Bel Marin Keys Community Services District

4 Montego Key
Novato, CA 94949

Office: 415-883-4222
www.bmkcsd.us

NOTICE & AGENDA
of the
REGULAR BOARD MEETING
December 18, 2025 –7:30PM

Board Members

Mercy Angelopulos **Cheryl Furst** **Natalia Shorten**
Vince Lattanzio **Steve Nash**

Assistance for people with disabilities: If you are disabled and need accommodation to participate in the meeting, please call our Administrative Assistant at **415.883.4222** so that the necessary arrangements can be made.

This Board Meeting is available for real-time viewing via Zoom. The meeting starts promptly at 7:30pm
The Zoom link is (cut/paste may be required):
https://us06web.zoom.us/j/82211437402pwd=y00Gutjhsl7fQTT6tyhR9sF4HoCMGb.1
Meeting ID: 822 114 3740 **Passcode: 491292**
Please note that the Coordinator is unable to take telephone calls during the meeting. *Please* mute your audio. *Please* raise your hand if you wish to speak during Public Comment or regarding an item on the agenda. When called upon, please unmute your audio.

The Board meeting agenda and all supporting documents are available for public review at 4 Montego Key, Novato, California 94949, 72 hours in advance of a scheduled board meeting. Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office at 4 Montego Key, Novato, California, during normal business hours, Monday through Friday, 8:00am to 4:00pm. Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.

I. **CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE**

To speak on any item under discussion by the Board on this agenda, you may do so upon receiving recognition from the Chair. Time limitations on public testimony may be imposed at the discretion of the President in conformity with Board Meeting Policy Provisions. ***(Please Turn off Cell Phones)***

II. **APPROVAL OF MINUTES**

The Board of Directors will review, amend, and approve the prior month's meeting Minutes.

a. Regular Meeting of November 20, 2025. **Action item**

III. **CONSENT CALENDAR**

Matters listed under the Consent Calendar are considered to be routine and will be enacted by one motion and one vote. There will be no separate discussions of these matters. If the Board or the public desires discussion, that item will be removed from the Consent Calendar and will be considered separately.

a. Ratification of Checks and Payroll Issued November 20, 2025 – Attached -**Action item**

IV. PUBLIC COMMENT

a. *Citizen Business/Oral and Written Communications on items not appearing on this agenda. Residents are advised to limit discussion to one presentation per individual. Please observe the time limit of three(3) minutes. Please fill out a BMKCSD Public Comment Sign-In Card and present it to the Clerk. **Note:** Any item raised by a member of the public, which does not appear on the agenda, but which may require Board action shall be referred to the District Staff for investigation and disposition – unless the item requires emergency action by the Board or the need to take such action arose after the posting of the agenda within the meaning of Cal. G.C. §54954.2(b)*

b. Zoom attendance = In person attendance =

c. Correspondence and/or Presentations
Resident Alberigi- Email received-Microphones and Video/Audio recordings for Board of Directors Meetings

V. ADMINISTRATIVE COMMUNICATIONS

a. District Manager's Report

1. Financial
    a. FY 23-24 Draft for approval-Attached **Action item**
    b. O'Connor & Company CPA invoice attached - **$9,331.25** paid
    c. Checks *not* cashed from Board members. Discussion previously mentioned checks not cashed after six months; check will be forfeited. Bookkeeper is requesting motion on procedure. **Action item**

2. Operations
    a. Lake Tech – Proposal # 72 Bathymetric Mapping – N. Lagoon. Single beam sonar, cloud-based mapping software to monitor changes in water volume, contour, sedimentation, and plant biomass. -Attached **$7,360.00** Discussion – **Action item** - BMK does not have proper software or equipment to create map.
        1. Lake Tech chemical permit– Update Permit status for lagoon treatment.
        2. Aeration & Fountain repair kits – Attached estimate #92 **$4807.57**
        3. Buoy in a box North Lagoon -January 1, 2026 to December 31, 2026- Attached Estimate #93 **$7,250.00** **Action item**
    b. Wesley Performance Marine- Pontoon service Invoice Attached - **$6,302.00. Approved** amount was **$4,608.00** in June 2025. Discovered additional items requiring repair. District Manager approved additional **$1,694.00** amount.
    c. Craft Fair – update seven incredibly talented vendors, some vendors sold out early. Well attended by community. Request was made for Spring Craft Fair.

3. Calendar

Food Drive through end of December – sponsored by Yacht Club. Donations accepted during office hours.

Yoga -restarts in January every Monday
December 20, 2025 – Lighted Boat Parade 5:30pm
December 22 , 2025 – Bookmobile 3-4pm Corner of Montego/BMK Blvd
December 31, 2025 – Street sweeper 8am -3pm
December 31, 2025 CSD Office Closed

January 1, 2026 CSD Office Closed
January 1, 2026 Icicle Day 10am to 1pm
January 6, 2026 Measure A Parks & Open Space Meeting 6:30pm
January 10, 2026 BMK Yacht Club Open House 2-4pm
January 15, 2026 Board of Directors Meeting 7:30pm
January 26, 2026 Fraud Seminar 4:15-5:15pm Sign-up sheet in the office
January 31, 2026 BMKCSD Chili Cook Off 10am -2pm - Kim

a. *Ad hoc* Committee Reports
   1. BMK Community Safety Committee Report(ERT/Traffic/PGE)
      a. ERT Update - None
      b. Traffic- DPW Ped/parking/red zones/traffic – Update Meeting December 12, 2025
      c. DPW – Speed hump petition
      d. PGE Update-
   2. Beautification Committee Report-
   3. Welcome to the Keys Committee Report-
   4. Communications Committee Report-
      1. Website update-
   5. Special Waterways Committee Report- Meeting December 6, 2025

VI. STANDING COMMITTEE REPORT A, D & G

a. Measure A -Parks and Open Space Committee Report
   1. Park survey- Update

b. Measure D -Waterways Maintenance Committee Report
   Measure G -Oversight/Infrastructure Committee Report
   1. SGH – General Engineering Services. Paid **$690.50**
   2 Svenson's Marine - Work change order #513882 fabricate eighteen stop logs **$117,157.25 plus $3,164.00 delivery total $120,321.25 – Measure G Unable to locate Motion for this amount Action item**
   4. WRA -Permitting fees (Biological report, Cultural & Historical Resource(EBA), US Army Corp(USACE), Regional Water Quality(RWQCB), CA Dept of Fish & Wildlife(CDFW) paid invoice **$12,202.00**

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS

IX. ITEMS OF COMMUNITY INTEREST

a. Refuge – Update
b. SCC – Update-Land transfer – SCC should provide boundary information
c. Pattern Energy – Update
d. Novato Creek Bayland Strategy – Clean water report, environmental informatics, and resilient landscape
e. Cal Trans-Highway 37 project – First project MTC/Cal Trans to elevate bridge 2026-2028

X. FUTURE AGENDA ITEMS

a. Marine Engineers Request for qualifications (RFQ)
b. Construction/Project manager for marine infrastructure (RFQ)-
c. Update Employee Handbook
d. Update Policies and Procedures
e. Town Hall
f. Board Retreat dates

XI. ADJOURNMENT

a. All matters before the Board are being addressed

****Next regular Board of Directors meeting: January 15, 2026****

Certificate of Posting

I declare under penalty of perjury under the laws of the State of California, that I am employed by the Bel Marin Keys Community Services District, and that I caused this Notice & Agenda to be posted on the District's website (www.bmkcsd.us), as well as on the interior and exterior bulletin boards located at the District Office, 4 Montego Key, Novato, California, on the date reflected below.

/S/

Lisa Lue, Board Clerk

Date December 11, 2025

Bel Marin Keys Community Services District

December 18, 2025
Regular Board Meeting

TABLE OF CONTENTS

Bel Marin Keys Community Services District

4 Montego Key
Novato, CA 94949

Office: 415-883-4222
www.bmkcsd.us

MINUTES
REGULAR BOARD MEETING
November 20, 2025 –7:30PM

Board Members

Mercy Angelopulos **Cheryl Furst** **Natalia Shorten**
Vince Lattanzio **Steve Nash**

I. **CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE**

The Agenda for this meeting was posted/published on November 13, 2025. President Nash called the Regular Board Meeting to order at 7:30pm and called roll. The directors present along with Steve Nash were, Vince Lattanzio, Mercy Angelopulos, Cheryl Furst and Natalia Shorten. A quorum was established, and the pledge of allegiance was recited. Minutes conducted by Board Clerk, Lisa Lue.

II. **APPROVAL OF MINUTES**

The Board of Directors will review, amend, and approve the prior month's meeting Minutes.

a. Regular Meeting of October 8, 2025.

Motion to approve October 8, 2025 Minutes
Moved by Director Nash; Seconded by Director Lattanzio
Director Vote: 4 Ayes; 1 Nay-Shorten
Motion Carried

III. **CONSENT CALENDAR**

Motion to approve Ratification of checks and payroll issued October 2025
Moved by Director Nash; Seconded by Director Lattanzio
Director Vote: 5 Ayes
Motion Carried

IV. **PUBLIC COMMENT**

a. Zoom attendance = 12 In person attendance = 60+
b. Peter DiPrete – Million Dollar Views. Provided a picture of lagoon. Aerator noise is loud.
c. Robin Lee -Accurate Public Governance. Value of community participation. More public input. Committee chair to present information to Board, not board member on committee.
d. Correspondence and/or Presentations
Marie Hoch – Public Records Request for documents formation of Bel Marin Keys Community Services District and Ordinances for waterways. Provided documents per the Public Records Act. Request we send documents to legal counsel on legality of California waterways and the articles made clear if the CSD is to serve the public and not just BMK owners.
d. Resident at 4 Bahama Reef – Inquiry form claims fence shared with open space near Bahama Reef boat ramp blew down during storm and is requesting assistance with repair.

V. ADMINISTRATIVE COMMUNICATIONS

a. District Manager's Report

1. Financial

    a. FY 23-24 Audit has started. Audit information has been sent to O'Connor and Company for review. Four to six weeks return for Draft audit.

    b. Bel Marin Keys CSD Accounting Policies and Procedures Manual – Bookkeepers revised DRAFT for approval

Motion to approve Accounting Policies and Procedures Manual
Moved by Director Lattanzio; Seconded by Director Nash
Director Vote: 5 Ayes
Motion Carried

    c. Special District Risk Management Authority(SDRMA) FY 26-27 Renewal questionnaire for Insurance submitted October 16, 2025. Updated staff, building, cameras, and aeration.

2. Operations

    a. Comcast Business –Access gate change from AT&T to Comcast. Too costly. Attached letter from Comcast.

    b. Svendson's Bay Marine –cleaning of lock and channel, trimming stop log and measuring for additional stop log fabrication - Cleaning completed. Stop log fit with minimal trimming. Paid **$7,955.29**

    c. Lake Tech – Proposal # 72 Bathymetric Mapping – N. Lagoon. Single beam sonar, cloud-based mapping software to monitor changes in water volume, contour, sedimentation, and plant biomass. -Attached **$7,360.00** Discussion – **TABLED** - BMK does not have proper software or equipment to create map. TABLED. Check with Kevin Tweed- Bay Marine for bathymetric mapping from dredge.

        1. Lake Tech training - Lisa and Brian received minimal training on the Lake Tech buoy site. Brian also received training on maintenance for diffusers in the South lagoon with Eli on November 13, 2025

        2. Lake Tech chemical permit– Permit status for lagoon treatment. At the end of next week Eli will be ready to submit.

    d. Etiquette class on how to properly navigate the lagoon. Use of Community Center and CSD dock– Peter DiPrete

Motion to approve boat driver's clinic; financials to be determined
Moved by Director Lattanzio; Seconded by Director Nash
Director Vote: 5 Ayes
Motion Carried

    e. Porta Potty pick up date- $90 one-time delivery and pick up charge. Pick up month for 2024 was first week of November.

Motion to leave porta potty year round
Moved by Director Shorten; Seconded by Director Lattanzio
Director Vote 5 Ayes
Motion Carried

f. Craft Fair – update eleven incredibly talented vendors, some vendors sold out early. Well attended by community. Requests were made for another fair. Next date December 7, 2025, 9am to 2pm

g. Lisa-Board Secretary/Clerk Seminar First time attendee, Santa Rosa – Speakers from Best, Best and Krieger were knowledgeable on subjects: Website ADA compliance, Brown Act, Board Liability, Governance Compliance, Public Records Act and Board Secretary Foundations. Minutes will reflect Action items and limited public comments only going forward.

3. Calendar

2026 Board of Directors Meeting dates – Attachment
Food Drive through end of December – sponsored by Yacht Club. Donations accepted during office hours.
Every Monday in November 2025 – Yoga
November 21, 2025 -Deadline to submit for N2N
November 24, 2025 – Bookmobile 3-4pm Corner of Montego/BMK Blvd
November 26, 2025 – Street sweeper 8am -3pm
November 27 & 28 – CSD Closed for Thanksgiving
November 29, 2025 – Yacht Club Tree decorating 5:30pm
December 8, 2025- N2N delivery – looking for volunteers
December 3, 2025 -Toy Drive with Santa 5pm to 7pm – Community event sponsored by Jennifer Bowman
December 7, 2025 – Holiday Craft Fair 9am to 2pm
December 13, 2025- Santa by the Sea 5-7pm
December 20, 2025-Lighted Boat Parade 5-7pm

a. *Ad hoc* Committee Reports
   1. BMK Community Safety Committee Report(ERT/Traffic/PGE)
      a. ERT Update -
      b. Traffic- DPW Ped/parking/red zones/traffic – Narrowing of lanes on Bel Marin Keys Blvd, parking restriction at ramps, CHP & MCSO will be monitoring stop sign at Montego/Bel Marin Keys
      c. DPW – Speed hump petition – Requires two-thirds vote. Novato Fire has final say.
      d. PGE Update- None
   2. Beautification Committee Report- Cancelled last plant. Nov 22 planting at entrance and Community Center
   3. Welcome to the Keys Committee Report- Delivery of baskets and treats to new residents beginning of December
   4. Communications Committee Report-
      1. Website update- In progress

5. Waterways Committee Report-

1. Review of lagoon map, ordinances, and buoy placement – Buoys have been moved to previous location.

Dave Capper – Relocation of buoy, ordinance, and SGH erosion report

Kevin Buckler-Boater safety and education

Christine Hoburg-Violation by moving buoys. Not accurate information to community

Terry Friesen-SGH report not accurate. Wants reverse decision on buoy movement

Director Nash to form Ad hoc committee to review all documents and have a full report for January meeting for the Board Agenda

2. Update -Access card agreement -Office will not be turning off Boat Ramp Access cards. Very few proof of boater card

3. Unicorn Group – Reprint of 750 maps. Discussion - invoice attached **$1,605.98 TABLED**

VI. STANDING COMMITTEE REPORT A, D & G

a. Measure A -Parks and Open Space Committee Report

1. Park survey- Meeting November 4, 2025 - Reviewed community interest top categories benches and sidewalks. Thanks committee members. Next meeting January 2026

b. Measure D -Waterways Maintenance Committee Report

1. No Wake Zone Sign for S. Levee in overflow area – Attachment **$75.30** Discussion – **District Manager to purchase sign**
2. North and South Lagoon treatment plan – Permit in progress for N. Lagoon Treatment. Data monitoring buoy in progress for S. Lagoon

c. Measure G -Oversight/Infrastructure Committee Report

1. SGH – Letter regarding South Lagoon Erosion observations. Paid **$1,916.88** For engineer consulting fees*.

2 Svenson's Marine - Work change order #513882 fabricate eighteen stop logs **$117,157.25 plus $3,164.00 delivery total $120,321.25 – Measure G -Director Lattanzio said already approved with an up to limit. DM to check prior agenda and minutes**

3. EEI – Invoice BMK 044 **-$10,369.15** paid for hydraulic cylinder and installation. BMK 045-1 Reconditioned hydraulic Cylinder repair LABOR estimate $5,048.50; BMK 045-2 PART ONLY estimate $7,647.50.Waiting for a scheduled date to replace the other hydraulic cylinder.

Motion to approve hydraulic cylinder repair -Measure G
Moved by Director Lattanzio; Seconded by Director Nash
Director vote: 5 Ayes
Motion Carried

4. WRA -Permit update – Pending site visit from Barrow and Associates– required Cultural resources report. paid **$8,949.75** for biologist and survey/permit research fees.

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS

a. Committees rules and regulations

IX. ITEMS OF COMMUNITY INTEREST

a. Refuge – Update None
b. SCC – Update-Land transfer – SCC should provide boundary information
c. Pattern Energy – Update None
d. Novato Creek Bayland Strategy – Clean water report, environmental informatics, and resilient landscape None
e. Cal Trans-Highway 37 project – First project MTC/Cal Trans to elevate bridge 2026-2028 None

X. FUTURE AGENDA ITEMS

a. Marine ~~Engineers~~ Contractors Request for qualifications (RFQ)
b. Construction/Project manager for marine infrastructure (RFQ)-
c. Update Employee Handbook
d. Update Policies and Procedures
e. Town Hall

XI. CLOSED SESSION – 9:30pm

a. § 54957 Continuation of closed sessions from August 21, 2025. Personnel matters discussion
two cases
b. §54956.9 Potential pending Litigation discussion one case

XII. RECONVENE TO OPEN SESSION – 9:46pm

a. The CSD Board will reconvene the open session and will report any actions taken as required by the Government Code.

XIII. ADJOURNMENT

a. All matters before the Board are being addressed

Motion to adjourn 9:50pm
Moved by Director Nash; Seconded by Director Shorten
Moved Vote: 5 Ayes
Motion Carried

****Next regular Board of Directors meeting: December 18, 2025****

Certificate of Posting

I declare under penalty of perjury under the laws of the State of California, that I am employed by the Bel Marin Keys Community Services District, and that I caused this Notice & Agenda to be posted on the District's website (www.bmkcsd.us), as well as on the interior and exterior bulletin boards located at the District Office, 4 Montego Key, Novato, California, on the date reflected below.

Lisa Lue, Board Clerk   Date December 3, 2025

Bel Marin Keys Community Services District

RATIFICATION OF WARRANTS AND PAYROLL

FOR THE REGULAR MEETING OF December 18, 2025

In accordance with Government Code §37208, ratification of the following warrant amounts is presented to the Bel Marin Keys Community Services District Board of Directors:

Regular Payable Checks:	$ 40,925.97
Payroll Checks:	$ 15,696.16
Total Disbursements:	**$ 56,622.13**

All individual warrants and warrant registers are available for review by the Board Members and the public upon request. Payroll registers are confidential and not available for individual review in accordance with State Law.

The necessary internal controls are in place to safeguard the District's conformance with Generally Accepted Accounting Principles, sound business practices, and prudent budgetary principles. Payroll documents and warrant invoices have been reviewed and approved by the District Manager before payment.

Lisa Lue, Board Clerk

December 9, 2025

BMKCSD - Checking Accounts November 1 to November 30, 2025

Account	Date	Trans Type	#	Name	Memo/Description	Amount	Measure
Operating Account - 5682	11/25/2025	Check	8	RBA Bookkeeping Services	Bookkeeping	$ 312.50	
Operating Account - 5682	11/25/2025	Check	7	Access	storage	$ 69.60	
Operating Account - 5682	11/25/2025	Check	6	Comcast	phone/internet	$ 199.51	
Operating Account - 5682	11/25/2025	Check	5	Orkin	pest control	$ 87.00	
Operating Account - 5682	11/25/2025	Check	4	North Marin Water District		$ 608.62	
Operating Account - 5682	11/25/2025	Check	3	Primo Brands		$ 33.47	
Operating Account - 5682	11/25/2025	Check	2	PG&E		$ 3,335.07	
Operating Account - 5682	11/25/2025	Check	1	Lisa Lue	mileage reimbursement	$ 49.00	
Operating Account - 5682	11/18/2025	Check	2193	Comcast	phone/internet	$ 433.70	

Operating Account - 5682	11/18/2025	Check	2192	MCC Building Maint	Janitorial	$	337.50	
Operating Account - 5682	11/18/2025	Check	2191	PKS Professional Kitchen		$	193.48	
Operating Account - 5682	11/18/2025	Check	2190	Cintas Corp		$	228.76	
Operating Account - 5682	11/18/2025	Check	2188	Paradise Tree		$	675.00	A
Operating Account - 5682	11/18/2025	Check	2187	DC Electric		$	144.00	
Operating Account - 5682	11/18/2025	Check	2186	RBA Bookkeeping Services		$	2,793.75	
Operating Account - 5682	11/18/2025	Check	2185	Natalia Shorten	dir fee	$	100.00	
Operating Account - 5682	11/18/2025	Check	2184	Steve Nash	dir fee	$	100.00	
Operating Account - 5682	11/18/2025	Check	2183	AT&T	Bahama	$	196.95	D
Operating Account - 5682	11/18/2025	Check	2182	Vince Lattanzio	dir fee	$	100.00	
Operating Account - 5682	11/18/2025	Check	2181	AT&T	Calypso	$	207.66	D

Operating Account - 5682	11/18/2025	Check	2180	AT&T	Dolphin	$	207.66	D
Operating Account - 5682	11/18/2025	Check	2179	Brian Clark	mileage reimbursement from 2024	$	82.55	
Operating Account - 5682	11/18/2025	Check	2178	Cheryl Furst	dir fee	$	100.00	
Operating Account - 5682	11/18/2025	Check	2177	Mercy Angelopulos	dir fee	$	100.00	
Operating Account - 5682	11/10/2025	Check	2176	WRA		$	219.75	
Operating Account - 5682	11/10/2025	Check	2175	Cintas Corp		$	219.75	
Operating Account - 5682	11/10/2025	Check	2174	Orkin	2 months pest control	$	174.00	
Operating Account - 5682	11/10/2025	Check	2173	Svendsen's Bay Marine	Stop log	$	7,955.29	G
Operating Account - 5682	11/10/2025	Check	2172	Mill Valley Refuse	porta potty	$	210.30	A
Operating Account - 5682	11/10/2025	Check	2171	Napa Solano Yolo		$	324.00	D
Operating Account - 5682	11/10/2025	Check	2169	SGH		$	1,916.88	G

Operating Account - 5682	11/4/2025	Check	2168	CSDA	membership	$	4,020.00
Operating Account - 5682	11/4/2025	Check	2167	First Citizens Bank		$	486.16
Operating Account - 5682	11/4/2025	Check	2166	Marin County Tax Collector	July to Sept	$	4,115.25
Operating Account - 5682	11/4/2025	Check	2165	RBA Bookkeeping Services		$	2,400.00
Operating Account - 5682	11/4/2025	Check	2164	Brightview		$	7,127.62
Operating Account - 5682	11/4/2025	Check	2163	Recology		$	400.15
Operating Account - 5682	11/4/2025	Check	2162	Novato Sanitary	1st installment	$	360.51
Operating Account - 5682	11/4/2025	Check	2161	Cal Public Employees Retirement System		$	30.00
Operating Account - 5682	11/4/2025	Check	2160	Access		$	71.91
Operating Account - 5682	11/4/2025	Check	2159	AT&T	Multi court	$	198.62 A

DEPARTMENT SUMMARY

12

0083 1308-1638 Bel Marin Keys C S D

	HOURS						EARNINGS								
CHECK DATE	REG	OT	VAC	HOL	SICK	ALL OTHER HOURS	REG	OT	VAC	HOL	SICK	BONUS	COMM	ALL OTHER EARNINGS	TOTAL
11/07/25	51.00				13.00		7,698.08				300.00				7,998.08
MTD (NOV)	51.00				13.00		7,698.08				300.00				7,998.08
QTD (Q4)	168.00				21.00		23,469.24				300.00				23,769.24
YTD (2025)	1,320.75	6.50	36.00	48.00	49.50		181,056.69	347.10	1,139.20	1,139.20	481.00				184,163.19

	REIMBURSEMENTS & OTHER PAYMENTS				OTHER ITEMS (DO NOT INCREASE NET PAY)			
CHECK DATE	EXP REIMB NON TAX	1099-MISC	OWNER DRAW	TOTAL	401K ER	MATCH	SIMPLE IRA ER	QSEHRA-MEMO
11/07/25	276.26			276.26			192.69	M276.26
MTD (NOV)	276.26			276.26			192.69	M276.26
QTD (Q4)	828.78			828.78			578.07	M828.78
YTD (2025)	6,333.86			6,333.86			4,660.01	M6,333.86

EMPLOYEE WITHHOLDINGS

CHECK DATE	SOC SEC	MEDICARE	FED INCOME TAX	STATE INCOME TAX		LOCAL INCOME TAX	LOCAL INCOME TAX	LOCAL INCOME TAX	ALL OTHER WITHHOLDINGS		TOTAL
11/07/25	495.89	115.97	703.09	CA	276.35				CA Disability	95.98	1,687.28
MTD (NOV)	495.89	115.97	703.09	CA	276.35				CA Disability	95.98	1,687.28
QTD (Q4)	1,473.70	344.66	2,082.27	ALL	819.16				Disability	285.25	5,005.04
YTD (2025)	11,418.12	2,670.36	15,435.02	ALL	6,244.22				Disability	2,210.02	37,977.74

EMPLOYEE DEDUCTIONS

CHECK DATE	401K EE PRETAX	SIMPLE IRA EE	ALL OTHER DEDUCTIONS	TOTAL
11/07/25		768.07		768.07
MTD (NOV)		768.07		768.07
QTD (Q4)		2,304.21		2,304.21
YTD (2025)		17,592.98		17,592.98

	EMPLOYER LIABILITIES									FEDERAL LIABILITY		NET PAY
CHECK DATE	SOC SEC	MEDICARE	FED UNEMPLOY	STATE	UNEMPLOYMENT (SUI)	SUI RATE	ALL OTHER LIABILITIES		TOTAL	CHECK DATE	TOTAL 941 TAX LIABILITY	
11/07/25	495.88	115.98							611.86	11/07/25	1,926.81	5,818.99
MTD (NOV)	495.88	115.98							611.86	MTD (NOV)	1,926.81	5,818.99
QTD (Q4)	1,473.69	344.68							1,818.37	QTD (Q4)	5,719.00	17,288.77
YTD (2025)	11,418.04	2,670.48	202.79	ALL	2,095.49		Disability	-0.04	16,386.76	YTD (2025)	43,612.02	134,926.33

DEPARTMENT SUMMARY

0083 1308-1638 Bel Marin Keys C S D

CHECK DATE	HOURS REG	HOURS OT	HOURS VAC	HOURS HOL	HOURS SICK	HOURS ALL OTHER HOURS	EARNINGS REG	EARNINGS OT	EARNINGS VAC	EARNINGS HOL	EARNINGS SICK	EARNINGS BONUS	EARNINGS COMM	EARNINGS ALL OTHER EARNINGS	EARNINGS TOTAL
11/07/25	51.00				13.00		7,698.08				300.00				7,998.08
11/21/25	51.00			16.00	7.25		7,698.08								7,698.08
MTD (NOV)	102.00			16.00	20.25		15,396.16				300.00				15,696.16
QTD (Q4)	219.00			16.00	28.25		31,167.32				300.00				31,467.32
YTD (2025)	1,371.75	6.50	36.00	64.00	56.75		188,754.77	347.10	1,139.20	1,139.20	481.00				191,861.27

REIMBURSEMENTS & OTHER PAYMENTS / **OTHER ITEMS (DO NOT INCREASE NET PAY)**

CHECK DATE	EXP REIMB NON TAX	1099-MISC	OWNER DRAW	TOTAL	401K ER	MATCH	SIMPLE IRA ER	QSEHRA-MEMO
11/07/25	276.26			276.26			192.69	M276.26
11/21/25	276.26			276.26			192.69	M276.26
MTD (NOV)	552.52			552.52			385.38	M552.52
QTD (Q4)	1,105.04			1,105.04			770.76	M1,105.04
YTD (2025)	6,610.12			6,610.12			4,852.70	M6,610.12

EMPLOYEE WITHHOLDINGS

CHECK DATE	SOC SEC	MEDICARE	FED INCOME TAX	STATE INCOME TAX		LOCAL INCOME TAX	LOCAL INCOME TAX	LOCAL INCOME TAX	ALL OTHER WITHHOLDINGS		TOTAL
11/07/25	495.89	115.97	703.09	CA	276.35				CA Disability	95.98	1,687.28
11/21/25	477.27	111.62	667.09	CA	263.55				CA Disability	92.38	1,611.91
MTD (NOV)	973.16	227.59	1,370.18	CA	539.90				CA Disability	188.36	3,299.19
QTD (Q4)	1,950.97	456.28	2,749.36	ALL	1,082.71				Disability	377.63	6,616.95
YTD (2025)	11,895.39	2,781.98	16,102.11	ALL	6,507.77				Disability	2,302.40	39,589.65

EMPLOYEE DEDUCTIONS

CHECK DATE	401K EE PRETAX	SIMPLE IRA EE	ALL OTHER DEDUCTIONS	TOTAL
11/07/25		768.07		768.07
11/21/25		768.07		768.07
MTD (NOV)		1,536.14		1,536.14
QTD (Q4)		3,072.28		3,072.28
YTD (2025)		18,361.05		18,361.05

EMPLOYER LIABILITIES / **FEDERAL LIABILITY** / **NET PAY**

CHECK DATE	SOC SEC	MEDICARE	FED UNEMPLOY	STATE UNEMPLOYMENT (SUI)		SUI RATE	ALL OTHER LIABILITIES		TOTAL	CHECK DATE	TOTAL 941 TAX LIABILITY	NET PAY
11/07/25	495.88	115.98							611.86	11/07/25	1,926.81	5,818.99
11/21/25	477.28	111.63							588.91	11/21/25	1,844.89	5,594.36
MTD (NOV)	973.16	227.61							1,200.77	MTD (NOV)	3,771.70	11,413.35
QTD (Q4)	1,950.97	456.31							2,407.28	QTD (Q4)	7,563.89	22,883.13
YTD (2025)	11,895.32	2,782.11	202.79	ALL	2,095.49		Disability	-0.04	16,975.67	YTD (2025)	45,456.91	140,520.69

Lisa Lue

From:	merry@comcast.net
Sent:	Thursday, December 04, 2025 10:49 AM
To:	Lisa Lue
Subject:	Letter to BMK CSD Board of Directors and for inclusion in the Dec Board packet
Attachments:	BMK Microphones & Recordings.docx
Follow Up Flag:	Follow up
Flag Status:	Flagged

Good morning Lisa,

Would you please forward this letter to the BMK CSD Board of Directors and ensure that it's included in the December Board packet.

We respectfully request that these measures be in place for the December 18 Board meeting.

Thank you,

Merry & Glen Alberigi
21 Bahama Reef

To: BMK CSD Board of Directors & Lisa Lue, District Manager

Date: December 4, 2025

From: Glen & Merry Alberigi – 21 Bahama Reef, Novato, CA 94949

Re: Microphones & Audio or Video Recordings for Board of Director Meetings

Dear Lisa and Bel Marin Keys CSD Board of Directors,

Bel Marin Keys residents are encouraged to participate in the community by volunteering—to serve on the CSD Board of Directors, the Yacht Club Board and various committees, and by attending meetings and staying informed.

To facilitate and encourage this community engagement the BMK CSD plays a critical role and must ensure the following:

Board meetings must have sufficient microphones
At every meeting attendees struggle to hear the Directors and anyone who addresses the meeting. Every meeting there are cries from the residents to, "use the microphone" and "speak up." The responses have been "sit closer" and "we're working on the sound system." For over a year?!
Going forward, there must a microphone for each director and the speaker's podium.

Board meetings must be recorded
At two well-attended Board meetings this year, both with critical discussions, the recording failed. If Board meeting minutes are to become even briefer than they already are—only noting action items—then recordings are the only way to preserve and document the discussions and provide an opportunity for residents who can't attend to fully understand the issues.
Going forward, in addition to the primary recording, there must be a back-up recording device, operated by a different person, in case the first one fails.

These are simple requests:

If community members make time to attend meetings they should be able to hear the proceedings.

If community members can't attend a meeting they should be able to access a recording.

Please take action today so that these measures are in place for the December 18 meeting.

Good Morning, Lisa Lue

ACCOUNTS

Bank of Marin Measure A Checking -15586

Current Balance	**$34,716.46**
Available Balance	$34,716.46

Bank of Marin Waterways Checking -42715

Current Balance	**$35,648.15**
Available Balance	$35,648.15

Bank of Marin Operations Checking -75682

Current Balance	**$38,185.00**
Available Balance	$38,185.00

Bank of Marin Measure G -83912

Current Balance	**$35,191.41**
Available Balance	$35,191.41

Bank of Marin Operations Savings -07191

Current Balance	**$2,254,486.71**
Available Balance	$2,254,486.71

?

Bank of Marin Waterways Savings -10195

Current Balance	**$424,357.73**
Available Balance	$424,357.73

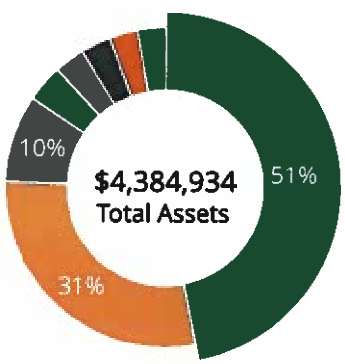
Bank of Marin Measure G Savings -37296

Current Balance	**$1,380,686.30**
Available Balance	$1,380,686.30

Bank of Marin Measure A Savings -38521

Current Balance	**$181,662.11**
Available Balance	$181,662.11

ASSET SUMMARY



Operations Savings
XXXXX07191

51.41%

Current Balance	$2,254,486.71
Available Balance	$2,254,486.71

DRAFT

12/11/2025

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

BEL MARIN KEYS COMMUNITY SERVICES DISTRICT

NOVATO, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2024

18

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT

Board of Directors
Bel Marin Keys Community
Services District
Novato, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Bel Marin Keys Community Services District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Bel Marin Keys Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Bel Marin Keys Community Services District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Bel Marin Keys Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bel Marin Keys Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Bel Marin Keys Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bel Marin Keys Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

<u>Other Matters</u>

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-7) and budgetary comparison information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

O'Connor & Company

Novato, California

This section of Bel Marin Keys Community Services District's (the District's) basic financial statements presents management's overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. The information presented in this section should be considered in conjunction with that presented in the letter of transmittal and the notes to the financial statements.

Financial Statements

Bel Marin Keys Community Services District was able to respond to requests and needs of local stakeholders with these funds. Some of the services Bel Marin Keys Community Services District provides include maintenance of eight parks, four boat ramps/docks, two navigational locks, numerous open spaces, public lighting and the levee. Essential services are provided to residents from other agencies which include water supply, sewage, garbage, fire and police services, public education, libraries and roadway maintenance, and utilities.

Introduction to the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to Bel Marin Keys Community Services District's audited financial statements, which are composed of the basic financial statements. This annual report is prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for States and Local Governments.* The Single Governmental Program for Special Purpose Governments reporting model is used, which best represents the activities of Bel Marin Keys Community Services District.

The required financial statements include the Combined Government-wide and Fund Financial statements; Statement of Net Position and Governmental Funds Balance Sheet; Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance; and the Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund.

These statements are supported by notes to the basic financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of Bel Marin Keys Community Services District.

The Basic Financial Statements

The Basic Financial Statements comprise the Combined Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of Bel Marin Keys Community Services District's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of Bel Marin Keys Community Services District's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of Bel Marin Keys Community Services District as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of Bel Marin Keys Community Services District's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of Bel Marin Keys Community Services District's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All Bel Marin Keys Community Services District's activities are grouped into Government Activities, as explained below.

The Fund Financial Statements report Bel Marin Keys Community Services District's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of Bel Marin Keys Community Services District's Major Fund. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Major Funds account for the major financial activities of Bel Marin Keys Community Services District and are presented individually. The Major Funds are explained below.

The Government-wide Financial Statements

Government-wide Financial Statements are prepared on the accrual basis, which means they measure the flow of all economic resources of Bel Marin Keys Community Services District as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities – Bel Marin Keys Community Services District's basic services are governmental activities. These services are supported by specific general revenues from local agencies.

Fund Financial Statements

The Fund Financial Statements provide detailed information about each of Bel Marin Keys Community Services District's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. Major Funds present the major activities of Bel Marin Keys Community Services District for the year, and may change from year-to-year as a result of changes in the pattern of Bel Marin Keys Community Services District's activities.

In Bel Marin Keys Community Services District's case, there is only one Major Governmental Fund, the General Fund.

Governmental Fund Financial Statements are prepared on a modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented for the General Fund.

Analyses of Major Funds

Governmental Funds
General Fund revenue increased this fiscal year compared to the prior year due primarily to increases in Measure Parcel Taxes. Actual revenues were more than budgeted at $140,560

General Fund expenditures were $1,849,176, an increase of $794,518 from the prior year due to an increase in maintenance project costs from the prior year. Expenditures were $1,389,972 less than budgeted.

Financial Analysis of the District as a Whole

Bel Marin Keys Community Services District's net position at June 30, 2024 is $8,081,336. The following table provides a summary of the District's net position:

Table 1
Summary of Net Position
Governmental Activities
June 30, 2024

	2024	2023
Assets		
Current assets	$ 2,774,296	$ 3,224,853
Capital assets, net	5,344,347	4,629,347
Total assets	8,118,643	7,854,200
Liabilities		
Current liabilities	37,307	26,794
Total liabilities	37,307	26,794
Net Position		
Net investment in capital assets	5,344,347	4,629,347
Restricted	903,369	1,978,854
Unrestricted	1,833,620	1,219,205
Total net position	$ 8,081,336	$ 7,827,406

The District also reported positive balances in net position for the current year. Total net position increased by $253,930 during the year.

The Statement of Activities presents general revenues, program revenues and expenses in detail. All of these are elements in the Change in Net Position of Governmental Activities summarized below.

Table 2
Summary of Change in Net Position
Governmental Activities
For the Year Ended June 30, 2024

	2024	2023
Program Expenses		
Salaries and benefits	$ 202,129	$ 138,469
Services and supplies	932,047	836,079
Interest expense	-	4,393
Total program expenses	1,134,176	978,941
Program Revenues		
Charges for services	17,702	20,191
Capital grants and contributions	1,000	-
Total program revenues	18,702	20,191
General Revenues		
Taxes	1,278,902	1,237,773
Investment earnings (losses)	90,502	16,829
Total general revenues	1,369,404	1,254,602
Total revenue	1,388,106	1,274,793
Change in Net Position	$ 253,930	$ 295,852

As Table 2 above shows, total operating expense was $1,134,176 in fiscal year 2024, which increased by $155,235 from the prior year. The increase in the operating expense was due mainly to the increase in maintenance projects.

As Table 2 above shows, $1,369,404, or 99%, of the District's fiscal year 2024 governmental revenue came from general revenues such as taxes and interest, and 1% came from program revenues.

Program revenues were mostly composed of charges for services of $17,702.

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.

Budgetary Highlights

Comparisons of Budget and Actual financial information are presented for the General Fund (including Measure A and Measure D) in these financial statements. In the General Fund (including Measure A and D), actual revenue was $140,560 more than the budgeted amount. Total expenditures were $1,389,972 lower than budgeted amounts. This was primarily due to less personnel costs and less maintenance project expenses than budgeted.

Capital Assets and Debt Administration

Capital Assets

GASB Statement No. 34 requires Bel Marin Keys Community Services District to record all its capital assets, which were not recorded in prior years.

At the end of fiscal year 2024, the cost of infrastructure and other capital assets recorded in Bel Marin Keys Community Services District financial statements was as shown in Table 3 below:

Table 3
Capital Assets at Year-End
Governmental Activities
For the Year Ended June 30, 2024

	2024
Land	$ 880,256
Construction in progress	-
Buildings and improvements	10,217,081
Equipment	293,458
Furniture	1,034
Less accumulated depreciation	(6,047,482)
Governmental activity capital assets, net	$ 5,344,347

Details on capital assets, current year's additions and current year disposals can be found in Note 4.

Debt Administration

The District paid off all existing long-term debt in fiscal year 2022-2023.

Adopting the California Uniform Public Construction Cost Accounting Act

Bel Marin Keys Community Services District subscribes to the California Uniform Public Construction Cost Accounting Act whereas, The Uniform Public Construction Cost Accounting Act (Act), enacted in 1983 under Public Contract Code section 22000 et seq., allows local agencies to perform public project work of up to $60,000 with their own workforces if the agencies elect to follow the cost accounting procedures set forth in the Cost Accounting Policies and Procedures Manual by the California Uniform Construction Cost Accounting Commission. Public projects of sixty thousand dollars ($60,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order and public projects of two hundred thousand dollars ($200,000) or less may be let to contract by informal procedures as set forth in this article.

Economic Outlook

The economic condition of Bel Marin Keys Community Services District as it appears on the balance sheet reflects financial stability. District management remains committed to sound fiscal management practices in its delivery of excellent service to the residents of the District.

Contacting Bel Marin Keys Community Services District's Financial Management

This Annual Financial Report is intended to provide District residents, grant agencies and the general public with a general overview of the District's finances. Questions about this report should be directed to Bel Marin Keys Community Services District, at 4 Montego Key, Novato, CA 94949.

Bel Marin Keys Community Services District
STATEMENT OF NET POSITION
June 30, 2024

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	$ 2,307,688
Restricted cash and cash equivalents	466,108
Prepaid expenses	500
Total current assets	2,774,296
Non-current assets:	
Capital assets not being depreciated	880,256
Capital assets, net of accumulated depreciation	4,464,091
Total non-current assets	5,344,347
Total assets	8,118,643
LIABILITIES	
Current liabilities:	
Accounts payable	34,678
Other liabilities	2,629
Total liabilities	37,307
NET POSITION	
Net investment in capital assets	5,344,347
Restricted for:	
Measures and capital projects	903,369
Unrestricted	1,833,620
Total net position	$ 8,081,336

The accompanying notes are an integral part of these financial statements.

Bel Marin Keys Community Services District
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

Functions/Programs	Expenditures	Program Revenues: Charges for Services	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities:				
Salaries and benefits	$ 202,129	$ -	$ -	$ (202,129)
Services and supplies	932,047	17,702	1,000	(913,345)
Total governmental activities	$ 1,134,176	$ 17,702	$ 1,000	(1,115,474)
General revenues:				
Taxes:				1,278,902
Investment earnings (losses)				90,502
Total general revenues				1,369,404
Change in net position				253,930
Net position, beginning of period				7,827,406
Net position, end of period				$ 8,081,336

DRAFT

The accompanying notes are an integral part of these financial statements.

Bel Marin Keys Community Services District
GOVERNMENTAL FUNDS BALANCE SHEET
June 30, 2024

ASSETS		
Cash and investments	$	2,307,688
Restricted cash and investments		466,108
Prepaid expenses		500
Total assets	$	2,774,296
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$	34,678
Other liabilities		2,629
Total liabilities		37,307
Fund balances:		
Restricted fund balances		903,369
Unassigned		1,833,620
Total fund balances		2,736,989
Total liabilities and fund balances	$	2,774,296

DRAFT

The accompanying notes are an integral part of these financial statements.

Bel Marin Keys Community Services District

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET WITH THE GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION

June 30, 2024

Total Governmental Funds Fund Balances	$	2,736,989
Amounts reported in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Capital assets		11,391,829
Accumulated depreciation		(6,047,482)
Net Position of Governmental Activities	$	8,081,336

The accompanying notes are an integral part of these financial statements.

Bel Marin Keys Community Services District

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2024

Revenues:	
Taxes	$ 1,278,902
Investment earnings (losses)	90,502
Charges for services	17,702
Other revenue	1,000
Total revenues	1,388,106
Expenditures:	
Current:	
Salaries and benefits	202,129
Services and supplies	525,849
Capital outlay	1,121,198
Total expenditures	1,849,176
Excess of revenues over (under) expenditures	(461,070)
Fund balances, beginning of period	3,198,059
Fund balances, end of period	$ 2,736,989

The accompanying notes are an integral part of these financial statements.

Bel Marin Keys Community Services District

RECONCILIATION OF THE NET CHANGE IN FUND BALANCES
WITH THE CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

For the Year Ended June 30, 2024

Net Change in Fund Balances	$ (461,070)
Amounts reported in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense	
Depreciation expense	(406,198)
Capital outlay expenditures	1,121,198
Gains or losses from disposal of capital assets are not reported on the governmental fund financial statements and proceeds from sales are reported as revenue. Under full accrual accounting, gains or losses on disposal are reported and proceeds from sales are not reported as revenue.	
Proceeds from the sale of assets	(71,298)
Loss Disposal	71,298
Change in Net Position of Governmental Activities	$ 253,930

The accompanying notes are an integral part of these financial statements.

NOTE 1 - DESCRIPTION OF BEL MARIN KEYS COMMUNITY SERVICES DISTRICT

Bel Marin Keys Community Services District (the District) is a separate governmental unit established in 1961 under California Government Code 61600 and covers 3,200 acres of Bel Marin Keys, an unincorporated residential community in northern Marin County, adjacent to the City of Novato. The District maintains the parks and public areas, contracts for street lighting and controls and maintains the lagoons, levee and navigational locks. The District maintains a full-time manager and is governed by a five-person Board of Directors, elected by the citizens of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's basic financial statements are prepared in conformity with U.S. generally accepted accounting principles (GAAP). GAAP statements require the application of all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A. The financial statements have incorporated all applicable GASB pronouncements.

A. Reporting Entity

The District is governed by an elected Board of Directors that exercises the powers allowed by state statutes. For financial reporting purposes, the District has included only the District's funds in its basic financial statements. The District has no component units for which the District is financially accountable. The District has no oversight responsibility for any other governmental entity since no other entities are controlled by, or dependent on, the District.

B. Basis Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level.

Government-wide Financial Statements

The District's financial statements reflect only its own activities; it has no component units (other government units overseen by the District). The Statement of Net Position and Statement of Activities display information about the reporting government. They include all funds of the reporting entity. The governmental activities of the District are primarily financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational needs of a particular program. Revenues that are not classified as program revenues, including all tax revenue, are presented as general revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditure or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled.

The Fund Financial Statements are presented after the government-wide financial statements. These statements display information about major funds individually in a separate column and non-major funds in the aggregate for governmental funds.

NOTE 2 - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

C. Major Funds

GASB Statement No. 34 defines major funds and requires that the District's major governmental type funds be identified and presented separately in the fund financial statements. Major funds are defined as funds that have assets, liabilities, revenues, or expenditures equal to ten percent of their fund-type total and five percent of the grand total.

The District reported the following major governmental funds in the accompanying financial statements:

The District has the General Fund, which accounts for District activities.

D. Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when "measurable and available." The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Those revenues susceptible to accrual are property tax, certain charges for services and interest revenue. The District may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

E. Budgets

The District's budget, as included in these financial statements, represents the budget approved by the Board of Directors. The adopted budget is made for the organization. The District uses the same basis of accounting for budget and financial statement purposes. All appropriations lapse at year-end. Measure A's actual revenue and expenditures were included in the General Fund. The District did not adopt a separate budget for Measure A.

F. Restricted Assets

Cash and investments that may only be used for construction of capital assets, special projects or debt service principal and interest payments in accordance with applicable laws and regulations have been reported as restricted cash and investments on the government-wide Statement of Net Position.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Capital Assets

Expenditures from governmental funds for the acquisition or replacement of equipment are charged to current operations in the period acquired. On an entity-wide basis, capital assets are capitalized and depreciated over their useful lives. The useful life of District capital assets ranges from 3 to 40 years. Depreciation is calculated on a straight-line basis. District policy has set the capitalization threshold for reporting capital assets at $5,000.

H. Compensated Absences

Beginning October 2004, with the revision of the Employee Handbook, the District provided its employees with 10 days of vacation per year for the first 2 years of employment and 15 days per year after 2 years of employment. The employee is allowed to accrue a maximum of 160 hours of vacation time. In addition, the employees accrue a maximum of 6 days of sick leave per year.

I. Net Position

The Statement of Net Position breaks out net position as follows:

Restricted describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter.

Unrestricted describes the portion of Net Position that is not restricted from use.

Net Investment in Capital Assets describes the portion of Net Position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Net Position Flow Assumption
When both restricted and unrestricted net position is available, restricted resources are used first before unrestricted resources.

J. Fund Balance

Fund balances for governmental funds are reported in classifications based primarily on the extent to which the District is bound to honor constraints about the specific purposes for which amounts in those funds can be spent. These classifications include (1) non-spendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned amounts.

Non-spendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts where use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision-making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Fund Balance (concluded)

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

Fund Balance Flow Assumption
When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

K. Property Taxes

The County of Marin levies taxes and places liens on real property as of January 1 on behalf of the District. Secured property taxes are due the following November 1 and March 1 and become delinquent April 10 and December 10, for the first and second installments, respectively. Unsecured property taxes are levied throughout the year.

L. Sales Taxes

The District received an allocation of sales tax from the County of Marin to be used for pet stations, parks and open space improvements, playgrounds and picnic areas improvements. The District maintains Measure A funds in a separate bank account and restricted Measure A funds are to be used for the above specific projects only.

M. Use of Estimates

In preparing the financial statements, management is required to make estimates and assumptions that will affect the reported amounts of assets and liabilities, the disclosure 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 amounts could differ from those estimates.

N. Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters for which the District carries commercial insurance.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

O. Contingencies

The District may be involved from time to time in various claims and litigation arising in the ordinary course of business. District management, based upon the opinion of legal counsel, is of the opinion that the ultimate resolution of such matters should not have a materially adverse effect on Bel Marin Keys Community Services District's financial position or results of operations.

NOTE 3 - CASH AND INVESTMENTS

The District has a written investment policy, approved by the Board of Directors. The District also has an investment committee, which performs regulatory oversight for its investments as required by California Government Code Section 27134.

The District's investment policy authorizes the District Manager to invest in:

- Obligations of the U.S. Treasury, its agencies and instrumentalities.
- Certificates of deposit.
- Commercial paper rated in the highest short-term rating category by any Rating Agency, bankers' acceptances, obligations issued by any corporation organized and operating within the United States of America having assets in excess of $500,000,000 and rated A or better by any Rating Agency.
- Money Market Funds.
- Investment Agreements.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

Cash and investments as of June 30 consist of the following:

		2024
Cash in banks	$	2,307,688
Restricted cash in County Treasury		466,108
Total	$	2,773,796

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors.

NOTE 3 - CASH AND INVESTMENTS (concluded)

Custodial Credit Risk – Investments

Custodial credit risk for investments is the risk that in the event of the failure of a counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Fair Value Measurement

GASB Statement No. 72, Fair Value Measurements and Application, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The valuation method used for rental properties is the Leased Fee Market method, which is dependent on the income generated from the rental properties.

Bel Marin Keys Community Services District did not have any investments subject to the recurring fair value measurements as of June 30, 2024.

NOTE 4 - CAPITAL ASSETS

A summary of changes in capital assets for the period ended June 30, 2024 is as follows:

	Balance 6/30/23	Additions	Deletions	Balance 6/30/24
Capital assets not being depr:				
Land	$ 880,256	$ -	$ -	$ 880,256
Construction in progress	193,775	1,121,198	(1,314,973)	-
Total non-depreciable assets	1,074,031	1,121,198	(1,314,973)	880,256
Capital assets being depreciated:				
Buildings and improvements	8,991,920	1,291,358	(66,197)	10,217,081
Equipment	274,944	23,615	(5,101)	293,458
Furniture	1,034	-	-	1,034
Total depreciable assets	9,267,898	1,314,973	(71,298)	10,511,573
Less accumulated depreciation for:				
Buildings and improvements	(5,602,820)	(382,895)	66,197	(5,919,518)
Equipment	(108,728)	(23,303)	5,101	(126,930)
Furniture	(1,034)	-	-	(1,034)
Total accumulated depreciation	(5,712,582)	(406,198)	71,298	(6,047,482)
Net capital assets being depr.	3,555,316	908,775	-	4,464,091
Capital assets, net of accumulated depreciation	$ 4,629,347	$ 2,029,973	$(1,314,973)	$ 5,344,347

NOTE 4 - CAPITAL ASSETS (concluded)

Depreciation expense for the year ended June 30, 2024 was $406,198.

NOTE 5 - COMPENSATED ABSENCES

Employee vacation benefits earned, but not used, are recognized as liabilities of the District. Total compensated absences payable currently reported as accounts payable was $2,629 as of June 30, 2024.This is included in the accounts payable balance.

NOTE 6 - PENSION PLAN

The District has a pension plan in the form of a SIMPLE IRA. The District contributes for qualified employees to the plan. Employees who are over 21 years of age are eligible. The total contributions paid by the District for the year ended June 30, 2024 was $2,217.

NOTE 7 - SUBSEQUENT EVENTS

In preparing these financial statements, Bel Marin Keys Community Services District has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were issued.

Bel Marin Keys Community Services District

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Required Supplementary Information

Budget and Actual - General Fund (Unaudited)

For the Year Ended June 30, 2024

	Original and Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes	$ 1,223,713	$ 1,278,902	$ 55,189
Investment earnings (losses)	5,500	90,502	85,002
Charges for services	17,333	17,702	369
Other revenue	1,000	1,000	-
Total revenues	1,247,546	1,388,106	140,560
Expenditures:			
Salaries and benefits	231,485	202,129	29,356
Services and supplies	1,490,163	525,849	964,314
Capital outlay	1,517,500	1,121,198	396,302
Total expenditures	3,239,148	1,849,176	1,389,972
Excess of revenues over (under) expenditures	$ (1,991,602)	(461,070)	$ 1,530,532
Fund balances, beginning of period		3,198,059	
Fund balances, end of period		$ 2,736,989	

BEL MARIN KEYS COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS & MANAGEMENT REPORT

For the Year Ended
JUNE 30, 2024

H1

TABLE OF CONTENTS

Board of Directors
Bel Marin Keys Community Services District
Novato, California

In planning and performing our audit of the basic financial statements of Bel Marin Keys Community Services District for the fiscal year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Bel Marin Keys Community Services District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist Bel Marin Keys Community Services District in implementing the recommendations.

This report is intended solely for the information and use of management, the Board of Directors, and officials of the federal and state grantor agencies and should not be used by anyone other than these specified parties.

We thank Bel Marin Keys Community Services District's staff for its cooperation during our audit.

O'Connor & Company

Novato, California

Board of Directors
Bel Marin Keys Community Services District
Novato, California

We have audited the basic financial statements of the Bel Marin Keys Community Services District for the year ended June 30, 2024. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 14, 2025, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Bel Marin Keys Community Services District. Such considerations were solely for the purpose of determining our audit procedures and not providing any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Bel Marin Keys Community Services District are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered by Bel Marin Keys Community Services District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 100 – Accounting changes and Error Corrections

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The most sensitive estimate(s) affecting the financial statements were:

- Capital asset lives and depreciation expense.
- Accrual and disclosure of compensated absences

Disclosures
The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For the

purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on Bel Marin Keys Community Services District's financial reporting process (that is, cause future financial statements to be materially misstated). There were 4 audit adjustments that came to our attention.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated XX/XX/XX .

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Bel Marin Keys Community Services District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Bel Marin Keys Community Services District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters
We applied certain limited procedures to the Management's Discussion and Analysis and the Budgetary Comparison Schedule for the General Fund, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and the Board of Directors of Bel Marin Keys Community Services District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Bel Marin Keys Community Services District
<u>BOARD OF DIRECTORS & MANAGEMENT REPORT</u>
For the Year Ended June 30, 2024

Current Year Observations

Nothing came to our attention

Prior Year Observations

1) Payroll Tax Return Reconciliation

Observation:

During our audit, we noted Bel Marin Keys Community Services District's (the District's) reconciliation of salary and tax amounts on the quarterly payroll tax returns to the general ledger was not completed.

Recommendation:

We recommend the District reconcile the salary and tax amounts reported on the quarterly payroll tax returns to the District's general ledger.

Status:

This recommendation has been implemented.

2) Balance Sheet Accounts Reconciliations

Observation:

During our audit, we noted the District's reconciliation of the payroll payable and compensated absences accounts was not completed. This was caused by staff turnover in District.

Recommendation:

We recommend the District reconcile the Balance Sheet accounts to the District's general ledger and supporting documents and schedules monthly.

Status:

This recommendation has been implemented.

3) Leases and Subscription Information Technology Arrangements Capitalization Policy

Observation:

The District implemented Governmental Accounting Standards Board Statement No. 87, *Leases,* which became effective for the year ended June 30, 2022, and had immaterial effects on the financial statements. The District also implemented Governmental Accounting Standards Board Statement No. 96, *IT Subscription Arrangements,* which became effective for the year ended June 30, 2023, and had immaterial effects on the financial statements.
This new standard requires leases and IT Subscription Arrangements to be capitalized as intangible assets. In compliance with the new accounting statement the District should consider formalizing a capitalization policy for leases like their capitalization policy for capital assets.

Recommendation:

We recommend the District consider formalizing a capitalization policy for leases and IT Subscription Arrangements over $100,000. This should also include subscription information technology arrangements as well in compliance with GASB 96.

Status:

This recommendation has not been implemented.

Outstanding Checks

Christopher Fehring Board Dir Fee – One check #1270 from 2023

Cheryl Furst Board Dir Fee – Three checks #1779 from 2024, #1530 from 2024 and #1467 from 2023

Vince Lattanzio reimbursement for paper from 2023 $31.50

Steve Nash Board Dir Fee-One check #1982 from 2025

LakeTech

ESTIMATE

LakeTech, inc.
5000 E. 2nd St.
STE C
Benicia, California 94510
United States

Mobile: 4153070943
www.laketech.com

BILL TO
Bel Marin Keys Community Services District
Brian Clark
4 Montego Key
Novato, California 94949
United States

4159963900
bclark@bmkcsd.us

Estimate Number:	72
Customer Ref:	Unmapped North Lagoon
Estimate Date:	September 30, 2025
Valid Until:	October 30, 2025
Grand Total (USD):	**$7,360.00**

Items	Quantity	Price	Amount
Bathymetric Mapping (research, single-beam) Combining the precision of single-beam sonar with the efficiency of cloud-base mapping software, we create detailed bathymetric maps for researching your lake or pond. The report will allow you to establish a lake "baseline" so you can monitor changes in water volume, contour, sedimentation, and plant biomass. The resulting maps can be used to identify areas of concern, evaluate results of management activities, and develop data supported-recommendations to improve lagoon conditions over time. Multibeam solutions available upon request for deeper larger ecosystems.	115	$64.00	$7,360.00

Grand Total (USD): **$7,360.00**

Notes / Terms

We created a detailed bathymetric map of the South Lagoon in 2022. We propose to create a bathymetric map of the North Lagoon to assist in ongoing management and planning.

The standard bathymetry report will provide metrics such as: water volume, max depth, average depth. These metrics are fundamental to developing successful projects

LakeTech, inc.
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Benicia, California 94510
United States

Mobile: 4153070943
www.laketech.com

related to the installation and placement of aeration systems, or calculating an accurate rate of aquatic herbicides/algaecides or adding water quality enhancing products such as bio stimulants. Having these accurate measures ultimately results of more effective deployment of management programs and often results in significant cost savings.

AQUATIC PESTICIDES APPLICATION PLAN (APAP)

For

Bel Marin Keys Community Service District (BMKCSD)

Marin County, California

In partial fulfillment of requirements for coverage under the

STATEWIDE GENERAL NPDES PERMIT FOR THE DISCHARGER OF AQUATIC PESTICIDES FOR AQUATIC WEED CONTROL IN WATERS OF THE UNITED STATES

WATER QUALITY ORDER No. 2013-0002-DWQ
GENERAL PERMIT NO. CAG990005

BMKCSD
4 Montego Key
Novato, CA 94949

November 10, 2025

Contents

Picture 1: Bel Marin Keys
Photo Courtesy of the San Francisco Chronicle

INTRODUCTION

The Bel Marin Keys Community Service District (BMKCSD) an unincorporated portion of northeastern Marin County, California. It was created via resolution on June 26, 1961, by the Marin County Board of Supervisors BMKCSD Enabling Resolution 6797. The BMKCSD is a non-enterprise Special District; the District is a public entity that derives much of its revenue from a percentage of the property taxes collected by the County of Marin.

The BMKCSD is subject to statutory requirements such as public meetings and public contracting laws and is governed by a five-member Board of Directors elected to a staggered four-year term; by voters residing within the boundaries of Bel Marin Keys. All parcels within BMK are subject to Covenant Codes and Restriction (CC&R's) designed for each unit within Bel Marin Keys.

Many of the homes abut the man-made North & South Lagoons or Novato Creek. Both lagoons have access to Novato Creek through navigational locks which allow residents to take their boats into San Pablo Bay.

Picture 2: Bel Marin Keys
Photo courtesy of Bob Minkin

1 DESCRIPTION OF THE WATER SYSTEM

These saltwater Lagoons are located southeast of the city of Novato in Marin County. The Receiving Water for the Lagoons is San Pablo Bay by way of Novato Creek. The Lagoon is owned and operated by the Bel Marin Keys Community Service District.

The North Lagoon has a surface area of 113 acres with a maximum depth estimated around 10 feet. The South lagoon is 158 acres with several deep coves over 35 feet in depth. The lagoons serve as recreation areas, aesthetic amenities, and natural habitat.

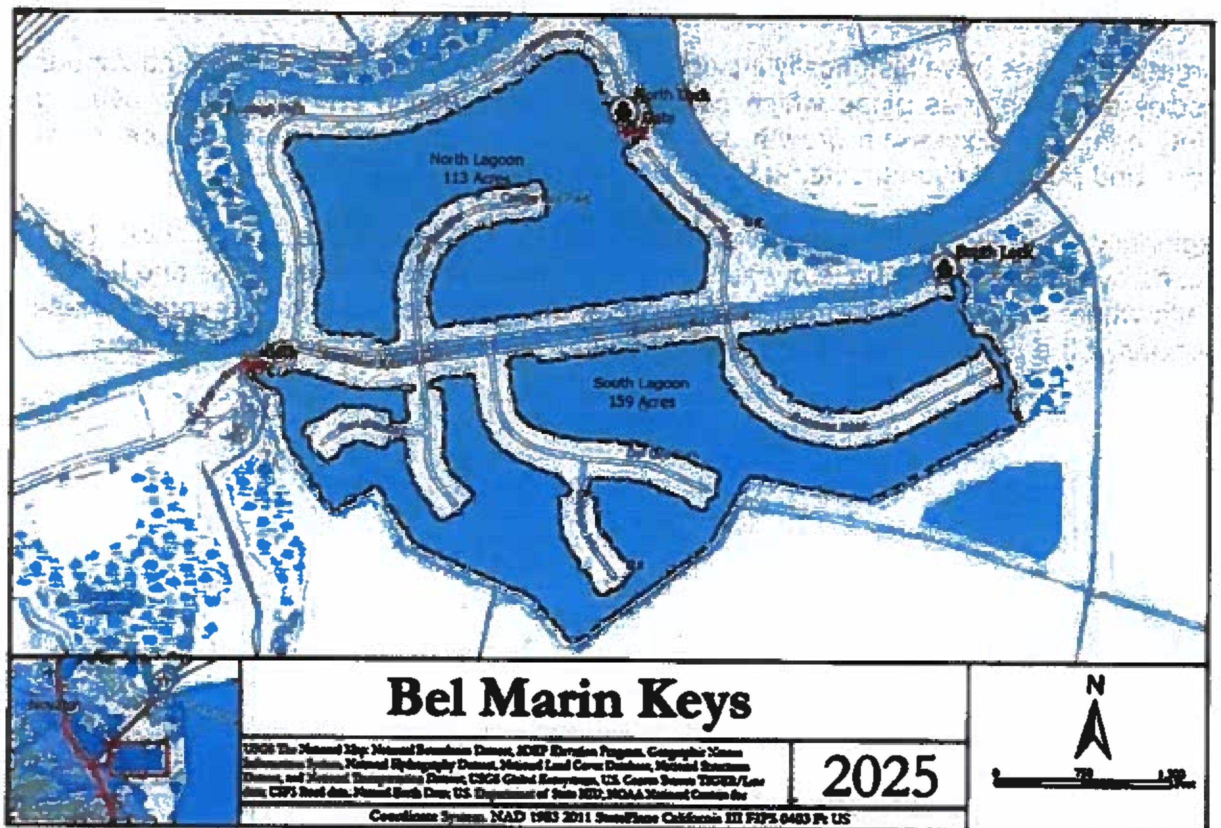


Figure 1: Bel Marin Keys Site Map

Source water for the Lagoons is partly from stormwater runoff from the neighborhood. The South Lagoon receives runoff from Pacheco Pond and via the gates and locks connected to Novato Creek.

2 TREATMENT AREA

Application locations and their extent will vary depending on the target species, time of year, and other environmental conditions. Generally, the treatment area will be the littoral zone of the lagoons and applications will be made to maintain the Lagoon's beneficial uses including but not limited to recreation and the water quality objectives in the Basin Plan[i].

3 WEEDS AND ALGAE SUBJECT TO CONTROL

Target organisms have historically included widgeongrass (*Ruppia maritima*) and various species of filamentous algae which can interfere with boating and swimming, causing safety concerns. Excessive growth can also impact water quality objectives, generate odors, and pose additional potential risks to residents and guests.

Regionally, Harmful Algal Blooms (HABS) caused by cyanobacteria and Red Tide, caused by dinoflagellates have posed significant risks to aquatic ecosystems and human health where recreation is permitted. Therefore, though historically not present in these Lagoons, if the presence of these pests is identified, they may be targeted for control.

4 AQUATIC PESTICIDES USED AND APPLICATION METHODS

Table 1: Pesticide products to be used

Pesticide Active Ingredient	Example Brand Names	Method of Application	Surfactant
Imazamox	Imox, Top Deck, Castaway	Subsurface injection, broadcast, aerial	CA DPR approved aquatic surfactants
Diquat	Reward, Tribune, Alligare Diquat	Subsurface injection, broadcast, aerial	CA DPR approved aquatic surfactants
Copper Complexes	Argos, Captain XTR, Cutrine Ultra	Subsurface injection, broadcast, aerial	CA DPR approved aquatic surfactants
Hydrogen Peroxide & PAA	GreenClean 5.0	Subsurface injection, broadcast, aerial	N/A
Sodium Carbonate Peroxyhydrate	GreenClean Pro, PAK27	Slurry injection/broadcast, granular spreader, aerial	N/A
Fluoridone *(pending Section 24 approval)*	Fluoridone, Sonar AS,	Slurry injection/broadcast, granular spreader, aerial	CA DPR approved aquatic surfactants

5 DECISION FACTORS FOR USING AQUATIC PESTICIDES

Integrated Pest Management (Physical and cultural) tactics are employed to inhibit the growth of nuisance organisms; however, environmental conditions have the potential to cause these tactics to become infeasible and/or to have an adverse impact on the Lagoons' ecosystems. Therefore, chemical control tactics may at times be the least intrusive method to control a target organisms.

Treatment thresholds are based on the abundance and/or extent of the organism as well as environmental conditions including the weather forecast, water quality conditions, and knowledge of the historical patterns of growth. BMKCSD on-site staff, Board of Directors and committee members will use their discretion, in consultation with professionally licensed aquatic pesticide applicators (QAL, category F) and/or a Pest Control Advisor (PCA), when warranted, to implement chemical control tactics.

A control threshold shall be considered immediately met if any of the beneficial uses of the Lagoons are threatened.

6 GATES, CONTROL STRUCTURES, AND INSPECTION SCHEDULE

Each Lagoon has a navigation lock as well as a gate. The locks are used to bring water into the lagoons while the gates are used to release water. All structures are routinely inspected and maintained by the BMKCSD Waterways Manager.

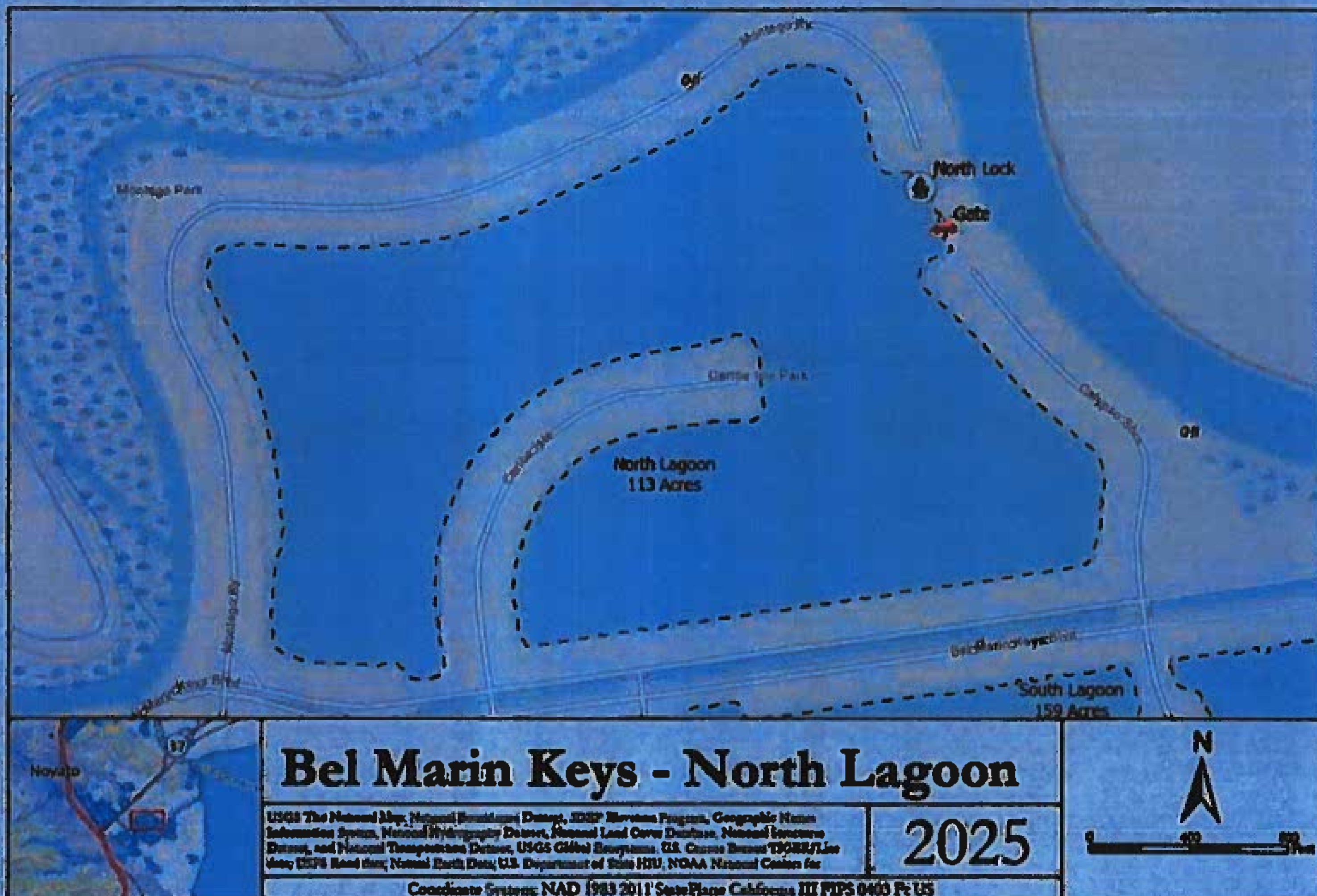


Figure 2: North Lagoon Control Structures

57

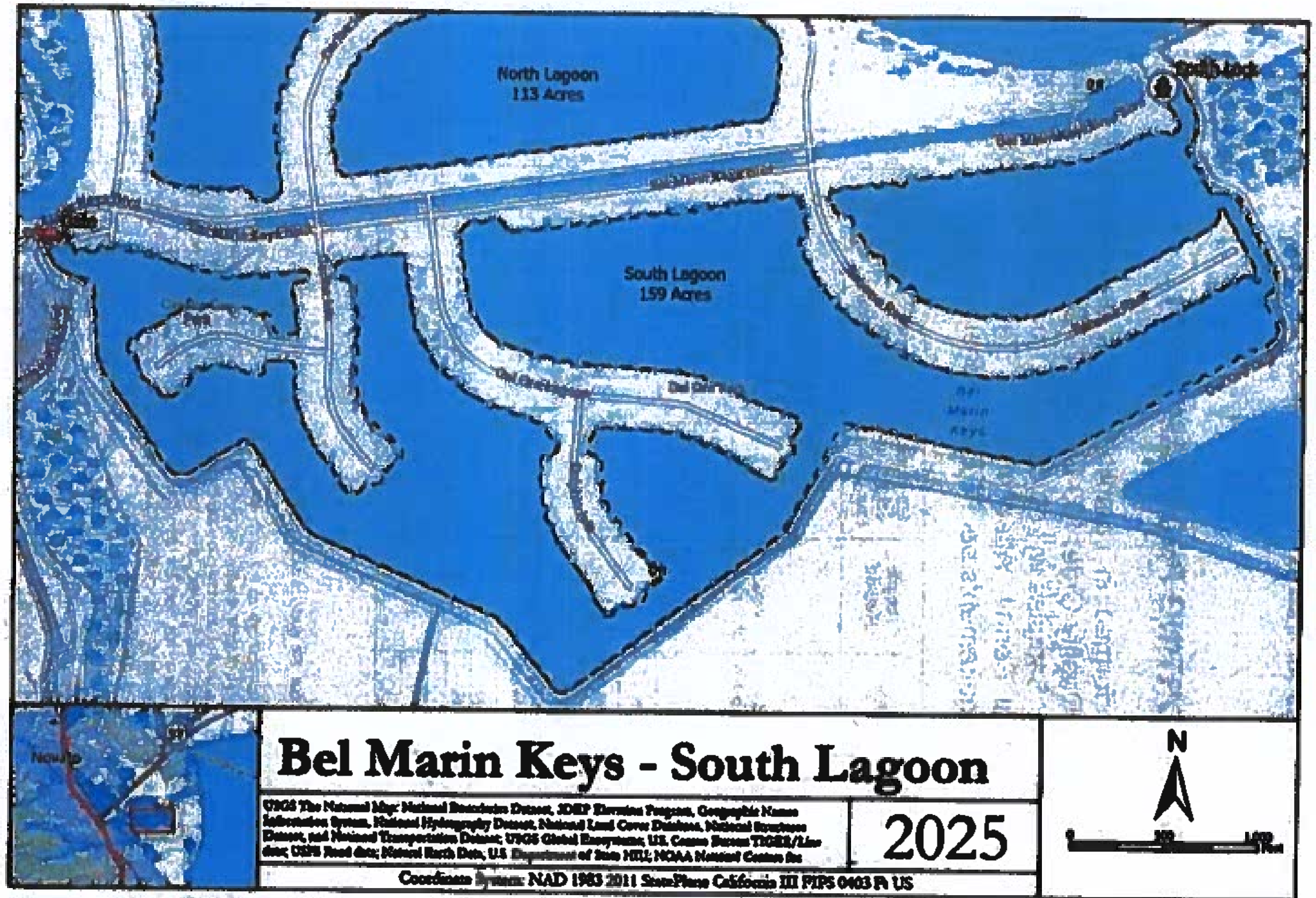


Figure 3: South Lagoon Control Structures

While these gates provide manual control, water flow direction is driven by gravity and therefore dependent on tides. At high tide, when the gates are opened, water from Novato Creek can flow by gravity through the locks or control gates into the lagoons; at low tide, water can flow from the lagoon through the open locks or control gates into the Creek. BMKCSD Staff controls the gates in coordination with tides to control the Lagoon's operating levels and to meet water quality objectives.

Water levels in the Lagoons are controlled to achieve winter operating level (WOL) which is focused on storm water control for the protection of property, and summer operating level (SOL) focused on maintaining beneficial uses.

7 SIP CATEGORICAL EXCEPTION

The BMKCSD has not applied for a Categorical Exception per Section 5.3 of the Policy for Implementation of Toxic Standards for Inland Surface Waters, Enclosed Bays, and Estuaries of California.

8 MONITORING AND REPORTING PROGRAM (MRP)

Water quality monitoring will be performed in compliance with the Monitoring and Reporting Program (MRP) for Water Quality Order NO 2013-0002-DWQ and amending orders as of the writing of this APAP. Samples will be collected and analyzed per MRP guidelines as stated in the General Permit, Attachment C, Table C-1. Monitoring Requirements. Table 2: Monitoring requirements per NPDES General Permit

Sample Type	Constituent/Parameter	Units	Sample Method	Minimum Sampling Frequency	Sample Type Requirement	Required Analytical Test Method
Visual	1. Monitoring area description (pond, lake, open waterway, channel, etc.) 2. Appearance of waterway (sheen, color, clarity, etc.) 3. Weather conditions (fog, rain, wind, etc.)	Not applicable	Visual Observation	1	Background, Event and Post-event Monitoring	Not applicable
Physical	1. Temperature[2]	°F	Grab[4]	5	Background, Event and Post-event Monitoring	6
	2. pH[3]	Number				
	3. Turbidity[3]	NTU				
	4. Electric Conductivity[3] @ 25°C	µmhos/cm				
Chemical	1. Active Ingredient[7]	µg/L	Grab[4]	5	Background, Event and Post-event Monitoring	6
	2. Nonylphenol[8]	µg/L				
	3. Hardness (if copper is monitored)	mg/L				
	4. Dissolved Oxygen[2]	mg/L				

1 All applications at all sites.
2 Field testing.
3 Field or laboratory testing.
4 Samples shall be collected at three feet below the surface of the water body or at mid water column depth if the depth is less than three feet.
5 Collect samples from a minimum of six application events for each active ingredient in each environmental setting (flowing water and non-flowing water) per year, except for glyphosate. If there are less than six application events in a year, collect samples during each application event for each active ingredient in each environmental setting (flowing water and non-flowing water). If the results of monitoring from six consecutive application events show concentrations that are less than the receiving water limitation/trigger for an active ingredient in an environmental setting, sampling shall be reduced to one application event per year for that active ingredient in that environmental setting. To support a reduction in monitoring frequency, the six sampling events showing concentrations that are less than the receiving water limitation/trigger for an active ingredient must be consecutive and can span more than one year or application season. The reduction in monitoring frequency under this provision applies to all listed active ingredients including SIP listed active ingredients. If the yearly sampling event shows exceedance of the receiving water limitation/trigger for an active ingredient in an environmental setting, then sampling shall return to six application events for that active ingredient in each environmental setting. For glyphosate, collect samples from one application event from each environmental setting (flowing water and non-flowing water) per year.
6 Pollutants shall be analyzed using the analytical methods described in 40 C.F.R. part 136.
7 2,4-D, acrolein, chlorine, dissolved copper, diquat, endothall, flumioxazin, fluridone, glyphosate, imazamox, imazapyr, penoxsulam, and triclopyr.
8 It is required only when a surfactant is used.

59

Monitoring Frequency and Locations

Monitoring for BMKCSD may be performed by a contractor or by in-house staff. Monitoring locations will be determined for each treatment event, based on the treatment area within the Lagoon. Monitoring frequency will follow the schedule set forth by the NPDES general permit and is summarized below:

Background Monitoring

Background monitoring samples shall be collected in the application area just prior to (up to 24-hours in advance of) an application event.

Event Monitoring

Event monitoring samples shall be collected outside of the treatment area, immediately after the application event, but after sufficient time has elapsed such that treated water would have exited the treatment area.

Post-event Monitoring

Post-event monitoring samples shall be collected within the treatment area within one week after application.

One full set of three samples (Background, Event and Post-Event) will be collected during each treatment from the representative site(s) treated within the Lagoon.

Sample Analysis

All laboratory analysis shall be conducted at a laboratory certified for such analysis by the California Department of Health. All analyses shall be conducted in accordance with the latest edition of "Guidelines Establishing Test Procedures for Analysis of Pollutants" (Guidelines), promulgated by the USEPA (Title 40 CFR Part 136)[ii].

Sample Preservation and Delivery

Samples will be collected in appropriate containers as instructed by the lab performing the analysis. Should an analytical method require preservation or filtration in the field, that will occur. Once collected and labeled, samples will be immediately placed in a dark, cold (~4C) environment, typically a cooler with ice. Delivery of samples to the laboratory will be accomplished within the labs specified hold times for the sample method.

Annual Reporting

An annual report will be submitted to the appropriate Regional Water Quality Control Board (RWQCB) by March 1 of the year following treatment. If no algaecide or aquatic herbicide treatments are done that year, a letter stating no applications have been done will be sent to the appropriate RWQCB in lieu of an annual report.

Chemical Application

Del Norte Keys
North Lagoon

General Info

66 F
Clear Sky

Water Conditions

Water Body Type: Lagoon

Percent Cloud Cover: 30

Water Sheen: (check if present)

Application Info

Target Species:

Percent Covered: 75

Water Quality

Pre-Application Monitoring

	Date	Parameter	Scale	Value	Units
	[illegible]	[illegible]			[illegible]
	[illegible]	Dissolved Oxygen			[illegible]
	[illegible]	Turbidity			[illegible]
	[illegible]	pH			[illegible]

Chemicals

Chemical: Triclopyr 3a

Stock: General Stock

Rate: 1.5

Rate Units:

Product Type:

EPA #: 81927-12

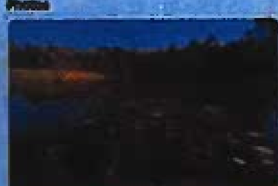
Total Amount:

Units: gal

State #:

Active Ingredients: Triclopyr 44.4%

Photos



Notes

9 PREVENTING SAMPLE CONTAMINATION

BMKCSD will require that samples collected shall be, when possible, collected upwind and not in close proximity to application equipment. BMKCSD shall require there be no contact between a sampler and any pesticides or application equipment including spray tanks, containers, application boats or vehicles or applicators' personal protective equipment.

When sampling is completed in a given location, all equipment will be cleaned with an appropriate detergent and triple-rinsed. Once at a new sampling location, the equipment will be rinsed once with the water being sampled prior to collection.

Samples will be tightly sealed at the point of collection and placed upright within an ice chest used solely for sample transport.

10 DESCRIPTIONS OF BMPS TO BE IMPLEMENTED

BMKCSD will implement the following BMPs

Spill Prevention and Containment

All pesticide applications will be contracted out to a California Department of Pesticide Regulation – licensed Pest Control Business (PCB). PCB staff are required to undergo training according to the California Department of Pesticide Regulation's Pesticide Safety Information Series, including Leaflet PSIS N-2 "Storing, Moving, and Disposing of Pesticides in Non-Agricultural Settings"[iii] . This leaflet includes accepted BMPs to prevent spills or contamination and in the event of a spill, it includes measures to contain pesticide products, apply absorbent material, and remove products to a proper disposal location. Label and SDS sheet instructions for the products being applied will be followed and reporting will commence as required by local, state, and federal laws.

Ensure Appropriate Rate

BMKCSD shall obtain a written recommendation from a licensed Pest Control Advisor (PCA) to ensure that applications are made in accordance with the product labels. BMKCSD will further ensure that applications are performed by licensed or qualified individual from the PCB contracted to perform an application.

Education

BMKCSD shall confirm that the contracted PCB provides evidence that its staff have active licenses and/or have undergone pesticide handler safety training including the products selected for use at their site, as required by DPR. Applicators shall be familiar and comply with the contents of this APAP prior to making an application.

Planning and Coordination

The General Permit requires that every calendar year, at least 15 days prior to the first application of algaecide or aquatic herbicides, a discharger shall notify potentially affected public agencies and post the notification on its website.

BMKCSD will post on its website and submit a notification in accordance with Section VIII.B Public Notice Requirements. The notification will include the following entities:

- Marin County Department of Agriculture[iv]
- Marin County Flood Control and Water Conservation District[v]
- California Department of Fish and Wildlife, Region 3[vi]

Preventing Fish Kills

All herbicide applications will be performed by a professional applicator who has received training specific to the herbicide and surfactant products to be used. The PCA written recommendation will include rates of application and any warnings or conditions that limit the application so that fish are not adversely affected. All manufacturers label instructions for rates and mixing and precautions to prevent fish kills will be followed.

11. EXAMINATION OF POSSIBLE ALTERNATIVES

Physical Controls.

Mechanical and manual removal of aquatic weeds and filamentous algae is performed throughout the late spring and summer. BMKCSD utilizes manual and mechanical tools to this end.

Artificial circulation is accomplished via the manipulation of the circulation gates. BMKCSD or individual homeowners may also choose to install dock mounted circulators to reduce the stagnant conditions which encourage the growth or accumulation of nuisance organisms.

Cultural Controls

Light Attenuating Dyes. Aquatic dyes have not historically been used in the Lagoons. Applications of dye, if selected as a control tactic would begin when turbidity is sufficiently low that sunlight can begin to stimulate plant growth. Applications would typically begin in March and continue through November to maintain light attenuating conditions.

Stakeholder Outreach and Education. Education of homeowners regarding measures to prevent nutrients and pesticides from entering the Lagoon from rainfall, bird droppings and irrigation runoff is discussed in the District's regular newsletter.

Maintaining Low Salinity. When feasible, BMKCSD will maintain lower salinity to reduce the growth of the marine organisms that cause nuisance conditions. This is achieved by keeping the gates closed after the rainy season and only adding enough water from Novato Creek to maintain its beneficial uses.

Maintaining Cooler Water Temperature. When feasible, BMKCSD will maintain cooler water temperatures to prolong the number of degree days required for nuisance organisms to germinate or grow. This tactic can be employed once salinity has exceeded a threshold that no longer warrants use of that tactic.

Biological Controls

Use of Predators and Competitors. BMKCSD may implement the use of biological control strategies if suitable solutions become available/permissible. Examples may include the introduction of species that pray on nuisance organisms or the introduction of competitors such as organisms that rely on the same food or energy/nutrient source as the pests. Floating wetland islands are one tool used to increase periphyton. Ther are also products manufactured to increase periphyton and to manipulate the microbial loop within the Lagoon's food chain. These may be considered for use to compete with pests for phosphorus, nitrogen, or other micronutrients.

Non-Pesticidal Chemical Controls

Use Of Nutrient Sequestering Products. BMKCSD may implement the application of products designed to sequester nutrients to reduce pest growth. These products may be applied to the water itself or installed in filter bags at storm drains, gates or suspended in the water column. Examples include but are not limited to: BioChar, PhosFlow, Poseidon Pellets, flocculants containing aluminum, lanthanum, or equivalent products.

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[i] https://www.waterboards.ca.gov/sanfranciscobay/basin_planning.html

[ii] https://www.ecfr.gov/current/title-40/chapter-I/subchapter-D/part-136

[iii] https://www.cdpr.ca.gov/docs/whs/pdf/hs1743.pdf

[iv] https://www.marincounty.gov/departments/AWM

[v] https://flooddistrict.marincounty.gov/marin-county-flood-control-district-contact-form/

[vi] https://wildlife.ca.gov/Regions/3

LakeTech

ESTIMATE

LakeTech, inc.
PO Box 6
Benicia, California 94510
United States

Mobile: 4153070943
www.laketech.com

BILL TO
Bel Marin Keys Community Services District
Brian Clark
4 Montego Key
Novato, California 94949
United States

4159963900
bclark@bmkcsd.us

Estimate Number:	92
Estimate Date:	December 5, 2025
Valid Until:	January 4, 2026
Grand Total (USD):	**$4,807.57**

Items	Quantity	Price	Amount
Aeration & Fountains	1	$2,501.22	$2,501.22
Shippnig FedEx Ground	1	$100.00	$100.00
Labor Senior Technician = $165/hour.	8	$165.00	$1,320.00
Labor Field Technician = $85/hour Senior Technician = $165/hour	8	$85.00	$680.00

Subtotal:	$4,601.22
Marin 8.25%:	$206.35
Grand Total (USD):	**$4,807.57**

Notes / Terms

We will waive travel time & toll and provide all equipment and tools required.

Scope of work will includes, working with BMK waterways manager to train on maintenance and repairs and to assist in cleaning cabinets and rebuilding compressors, replace all necessary push-connect fittings and hoses, air filters. Lastly, to adjust valves to the diffusers to ensure appropriate airflow to each line.

Assumptions and exclusions:

LS

LakeTech

ESTIMATE

LakeTech, inc.
PO Box 6
Benicia, California 94510
United States

Mobile: 4153070943
www.laketech.com

No, in water work will be required of LakeTech, all diffusers will be cleaned and placed back into the lagoon prior to this scope.

LakeTech

ESTIMATE

LakeTech, inc.
PO Box 6
Benicia, California 94510
United States

Mobile: 4153070943
www.laketech.com

BILL TO
Bel Marin Keys Community Services District
Brian Clark
4 Montego Key
Novato, California 94949
United States

4159963900
bclark@bmkcsd.us

Estimate Number:	93
Customer Ref:	Additional Buoy - North Lagoon
Estimate Date:	December 5, 2025
Valid Until:	January 4, 2026
Grand Total (USD):	**$7,250.00**

Items	Quantity	Price	Amount
Buoy-in-a-box (Just add water!) Annual rental of Lake-Link Buoy: o Advanced Buoy 1 Year Jan 1st to Dec 31st 2026 Monitoring parameters at surface: Temperature, Conductivity (Salinity), Dissolved Oxygen, Turbidity, pH, o Bottom sensor for Temperature and Dissolved Oxygen at multiple depths Additional Services: Included o Real-time alerts and alarms. o Life-time warranty on all components. o Monthly cellular data fees included. Rented equipment remains the property of LakeTech. Clients is responsible for the replacement or repair cost of equipment that is lost or stolen, vandalized or damaged, unless otherwise specified in writing.	1	$7,250.00	$7,250.00

Grand Total (USD): **$7,250.00**

2. Operations

a. Leete Generator repair - **$1,586.91 paid** – Brian will start generator monthly.

b. Landscaping Request for proposal(RFP) – Received four Bid qualifications. Review of bids is in process.

c. Janitorial service – still searching for janitorial service

d. Lisa - Board Secretary/Clerk Conference October 27-29. Received scholarship from Special District Leadership Foundation (SDLF) Education Scholarship to attend conference. CSDA to reimburse tuition costs.

Motion To approve up to $600 towards hotel costs for Conference in Santa Rosa for three nights
Motion moved by Director: Nash; Seconded by Director Lattanzio
Director Vote: 5 Ayes
Motion Carried

e. Edgewater Marine – Vendor boat ramp excessive yearly fee. Fee is passed on to residents.

Motion to reduce the cost of boat ramp key to ~~$200.00~~ for Edgewater Marine cleaning services
Motion Amended to correct amount to $250.00
Moved by Director: Nash; Seconded by Director Lattanzio
Director Vote: 5 Ayes
Motion Carried

f. New yoga instructor – Stacie Dooreck – Chair Yoga Pilot program through end of July. Great feedback from residents. The class is for all ages. Donation $5-$20 for residents and their guests.

g. ~~Wesley Performance Marine- Annual Service Pontoon - $4,608.00 approved~~

h. State Lands PRC # 5307 – Application costs **$3,025.00**. The site is the mouth of Petaluma River, and the mouth of Novato Creek dredge site is still in use. Discussion – **TABLED for further information**

i. Algae – we are looking at alternative prevention for the algae. The product we are currently using does not help with blooms. In communication with Lake Tech and the circulator unit that attaches to the dock for demonstration purposes. Rental fees will be deducted from purchase price and residents will receive a discounted price. **Working on a Lagoon Management Plan. Request information for testing from Solitude Lake. Please clean the floating algae if you can remove it, let it dry out and put it in your green can.**

j. Part time Administrative Assistant – Kim Anderson has started working in the office. This fills the position Lisa previously held in the office. Please stop by to welcome her to Bel Marin Keys !

k. Car show review – Thank you to Sarah Hellman, Vietnamese Food Truck for cooking hamburgers and hot dogs. Nineteen cars signed up. Very well attended. Commend Lisa and Brian(Brian's idea and planning) for a well-organized event. **First Place: Tim Cox – 1930 Nash 480; Second Place: Rosemary Cox – 1957 Ford Thunderbird; Third Place: Dave Lindsay & Sara Jansson - 1957 Volvo P1900 Volvo Sport.**

** **CSD's birthday June 26, 1961**Sixty-four years old today.****

l. Hazardous waste clean-up – June 16 a resident's boat lift broke and rear of boat was under water. Brian placed the boom and absorbent mats out to contain the oil/gasoline spill. The office staff called the appropriate agencies to report the spill and were given kudos from Fish and Wildlife for quick response time. Lisa and Brian both completed the Dock Walkers class and how to manage hazardous waste and flammable materials in April. **Boater's kit in the office. Residents will receive after taking a short quiz.**

m. Buoy lights – Lights will be turned down in the coming weeks. Work will be at buoy site(s).

n. Cooking with Sarah - Classes start in July. Sign up with Sarah 415-269-5405 or email sarahslotuscafe@gmail.com

1 of 1

Wesley Performance Marine
956 Thompson Ln
Petaluma Ca 94952
707-529-8057

JOB PHONE	DATE ORDERED
	6/12/25
JOB NAME/LOCATION	

TO. BMK

PHONE

ORDER TAKEN BY

TERMS:

QTY	MATERIAL	PRICE	AMOUNT
	[illegible]		$1,650–
	[illegible]		$12–
1	PIN		$28–
1	PIN		$32–
1	TRIM FLUID		$15–
1	ANODE		$30–
1	WATER PUMP REPAIR KIT		$175–
1	ENGINE OIL		$30–
1	GEAR OIL		$35–
1	OIL FILTER		$18–
1	FUEL FILTER KIT		$30–
1	THERMOSTAT		$43–
1	THERMOSTAT GASKET		$5–
1	SEAL		$13–
4	SPARK PLUG		$28–
1	INLINE FUEL FILTER		$18–
2	ANODE		$26–
1	SHOP SUPPLIES		$20–

DESCRIPTION OF WORK	AMOUNT
ANNUAL SERVICE, CHANGE ENGINE OIL & FILTER, REPLACE FUEL FILTER ASSY, REPLACE INLINE FUEL FILTER, REPLACE THERMOSTAT, TUNE UP, REPLACE SPARK PLUGS, SERVICE LOWER UNIT, REPLACE WATER PUMP IMPELLER, REPLACE TRIM PUMP ASSY, REPLACE ANODES, SERVICE CALL TO BMK	

LABOR	HOURS	RATE	AMOUNT
			$2,400–

TOTAL LABOR	$2,400
TOTAL MATERIAL	$2,208
TOTAL OTHER	
TAX	
TOTAL	$4,608–

Thank You

Signature ____________ Date ______

Approved June 26, 2025

QTY.	MATERIAL/ WORK	PRICE	AMOUNT
1	TRIM PUMP ASSY.		$1,650-
2	PIN		$12-
1	PIN		$28-
1	PIN		$32-
1	TRIM FLUID		$15-
1	ANODE		$30-
1	WATER PUMP KIT		$175-
1	ENGINE OIL		$30-
1	GEAR OIL		$35-
1	OIL FILTER		$18-
1	FUEL FILTER KIT		$30-
1	THERMOSTAT		$43
1	THERMOSTAT GASKET		$5-
1	SEAL		$13-
4	SPARK PLUG		$28-
1	INLINE FUEL FILTER		$18-
2	ANODE		$26
1	CABLE/HELM KIT		$479-
1	WATER PUMP BASE ASSY.		$215-
1	SHOP SUPPLIES		$20-

70

Wesley Performance Marine
956 Thompson Ln
Petaluma Ca 94952
707-529-8057

JOB PHONE

DATE ORDERED 11/10/25

JOB NAME/LOCATION

TO. BMK

PHONE

ORDER TAKEN BY

TERMS:

DESCRIPTION OF WORK	AMOUNT
ANNUAL SERVICE, CHANGE ENGINE OIL & FILTER, REPLACE FUEL FILTER ASSY, REPLACE INLINE FUEL FILTER, REPLACE THERMOSTAT, TUNE UP, REPLACE SPARK PLUGS, SERVICE LOWER UNIT, REPLACE WATER PUMP IMPELLER, REPLACE BASE & VERT. SHAFT SEAL, REPLACE TRIM PUMP, REPLACE ANODES, STEERING CABLE FROZEN, REMOVE CABLE & HELM, CLEAN/LUBE STEERING TUBE, REPLACE HELM & STEERING CABLE, SERVICE CALL TO BEL MARIN	

LABOR	HOURS	RATE	AMOUNT
✓			$3,400-

TOTAL LABOR	
TOTAL MATERIAL	$2,902
TOTAL OTHER	
TAX	
TOTAL	$6,302

Signature

Date

Thank You

SVENDSEN'S BAY MARINE
BAY MARITIME GROUP

Northern California's Premier Boatyard with Absolute Customer Satisfaction Guaranteed!

10/29/2025

Vessel: Stop Log Fabrication
Name: Brian Clark
PM: Sam Elliott
WO #: 513882
CO #: 4 - 5

Please sign and date below each change order you wish to approve.

CO4	**Fabricate (18) Stop Logs and (2) Half-Height Stop Logs**	**$**	**117,157.25**

* Fabricate stop logs for Bel Marin Keys North Channel to match design 8C
* (18) sets of 16" tall stop logs will be fabricated (9 for lagoon side, 9 for creek side)
* (2) sets of 8" tall stop logs will be fabricated (1 for lagoon side, 1 for creek side)
* Each stop log section will be 6" thick, with 3" wide section on each end that is 7.5" thick to fit cement channel and 228-7/16" long
* Each stop log section will be fabricated from 8" x 6" x .375" wall rectangular aluminum tube (6061-T6)
* Both ends of stop logs will be capped off with a vertical section of 3/4" thick x 3" wide x 16" long aluminum 6061-T6 flatbar
* Neoprene rubber will be installed on bottom edges of each stop log to help seal off water flow, although complete watertight barrier will not be achieved
* **This quote does not include any in-field work to install stop logs - If assistance is required, a separate quote will be provided**
* All material is yard furnished

Customer Signature: ______________________________ **Date:** ____________

CO5	**Deliver Stop Logs to Bel Marin Keys**	**$**	**3,164.00**

* Svendsen's Bay Marine will deliver stop logs to Bel Marin Keys
* Bel Marin Keys to provide forklift or other means to offload stop logs

Customer Signature: ______________________________ **Date:** ____________

Svendsen's Bay Marine
310 W. Cutting Blvd., Richmond, CA 94804
Office (510)237-0140, Fax (510)237-2263, Chandlery (510)237-7960