

President's Letter April 2025

Dear Lot Owner,

It's that time of year again!

The Annual Membership Meeting will be conducted on Saturday, June 21st at 1pm pacific. As with last year, the meeting will be held in person and with a Zoom linkup. Please keep an eye on the HOA website leading up to the meeting for further information. We look forward to your participation!

It is hard to believe I am coming up to my first-year anniversary as president of our HOA. I am happy to report that our talented Board of Directors and committee members have demonstrated continuing commitment and passion for our mission of conservation and prudent development of our beloved Nine Mile Ranch

My thanks to everyone serving on the Board, including committee members, for their guidance (and patience!) as I continue to learn the ropes.

We have accomplished much since our last Annual Membership Meeting. To review our recent activities and practically anything else pertaining to 9Mile Ranch, I strongly encourage you the visit our website:

<https://www.9mileranchhoa.org/>

And finally, a "shout out" to our Road Committee for the maintenance and improvements made to our common roads.

Looking forward to seeing you at our Annual Meeting!

A handwritten signature in blue ink, appearing to read "Dan", with a stylized flourish at the end.

Dan McLelland
President Nine Mile Ranch Board of Directors

P.O. Box 332, Oroville, WA 98844

Website: <https://www.9mileranchhoa.org/>



PO Box 332
Oroville, WA 98844
9mileranchhoa.org

May 1, 2025

Enclosed is the annual information for your review. Most documents herein are legally required to be sent to HOA members as per our governing documents and/or Washington State Law. You will find in this mailing:

- President's Letter
- Notices
- Board-Adopted budget for 2025-2026
- Budget vs. Actual Report – a comparison of budget to actual for current fiscal year.
- Balance Sheet
- Profit & Loss Statement
- RCW required Reserve Fund Statement
- Road Report
- ACC Report
- Ballot information letter
- Ballot
- Ballot return envelope
- Electronic Notice Authorization Form

Please note that our HOA's fiscal year is from June 1st through May 31st.

Assessment Increase Rate

Per the 9MRHOA CCRs, Article IV, Section 3, the Board recently made the decision to raise the annual assessment rate 3% (\$10.00) for fiscal year 2025-26. This \$10 increase is for one year only.

Also note that in 2021 the membership voted and approved an additional small annual assessment for "catch-up" on gravel replenishment. You will see this as "Voting Item #3" on your invoices. This assessment was for 5 years. The invoicing on June 1, 2026 will be the last of the five year assessment.

Board-Adopted Budget

State laws for HOAs are set up in a way that the membership has a right to reject the Board-adopted budget by the majority of the membership in the association at the annual membership meeting. This is why you are receiving this budget prior to the annual meeting.

Balance Sheet and Profit & Loss Statement

The enclosed Balance Sheet and Profit & Loss Statement for this current year is through April 30, 2025 which is one month short of the full fiscal year. Given that our Bylaws and RCWs require that these financials be mailed to the membership a month prior to the fiscal year actually ending, the last month of the fiscal year (May 1 through May 31, 2025) is not included in these statements. Year end statements will be posted on the HOA website when the fiscal year ends and is balanced. Please email us at treasurer@9mileranchhoa.org or bod@9mileranchhoa.org with any questions you have.

Comparison: Budget vs Actual Fiscal Year 2024-2025

Please see enclosed Comparison report.

A few items to mention regarding this report:

- This report is through April, 2025. Year end Comparison report will be posted on the HOA website when the fiscal year ends and is balanced.
- The Board adopted the Fiscal Management Policy which can be found on the website under “Policies”. There is also a report on the website called 25-26 Annual Assessment Rate Review under “Reports”. Both reports will address using averages and adjustments in determining budgeted costs. We recommend you read these reports if you desire to fully understand how your BOD manages HOA funds.
- Expenses for most road maintenance categories show under budget right now because the maintenance season is only partially complete. Major spring road maintenance is being performed now.
- Lien fees are higher this year. The budget does not show an estimated amount because when a lien is filed the Lot owner is invoiced for filing of the lien and removal of the lien, thus the cost of lien fees is reimbursed to the HOA. At this time, Okanogan county charges \$303.50 per filing. The amount spent this fiscal year is for:
 - 3 new liens were filed on past due Lots.
 - 2 liens were removed due to collection of past due assessments.
 - 2 liens were removed due to discovery of very old liens that were never removed.
- Questions? You can contact the BOD and/or the treasurer under “Contacts” on the HOA website.

Electronic Notice Authorization Form

Enclosed in this mailing is a form which will allow HOA communications to be sent to you via email instead of US mail. Communications include the annual mailing, required notices and newsletters. The annual mailing includes a voting ballot and voting ballot return envelope; these will continue to be mailed to you by US mail. Your agreement to receive email communications will help to reduce mailing costs. You can return the filled-out form to the HOA PO Box or email to treasurer@9mileranchhoa.org. Please do not include the form in the Ballot Return Envelope.

Nine Mile Ranch HOA

Adopted Budget for Fiscal Year June 1, 2025 thru May 31, 2026

Projected Income

Annual Assessments	\$107,173.00	310 Lots x \$345.72
Voting Item #3 (2021 Ballot)	\$7,660.00	310 Lots x \$24.71
Less 4% estimated noncollectable	<u>-\$4,593.00</u>	
Total Projected Income	\$110,240.00	

Estimated Expenses

Bank Fees	\$36.00
Quick Books Fee	\$700.00
Website Fees	\$234.00
Office Supplies/Postage/Printing	\$2,699.00
Corporate License	\$20.00
PO Box Fee	\$170.00
Liability Insurance	\$1,354.00
Lien Fees	\$0.00
Attorney Fees/Legal Exp.	\$6,547.00
Other Legal Costs	\$0.00
Meeting Expense	\$608.00
Audit/Tax Preparation/Taxes	\$2,725.00
Reserve Study Exp.	\$350.00
Snow Plowing/Sanding	\$24,348.00
Sanding Facility Rental	\$1,200.00
Weed Control	\$12,688.00

Road Maintenance	
Road Gravel	\$20,049.00
Gravel Machining	\$528.00
Raking/Grading	\$7,319.00
Ditch/Culvert Cleaning	\$2,801.00
Other Road Material/Repairs	\$1,549.00
Admin. Labor & Materials	\$603.00
Capital Improvements	\$723.00
Emergency Repairs	\$1,308.00
Erosion Prevention/Control	\$2,291.00
Road Base Repair	\$2,275.00
Roadside/Easement Maintenance	\$974.00
Road Maintenance Voting Item #3	\$7,660.00
Emergency/Savings Deposit	\$2,608.00
Capital Improv: Reserve Fund	\$10,301.00
Credits	<u>-\$4,428.00</u>
Total Estimated Expenses	\$110,240.00

Net Income \$0.00

Nine Mile Ranch HOA Financial Report for Fiscal Year 2024-25

Budgeted Comparison vs Actual Spent

As of April 2025

<u>Budgeted Categories</u>	<u>Budgeted \$ Amount</u>	<u>Spent YTD</u>	<u>Difference Budget to Actual</u>
Bank Fees	\$39.00	\$10.00	\$29.00
Quick-books Fee	\$639.00	\$0.00	\$639.00
Website Fees	\$234.00	\$497.00	-\$263.00
Office Supplies/Postage/Printing	\$2,699.00	\$1,121.00	\$1,578.00
Corporate License	\$20.00	\$30.00	-\$10.00
PO Box Fee	\$166.00	\$188.00	-\$22.00
Liability Insurance	\$1,354.00	\$1,409.00	-\$55.00
Lien Fees	\$0.00	\$2,124.00	-\$2,124.00
Attorney Fees/Legal Exp.	\$6,547.00	\$5,104.00	\$1,443.00
Other Legal Costs	\$0.00	\$0.00	\$0.00
Meeting Expense	\$608.00	\$641.00	-\$33.00
Audit/Tax Preparation/Taxes	\$2,725.00	\$309.00	\$2,416.00
Reserve Study Exp.	\$350.00	\$0.00	\$350.00
Snow Plowing/Sanding	\$24,281.00	\$23,720.00	\$561.00
Sanding Facility Rental	\$550.00	\$300.00	\$250.00
Weed Control	\$12,813.00	\$10,028.00	\$2,785.00
Road Maintenance			
Road Gravel	\$19,359.00	\$17,655.00	\$1,704.00
Gravel Machining	\$528.00	\$325.00	\$203.00
Raking/Grading	\$7,319.00	\$1,515.00	\$5,804.00
Ditch/Culvert Cleaning	\$2,801.00	\$2,482.00	\$319.00
Other Road Material/Repairs	\$1,549.00	\$411.00	\$1,138.00
Admin. Labor & Materials	\$603.00	\$265.00	\$338.00
Capital Improvements	\$723.00	\$622.00	\$101.00
Emergency Repairs	\$1,308.00	\$355.00	\$953.00
Erosion Prevention/Control	\$2,291.00	\$2,121.00	\$170.00
Road Base Repair	\$0.00	\$6,833.00	-\$6,833.00
Roadside/Easement Maintenance	\$974.00	\$0.00	\$974.00
Road Maintenance Voting Item #3	\$7,307.00	\$0.00	\$7,307.00
Emergency/Savings Deposit	\$4,323.00	\$0.00	\$4,323.00
Capital Improv: Reserve Fund	\$8,616.00	\$4,612.00	\$4,004.00
Credits	-\$3,801.00		-\$3,801.00
Totals	\$106,925.00	\$82,677.00	\$24,248.00

Nine Mile Ranch Homeowners Association

Balance Sheet

As of April 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Wells Fargo Checking	48,091.84
1001 Wells Fargo Savings	19,570.50
1002 Wells Fargo CD	35,202.91
1003 Reserve Fund Checking Account	9,070.00
Total Bank Accounts	\$111,935.25
Accounts Receivable	
1500 Accounts Receivable	8,449.31
1505 Accounts Receivable - Fines	0.00
1506 Miscellaneous/Reimbursable	0.00
Total 1500 Accounts Receivable	8,449.31
Total Accounts Receivable	\$8,449.31
Other Current Assets	
1300 Court Awarded Fees (maybe uncollectable)	59,933.48
Undeposited Funds	0.00
Total Other Current Assets	\$59,933.48
Total Current Assets	\$180,318.04
Fixed Assets	
2000 Poor Boys Grader	18,560.09
2010 Sanding Facility Structure/Cover	15,718.00
Total Fixed Assets	\$34,278.09
Other Assets	
2005 Accumulated Depreciation	-11,136.00
Total Other Assets	\$ -11,136.00
TOTAL ASSETS	\$203,460.13
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Total Current Liabilities	\$0.00
Total Liabilities	\$0.00
Equity	
1110 Retained Earnings	92,363.54
3000 Opening Bal Equity	78,505.01
Net Income	32,591.58
Total Equity	\$203,460.13
TOTAL LIABILITIES AND EQUITY	\$203,460.13

Nine Mile Ranch Homeowners Association

Profit and Loss

June 2024 - April 2025

	TOTAL
Income	
4000 Annual Assessments	111,379.90
4010 Interest Income (members)	1,265.95
4015 Late Fees Income	399.91
4025 Lien Fees Income	1,821.00
Total Income	\$114,866.76
GROSS PROFIT	\$114,866.76
Expenses	
6120 Bank Service Charges	10.00
6125 Office Supplies/Postage/Printing	1,121.17
6141 Post Office Box Fee	188.00
6185 Liability Insurance	1,409.00
6230 Licenses and Permits	30.00
6235 Website	496.78
6255 Meeting Expense	640.63
6270 Accounting Fees/Tax Return	275.00
6280 Attorney Fees	5,105.93
6285 Lien Expense	2,124.50
6345 Income Taxes	34.00
6700 Road Maintenance	
6705 Road Gravel	17,654.54
6706 Gravel Machining	324.60
6710 Raking/Grading	1,514.80
6715 Ditch/Culvert Cleaning	2,481.84
6720 Other Road Material/Repairs	411.32
6725 Admin. Labor & Materials	264.84
6729 Capital Improvement; Reserve Fund	4,611.56
6730 Capital Improvements	622.15
6735 Emergency Repairs	355.03
6736 Road Base Repair	6,832.87
6740 Erosion Prevention/Control	2,120.65
6745 Weed Spray	10,027.85
6749 Sanding Facility Rental Fee	300.00
6750 Snow Plowing Labor & Materials	17,777.29
6751 Winter Sanding	5,942.71
Total 6700 Road Maintenance	71,242.05
Total Expenses	\$82,677.06
NET OPERATING INCOME	\$32,189.70
Other Income	
7010 Interest Earned	401.88
Total Other Income	\$401.88
NET OTHER INCOME	\$401.88
NET INCOME	\$32,591.58



PO Box 332
Oroville, WA 98844
9mileranchhoa.org

NOTICES

ANNUAL MEMBERSHIP MEETING

JUNE 21, 2025

Meeting begins at 1:00 p.m.

Counting of the Ballots begins at 10:00 a.m.

The Annual Meeting will be held in person at the Oroville High-school Library located at 816 Juniper Street, Oroville, WA. There is also an option to attend the meeting via Zoom. All zoom meeting registration information can be found on the HOA website closer to the date of the meeting.

Counting of the Ballots: For those members who would like to witness the counting of the ballots, the counting will take place at My Place Coffee located at 811 Appleway Street, Oroville WA. Counting starts at 10:00 am.

Agenda for the Annual Meeting:

Announcement of outcome of ballot counting
Ratification of proposed 2025-2026 budget
Announcement of next Board Meeting
Open floor for Membership discussion

Important:

Notice:

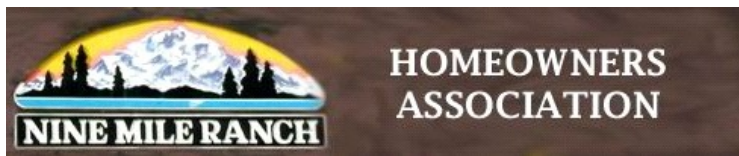
Per the 9MRHOA CCRs, Article IV, Section 3, the Board made the decision to raise the annual assessment rate 3% (\$10.00) for fiscal year 2025-26. This \$10 increase is for one year only.

Notice:

Invoicing for fiscal year 2025-26 will be mailed June 1, 2025, payment due by July 1, 2025. The invoice total will be \$370.43. ***Please do not mail your payment in the ballot envelope with or without your ballot. The ballot envelope PO Box is NOT the HOA PO Box.***

Notice:

Per Nine Mile Ranch CCRs, Article III, Section 1 a. and the Collection Policy adopted by the Board of Directors: **All past due Lot Owners, and/or those in breach of the CCRs, have their voting privileges suspended until assessments are paid in full, and/or in compliance.** Make your vote count! Pay your past due assessments!



**Statements re: 9MR HOA Capital Improvements Reserve Fund
for Fiscal Year 2025-26**

Per RCW 64.38.025(4)(a-g) and 64.38.070 the information in this Report is required to be given to members each year along with the proposed annual budget. Greater explanations are also included to simply inform members of overall plans and actions involving capital improvements funds. If you have any questions pertaining to this content, please contact the board of directors at BOD@9mileranchhoa.org.

This current fiscal year (2024-25) the BOD established an RCW-encouraged capital improvements “reserve fund” to start saving for, and executing, significant *capital improvements* on road sections that have been historically referred to as “No Plow”* zones.

This current year’s (2024-25) adopted budget included a 10% BOD-approved annual assessment raise. This created intentionally excess funds of \$8,616 in the budget which was placed into an expenditure called “Capital Improvements: Reserve Fund”, designating this for the starting of repairs and saving for the larger ones in the No Plow zones.

Below is a breakdown of Capital Improvements: Reserve Funds from excess funds in the 2024-25 budget. Funds are currently in the HOA main business checking account.

\$ 8,616	Excess funds from 2024-25 budget
<u>- 4,612</u>	Spent in 2024-25 on repairs for No Plow zones
\$ 4,004	Funds available to continue repairs in No Plow zones

In addition to the above, a new HOA bank account was set up this year which we call “Reserve Fund Checking Account”, designating this account for the No Plow zones. Presently there is \$9070 in the account. The funds in this account came from:

\$ 3,150	Funds collected from Fines paid
1,970	Excess snowplow funds saved from unplowed No Plow zones in past years
<u>3,950</u>	Past-due assessments collected from years prior, not in current years budget
\$ 9,070	Funds available to continue repairs in No Plow Zones

Taking this further using the **funds available** figures above:

\$ 4,004	Remainder of excess funds from 2024-25 budget
9,070	Funds available in new Reserve Fund Checking Account
<u>- 9,026</u>	Expenditures approved in 2024-25 for No Plow zone improvements not yet spent
\$ 4,048	Funds currently available for continued repairs in No Plow zones

The fiscal year **2025-26** adopted budget includes a 3% (\$10 per Lot) BOD-approved annual assessment increase for 2025-26 alone, such increase which was designated specifically to go toward the No Plow zone improvements. The funds in reserve from fiscal year 2024-25 plus this new 3% increase for 2025/26 will give the HOA enough funds to complete repairs of the designated No Plow zones.

\$ 4,048	Total funds currently available
<u>10,301</u>	Funds allocated for Capital Improvements in 2025-26 budget
\$14,349	Funds available to complete repairs of No Plow zones.

After the repairs for the No Plow zones are completed, excess funds in the budget will be used for further upgrades and repairs throughout the HOA roads in the future. While there are a variety of other road sections that are 'eyed' for potential improvements, the No Plow sections are the only sections at this time which the BOD understands are subject to the reporting requirements enumerated under RCW64.38.070. The BOD will continue to carefully watch for other road improvements that may elevate to such an imminently necessary and predictable level, and if those are identified then they will be included into the annual reporting required by RCW64.38.070.

There will continue to be road reports posted on the HOA website that will inform you of all upgrades and repairs planned for the roads. Note that road repair timelines are subject to availability of vendors and material.

* "No Plow" refers to road sections that were originally built by the developer inadequately for winter plowing maintenance. This issue impacts/limits year-round access to some members' Lots, such access which is required to be provided to all Lots per the HOA governing documents.

Road Report

March 20, 2025

written by Kirk Johnson, Road Manager

- Last fall's typical road maintenance was fully completed and roads appear to have shed their water well over the winter and without unreasonable wear/damage. We also succeeded in popping quite an amount of boulderheads sticking up in roads planes when we had appropriate equipment in any area last fall; that will make some of those areas smoother to drive on and reduce snow plower's equipment damage. This has been an ongoing focus for several years.
- (34) of the (51) allowed truck loads of topcoat gravel for fiscal year 24/25 Gravel Replenishment was completed by November 8, 2024 last fall, when winter set in. This year's current melt (roads drying up) seems to be a little later than average so probably in about a month we'll be able to commence with finishing the placement of the remaining (17) loads. At about that same time we'll also start typical spring road maintenance (raking, crowning, ditch clearing, other repairs).
- Last fall the Road Committee assessed roads for needful vegetation elimination/control within the driving planes; this type of weed spraying has to happen in the 'following spring' when moisture conditions are good at the same time as vegetation growth is very low or not yet emerged. This action has to take place about every three years on average. So we expect that immediately after spring road maintenance is completed this season we'll conduct this growth maintenance. This work is essential for keeping driving planes on roads clear enough such that cars traveling down roads do not ignite fires once seasonal conditions dry out.
- Last fall the BOD approved funds (\$1030.00) for, and the Road Committee executed, the installation of a 2' tall gravel and concrete block loading ramp at our Sanding Facility in Oroville. The ramp allows sand to be loaded into taller sanding trucks for us, as that is a variable we have needed to accommodate. The ramp was used throughout winter sanding maintenance and functioned as planned.
- On March 18, 2025 we received notice from our main topcoat gravel supplier they're raising their prices by 13%, which translates to an overall 7% increase per delivered truck load for us.
- This spring we'll also execute the improvement of the last 2200' of Mallard Drive in Division V, such section historically known as a "no-plow" section (too many boulderheads sticking up for the road to be successfully snow plowed). For virtually all the Ranch's 25-year road maintenance history that section has been abandoned of winter snow plowing, so after this spring we expect that for the first time several Lots at the end of that road will have winter time plowed road access as the CCRs require. This improvement is expected to cost approximately \$9026.00. The Board continues to set aside additional designated funds to improve other 'no-plow' sections.
- Members may recall that we crown and grade Ranch roads primarily using a commercial road rake that the HOA purchased in 2019 via a member-approved one-time special assessment. The intended benefits of the purchase were:
 - to allow us to be able to rake/grade roads at the precise moments when road moisture conditions are appropriate, such advantage which we were not getting prior to the rake purchase when we were reliant upon renting a rake in competition with other users in the region.
 - to save HOA funds once the original rake purchase price was paid for from the savings from not having to rent a rake any longer.

So here is a current summary of the cost-benefit analysis:

- The rake purchase cost to the HOA was \$18,560.09 and we've used the rake 6 times so far.
- Percent of the original rake purchase cost we've paid for each time we've used it so far:
 - **2020:** 7% / **2021:** 12% / **2022:** 9% / **2023:** 17% / **early 2024:** 13% / **late 2024:** 4%
- To date a total of 62% of the original rake purchase cost has been paid for with the savings we've experienced by owning the rake. With minimal regular maintenance the rake is expected to serve us for more than 30 years, so we expect to see significant cost savings as the future unfolds.
- Visit the HOA website to see updated road reports throughout the year, and email the BOD with questions.

ACC Report

The new year has brought several changes to the ACC.

- Todd Besaw has resigned as Chairman and Rick Lewis was appointed to replace him. Thanks to Todd for five years of stellar leadership.
- Two committee members have left and are replaced with two new comers. Welcome to Roshni Bhat and Terry Backmann.
- Going forward the ACC team looks to standardize, simplify and document the processes it uses to help Lot owners develop their property while maintaining compliance. Existing digital records are being transferred to a central location along with older paper records. The team will be posting any new information on the HOA website under the ACC navigation link, this includes relevant forms.

The ACC team looks forward to serving the HOA community this year. Please don't hesitate to contact us with any questions.



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BALLOT INSTRUCTIONS

Ballots must be returned no later than June 20, 2025

It is required that you place your completed ballot in provided return ballot envelope. Ballot envelope MUST be signed, dated and completely filled out to be valid.

Do not include additional items (checks, letters, etc.) in ballot envelope.

Election of Board Members

There are no elections for Board members this year as there are no terms expiring for existing Board members until next year.

To Waive, or not, the CPA Audit of Fiscal Year 2024/25

Per HOA RCW 64.38.045 (3) “...*The financial statements of associations with annual assessments of fifty thousand dollars or more shall be audited at least annually by an independent certified public accountant, but the audit may be waived if sixty-seven percent of the votes casts by owners....at which a quorum is present, vote each year to waive the audit.*” (bold added.)

In other words, Washington State Law allows HOA members the right to choose whether to spend funds on a yearly audit of their HOA financials. This vote will take place every year. Although the majority of the audit will be looking at our accounting books and practices, it also reviews Board actions including proper disclosure of funds spent, proper meeting minutes, and internal controls. This audit would be regarding one (1) fiscal year: June 1, 2024 through May 31, 2025. The cost of this audit is estimated to cost \$2,700.00 which also includes preparation of the HOA tax return.

The last audit conducted was for fiscal year 2020-21. It was determined by the auditors the HOA's standards of accounting practices are “in conformity with accounting principles generally accepted in the United States.” The auditors found no irregularities or issues.

It cannot be overly expressed the importance that you participate in the HOA voting process. We need a quorum (20% = 62 members voting) of votes to make the voting process valid.

Any questions please contact the Board at bod@9mileranchhoa.org.



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BALLOT 2025

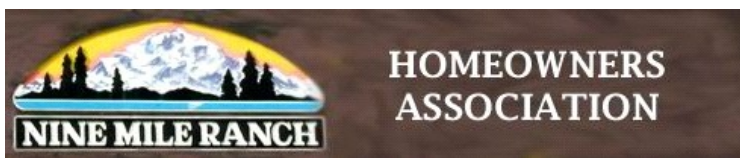
Ballots must be returned no later than June 20, 2025. It is required that you place your completed ballot in provided return ballot envelope. Ballot envelope **MUST be signed and dated to be valid; completely filled out.**

Election of Board of Directors

There are no elections of new Board members as there are no terms expiring this year.

To Waive, or not, the CPA Audit of Fiscal Year 2023/24

- Yes, I vote to waive **(to not have)** this year's audit.
- No, I vote to not waive **(to have)** this year's audit performed.



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Electronic Notice Authorization
Email Permission Form

Washington state HOA law (RCW 64.38.110) allows for electronic transmission of HOA communications upon consent, in writing, from the Lot Owner.

Filling out the information below, and returning it to the HOA, will allow HOA communications to be sent to you via email instead of US mail. Communications include the annual mailing, required notices and newsletters. The annual mailing includes a voting ballot and voting ballot return envelope; these will continue to be mailed to you by US mail. Assessment invoices will continue to be mailed US mail.

Your agreement to receive email communications will help to reduce mailing costs. Your email address will remain confidential and will be used only for official HOA communications.

I/we choose to receive official HOA communications and Notices via email.

email address

Division/Lot #

Name (please print)

Signature

Date

Return filled out form to:

Nine Mile Ranch HOA
PO Box 332
Oroville, WA 98844

or

email to: treasurer@9mileranchhoa.org