

Assessor's Parcel Number: \_\_\_\_\_

Recording Requested By:

✓ Name: ANGIUS & TERRY LLP

Address: 1451 River Park Dr Suite 285

City/State/Zip SACRAMENTO CA 95815

Real Property Transfer Tax: \_\_\_\_\_

REQUESTED BY  
*Angius + Terry LLP*  
IN OFFICIAL RECORDS OF  
DOUGLAS CO., NEVADA

2004 OCT 14 PM 2:52

WERNER CHRISTEN  
RECORDER

\$21<sup>00</sup> PAID *KJ* DEPUTY

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SECOND AMENDED RESTITUTION ORDER  
(Title of Document)

This page added to provide additional information required by NRS 111.312 Sections 1-2. (Additional recording fee applies)

*This cover page must be typed or legibly hand printed.*

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KMAA -  
14501 ple

1 Alpine County Victim Witness Assistance Program  
2 Office of the District Attorney  
3 County of Alpine  
4 270 Laramie Street  
5 P.O. Box 248  
6 Markleeville CA 96120  
7 (530) 694-2971

**FILED**  
SUPERIOR COURT  
COUNTY OF ALPINE

JUL 26 2004

BY [Signature]  
COURT CLERK

**SEAL**

8 IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 IN AND FOR THE COUNTY OF ALPINE

10 THE PEOPLE OF THE STATE OF CALIFORNIA, )  
11 Plaintiff,  
12 vs.  
13 DEBORAH WARD,  
14 Defendant

Case No.: A030216

SECOND AMENDED  
RESTITUTION ORDER

The document to which this certificate  
is attached is a full, true and correct  
copy of the original on file and of  
record in my office  
9/17/04 [Signature]

Date Clerk (Seal)

16 On December 15, 2003, defendant DEBORAH WARD appeared before the Court and  
17 entered a guilty plea to a charge of Embezzlement, in violation of Penal Code §503, and entered  
18 a Nolo Contendere plea to charges of Grand Theft, in violation of Penal Code §487(a)(3); False  
19 Tax Returns, in violation of Revenue & Taxation Code §§ 19705(a)(1) and 19706, and by her  
20 plea was convicted of crimes entitling the victims to restitution.

21 A sentencing hearing was held on February 9, 2004, at which evidence was submitted  
22 that the victims have suffered losses as a result of the Defendant's conduct. The Defendant was  
23 advised of her right to a judicial determination of the amount of restitution, and a restitution  
24 hearing was held on March 1, 2004.

26 GOOD CAUSE APPEARING, IT IS HEREBY ORDERED that the Defendant pay the  
27 following amounts as restitution pursuant to Penal Code §1202.4(f):  
28

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1 (a) To victim Kirkwood Resort Master Owners Association, which changed its name  
2 effective May 20, 2004 to Kirkwood Community Association, a California nonprofit  
3 mutual benefit corporation (KCA): the sum of **\$63,860.92**, representing the sum of the  
4 items listed on attached Exhibit "A".

5 Interest shall be payable on the foregoing sum in the amount of 10 percent per  
6 annum, accruing from the following date: March 1, 2004, until paid.

7  
8 (b) To victim State of California Franchise Tax Board (address: P.O. Box 219, Rancho  
9 Cordova, CA 95741-0219) the sum of **\$6,330.00**, representing \$5,393.00 in additional  
10 tax, penalties, and interest due for unreported income and \$937.00 for costs of  
11 investigation.

12  
13 **FINES:**

14 Defendant shall pay a Restitution Fund Fine in the amount of \$200.00.

15  
16 **ALLOCATION OF RESTITUTION PAYMENTS AMONG VICTIMS:**

17 Restitution payments by the Defendant shall be credited first to KCA's uninsured losses  
18 (including interest thereon) until that portion of the obligation is paid in full; second, to the  
19 obligation to the State of California Franchise Tax Board (including interest and fines) until paid  
20 in full; third, to the satisfaction of the Restitution Fund Fine; and fourth, to KCA's insured losses  
21 (including interest thereon).

22  
23 **RETENTION OF JURISDICTION:**

24 This Court expressly retains jurisdiction to adjudicate, upon motion, any further  
25 restitution-related issue(s), including but not limited to: (1) claims for additional restitution to

26 ///

27 ///

28 ///

1 any victim; and (2) allegations of concealment of any assets and/or collusion to minimize the  
2 Defendant's assets to avoid the payment of the restitution ordered herein.

3  
4 Date: July 20 2004

5   
6 Judge of the Superior Court

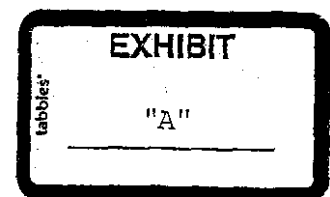
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**ORDER**

Account	Date	Item	Accepted	Rejected	Explanation
Robert Ward	11/29/2000	Wire Transfer	\$ 4,500.00		Bonus not authorized
<b>Robert Ward Total</b>			<b>\$ 4,500.00</b>	<b>\$ -</b>	
ABCO Appliance	1/26/1999	195	\$ 84.14		Repair of appliance in property managed by Robert Ward
ABCO Appliance	10/19/2000	1118	\$ 48.52		Unauthorized expense
<b>ABCO Appliances Total</b>			<b>\$ 132.66</b>	<b>\$ -</b>	
Accurate Audio	9/27/2000	3290	\$ 190.82		Coaxial Cable for Ward residence
<b>Accurate Audio Total</b>			<b>\$ 190.82</b>	<b>\$ -</b>	
Active Wear & Arts	12/21/1999	369	\$ 424.71		Jackets for Robert & Stacey Ward
<b>Active Wear &amp; Arts Total</b>			<b>\$ 424.71</b>	<b>\$ -</b>	
Allied Heating	12/1/1990	3381	\$ 313.51		Recirculating pump for Ward Residence
<b>Allied Heating Total</b>			<b>\$ 313.51</b>	<b>\$ -</b>	
Big O Tires	6/24/1999	266	\$ 39.96		Tires for personal vehicle
<b>Big O Tires Total</b>			<b>\$ 39.96</b>	<b>\$ -</b>	
Campmor	11/18/2000	3336		\$ 27.00	Snow pants for Antoinette Wingate (Admin employee)
<b>Campmor Total</b>			<b>\$ -</b>	<b>\$ 27.00</b>	
Petty Cash	7/28/1998	1037	\$ 250.00		Unauthorized expense
Petty Cash	10/15/1998	153	\$ 250.00		Unauthorized expense
Petty Cash	11/19/1998	168	\$ 300.00		Unauthorized expense
<b>Petty Cash Total</b>			<b>\$ 800.00</b>	<b>\$ -</b>	
Cash	12/7/1998	173	\$ 300.00		Unauthorized expense
Cash	12/16/1998	177	\$ 400.00		Unauthorized expense
Cash	12/22/1998	181	\$ 300.00		Unauthorized expense
Cash	1/4/1999	185	\$ 300.00		Unauthorized expense
Cash	1/14/1999	190	\$ 200.00		Unauthorized expense
Cash	2/1/1999	197	\$ 200.00		Unauthorized expense
Cash	2/12/1999	201	\$ 300.00		Unauthorized expense
Cash	2/22/1999	203	\$ 300.00		Unauthorized expense
Cash	2/25/1999	205	\$ 200.00		Unauthorized expense
Cash	3/4/1999	207	\$ 200.00		Unauthorized expense
Cash	3/11/1999	208	\$ 300.00		Unauthorized expense
Cash	3/17/1999	209	\$ 400.00		Unauthorized expense
Cash	3/26/1999	229	\$ 300.00		Unauthorized expense
Cash	4/16/1999	239	\$ 450.00		Unauthorized expense
Cash	4/28/1999	243	\$ 200.00		Unauthorized expense
Cash	5/5/1999	249	\$ 200.00		Unauthorized expense
Cash	5/11/1999	257	\$ 150.00		Unauthorized expense
Cash	6/11/1999	263	\$ 350.00		Unauthorized expense
Cash	6/29/1999	268	\$ 300.00		Unauthorized expense
Cash	7/8/1999	272	\$ 149.00		Unauthorized expense
Cash	8/4/1999	280	\$ 300.00		Unauthorized expense
Cash	8/19/1999	289	\$ 298.00		Unauthorized expense
Cash	8/31/1999	295	\$ 288.00		Unauthorized expense
Cash	9/17/1999	296	\$ 300.00		Unauthorized expense
Cash	10/1/1999	308	\$ 289.00		Unauthorized expense
Cash	10/21/1999	316	\$ 634.00		Unauthorized expense
Cash	11/15/1999	339	\$ 220.00		Unauthorized expense
Cash	11/22/1999	344	\$ 375.00		Unauthorized expense
Cash	1/18/2000	385	\$ 172.00		Unauthorized expense
Cash	1/27/2000	391	\$ 122.00		Unauthorized expense
Cash	3/1/2000	1651	\$ 124.00		Unauthorized expense
Cash	3/15/2000	1654	\$ 168.00		Unauthorized expense
Cash	3/29/2000	1673	\$ 478.00		Unauthorized expense
Cash	4/4/2000	1674	\$ 168.00		Unauthorized expense
Cash	4/21/2000	1714	\$ 294.00		Unauthorized expense
Cash	5/25/2000	3084	\$ 468.00		Unauthorized expense
Cash	6/8/2000	3091	\$ 163.00		Unauthorized expense
Cash	6/15/2000	3095	\$ 348.00		Unauthorized expense
Cash	7/5/2000	3103	\$ 649.00		Unauthorized expense

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Cash	7/10/2000	3108	\$	523.00	Unauthorized expense
Cash	7/27/2000	3145	\$	233.00	Unauthorized expense
Cash	8/8/2000	3146	\$	439.00	Unauthorized expense
Cash	8/15/2000	3150	\$	222.00	Unauthorized expense
Cash	9/1/2000	3162	\$	327.00	Unauthorized expense
Cash	9/12/2000	3279	\$	374.58	Unauthorized expense
Cash	9/20/2000	3289	\$	428.45	Unauthorized expense
Cash	10/10/2000	3301	\$	479.00	Unauthorized expense
Cash	10/20/2000	3311	\$	294.37	Unauthorized expense
Cash	11/7/2000	3300	\$	249.07	Unauthorized expense
Cash	11/24/2000	3334	\$	395.00	Unauthorized expense
Cash	11/30/2000	3378	\$	643.00	Unauthorized expense
Cash	12/14/2000	3387	\$	346.83	Unauthorized expense
Cash	12/19/2000	3385	\$	375.49	Unauthorized expense
Cash	1/17/2001	3437	\$	327.80	Unauthorized expense
Cash	2/5/2001	3445	\$	278.94	Unauthorized expense
Cash	2/13/2001	3446	\$	269.00	Unauthorized expense
<b>Cash Total</b>			\$	17,562.53	\$ -
Cellcom	8/10/1998	285	\$	55.18	Mickey Mouse faceplate for Nokia cell phone
<b>Cellcom Total</b>			\$	55.18	\$ -
Clark Plumbing	5/11/1999	255	\$	299.44	For rental property of Robert Ward
Clark Plumbing	12/16/1998	176	\$	114.05	Unauthorized expense
<b>Clark Plumbing Total</b>			\$	413.49	\$ -
Computers in Concert	10/5/1999	313	\$	853.99	Computer for MC (not Me)
<b>Computers in Concert Total</b>			\$	853.99	\$ 853.99
DMV	11/4/1999	328	\$	156.00	Personal vehicle registration
DMV	11/10/1999	338	\$	15.00	Family Boat registration
DMV	11/27/2000	3337	\$	142.00	Personal vehicle registration
<b>DMV Total</b>			\$	313.00	\$ -
Discover Bank	1/10/2001	3430	\$	357.32	Personal Credit Card, no back up.
<b>Discover Bank Total</b>			\$	357.32	\$ -
Engine Dynamics	4/6/2000	1676	\$	145.00	Family boat repairs
Engine Dynamics	6/7/2000	3089	\$	1,358.73	Family boat repairs
Engine Dynamics	12/19/2000	1676	\$	913.51	Family boat repairs
Engine Dynamics	1/17/2001	3436	\$	172.66	Family boat repairs
<b>Engine Dynamics Total</b>			\$	2,589.90	\$ -
Farmers Insurance	6/8/2000	3094	\$	978.10	Personal vehicle insurance
<b>Farmers Insurance Total</b>			\$	978.10	\$ -
J Getz	10/8/1999	314	\$	590.00	Mortgage payment to personal friend
<b>J Getz Total</b>			\$	590.00	\$ -
K-Mart	12/7/1998	174	\$	44.79	Unauthorized expense
K-Mart	4/13/1999	236	\$	85.78	Unauthorized expense
K-Mart	7/17/1999	273	\$	176.66	Carpet Cleaner
K-Mart	9/7/1999	297	\$	97.52	Unauthorized expense
K-Mart	9/18/1999	306	\$	86.91	Unauthorized expense
K-Mart	11/21/1999	343	\$	196.64	Unauthorized expense
K-Mart	12/8/1999	354	\$	220.08	Unauthorized expense
K-Mart	12/15/1999	362	\$	89.94	Unauthorized expense
K-Mart	1/13/2000	371	\$	484.68	Unauthorized expense
K-Mart	1/18/2000	384	\$	129.34	Unauthorized expense
K-Mart	5/29/2000	3087	\$	227.56	Unauthorized expense
K-Mart	6/3/2000	3088	\$	71.14	Unauthorized expense
K-Mart	7/3/2000	3106	\$	14.15	Unauthorized expense
K-Mart	8/15/2000	3151	\$	58.82	Unauthorized expense
K-Mart	9/10/2000	3158	\$	165.56	Unauthorized expense
K-Mart	8/29/2000	3159	\$	87.46	Unauthorized expense
K-Mart	9/28/2000	3299	\$	96.99	Unauthorized expense
K-Mart	10/13/2000	1117	\$	78.05	Unauthorized expense
K-Mart	10/15/2000	3306	\$	193.15	Unauthorized expense
K-Mart	1/15/2001	156	\$	344.45	Unauthorized expense
<b>K-Mart Total</b>			\$	2,773.01	\$ 176.66

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Lake Tahoe Auto Village	10/18/2000	3307	\$	350.86		Replace roof on personal vehicle
Lake Tahoe Auto Village Total			\$	350.86	\$	-
Lifetouch	9/15/1999	305	\$	30.00		School photos
Lifetouch Total			\$	30.00	\$	-
Midas	7/19/2000	3115	\$	576.34		Personal vehicle repair
Midas Total			\$	576.34	\$	-
Office Depot	1/4/1999	186	\$	267.49		Palm Pilot
Office Depot	6/21/2000	3100			\$	389.43 Printer cable, Calculator, Printer
Office Depot	12/28/2000	3393			\$	364.80 Palm Pilot
Office Depot Total			\$	267.49	\$	754.23
Pacific Bell Wireless	9/18/2000	309			\$	270.27 Pre- Verizon cell phone service
Pacific Bell Wireless	11/15/1999	336			\$	196.25 Pre- Verizon cell phone service
Pacific Bell Wireless	1/20/2000	383			\$	233.89 Pre- Verizon cell phone service
Pacific Bell Wireless	3/17/2000	1666			\$	239.32 Pre- Verizon cell phone service
Pacific Bell Wireless	5/17/2000	3060			\$	170.13 Pre- Verizon cell phone service
Pacific Bell Wireless	9/12/2000	3267			\$	304.41 Pre- Verizon cell phone service
Pacific Bell Wireless	9/12/2000	3265	\$	184.58		Robert Ward cell phone
Pacific Bell Wireless	1/12/2001	3432	\$	92.81		Robert Ward cell phone
Pacific Bell Wireless Total			\$	277.39	\$	1,414.27
Pro Leisure	2/11/2000	1636	\$	95.46		for Robert Ward Realty
Pro Leisure	6/29/2000	3099	\$	666.46		Softball team uniforms for South Lake Tahoe (Robert Ward) Realty
Pro Leisure Total			\$	761.92	\$	-
Radio Shack	4/6/1999	233			\$	53.61 Cassette Player
Radio Shack	2/13/2000	1608	\$	339.68		Compaq Computer Monitor
Radio Shack	6/8/2000	3093			\$	29.02 MOTOROLA Cell phones (2)
Radio Shack	9/1/2000	3163			\$	284.19 Nokia 252NP Cell Phone
Radio Shack	11/21/2000	3358	\$	268.11		Personal Credit Card (Karaoke Machine)
Radio Shack Total			\$	607.79	\$	366.82
Raley's	11/13/98 thru	166, 250,	\$	1,665.50		Unauthorized expense
	2/3/01	298,335,358,363,37				
		0,380,383,1645,395				
		,1659,1712,1713,17				
		17,1723,1726,1727,				
		3102,3107,3144,31				
		55,3160,3312,3315,				
		1134,3332,3377,34				
		44				
Raley's Total			\$	1,665.50	\$	-
Road Runner	4/5/1999	232	\$	24.43		Personal auto
Road Runner	10/6/1999	311	\$	15.93		Personal auto
Road Runner Total			\$	40.36	\$	-
Sierra Pacific Power	1/17/2000	382	\$	165.67		Home utilities
Sierra Pacific Power	1/9/2001	3395	\$	254.09		Home utilities
Sierra Pacific Power Total			\$	419.76	\$	-
Smart & Final	4/30/99 thru	248,282,310,357,37	\$	451.06		Unauthorized expense
	11/7/00	2,1116,3316				
Smart & Final Total			\$	451.06	\$	-
Sorenson's Resort	11/17/1999	340			\$	897.60 Employee Christmas party
Sorenson's Resort	12/20/2000	3389			\$	559.30 Employee Christmas party
Sorenson's Resort Total			\$	-	\$	1,456.90
Stop N' Save	9/10/1999	299	\$	33.40		Unauthorized expense
Stop N' Save	4/2/1999	230	\$	21.14		Unauthorized expense
Stop N' Save Total			\$	54.54	\$	-
Tahoe Basin Appraisal Ser	6/29/1999	269	\$	300.00		Appraisal of personal hoe
Tahoe Basin Appraisal Services Total			\$	300.00	\$	-
Tahoe Pool & Spa	3/30/2000	1675	\$	537.84		Personal spa
Tahoe Pool & Spa	4/4/2000	1684	\$	132.00		Personal spa
Tahoe Pool & Spa	7/21/2000	3134	\$	1,107.69		Personal spa

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<b>Tahoe Pool &amp; Spa Total</b>			\$ 1,777.53	\$ -	
Tahoe Quick Lube	6/16/2000	3097	\$ 29.53		Personal auto
Tahoe Quick Lube	1/4/2001	3398	\$ 50.07		Personal auto
<b>Tahoe Quick Lube Total</b>			\$ 79.60	\$ -	
US Bank	11/15/1999	337	\$ 227.74		Personal vehicle loan
US Bank	3/8/2000	1658	\$ 238.58		Personal vehicle loan
US Bank	7/18/2000	3113	\$ 444.64		Personal vehicle loan
US Bank	1/5/2001	3400	\$ 227.74		Personal vehicle loan
<b>US Bank Total</b>			\$ 1,138.70	\$ -	
Wall Mart	10/29/98 thru	159,172,292,327,36	\$ 1,687.78	\$ 1,135.46	Unauthorized expense, justification
	1/15/01	5,1654,1014,1665,172			
<b>Wall Mart Total</b>			\$ 1,687.78	\$ 1,135.46	
Deborah Ward	3/18/1998	106		\$ 289.54	Reimbursement for office desk & credenza
<b>Deborah Ward Total</b>			\$ -	\$ 289.54	
Windshield pro	1/23/1999	346	\$ 100.00		Personal auto
<b>Windshield pro Total</b>			\$ 100.00	\$ -	
Sears	6/5/1999	258	\$ 266.24		Unauthorized expense, Scott Kenitzer account
<b>Sears Total</b>			\$ 266.24	\$ -	
Target Stores	6/8/2000	3092	\$ 232.41		Unauthorized expense
Target Stores	11/15/2000	1135	\$ 547.14		Unauthorized expense
Target Stores	11/30/2000	1138	\$ 516.82		Unauthorized expense
<b>Target Stores Total</b>			\$ 1,296.37	\$ -	
Capital One Visa	9/12/2000	3278		\$ 49.48	Reimburse Laura Englesby
<b>Capital One Visa Total</b>			\$ -	\$ 49.48	
Kirkwood Mountain Resort	12/14/2000	3383	\$ 820.26		Ski Outfit
<b>Kirkwood Mountain Resort Total</b>			\$ 820.26	\$ -	
KMOA			\$ 5,025.00		Cost of Colleen Johnson Investigation
KMOA			\$ 3,670.36		Accountemps bill
KMOA			\$ 637.50		Legal Expenses
KMOA			\$ 7,024.38		Association management Audit & Investigation related Expenses
KMOA			\$ 2,500.00		Wulstein Financial Services Additional audit expenses
<b>KMOA Total</b>			\$ 18,857.24	\$ -	
<b>Grand Total</b>			\$ 63,860.92	\$ 6,524.35	

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