad@comcast.net">onstad@comcast.net</a>
Welcome Committee	Sue Cola	<a href="mailto:suecola@aol.com">suecola@aol.com</a>
Volunteer Committee	Lori Rickford	<a href="mailto:aplovolunteer@volcano.net">aplovolunteer@volcano.net</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	
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 2025 Election**

**2025 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 4 nominees to fill 4 Director positions. Candidates for director positions must be a member in good standing.
- The Deadline for submitting nominations is March 20, 2025
- 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://www.amadorpines.org/aplo-documents/>

**APLO: 2025 Election – Timeline**

Date (Method of Communication)	Action ✓ = complete C = in process
<b>Dec. 20, 2024</b> (Fall 2024 Newsletter)	<b>Early Notice of Nomination Deadline</b> <ul style="list-style-type: none"> <li>• The APLO Board will be accepting nominations for four board positions to be filled at the annual election to be held on June 14, 2025. The nomination deadline is March 20, 2025.</li> </ul>
<b>Feb. 18, 2024</b> (Fall 2024 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 2024 newsletter includes the nomination procedures, nomination deadline, and candidate and director qualifications.</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>02/18/2025 to 03/13/2025</b> (Spring 2024 Newsletter, or Postcard)	<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>March 20, 2025</b>	<b>Nomination Deadline</b> <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>
<b>TBD IF Acclamation</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>

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

**March 26-April 4, 2025**

- **Deadline to Select Inspector of Elections -** Board elect one (1) or three (3) inspector(s) of elections consistent with the election rules and board decision.

<p><b>April 9, 2025</b> (Spring 2024 Newsletter)</p>	<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>
<p><b>May 5, 2025</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 9 – 15, 2025</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 14, 2025</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 27, 2025</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>

We will be adding a Policy to our Documents, called Internal Dispute Resolution (IDR). This will be adopted at the November Board Meeting. This is a procedure that allows the association or member to enforce the governing documents of the Association. This is an informal meeting with Director(s) and the owner(s) involved to settle disputes in a timely fashion at no cost to either party. The policy is included below.

**Amador Pines Landowners**  
**INTERNAL DISPUTE RESOLUTION POLICY**

As required by the Davis-Stirling Act (Civ. Code § 5910; Civ. Code § 5915) the APLO Board of Directors will follow the procedure policy outlined below when a complaint cannot be resolved through initial communications:

1. The procedure may be invoked by either party to the dispute. A request invoking the procedure shall be in writing using the APLO Complaint Form available at [www.amadorpines.org/complaint](http://www.amadorpines.org/complaint). Instructions on how to complete and return this form can be found on the website. The form can also be obtained from the Board of Directors at any scheduled Board Meeting.
2. Once a Complaint form is received by the Board, a letter will be sent by registered mail within seven days to the member listed in the complaint. The member will then have fourteen days to arrange to meet at a mutually convenient time and place.
3. At the meeting, the parties shall explain their positions to each other and to the Board member appointed to mediate the dispute. All parties shall confer in good faith in an effort to resolve the dispute.
4. If the procedure is invoked by a member, the association shall participate in the procedure. A Board Member who has no conflict of interest, is not a neighbor or close associate of either party will be appointed to mediate the procedure. If no such Board Member is available, each party may select a Board Member to participate.
5. If the procedure is invoked by the association, the member may elect not to participate. If the member chooses not to participate and the dispute is resolved other than by agreement of the member, the member shall have no right of appeal to the board. To retain the right of appeal the member must participate in the procedure.
6. A resolution of the dispute agreed to by the parties shall be memorialized in writing and signed by the parties, including the Board designee on behalf of the association.
7. A written resolution, signed by both parties, of a dispute pursuant to the procedure that is not in conflict with the law or the governing documents binds the association and is judicially enforceable. A written agreement, signed by both parties, reached pursuant to the procedure that is not in conflict with the law or the governing documents binds the parties and is judicially enforceable.
8. At the meeting the Board member will explain the complaint as stated in the Complaint Form, followed by an outline of subsequent communications with both parties. Both parties will then have five minutes to speak on the complaint and provide any evidence to support or dispute the violation.

If the dispute is between the Association and a member there will then be an open discussion to find a resolution. If the dispute is between members, the designated Board member will ask questions to both parties in an attempt to gain further understanding and help the parties come to a resolution.

9. The member and association may be assisted by an attorney or another person in explaining their positions at their own cost. Should the Association intend to have legal counsel present the member will be notified in advance. Should the member intend to have legal counsel present the Association should be notified in advance. If either party neglects to notify of the presence of legal counsel the meeting will be immediately rescheduled citing California's Rules of Professional Conduct (Rule 2-100(A)).

**No Litigation During IDR.** An association may not file a civil action regarding a dispute in which the member has requested dispute resolution unless the association has complied with Civil Code § 5910 by engaging in good faith in the internal dispute resolution procedures after a member invokes those procedures. (Civ. Code § 5910.1.)

**Annual Notice.** Associations must annually notify their members of both IDR and ADR dispute resolution procedures. (Civ. Code § 5920; § 5965.)

Once an IDR has been held on an issue, the Board is **not** required to hold repeated requests by the same Landowner on the same issue. Once the matter has been addressed and documented, the Board can decline any further requests on that issue.

**Amador Pines Landowners Units 2 & 5  
Financial Statements  
For the Year Ended  
June 30, 2024**

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, 2024, 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 20, 2024

**Amador Pines Landowners, Units 2 and 5**  
**Balance Sheet**  
**As of June 30, 2024**

	June 30, 2024		
<b>Assets</b>	Operating Fund	Replacement Fund	Total
Cash	\$ 315,423	\$ 405,035	\$ 720,458
Account receivable, net	25,287		25,287
Fixed assets net of accumulated depreciation \$411,613	154,298		154,298
<b>Total assets</b>	<b>\$ 495,008</b>	<b>\$ 405,035</b>	<b>\$ 900,043</b>
<b>Liabilities and fund balances</b>			
Prepaid assessments	\$ 144,004		\$ 144,004
Contract liabilities - replacement assessment paid in advance		\$ 405,035	405,035
<b>Total liabilities</b>	144,004	405,035	549,039
Fund balances			
Undesignated	351,004		351,004
<b>Total Fund Balances</b>	<b>351,004</b>		<b>351,004</b>
<b>Total liabilities and fund balances</b>	<b>\$ 495,008</b>	<b>\$ 405,035</b>	<b>\$ 900,043</b>

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, 2024**

	Operating Fund	Replacement Fund	Total
<b>Revenues</b>			
Assessments	\$ 206,953	\$ 85,000	\$ 291,953
Late fees	10,361		10,361
Miscellaneous income	5,632		5,632
Interest income		11,225	11,225
	<hr/>		
Total revenue	222,946	96,225	319,171
 <b>Expenses</b>			
Roads	37,638		37,638
Snow Work	10,023		10,023
Depreciation	37,979		37,979
Bad debt	36,282		36,282
Fuel	5,625		5,625
Repair and maintenance		10,745	10,745
Insurance	18,328		18,328
Office	11,045		11,045
Elections	808		808
Committees	1,360		1,360
Annual meeting	467		467
Utilities	3,990		3,990
Tax 1,180 1,180			
Miscellaneous	1,112		1,112
	<hr/>		
Total expenses	165,837	10,745	176,583
Revenues in excess of expenses	57,108	85,480	142,588
Transfers between Funds	(48,646)	(85,480)	(134,126)
 <b>Fund Balances</b>			
At beginning of year	342,542		342,542
	<hr/>		
At end of year	\$ 351,004	\$ (0)	\$ 351,004
	<hr/>		

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, 2024**

	<u>Year Ended June 30, 2024</u>		
	<u>Operating</u>	<u>Replacement</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	
<b>Cash flows from operating activities</b>			
Change in net assets	\$ 57,108	\$ 85,480	\$ 142,588
Adjustments to reconcile change in net assets to net cash provided by operating activities			
Changes in operating assets and liabilities			
Depreciation	37,979		37,979
(Increase) decrease in accounts receivable	(4,550)		(4,550)
Increase (decrease) accounts payable - -			
Increase (decrease) prepaid assessments	(39,332)		(39,332)
Increase (decrease) contract liabilities		169,699	169,699
Net cash provided by operating activities	<u>51,205</u>	<u>255,179</u>	<u>306,384</u>
<b>Cash flows from investing activities</b>			
Equipment purchase	<u>(6,000)</u>		<u>(6,000)</u>
Net cash used by investing activities	<u>(6,000)</u>		<u>(6,000)</u>
<b>Cash flows from financing activities</b>			
Transfers between funds	<u>(48,646)</u>	<u>(85,480)</u>	<u>(134,126)</u>
Net cash provided (used) by financing activities	<u>(48,646)</u>	<u>(85,480)</u>	<u>(134,126)</u>
Net change in cash and cash equivalents	(3,441)	169,699	166,258
Cash and cash equivalents at beginning of period	<u>318,864</u>	<u>235,336</u>	<u>554,200</u>
Cash and cash equivalents at end of period	<u>\$315,423</u>	<u>\$ 405,035</u>	<u>\$ 720,458</u>
Income Taxes Paid	\$556		
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, 2024**

**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 will be \$425 yearly for each property 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, 2024 was \$84,442.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2024**

**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 zero. The bad debt is estimated to be \$36,282. As of June 30, 2024 the liens totaled \$24,322 on 12 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, 2024, 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, 2024, 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, 2024, tax years 2020-2023 are open for examination.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2024**

**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, 2024, 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	\$720,458
Accounts receivable	<u>25,287</u>
Financial assets available for general expenditures over next 12-months	<u>\$745,745</u>

**3. Property and equipment**

Property and equipment consist of the following at June 30, 2024:

Land, Building and improvements	\$ 18,544
Licensed vehicles and equipment	318,888
Machinery and equipment	<u>228,479</u>
	565,911
Less accumulated depreciation	<u>(411,613)</u>
Total property and equipment, net	<u>\$154,298</u>
Depreciation for 2023-2024 was \$39,979.	

**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, 2024 were \$405,035.

**Amador Pines Landowners, Units 2 & 5  
Notes to Financial Statements  
June 30, 2024**

**5. Cash**

Cash was comprised of the following account types as of June 30, 2024

Operating	\$ 315,423
Operating Reserve	173,023
Capital Reserve	<u>232,012</u>
	<u>\$ 720,458</u>

**6. Transfers between funds**

Transfers from operating fund to operating reserve and capital reserve funds in the amount of \$85,480 for future capital repair and replacements and \$10,745 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 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.

**Amador Pines Landowners, Units 2 & 5**  
**Notes to Financial Statements**  
**June 30, 2024**

**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 20, 2024, 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, 2024**

The following information on major repairs and replacements compiled by Amador Pines Landowners Units 2 & 5 as of January 12, 2024:

	<b>Estimated Remaining Useful Lives (Years)</b>	<b>Estimated Current Replacement Costs</b>
Shop (Roof)	17	\$18,000
#1 2020 Intl Trk	16	210,000
#2 2020 Ford	16	99,000
#3 2018 Ford F450	14	99,000
#4 2001 Ford PU	10	70,000
#6 John Deere 110	7	65,000
#7 John Deere	7	35,000
#5 Roller	30	50,000
#10 Chipper	3	35,000
#11 1991 Intl Trk Conveyor	0 1	155,000 20,000
Sander	4	22,000
Surveillance System	4	1,000
#1 Amador Station	19	7,000
#2 Live Oak	19	24,500
#3 Cedar Way	3	14,000
#4 Cedar Rd (Eldredge)	5	28,000
#5 Fernridge	7	14,000
#6 Lupin	9	17,500
#7 Fallen Leaf	11	14,000
Computer & setup	2	2,500
Culvert Mtc/Replacement	2	100,000
Major Repairs	5	35,000
<b>Total</b>		<b>\$1,135,500</b>

The contract replacement reserves assessment paid in advance is \$405,035. The projected cost reserve divided by weighted average life cost factor is \$91,000 per annum.

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