



# Kent Woodlands Journal

Newsletter #271

May 2018

The monthly newsletter of the Kent Woodlands Property Owners Association

## President's Note

Dear Neighbors,

The Fire Department begins their property inspections May 15th. All residents should've received a mailer last week, from the Kentfield Fire Protection District, outlining fire clearance zones and other helpful information regarding being fire safe. If you didn't receive a copy and would like one we have extras in the KWPOA office. A lot of the pertinent information is included in this newsletter below. Now would be the time to begin clearing up your properties so you pass the inspection.

— Bitsa Freeman, President

## Wildfire Preparedness: Removing Fire Hazards from your Property

**Structures** – Harden your home against embers, which are the most significant cause of home ignitions during wildfires. Hardening your home includes retrofitting attic and sub-basement vents, sealing gaps and openings where an ember could lodge, weather-stripping doors. Eliminate any gaps more than 1/8" as they are potential entry or lodging points for embers. Besides embers, any flammable material within 10 feet can jeopardize your home. Start at your roof and work outwards, keeping all surfaces of your home and other structures free of leaves, needles and debris.

**Zone 1 – 0 to 30 feet from your home** -- Remove combustible plants and shrubs near windows. Remove combustible items around and under decks, such as flammable patio furniture, flammable toys, garbage and recycling bins. Remove your jute or flammable fiber doormat. Remove debris from roof gutters, decks, under decks, porches, stairways. Remove branches that overhang your roof and keep branches 10 feet from chimneys. On the ground, remove fallen leaves, needles, twigs, bark, cones, and small branches. Trim trees to remove limbs from the ground up to 6 - 10 feet high. Relocate your firewood pile to outside Zone 1. Irrigate plants within Zone 1, choose only fire resistant species, use only fire resistant mulch.

**Zone 2 – 30 to 100 feet from your home** – Remove dead vegetation regularly. Cut annual grasses to a maximum height of 4 inches. Provide adequate horizontal spacing between shrubs and trees. Loose surface litter – consisting of fallen leaves or needles, twigs, bark, cones, and small branches – is permitted up to a depth of 3 inches. Trim trees to remove branches up to 10 feet from the ground.

For more information: [www.firesafemarin.org](http://www.firesafemarin.org)

— Fire Safety Committee

# A Reminder About Noise

As spring garden and construction projects get underway, residents are asked to be mindful of our regulations regarding noise in the neighborhood:

**Power Tools:** The use of noise producing manual or power tools, including but not limited to leaf blowers, lawn mowers, chain saws, chippers, power washers, and similar equipment, is only permitted between 7:30am and 5:00pm Monday through Friday, 9:00 am and 4:00 pm on Saturdays, and should be avoided unless reasonably necessary on Sundays, state or national holidays. Consistent use of noisy tools on Sundays or holidays may be considered unreasonable and subject to enforcement action.

**Construction:** Regulations and permit approvals limit the hours for construction-related activities to between 7:30 a.m. and 5:00 p.m. Monday through Friday, 9:00 a.m. and 4:00 p.m. on Saturdays. No construction is allowed on Sundays, state or national holidays. Loud noise-generating construction-related equipment (e.g., backhoes, generators, jackhammers) can be maintained, operated, or serviced at a construction site from 8 am to 5 pm Monday – Friday only.

Thank you in advance for being a considerate neighbor!

## License Plate Reader Camera Update

KWPOA has been working diligently on the installation of the LPR cameras at the entrance to Kent Woodlands. We can't predict the exact date when the license plate readers will be operational, but we can give you this status report on the tasks required to complete the project:

- ✓ Ballot measure passed
- ✓ County makes funds available
- ✓ Power Agreement signed
- ✓ Engineering study completed
- ✓ Camera equipment purchased
- ✓ Permit Application submitted to County
- ✓ Permit Application approved by County
- ✓ Trenching for power & pole installation
- \_\_\_ Installation of camera equipment
- \_\_\_ Cameras turn on

**We will keep you posted as this project nears completion!**

## Sheriff's Report

The following is a recap of Sheriff activity in Kent Woodlands during March 2018:

Alarm Activations	20 Activations
Vacation Homes	8 Homes
Vacation Checks Completed	31 Checks
Extra-patrol Request completed	53 Checks
Welfare Checks	2 Incidents
Citizen Assist	3 Incidents
Civil Advice	9 Incidents
AOA Fire	5 Incidents
Assist Outside Agency	1 Incident
Noise Complaints	3 Complaints
Thefts	0 Incidents
Traffic Stops	24
Parking Complaints	6 Complaint
Suspicious Vehicles/Persons	4 Incidents
Traffic Accidents	Accidents

— Deputy Scott Anderson

## Architectural Applications: May 2018

**Please note:** This newsletter is your **official notice** from the KWPOA regarding property improvements submitted for approval by the Architectural Committee. Please review this section very carefully as some planned development may affect you. Note that Architectural Committee actions are not final until ratified by the Board of Directors.

### **THIS MONTH'S ARCHITECTURAL REVIEW MEETING: May 8, 2018**

<b>Applicant</b>	<b>Property Address</b>	<b>Category/Project Description</b>
<b>New Applications for May</b>		
648 Goodhill	Keefe	C1: Minor Changes
9 Phoenix	Baierlein	C1: Minor Changes
233 S. Ridgecrest	Lane	C2: Minor Additions
<b>Continued Applications to be considered in May</b>		
375 Crown	Smock	C5: Prelim Review
<b>Applications Approved in April</b>		
I Spring	Gossett	C2: Minor Additions
<b>Open Enforcements</b>		
67 Ridgecrest		
651 Goodhill		
<b>Exempt and Administratively Approved Applications</b>		
135 Crown	Shultz	Changes to approved plans
210 Goodhill	Lowe	Window changes
I Spring	Gossett	Tree Removal
242 Evergreen	Arntz	Tree Removal

**ARCHITECTURAL COMMITTEE:** Jim Schafer (Chair), Anne Barr, Trina Lavigna, Tom Nicholson, Bill Riley

**AC COORDINATOR:** Michael Barber

**MEETINGS:** Held at the KWPOA office at 1010 Sir Francis Drake Blvd., #200, Kentfield, CA on **the 2<sup>nd</sup> and/or 4<sup>th</sup> Tuesdays of each month from 5:30 to 7:30 p.m.** To be noticed in the newsletter and placed on the agenda, COMPLETE applications must be received by the 21<sup>st</sup> of the preceding month (or the Friday prior if the 21<sup>st</sup> falls on a weekend or holiday). All calls concerning Architectural Committee matters should be directed to Michael Barber at the KWPOA office at 415-721-7429 or [mbarber@kwpoa.com](mailto:mbarber@kwpoa.com). Materials and applications may be mailed to P.O. Box 404, Kentfield 94914, or delivered to the office by appointment only.



Kent Woodlands Property Owners Association  
PO Box 404  
Kentfield, CA 94914

## *Regular Board Meeting*

**Date:** Thursday, May 24, 2018 - 6:00PM  
**Location:** 1010 Sir Francis Drake Blvd. #200

- Call to Order
- Public Comment
- Approval of April 26 Meeting Minutes
- AC Report and Ratifications
- Fire Safety Report and Related Votes
- FireWise Discussion
- LPR Update and Related Votes
- Food Truck Social Event
- Officer Reports
- County Update
- Administrator's Report
- Next Regular Board Meeting Agenda (May 24, 2018)
- Adjourn and Reconvene in Executive Session

### **Executive Session Agenda:**

- Call to Order
- Approval of April 26 Minutes
- Litigation Report
- Personnel
- Adjournment

*(This is a preliminary agenda. Final agenda posted at our office 96 hours prior to meeting.)*

## *KWPOA Contact Information*

**Mailing address:** PO Box 404, Kentfield 94914  
**Office address:** 1010 Sir Francis Drake Blvd. #200  
Kentfield, CA 94904  
**Phone:** 415-721-7429  
**Fax:** 415-532-1487  
**Web Site:** [www.kwpoa.com](http://www.kwpoa.com)  
**Email:** [info@kwpoa.com](mailto:info@kwpoa.com)

## *Board Members and Staff*

Bitsa Freeman, President	<a href="mailto:bfreeman@kwpoa.com">bfreeman@kwpoa.com</a>
Kathy Goldsmith, Vice President	<a href="mailto:kgoldsmith@kwpoa.com">kgoldsmith@kwpoa.com</a>
Ann Becker, Secretary	<a href="mailto:abecker@kwpoa.com">abecker@kwpoa.com</a>
Steve Gray, Treasurer	<a href="mailto:sgray@kwpoa.com">sgray@kwpoa.com</a>
Anne Barr, Director/Arch. Comm.	<a href="mailto:abarr@kwpoa.com">abarr@kwpoa.com</a>
Jeff Leh, Director	<a href="mailto:jleh@kwpoa.com">jleh@kwpoa.com</a>
Mimi Willard, Director	<a href="mailto:mwillard@kwpoa.com">mwillard@kwpoa.com</a>
Jeanne Williams, Administrator	<a href="mailto:jwilliams@kwpoa.com">jwilliams@kwpoa.com</a>
Michael Barber, AC Coordinator	<a href="mailto:mbarber@kwpoa.com">mbarber@kwpoa.com</a>

**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION**

**FINANCIAL STATEMENTS**

**AS OF**

**DECEMBER 31, 2017**

**TOGETHER WITH**

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**



**friedlander cherwon capper**

Certified Public Accountants

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Members  
Kent Woodlands Property Owners Association  
Kentfield, California

We have reviewed the accompanying financial statements of Kent Woodlands Property Owners Association, which comprise the balance sheet as of December 31, 2017, 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 the Association's 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 taken as a whole. Accordingly, we do not express such an opinion.

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.

Our 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 American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no 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. We believe that the results of our procedures provide a reasonable basis for our report.

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

Kent Woodlands Property Owners Association has not estimated future common property maintenance expenditures or future potential litigation expenses and, therefore, has not presented supplemental information of estimated future expenditures from its reserve fund and its future funding requirements that the American Institute of Certified Public Accountants has determined is required to supplement, although not required to be a part of, the basic financial statements.

*Friedlander Cherwon Capper LLP*

April 22, 2018

**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION  
BALANCE SHEET  
DECEMBER 31, 2017**

**ASSETS**

	<u>Operating Fund</u>	<u>Reserve Fund</u>	<u>Total</u>
<b>ASSETS:</b>			
CURRENT ASSETS:			
Cash	\$ 12,714	\$ 293,016	\$ 305,730
Prepaid expenses	6,003	-	6,003
Security deposit	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total current assets	<u>19,967</u>	<u>293,016</u>	<u>312,983</u>
PROPERTY AND EQUIPMENT at cost:			
Land	4,490	-	4,490
Office and computer equipment	4,000	-	4,000
Less - Accumulated depreciation	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
Total property and equipment	<u>4,490</u>	<u>-</u>	<u>4,490</u>
Total Assets	<u>\$ 24,457</u>	<u>\$ 293,016</u>	<u>\$ 317,473</u>
<b>LIABILITIES:</b>			
CURRENT LIABILITIES:			
Accounts payable	<u>\$ 7,758</u>	<u>\$ -</u>	<u>\$ 7,758</u>
Total current liabilities	7,758	-	7,758
<b>FUND BALANCES</b>	<u>16,699</u>	<u>293,016</u>	<u>309,715</u>
Total Liabilities and Fund Balances	<u>\$ 24,457</u>	<u>\$ 293,016</u>	<u>\$ 317,473</u>

See accompanying notes to financial statements and independent accountants' review report.

**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2017**

REVENUES:

Member assessments	\$	131,331
Design review revenue		57,777
Disclosure packages		4,955
Interest income		<u>91</u>
 Total Revenues		 <u>194,154</u>

OPERATING EXPENSES:

Secretary salaries and payroll taxes		42,917
Design review expense		38,891
Legal fees		19,376
Rent		15,152
Insurance		9,778
Office expense		9,399
Landscaping, maintenance and other operating expenses		5,177
Social committee events, net of reimbursements		4,708
Accounting		3,610
Utilities		2,566
Newsletter		667
Property taxes		<u>269</u>
 Total Operating Expenses		 <u>152,510</u>

REVENUES IN EXCESS OF EXPENSES 41,644

FUND BALANCES AT BEGINNING OF YEAR 268,071

FUND BALANCES AT END OF YEAR \$ 309,715

See accompanying notes to financial statements and independent accountants' review report.



**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Operating Fund</u>	<u>Reserve Fund</u>	<u>Total</u>
<b>CASH FLOWS FROM</b>			
<b>OPERATING ACTIVITIES:</b>			
Expenses in excess of revenues	\$ 41,644	\$ -	\$ 41,644
Adjustments to reconcile expenses in excess of revenues to net cash provided by operating activities:			
Increase in prepaid expenses	(41)		(41)
Increase in accounts payable	(1,352)	-	(1,352)
Transfer between funds	<u>(30,000)</u>	<u>30,000</u>	<u>-</u>
 Net cash provided by operating activities	 10,251	 30,000	 40,251
 CASH AT BEGINNING OF YEAR	 <u>2,463</u>	 <u>263,016</u>	 <u>265,479</u>
 CASH AT END OF YEAR	 <u>\$ 12,714</u>	 <u>\$ 293,016</u>	 <u>\$ 305,730</u>

See accompanying notes to financial statements and independent accountants' review report.

**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017**

1. Summary of Business Activity and Significant Accounting Policies

A. Business Activity

Kent Woodlands Property Owners Association (the "Association") is a California nonprofit mutual benefit corporation that was established on June 1, 1966. The Association's purpose is to enforce the rules and regulations adopted by the Board of Directors, the covenants, conditions and restrictions as set forth in the *First Restated Declaration of Covenants, Conditions, and Restrictions for Kent Woodlands*, and the deed restrictions encumbering certain lots and parcels within the Kent Woodlands real estate common interest development located in the County of Marin, California. The Association was also organized to own, repair, maintain and manage the common property of Kent Woodlands, and to otherwise enhance and promote the use and enjoyment of Kent Woodlands.

B. Basis of Accounting

These financial statements have been prepared on the accrual basis of accounting which recognizes revenues when assessed or earned and expenses when goods or services are received.

C. Fund Accounting and Reserve Fund

The Association uses fund accounting, which requires that funds, such as operating funds and reserve funds, be classified separately for accounting and reporting purposes. The Association maintains a reserve fund primarily to pay for extraordinary expenditures that cannot be funded by the operating fund, such as substantial maintenance of its common property or legal action necessary to enforce its regulations. Disbursements from the reserve fund and operating fund are generally at the discretion of the Board of Directors. Disbursements from the reserve fund generally may be made only for designated purposes. During the year ended December 31, 2017, \$30,000 was transferred from the reserve fund to the operating fund.

**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

1. Summary of Business Activity and Significant Accounting Policies (continued)

D. Property and Equipment

Property and equipment is depreciated using straight-line methods over their estimated useful lives ranging from three to seven years.

Maintenance, repairs, and renewals that neither materially add to the value of the property nor appreciably prolong its useful life are charged to expense as incurred.

E. Member Assessments and Allowance for Uncollectible Assessments

Members are subject to an annual assessment to provide funds for the Association's operating expenses and the funding of its reserve fund. The annual budget and member's assessments are determined by the Association's Board of Directors. Assessments receivable represent fees due from members at the balance sheet date. At December 31, 2017, assessments receivable were immaterial. The Board of Directors has the authority to levy special assessments against its members and their lots. Certain assessments require prior membership majority approval. Specific related information is available in the *First Restated Declaration of Covenants, Conditions, and Restrictions for Kent Woodlands*.

F. Income Taxes

Property owner associations may be taxed either as an owner association or as a regular corporation. For the year ended December 31, 2017, the Association was taxed as an owner association. Under that election, the Association is taxed on its nonexempt function net income, such as interest income and certain nonexempt function expenses, at a flat rate of 30%. Exempt function income, which consists of member assessments and other member fees, is not taxable.

The Association has analyzed the various federal and state filing positions and believes that its income tax filing positions and deductions are well documented and supported. Additionally, the Association believes that no accrual for tax liabilities is necessary. Therefore no reserves for uncertain income tax positions have been accrued.

G. Subsequent Events

Subsequent events have been evaluated through April 22, 2018, which is the date the financial statements were available to be issued.

**KENT WOODLANDS PROPERTY OWNERS ASSOCIATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2017**

1. Summary of Business Activity and Significant Accounting Policies (continued)

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Commitments

The Association leases its administrative office through October 2018. Monthly rent of \$1,329 increases annually as of November 1st, in proportion to increases in the consumer price index, but no more than 5%. The minimum annual rent commitment related to the remaining lease term amounts to \$13,290. Rent expense for the year ended December 31, 2017 was \$15,152.