

MINUTES OF THE BOARD OF DIRECTORS OF  
WESTWOOD COMMUNITY SERVICES DISTRICT

October 4, 2021

7:00 p.m.

CALL TO ORDER

President Binswanger called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL:

On roll call there were present Directors Binswanger, Compton, Young, Escobar, Fire Chief Duerksen, General Manager Johnstun and Secretary Handschumaker

AGENDA APPROVAL

On motion of Director Young, seconded by Director Compton to approve the September 2021 agenda.

Vote: Ayes: Directors Binswanger, Escobar, Young and Compton

Absent: Director Hasselwander

MINUTES:

On motion of Director Escobar, seconded by Director Compton to approve the September 7, 2021 minutes.

Vote: Ayes: Directors Binswanger, Young, Young and Escobar

Absent: Director Hasselwander

FINANCIAL REPORT:

Sep 1, 21

**ASSETS**

**Current Assets**

**Checking/Savings**

11014 · WCSO Local Agency Split	325,771.74
11015 · Plumas Bank - Checking	49,215.52
11018 · LAIF	701,475.61
11090 · Impress Cash	400.00
111018 · Sewer II	18,009.70
111019 · Sewer #3	5,190.65
11122 · WCSO CD	247.10
11155 · Fire Department Reserve	1,025.86
11157 · Fire Department Reserve 3	1,027.43
<b>Total Checking/Savings</b>	<b>1,102,363.61</b>

On motion of Director Compton seconded by Director Young to approve the September 2021 Financial Report.

Vote: Ayes: Directors Binswanger, Escobar, Compton and Young

Absent: Director Hasselwander

General Manager Johnstun reported for the month of September 2021

Fire Chief Duerksen reported for the month of September 2021

**PUBLIC INPUT** - This is the opportunity for anyone attending to address issues not on the posted agenda (no action can be taken).

**INFORMATION ITEMS:**

Discussed a resolution, with findings that, in the event of a State of California declared fire emergency within the district boundaries, the Fire Chief would assume direct control of fire operations during that state of emergency, and, during that state of emergency, would report directly to the Board and would keep the General Manager informed.

Discussed Westwood Beach property line  
Discussed logging the race track  
Discussed update on the park grant

**ACTION ITEMS:**

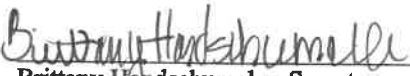
On motion of Director Young, seconded by Director Escobar to approve splitting the cost with Buffalo Chips for a generator up to \$8,000 for the shop upon approval by the lawyer.

Votes: Ayes: Directors Binswanger, Compton, Young and Escobar

Absent: Director Hasselwander

**ADJOURNMENT:**

The meeting adjourned at 7: 50 p.m. until the next regular meeting of November 1, 2021

  
Brittany Handschumaker Secretary

**APPROVED**

  
Sheri Binswanger, President  
Interview

10/29/21

**Westwood Community Services District**  
**Checks**  
**October 2021**

Date	Num	Name	Account	Class	Amount
<b>Oct 21</b>					
10/01/2021	33719	AT&T Mobility	11015 · Plumas ...		-292.52
10/01/2021	33720	Bandon IT	11015 · Plumas ...		-266.00
10/01/2021	33721	Basic Laboratory	11015 · Plumas ...		-158.50
10/01/2021	33722	Diversified Office Systems	11015 · Plumas ...		-104.46
10/01/2021	33723	Lassen Municipal Utilities Dist...	11015 · Plumas ...		-1,093.27
10/01/2021	33724	Lassen True Value Hardware	11015 · Plumas ...		-7.06
10/01/2021	33725	NAPA Sierra	11015 · Plumas ...		-499.52
10/01/2021	33726	Streamline	11015 · Plumas ...		-100.00
10/01/2021	33727	Basic Laboratory	11015 · Plumas ...		-701.50
10/01/2021	33728	Bank of America	11015 · Plumas ...		-186.60
10/01/2021	33679	Bank of America	11015 · Plumas ...		0.00
10/04/2021	33729	Basic Laboratory	11015 · Plumas ...		-392.00
10/04/2021	33730	Lassen True Value Hardware	11015 · Plumas ...		-475.81
10/04/2021	33731	PG&E	11015 · Plumas ...		-8,658.01
10/05/2021	33732	Brittany Handschumaker	11015 · Plumas ...		-60.16
10/05/2021	33733	Frontier	11015 · Plumas ...		-539.02
10/06/2021	33734	Baehler, Robert W	11015 · Plumas ...		0.00
10/06/2021	33735	Beavers Jr/, Halton G	11015 · Plumas ...		-209.76
10/06/2021	33737	Handschumaker, Brittany N	11015 · Plumas ...		0.00
10/06/2021	33738	Johnstun, Joseph K	11015 · Plumas ...		0.00
10/06/2021	33739	Mayne, Luke J	11015 · Plumas ...		0.00
10/06/2021	33740	Sheetz, Jenny	11015 · Plumas ...		0.00
10/06/2021	33736	Duerksen, Forest F.	11015 · Plumas ...		0.00
10/06/2021	33741	CalPERS Supplemental Inco...	11015 · Plumas ...		-50.00
10/06/2021	33742	EFTPS - Federal Tax Paymen...	11015 · Plumas ...		-3,055.36
10/06/2021	33743	Employment Development De...	11015 · Plumas ...		-618.43
10/06/2021	33744	Public Employees Retirement ...	11015 · Plumas ...		-872.85
10/06/2021	33745	Westwood Community Servic...	11015 · Plumas ...		-147.16
10/06/2021	33746	Public Employees Retirement ...	11015 · Plumas ...		-1,212.01
10/07/2021		QuickBooks Payroll Service	11015 · Plumas ...		-9,113.33
10/08/2021	33747	Bank of America	11015 · Plumas ...		-64.01
10/12/2021	33748	Employment Development De...	11015 · Plumas ...		-0.21
10/12/2021	33749	C & S Waste Solutions Of Las...	11015 · Plumas ...		-239.39
10/12/2021	33750	Gregory P. Einhorn	11015 · Plumas ...		-550.00
10/12/2021	33751	Labor Law Poster Service	11015 · Plumas ...		-99.50
10/12/2021	33752	Public Employees Retirement ...	11015 · Plumas ...		-6.33
10/12/2021	33753	SDRMA	11015 · Plumas ...		-5,755.64
10/12/2021	33754	Staub Energy	11015 · Plumas ...		-417.80
10/12/2021	33755	Turner Excavating, Inc.	11015 · Plumas ...		-716.07
10/12/2021	33756	Public Employees Retirement ...	11015 · Plumas ...		-11.92
10/12/2021	33757	SDRMA	11015 · Plumas ...		-333.00
10/12/2021	33758	Bank of America	11015 · Plumas ...		-432.10
10/12/2021	33759	Intermountain Enterprises, LLC	11015 · Plumas ...		-76.11
10/12/2021	33760	Lassen Regional Solid Waste	11015 · Plumas ...		-38.00
10/12/2021	33761	Westwood Sanitation Portable...	11015 · Plumas ...		-56.12
10/12/2021	33762	Bank of America	11015 · Plumas ...		-132.03
10/12/2021	33763	Bank of America	11015 · Plumas ...		-84.00
10/12/2021	33764	Bank of America	11015 · Plumas ...		-1,508.24
10/12/2021	33765	Bank of America	11015 · Plumas ...		-24.67
10/12/2021	33766	Bank of America	11015 · Plumas ...		-591.68
10/13/2021	33767	State Water Resource Control...	11015 · Plumas ...		-125.00
10/20/2021	33768	Baehler, Robert W	11015 · Plumas ...		0.00
10/20/2021	33772	Duerksen, Forest F.	11015 · Plumas ...		0.00
10/20/2021	33774	Handschumaker, Brittany N	11015 · Plumas ...		0.00
10/20/2021	33776	Johnstun, Joseph K	11015 · Plumas ...		0.00
10/20/2021	33777	Mayne, Luke J	11015 · Plumas ...		0.00
10/20/2021	33778	Sheetz, Jenny	11015 · Plumas ...		0.00
10/20/2021	33769	Beavers Jr/, Halton G	11015 · Plumas ...		-209.76
10/20/2021	33770	Binswanger, Sheri L	11015 · Plumas ...		0.00
10/20/2021	33771	Compton, Robert S	11015 · Plumas ...		0.00
10/20/2021	33773	Escobar, Jr., David	11015 · Plumas ...		-113.94
10/20/2021	33775	Hasselwander, MaryAnn G	11015 · Plumas ...		0.00
10/20/2021	33779	Young, Neil W	11015 · Plumas ...		-113.93
10/20/2021	33780	CalPERS Supplemental Inco...	11015 · Plumas ...		-50.00
10/20/2021	33781	EFTPS - Federal Tax Paymen...	11015 · Plumas ...		-3,148.12
10/20/2021	33782	Employment Development De...	11015 · Plumas ...		-636.66
10/20/2021	33783	Public Employees Retirement ...	11015 · Plumas ...		-872.85

**Westwood Community Services District**  
**Checks**  
**October 2021**

10/29/21

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>
10/20/2021	33784	Westwood Community Servic...	11015 · Plumas ...		-147.16
10/20/2021	33785	Public Employees Retirement ...	11015 · Plumas ...		-1,212.01
10/20/2021	33786	AmeriGas	11015 · Plumas ...		-84.82
10/20/2021	33787	Basic Laboratory	11015 · Plumas ...		-158.50
10/20/2021	33788	California Special Districts As...	11015 · Plumas ...		-4,054.00
10/21/2021		QuickBooks Payroll Service	11015 · Plumas ...		-9,543.57
10/21/2021	33790	United States Post Office	11015 · Plumas ...		-160.00
10/21/2021	33791	GreatAmerica Financial Svcs.	11015 · Plumas ...		-253.64
10/26/2021	33792	Staub Energy	11015 · Plumas ...		-209.87
10/26/2021	33793	WEX Bank	11015 · Plumas ...		-650.06
10/26/2021	33794	Pro-Trans	11015 · Plumas ...		-3,364.29
10/28/2021	33795	Lassen Municipal Utilities Dist...	11015 · Plumas ...		-582.03
10/28/2021	33796	Lassen Municipal Utilities Dist...	11015 · Plumas ...		-175.89
10/28/2021		GreatAmerica Financial Svcs.	11015 · Plumas ...		-253.64
10/28/2021	33798	Lassen Municipal Utilities Dist...	11015 · Plumas ...		-195.53
<b>Oct 21</b>					<b>-66,265.42</b>

3:21 PM  
10/29/21  
Accrual Basis

## Westwood Community Services District Profit & Loss by Class

October 2021

	Fire	Park	Sewer	Street Light	Water	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Revenues</b>						
40500 · Rent	1,539.88	0.00	0.00	0.00	0.00	1,539.88
40600 · Copies & Other	0.00	0.00	2.32	0.00	2.33	4.65
41100 · Sewer						
41200 · Service Charge	0.00	0.00	38,449.46	0.00	0.00	38,449.46
<b>Total 41100 · Sewer</b>	<b>0.00</b>	<b>0.00</b>	<b>38,449.46</b>	<b>0.00</b>	<b>0.00</b>	<b>38,449.46</b>
42000 · Water						
42100 · Business	0.00	0.00	0.00	0.00	2,944.42	2,944.42
42200 · Residential	0.00	0.00	0.00	0.00	32,228.91	32,228.91
42300 · Other	0.00	0.00	0.00	0.00	330.16	330.16
42600 · Hydrants	0.00	0.00	0.00	0.00	161.77	161.77
42850 · Late Fees	0.00	0.00	0.00	0.00	1,503.56	1,503.56
<b>Total 42000 · Water</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,168.82</b>	<b>37,168.82</b>
50300 · Refunds	0.00	0.00	318.83	0.00	318.84	637.67
51000 · Park						
51200 · Donations	25.70	25.00	0.00	0.00	0.00	50.70
<b>Total 51000 · Park</b>	<b>25.70</b>	<b>25.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50.70</b>
<b>Total Revenues</b>	<b>1,565.58</b>	<b>25.00</b>	<b>38,770.61</b>	<b>0.00</b>	<b>37,489.99</b>	<b>77,851.18</b>
40300 · LMUD Service Collections	600.00	0.00	0.00	0.00	0.00	600.00
<b>Total Income</b>	<b>2,165.58</b>	<b>25.00</b>	<b>38,770.61</b>	<b>0.00</b>	<b>37,489.99</b>	<b>78,451.18</b>
<b>Gross Profit</b>	<b>2,165.58</b>	<b>25.00</b>	<b>38,770.61</b>	<b>0.00</b>	<b>37,489.99</b>	<b>78,451.18</b>
<b>Expense</b>						
<b>Employee Benefits</b>						
6012 · Dental Insurance	0.00	0.00	166.50	0.00	166.50	333.00
6014 · Health Insurance	0.00	0.00	2,745.00	0.00	2,745.00	5,490.00
6018 · PERS	630.35	0.00	905.96	0.00	905.96	2,442.27
<b>Total Employee Benefits</b>	<b>630.35</b>	<b>0.00</b>	<b>3,817.46</b>	<b>0.00</b>	<b>3,817.46</b>	<b>8,265.27</b>
6110 · Automobile Expense						
6112 · Fuel	627.67	0.00	374.03	0.00	374.03	1,375.73
6114 · Maintenance/Repair	3,863.81	0.00	0.00	0.00	0.00	3,863.81
<b>Total 6110 · Automobile Expense</b>	<b>4,491.48</b>	<b>0.00</b>	<b>374.03</b>	<b>0.00</b>	<b>374.03</b>	<b>5,239.54</b>
6160 · Dues and Subscriptions	0.00	0.00	2,027.00	0.00	2,027.00	4,054.00
6180 · Insurance	0.00	0.00	-4,275.00	0.00	0.00	-4,275.00
6270 · Professional Fees						
6280 · Legal Fees	183.34	0.00	183.33	0.00	183.33	550.00
<b>Total 6270 · Professional Fees</b>	<b>183.34</b>	<b>0.00</b>	<b>183.33</b>	<b>0.00</b>	<b>183.33</b>	<b>550.00</b>
6300 · Repairs						
6302 · Maintenance	7.06	0.00	396.08	0.00	396.10	799.24
6310 · Building Repairs	0.00	156.87	0.00	0.00	0.00	156.87
<b>Total 6300 · Repairs</b>	<b>7.06</b>	<b>156.87</b>	<b>396.08</b>	<b>0.00</b>	<b>396.10</b>	<b>956.11</b>
6340 · Telephone	155.26	0.00	338.14	0.00	338.14	831.54
6350 · Travel & Ent						
6380 · Travel	0.00	0.00	24.08	0.00	24.08	48.16

## Westwood Community Services District Profit & Loss by Class

October 2021

	Fire	Park	Sewer	Street Light	Water	TOTAL
<b>Total 6350 · Travel &amp; Ent</b>	0.00	0.00	24.08	0.00	24.08	48.16
<b>6390 · Utilities</b>						
<b>6392 · Electric</b>	309.14	0.00	415.64	1,093.27	8,886.68	10,704.73
<b>6394 · Solid Waste</b>	38.00	0.00	119.69	0.00	119.70	277.39
<b>6400 · Propane</b>	71.96	0.00	6.43	0.00	6.43	84.82
<b>6420 · Portable Toilet</b>	0.00	56.12	0.00	0.00	0.00	56.12
<b>Total 6390 · Utilities</b>	419.10	56.12	541.76	1,093.27	9,012.81	11,123.06
<b>6560 · Payroll Expenses</b>						
<b>Employee Taxes</b>	0.00	0.00	0.10	0.00	0.11	0.21
<b>Payroll Taxes</b>	466.90	0.00	822.93	0.00	810.19	2,100.02
<b>6561 · Office Payroll</b>	48.13	0.00	1,916.72	0.00	2,327.99	4,292.84
<b>6562 · Field Payroll</b>	5,486.96	0.00	8,230.42	0.00	7,840.56	21,557.94
<b>6560 · Payroll Expenses - Other</b>	461.54	0.00	118.05	0.00	13.13	592.72
<b>Total 6560 · Payroll Expenses</b>	6,463.53	0.00	11,088.22	0.00	10,991.98	28,543.73
<b>6770 · Supplies</b>						
<b>6772 · Field</b>	25.01	0.00	620.58	0.00	351.09	996.68
<b>6790 · Office</b>	1,508.24	0.00	405.92	0.00	405.93	2,320.09
<b>Total 6770 · Supplies</b>	1,533.25	0.00	1,026.50	0.00	757.02	3,316.77
<b>6814 · Continuing Education</b>	0.00	0.00	0.00	0.00	125.00	125.00
<b>6818 · Director Fees</b>	0.00	0.00	375.00	0.00	250.00	625.00
<b>6848 · Office</b>	58.00	0.00	539.87	0.00	539.87	1,137.74
<b>6880 · Water Samples</b>	0.00	0.00	0.00	0.00	709.00	709.00
<b>6882 · Well Samples</b>	0.00	0.00	701.50	0.00	0.00	701.50
<b>Total Expense</b>	13,941.37	212.99	17,157.97	1,093.27	29,545.82	61,951.42
<b>Net Ordinary Income</b>	-11,775.79	-187.99	21,612.64	-1,093.27	7,944.17	16,499.76
<b>Other Income/Expense</b>						
<b>Other Expense</b>						
<b>8010 · Other Expenses</b>	39.00	0.00	0.00	0.00	0.00	39.00
<b>Total Other Expense</b>	39.00	0.00	0.00	0.00	0.00	39.00
<b>Net Other Income</b>	-39.00	0.00	0.00	0.00	0.00	-39.00
	<b>-11,814.79</b>	<b>-187.99</b>	<b>21,612.64</b>	<b>-1,093.27</b>	<b>7,944.17</b>	<b>16,460.76</b>

**Westwood Community Services District**  
**Balance Sheet**  
 As of October 31, 2021

	Oct 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11014 · WCSD Local Agency Split	307,739.11
11015 · Plumas Bank - Checking	82,127.57
11018 · LAIF	701,475.61
11090 · Impress Cash	400.00
111018 · Sewer II	18,009.70
111019 · Sewer #3	5,190.65
11122 · WCSD CD	247.10
11155 · Fire Department Reserve	1,025.86
11157 · Fire Department Reserve 3	1,027.43
<b>Total Checking/Savings</b>	<b>1,117,243.03</b>
<b>Accounts Receivable</b>	
11202 · Accounts Receivable - Water	38,504.79
11204 · Accounts Receivable - Sewer	68,992.96
11230 · Accounts Receivable - Other	24,780.26
<b>Total Accounts Receivable</b>	<b>132,278.01</b>
<b>Other Current Assets</b>	
11203 · Accounts Receivable Adjustment	-4,769.92
11552 · Park - Lawnmower Receivable	11,241.61
<b>Total Other Current Assets</b>	<b>6,471.69</b>
<b>Total Current Assets</b>	<b>1,255,992.73</b>
<b>Fixed Assets</b>	
<b>Fixed Asset - Water</b>	
12005 · Work in Progress - Water	63,463.60
12010 · Land - Water	8,600.00
12012 · Equipment	1,290.00
12015 · Land Rights - Water	2,160.40
12020 · Pumping Plant - Water	1,177,685.81
12025 · Vehicles	42,544.00
12030 · General Plant - Water	1,556,563.08
12090 · Office - Water/	8,975.59
12099 · Accumulated Depreciation - Water	-1,760,897.00
<b>Total Fixed Asset - Water</b>	<b>1,100,385.48</b>
<b>12100 · Fixed Asset - Sewer</b>	
12110 · Land - Sewer	10,086.00
12112 · Equipment - sewer	1,290.00
12115 · Land Rights - Sewer	3,700.00
12120 · Treatment Facilities - Sewer	2,786,426.74
12130 · Vehicles - Sewer	69,057.94
12190 · Office Sewer	3,106.12
12199 · Accumulated Depreciation - Sewer	-1,843,357.00
<b>Total 12100 · Fixed Asset - Sewer</b>	<b>1,030,309.80</b>
<b>12600 · Fixed Asset - Fire</b>	
Vehicles	-3,000.00
12610 · Land - Fire Department	10,000.00
12620 · Structures & Improvements	184,509.57
12630 · Equipment - Fire	620,981.95

**Westwood Community Services District**  
**Balance Sheet**  
 As of October 31, 2021

	Oct 31, 21
12699 · Accumulated Depreciation - Fire	-612,707.00
12600 · Fixed Asset - Fire - Other	7,500.00
<b>Total 12600 · Fixed Asset - Fire</b>	<b>207,284.52</b>
12700 · Fixed Asset - Park	
12720 · Land	138,948.15
12730 · Park Construction	52,974.51
12731 · Equipment	24,240.02
12799 · Park Depreciation	-207,334.15
<b>Total 12700 · Fixed Asset - Park</b>	<b>8,828.53</b>
<b>Total Fixed Assets</b>	<b>2,346,808.33</b>
<b>Other Assets</b>	
11205 · Plan Pension Net Asset	322,283.00
11206 · Deferred Outflows-Cont (W/S)	17,927.00
11208 · Deferred Outflows-Cont (Fire)	33,325.00
11211 · Deferred Outflows-Actuarial-W/S	60,944.00
11212 · Deferred Outflows-Actuarial-Fir	42,128.00
<b>Total Other Assets</b>	<b>476,607.00</b>
<b>TOTAL ASSETS</b>	<b>4,079,408.06</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	-21,014.83
<b>Total Accounts Payable</b>	<b>-21,014.83</b>
<b>Other Current Liabilities</b>	
PERS 457 Plan Payable	-100.00
Water/Sewer Payment	-183.95
20010 · Payroll Liabilities	-4,931.81
20015 · Medical/Dental Contributions	-7,674.53
20100 · Deferred Inflows-Actuarial(W/S)	83,402.00
20200 · Deferred Inflows-Actuarial-Fire	51,101.00
2110 · Direct Deposit Liabilities	114.17
<b>Total Other Current Liabilities</b>	<b>121,726.88</b>
<b>Total Current Liabilities</b>	<b>100,712.05</b>
<b>Long Term Liabilities</b>	
20050 · Accrued Vacation	11,230.10
20551 · USDA Fire Truck Loan - 921	59,614.34
20600 · Plan Pension Net Liability	391,918.00
<b>Total Long Term Liabilities</b>	<b>462,762.44</b>
<b>Total Liabilities</b>	<b>563,474.49</b>
<b>Equity</b>	
1110 · Retained Earnings	3,598,193.70
Net Income	-82,260.13
<b>Total Equity</b>	<b>3,515,933.57</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,079,408.06</b>