

## **BOARD MEETING AGENDA**

**DATE:** January 14, 2021

**TIME:** 10:00 a.m.

**PLACE:** This meeting will be held remotely and the public is invited to attend online or via phone. Join via computer on Zoom at:

<https://us02web.zoom.us/j/88986340753>

If your computer does not have a microphone or speakers, you may need to call in. Dial (669) 900-6833 or (346) 248-7799 and enter ID: 88986340753

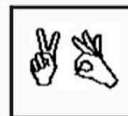
### **Coronavirus (COVID-19) Advisory Notice**

In compliance with local and state shelter-in-place orders, and as allowed by Executive Order N-29-20 (March 17, 2020), the MGSA will not offer an in-person meeting location for the public to attend this meeting. Members of the Board and staff may participate in this meeting via teleconference. Members of the public are encouraged to participate remotely as identified above.

### **How to Provide Comment**

**Before the meeting:** Email or text your comments to Executive Officer Michael Frank at [mfrank@marinjas.org](mailto:mfrank@marinjas.org) no later than 4:00 P.M. on the Wednesday prior to the meeting, and they will be forwarded to the MGSA Board and read at the meeting (not to exceed 3 minutes). Please be sure to indicate the agenda item you are addressing.

**During the meeting:** Email or text your comments during the meeting to Executive Officer Michael Frank at [mfrank@marinjas.org](mailto:mfrank@marinjas.org) indicating the agenda item in your email subject line. Comments must be received before the President announces that the time for public comment on that agenda item is closed. Email comments submitted during the meeting will be read (not to exceed three minutes).



## January 14, 2021 MGSA Board Agenda

- A. Report from Executive Officer (Frank)**
- B. Public Comment**  
*Anyone wishing to address the Board on matters not on the posted agenda may do so. Each speaker is limited to two minutes. As these items are not on the posted agenda, the Executive Officer and members of the Board may only respond briefly but topics may be agendaized and taken up at a future meeting. Public input will be taken as part of each agendaized item.*
- C. Approve Minutes of November 12, 2020 Regular Meeting (All)**
- D. ITEM POSPONED UNTIL MARCH MEETING - Marin County Storm Water Pollution Prevention Program (MCSTOPPP) Update and Fiscal Year 2021-2022 Proposed Budget**
- E. Marin Climate and Energy Partnership Program (MCEP) Funding Agreement with the Transportation Authority of Marin (TAM) to Prepare a Countywide Electric Vehicle Readiness Plan and Associated Budget Amendment (O'Rourke and McGill, TAM)**
- F. Annual Fiscal Year 2019-20 Financial Statement and Auditor's Reports for the Marin General Services Authority and the Dissolved Marin Telecommunications Agency (Frank)**
- G. MGSA Board Appointments to the Community Media Center of Marin (CMCM) Board of Directors (Frank)**
- H. Taxi Regulation Program Proposed Six-Month Forbearance on Collection of Taxicab Renewal Permit Fees (Brown)**
- I. MGSA Work Plan Status Update for FY 2020-21 and Input on FY 2021-22 Work Plan Initiatives (Frank)**
- J. Adjournment**

**NEXT SCHEDULED MEETING:** March 11, 2021

**NOTE:** A complete copy of the agenda packet is available on MGSA's website at <http://maringeneralservicesauthority.com>. Also, at this website one can subscribe to all Board of Directors Meeting notifications.

**DISTRIBUTION:** Clerk to the Board of Supervisors and San Rafael City Clerk for posting; City/Town Managers/County Administrator; Novato City Clerk (w/minutes); Denise Merleno at TAM; General Counsel Dave Byers; Contractors Wayne Bush, Bob Brown, Maureen Chapman, and Christine O'Rourke; Michael Eisenmenger, CMCM; Bruce Anderson; Eric Dreikosen; and Madeline Thomas.



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**BOARD MINUTES FOR MEETING OF NOVEMBER 12, 2020**

As a result of the COVID-19 pandemic, the Board Meeting came to order on-line in compliance with orders, as allowed by Executive Order N-29-20 (March 17, 2020). The meeting started at 10:02 a.m.

**MGSA Board Members Participating:** President Craig Middleton, Vice President Greg Chanis, and Members Cristine Alilovich, Adam McGill, and Angela Nicholson. Members Andy Poster and Sean Condry were absent.

**Program Contractors Attending:** Executive Officer Michael Frank and General Counsel Dave Byers.

**Report from Executive Officer**

The Executive Officer reported on activities since the last meeting. In particular, he mentioned:

- Telecommunications Update
  - One pre-reservation in San Rafael with Crown Castle
  - Potential license plate readers in San Rafael
- Administration
  - Website updating and agenda packet notification
  - Developed website management and content updating training videos
- Other
  - Digital Marin Process
  - Marin Wildfire Prevention Authority JPA discussion with new Executive Officer
  - Virtual Office Research

**A. Public Comment**

There was one public comment by Kevin Carroll who congratulated Bob Brown and Michael Frank on the updated website.

**B. Approve Minutes of September 10, 2020 Regular Meeting**

## **MGSA Board Meeting Minutes for November 12, 2020**

Motion by Nicholson, seconded by Alilovich to approve the minutes of the September 10, 2020 Board of Directors meeting. Motion was approved 5 – 0 with Poster and Condry absent.

### **C. Marin County Stormwater Pollution Prevention (MCSTOPPP) Program Update**

The Board was provided a written and verbal update of the MCSTOPPP Program for the 2020/21 Fiscal Year by Rob Carson, Program Manager. No action was taken.

### **D. Marin Humane Contract Approval**

The Board was provided a written and verbal update of the tentative 2021-2023 Animal Care and Control Agreement. No input was provided regarding the tentative agreement. No action was requested.

### **E. Election of President and Vice President of the MGSA Board of Directors' Officers for Calendar Year 2021**

Motion by Middleton, seconded by Nicholson to elect Greg Chanis as President of the MGSA Board for calendar year 2021. Motion was approved 5 – 0 with Poster and Condry absent.

Motion by Chanis, seconded by McGill to elect Andy Poster as Vice President of the MGSA Board for calendar year 2021. Motion was approved 5 – 0 with Poster and Condry absent.

### **F. MGSA Board of Directors 2021 Meeting Schedule**

Motion by Nicholson, seconded by Chanis to adopt the presented MGSA Board of Directors' meeting dates for calendar year 2021 with the exception of moving the November 11 date to November 18 due to Veterans Day. Motion was approved 4 – 0 with Poster, Condry, and Middleton absent.

### **G. Response to the 2019/20 Civil Grand Jury Report Entitled, "Climate Change: How Will Marin Adapt?"**

Motion by Chanis, seconded by McGill, to authorize the President to sign the correspondence attached to the Agenda Item in response to the Grand Jury Report with the addition of language highlighting MGSA's lack of policy role. Motion was approved 5 – 0 with Poster and Condry absent.

## **MGSA Board Meeting Minutes for November 12, 2020**

### **H. Professional Services Agreement with Maureen Chapman for Bookkeeping and Accounting Services**

Motion by Chanis, seconded by Middleton, to adopt Resolution 2020-23 authorizing the Executive Officer to execute a Professional Services Agreement with Chapman Accounting Services for bookkeeping and accounting services but changing the language in the Agreement to a flat fee amount. Motion was approved 4 – 0 with Alilovich, Poster, and Condry absent.

### **I. Community Media Center of Marin (CMCM) Annual Report Transmittal**

The Board was provided a written CMCM Annual Report and a brief verbal update by CMCM Executive Director Michael Eisenmenger. No action was taken.

### **J. Adjournment**

The meeting adjourned at 11:08 a.m.

  
\_\_\_\_\_  
Michael S. Frank, Executive Officer



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**MEMORANDUM**

**DATE:** January 14, 2021

**TO:** MGSA Board of Directors

**FROM:** Christine O'Rourke, MCEP Sustainability Coordinator

**SUBJECT:** Funding Agreement with Transportation Authority of Marin (TAM) for MCEP to Complete an Electric Vehicle Readiness Plan and Associated MGSA FY 2020/21 Budget Amendment

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**Recommendation**

By motion, pass resolution 2021-02 to authorize the Executive Officer to execute a funding agreement with the Transportation Authority of Marin (TAM) to develop a Countywide Electric Vehicle Readiness Plan for the Marin Climate and Energy Partnership program.

By motion, pass resolution 2021-03 to amend the MGSA General Fund FY 2020-21 MCEP Budget to reflect \$54,000 in revenue and expenses for development of the Countywide Electric Vehicle Readiness Plan.

**Discussion**

One of MCEP's goals is to work collaboratively on programs that are contained in each member's Climate Action Plan (CAP) and can be most effectively implemented jointly. As Marin's local governments update their CAPs to meet or exceed the State's goal to reduce statewide emissions 40% below 1990 levels by 2030, they are finding that high levels of electric vehicle use in Marin will be needed to meet those goals. San Rafael's adopted CAP (2019), San Anselmo's CAP (2019), and Corte Madera's Cap (2020) target 25% of registered passenger vehicles in Marin to be zero emission vehicles by 2030, while the County of Marin's CAP (2020) targets 45%. Concerted, countywide action is needed to attain these goals.

In 2020, TAM staff worked closely with MCEP to develop a draft scope for a Countywide EV Readiness Plan included as Exhibit A to Attachment E1. MCEP will prepare a countywide plan

that furthers the climate action plan goals for EV adoption, conducts public outreach, and identifies the roles and responsibilities of local jurisdictions, utilities, and other agencies in supporting EV adoption in our local communities. On October 22, 2020, the TAM Board of Commissioners approved TAM's Alternative Fuels Program for 2020/2021 which includes \$54,000 for MCEP to develop a Countywide Electric Vehicle Readiness Plan. The work will be completed by Christine O'Rourke, the MCEP Sustainability Coordinator, under contract to MGSA with review and input from an MCEP subcommittee.

MCEP now wishes to enter into a funding agreement with TAM for \$54,000 to prepare the Countywide Electric Vehicle Plan. The term of the agreement is open-ended, but the draft plan is expected to be completed by the end of 2021, with presentation to TAM and councils for adoption thereafter.

The draft funding agreement with TAM and draft resolution are attached to this staff report.

This action requires an amendment to the MGSA General Fund MCEP FY 2020-21 Budget to add a \$54,000 revenue line item and to add \$54,000 to the Professional Services line item. A draft resolution to effectuate this amendment is attached to this staff report.

**Attachments**

- E1. Funding Agreement Between Transportation Authority of Marin and Marin General Services Authority
- E2. Draft Resolution 2021-02, titled "FUNDING AGREEMENT WITH TRANSPORTATION AUTHORITY OF MARIN"
- E3. Draft Budget Amendment Resolution 2021-03, titled "BUDGET AMENDMENT TO FY 2020-21 MGSA GENERAL FUND ADOPTED BUDGET"

**TAM AGREEMENT #A-FY21-27**

**FUNDING AGREEMENT  
BETWEEN  
TRANSPORTATION AUTHORITY OF MARIN  
AND  
MARIN GENERAL SERVICES AUTHORITY**

This AGREEMENT is made this 14<sup>th</sup> day of January 2021, by and between the Transportation Authority of Marin, hereinafter referred to as “TAM,” a local public agency, and the MARIN General Services Authority, hereinafter referred to as “MGSA,” a local public agency.

**SECTION 1. RECITALS**

1. The TAM Board on October 22, 2020 approved TAM’s Alternative Fuels Program for 2020/2021 which included \$54,000 for the Countywide Electric Vehicle Readiness Plan
2. MGSA will complete the Countywide Electric Vehicle Readiness Plan provided through the Marin Climate Energy Partnership (MCEP)
3. TAM will contribute \$54,000 in local funds from TAM Alternative Fuels Program to MGSA for the completion of the Countywide Electric Vehicle Readiness Plan

**SECTION 2. PURPOSE OF FUNDING AGREEMENT**

This AGREEMENT is entered into by and between TAM and MGSA to document the funding conditions necessary for MGSA to comply with applicable law and TAM policies. This AGREEMENT consists of additional documentation stated in these sections as being attached hereto and incorporated in the AGREEMENT by reference.

**SECTION 3. PROJECT DEFINITION AND SCOPE**

This AGREEMENT, approved by TAM Board Action on October 22, 2020, in accordance with the requirements of TAM’s Measure B Expenditure Plan, is made for the funding of the following Scope of Work (Attached):

MGSA agrees that it shall:

1. Submit invoices, with appropriate backup documentation of expenses occurred for the Countywide Electric Vehicle Readiness Plan on a regular basis but no more frequently than monthly;
2. Expend funds only on eligible expenses associated with reimbursement of the Countywide Electric Vehicle Plan

TAM agrees that it shall:



1. Reimburse MGSA for eligible expenditures within the attached scope of work in a timely manner, within 30 days of confirming receipt of invoices.

**SECTION 4. EXHIBIT**

The following Exhibit is hereby made part of this AGREEMENT:

1. EXHIBIT A: Countywide Electric Vehicle Readiness Plan Scope of Work

**SECTION 5. ACCEPTANCE OF FUNDS**

MGSA does hereby declare that all written statements, representations, covenants, and materials submitted as a condition of this AGREEMENT are true and correct and does hereby accept TAM's funds and agrees to all of the terms and conditions of this AGREEMENT. The parties have executed this AGREEMENT as of the date first written above.

**Marin General Services Authority:**

**Transportation Authority of Marin (TAM):**

By: \_\_\_\_\_  
Michael S. Frank, Executive Officer

By: \_\_\_\_\_  
Anne Richman, Executive Director

EXHIBIT A

**MCEP Countywide Electric Vehicle Readiness Plan  
Scope of Work**

1. Project Management - MCEP Project Manager would be responsible for managing all work associated with this scope of work. This work includes but is not limited to development of a project schedule, list of deliverables and management of an MCEP subcommittee for review and input on the development of the plan. Project manager would represent MCEP at all public outreach meetings and city/town council meetings as needed.
2. Review of existing plans/Best practices - Conduct a review of existing plans including local climate action plans, and relevant other agency plans to model a countywide EV readiness plan. Plans would be reviewed for best practices and implementation feasibility. This plan review would include but is not limited to:
  - a. Review of Sonoma County Shift
  - b. Santa Monica EV Action Plan
  - c. San Anselmo EV Readiness Plan
  - d. TAMs 2018 EV Siting Plan
3. Existing Conditions Analysis - Conduct an existing conditions analysis of EV charging infrastructure, EV penetration rates in Marin County, and EV policy reviews using a wide variety of data, including DMV, CALeVIP, and other data sources. Where local, market or other barriers to adoption are identified, these should be noted.
4. Develop Draft Goals and Objectives of EV Strategy - Develop Draft goals and objectives for Marin County EV adoption. These goals and objectives should be specific to address barriers and existing conditions identified in Task 3, as lead the development of actionable strategies in Task 5 below. The plan will be required to develop goals and/or strategies to ensure equity in adoption of EVs and access to charging infrastructure.
5. Identification of EV Strategies - Based on the goals and objectives, the plan will identify actionable strategies and responsible parties for conducting those strategies, including but not limited to public works and planning departments of local agencies, utility agencies, air district, and the private market.
6. Public Outreach Plan - Develop a public outreach plan and conduct public outreach activities to support plan development.

## **Attachment E1**

7. Draft Plan Development - Based on Tasks 2-6 develop a draft plan for review by MCEP, TAM, local city councils and the public.
8. Final Plan Development - Based on comments received on the draft plan prepare a final plan, staff report, and presentation for council and TAM approval.



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**FUNDING AGREEMENT  
WITH TRANSPORTATION AUTHORITY OF MARIN**

**RESOLUTION 2021-02**

**WHEREAS**, the Marin Climate and Energy Partnership wishes to partner with the Transportation Authority of Marin (TAM) to develop a Countywide Electric Vehicle Readiness Plan; and

**WHEREAS**, the TAM board on October 22, 2020 approved TAM's Alternative Fuels Program for 2022/2021 which included \$54,000 for development of a Countywide Electric Vehicle Readiness Plan; and

**WHEREAS**, MGSA and TAM wish to execute a funding agreement for \$54,000 to complete this work.

**NOW THEREFORE, BE IT RESOLVED**, that the MGSA Board of Directors authorizes the Executive Officer to execute a funding agreement with TAM to develop a Countywide Electric Vehicle Readiness Plan in an amount not to exceed \$54,000.

Adopted this 14th day of January 2021.

**Ayes:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

**Noes:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

**Absent:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

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Greg Chanis, MGSA Board President

Attested By:

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Michael S. Frank, Executive Officer



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**MARIN GENERAL SERVICES AUTHORITY  
 BUDGET AMENDMENT TO FY 2020-21 MGSA GENERAL FUND ADOPTED BUDGET**

**RESOLUTION 2021 – 03**

**WHEREAS**, the Marin General Services Authority must adopt an annual spending plan for the General Fund; and

**WHEREAS**, on May 14, 2020, the MGSA Board of Directors adopted the FY 2020-21 General Fund Annual Budget, including the Marin Climate and Energy Partnership (MCEP) Program; and

**WHEREAS**, on January 14, 2021 the MGSA Board of Directors considered a contract with the Transportation Authority of Marin (TAM) to have MCEP prepare a Countywide Electric Vehicle Readiness Plan; and

**WHEREAS**, on January 14, 2021 the MGSA Board of Directors considered an amendment to the FY 2020-21 Budget wherein the budget for the Grant/Miscellaneous Revenue line item was proposed to be increased by \$54,000 and an offsetting expense Professional Services line item was also proposed to be increased by \$54,000.

**NOW THEREFORE, BE IT RESOLVED**, that the Marin General Services Authority hereby adopts an amendment to its General Fund Budget for Fiscal Year 2020 – 21 as shown in the attached Exhibit A.

Adopted this 14th day of January 2021.

**Ayes:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

**Noes:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

**Absent:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

\_\_\_\_\_  
 Greg Chanis, MGSA Board President

Attested By:

\_\_\_\_\_  
 Michael S. Frank, Executive Officer

**Exhibit A**

**MGSA General Fund – MCEP Program - Munis Organization Code: 80198642**

<b>G/L</b>		<b>FY 2020/21 Adopted Bud</b>	<b>Change</b>	<b>FY 2020/21 Revised Bud</b>
453110	Grant Revenue/Other Misc. Rev	(\$25,000)	(\$54,000)	(\$79,000)
522510	Professional Services	\$82,550	+ \$54,000	\$136,550



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**MEMORANDUM**

**DATE:** January 14, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael Frank, Executive Officer

**SUBJECT:** Transmittal of the Annual Fiscal Year 2019/20 MGSA Financial Statement and Audit Report and the Final MTA Fiscal Year 2019/20 Financial Statement and Audit Report

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**Recommendation:**

Accept the Annual Financial Statement and Audit Reports for Fiscal Year 2019/20 for MGSA and MTA prepared by John Maher Accountancy.

**Background:**

John Maher Accountancy has prepared the Annual Financial Statement and Audit Report for the 2019/20 fiscal year for both MGSA and the final audit of MTA. There is nothing of particular note in either audit.

**Attachments**

- Attach F1.** MGSA: Maher Accountancy Communication, Fiscal Year 2019/20 Financial Statements, and Auditor's Report
- Attach F2.** MTA: Maher Accountancy Communication, Fiscal Year 2019/20 Financial Statements, and Auditor's Report



December 7, 2020

To the Board of Directors  
Marin General Services Authority

We have audited the financial statements of the Marin General Services Authority for the year ended June 30, 2020, and have issued our report thereon dated December 7, 2020. 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 October 1, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

**Significant Audit Findings**

***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marin General Services Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during year. We noted no transactions entered into by the governmental unit 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.

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. There are no significant estimates used in preparing the financial statements.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.



Board of Directors  
December 7, 2020  
Page 2 of 3

***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. Management has corrected all such misstatements.

- Because MGSA’s general ledger is maintained for each fund according to the modified accrual basis of accounting, we recommended adjustments to allow for the presentation of the government-wide financial statements on the full accrual basis since generally accepted accounting principles require that both presentations be made in the financial statements.
- MGSA’s general ledger was maintained on the cash basis for the AVA fund. We proposed adjustments to account for revenues and expenditures that were received/paid after June 30, 2020, that related to fiscal year 2019-20.
- During the course of the audit we noted that CEC grant revenue of \$26,302 had been improperly deferred as of June 30, 2019, in the fund (modified-accrual-basis) financial statements. No adjustment was necessary for the government-wide (accrual-basis) financial statements.
- Adjustments were required to correctly report grant and telephone pole lease revenue in the appropriate fiscal year.

Any other misstatements detected as a result of audit procedures and corrected by management were immaterial, either individually or in the aggregate, to the financial statements taken as a whole.

***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 7, 2020.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’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.

Board of Directors  
December 7, 2020  
Page 2 of 3

***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 the governmental unit'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***

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors and management of Marin General Services Authority and is not intended to be and should not be used by anyone other than these specified parties.

*Maier Accountancy*

MARIN GENERAL SERVICES AUTHORITY

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FINANCIAL STATEMENTS AND AUDITORS' REPORT  
YEAR ENDED JUNE 30, 2020

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Marin General Services Authority

We have audited the accompanying financial statements of the governmental activities of the Marin General Services Authority (Authority) as of and for the year ended June 30, 2020, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Authority as of June 30, 2020, 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.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of member contributions is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of member contributions is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not present an opinion or provide any assurance on it.

*Maher Accountancy*

San Rafael, California  
December 7, 2020

**MARIN GENERAL SERVICES AUTHORITY**

555 Northgate Dr., Suite 102  
San Rafael, CA 94903

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis provides an overview of the Marin General Services Authority (MGSA) financial activities for the fiscal year ended June 30, 2020. Please read it along with the Authority's financial statements, which begin on page 8.

**FINANCIAL HIGHLIGHTS**

The Authority's net position is \$383,000, an increase of \$12,000 from the prior year. Total revenues decreased by \$177,000 and total expenses decreased by \$143,000.

Budgetary comparison schedules are found starting on page 24. Those schedules indicate we had a negative net variance of \$1,000 in the General Fund (excluding the MCEP), a negative variance of \$28,000 for MCEP (located in the General Fund), a positive net variance of \$56,000 in the Abandoned Vehicle Abatement Fund, and a positive net variance of \$135,000 in the MarinMap Fund when comparing actual activity with budgeted.

**USING THIS ANNUAL REPORT**

This annual report consists of financial statements for MGSA as a whole. The statement of net position and the statement of activities provide information about the activities of the Authority as a whole and present a long-term view of MGSA's finances. The fund financial statements present a short-term view of the Authority's activities (they include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future).

**THE AUTHORITY AS A WHOLE****THE STATEMENT OF ACTIVITIES AND THE STATEMENT OF NET POSITION**

One important question asked about MGSA's finances is, "Is MGSA better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the basis of accounting used by most private-sector companies.

The change in *net position* (the difference between total assets and total liabilities) over time is one indicator of whether MGSA's financial health is improving or deteriorating. However, one must consider other nonfinancial factors in making an assessment of the Authority's health, such as changes in the economy and changes in MGSA's activities, etc. to assess the *overall* health of MGSA.

## MARIN GENERAL SERVICES AUTHORITY

Changes in MGSA's net position was as follows:

	<b>June 30, 2020</b>	<b>June 30, 2019</b>	<b>Increase (decrease)</b>
Current assets	\$ 487,138	\$ 555,944	\$ (68,806)
Noncurrent assets	17,021	24,586	(7,565)
Total assets	<u>504,159</u>	<u>580,530</u>	<u>(76,371)</u>
Current liabilities	<u>121,387</u>	<u>209,996</u>	<u>(88,609)</u>
Net position:			
Net investment in capital assets	17,021	24,586	(7,565)
Restricted	5,533	31,232	(25,699)
Unrestricted	<u>360,218</u>	<u>314,716</u>	<u>45,502</u>
Total net position	<u>\$ 382,772</u>	<u>\$ 370,534</u>	<u>\$ 12,238</u>

Current assets and liabilities decreased primarily due to the conclusion of the activities related to the multi-year California Energy Commission (CEC) grant. The changes in noncurrent assets reported above relates to the effect of depreciation expense for the year.

Changes in MGSA's revenues were as were as follows:

	<b>June 30, 2020</b>	<b>June 30, 2019</b>	<b>Increase (decrease)</b>
General revenues:			
Member agency contributions	\$ 169,999	\$ 170,000	\$ (1)
Investment earnings	<u>4,932</u>	<u>3,765</u>	<u>1,167</u>
Total general revenues	174,931	173,765	1,166
Program revenues:			
Operating grants and contributions	475,323	627,281	(151,958)
Charges for services	98,100	125,207	(27,107)
Investment earnings	<u>6,773</u>	<u>6,044</u>	<u>729</u>
Total program revenues	<u>580,196</u>	<u>758,532</u>	<u>(178,336)</u>
Total revenue	<u>\$ 755,127</u>	<u>\$ 932,297</u>	<u>\$ (177,170)</u>

While most of the revenue sources that continued from the previous year did not experience large changes, the Authority experienced a notable decrease under operating grants and contributions due to wind-down the California Energy Commission grant at the beginning of the 2019-20 fiscal year. In addition, taxi revenue was down over 20% due to COVID impacts starting in calendar year 2020.



## MARIN GENERAL SERVICES AUTHORITY

Changes in MGSA's expenses and net position were as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Increase (decrease)</u>
Expenses:			
Administration	\$ 222,007	\$ 217,393	\$ 4,614
Taxi permit program	88,614	89,383	(769)
Climate planning & education	59,773	203,417	(143,644)
Abandoned vehicle program	264,279	243,872	20,407
MarinMap program	108,216	132,095	(23,879)
Total expenses	<u>742,889</u>	<u>886,160</u>	<u>(143,271)</u>
Less program revenues	<u>580,196</u>	<u>758,532</u>	<u>(178,336)</u>
Net program (expense) revenue	(162,693)	(127,628)	(35,065)
General revenues	<u>174,931</u>	<u>173,765</u>	<u>1,166</u>
Change in net position	<u>\$ 12,238</u>	<u>\$ 46,137</u>	<u>\$ (33,899)</u>

Climate planning & education program expenses decreased from the prior year primarily due to the completion of the CEC grant program previously discussed. Abandoned Vehicle Abatement Fund expenses increase due to the reimbursement of costs to participating agencies funded by a reduction of fund balance reserves. MarinMap expenses are decreasing in response to declining demand for system enhancements.

### FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about MGSA's funds - the general fund and special revenue funds.

The fund financial statements provide a short-term view of the Authority's operations. They are reported using an accounting basis called *modified accrual*, which measures amounts using only cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

### CAPITAL ASSET AND DEBT ADMINISTRATION

MGSA's capital assets include street poles, which are not assigned a value in these financial statements. (See Note 1 in the financial statements for further explanation.) Additionally, the MarinMap Fund's capital assets include the digital orthophotography database and computer equipment. The entity carries no debt since its operations are financed entirely from member contributions, grants, and investment earnings.

# MARIN GENERAL SERVICES AUTHORITY

## THE FUTURE OF MGSA

Future expectations of the various activities and programs of MGSA are described below.

**Taxi Regulation Program** – During the fiscal year, 2020-21 MGSA continued permit renewal of Marin’s taxicab companies and drivers. There are currently 19 companies with permits to operate 32 vehicles. The coronavirus pandemic and its economic fallout have dramatically affected the taxicab industry, decreasing the number of vehicles by one half over the past nine months. However, many local taxicab companies provide specialized contract services, such as transporting special needs students, which continues to provide essential transportation services to county residents and businesses. MGSA’s permit program procedures and regulations have been updated and streamlined to reduce administrative costs and improve enforcement of state-mandated safety regulations.

**Marin Climate and Energy Partnership (MCEP)** – MCEP will continue under the direction of its Steering Committee with the assistance of MGSA. During FY 2020/21, MCEP will complete greenhouse gas inventories for all cities and towns, prepare updated climate action plans, and assist MCEP members in implementing their climate action plan programs. MCEP is also working with the non-profit Resilient Neighborhoods on community outreach and education and the non-profit ExtraFood.org on food recovery.

**Animal Care and Control** - A three-year Memorandum of Understanding with Marin Humane (MH) was negotiated and approved by the County Board of Supervisors on March 27, 2018. MGSA is provided approximately \$20,000 annually for managing the Marin Humane contract for the County. In addition to assisting in negotiating the contract with MH, MGSA also invoices jurisdictions and is the interface with MH. The contract for 2020-21 is a 2% increase over the prior year. The contract comes to an end this fiscal year, and the parties are in negotiations at this time for a new agreement.

**Streetlight Program** - In 2020-21, MGSA will continue to manage the streetlight vendor contract with DC Electric. A new three-year contract was approved in May of 2020. The agreement has an option to extend up to two additional two-year terms for a total possible life of seven years ending June 30, 2027. The Program contractor maintains and replaces, where needed, the approximately 16,000 streetlights in the County. A couple of years ago, MGSA was approached by two telecommunications providers and ultimately negotiated two agreements to create an application and fee process to allow the placements of telecommunications equipment on streetlights under certain conditions and with local jurisdiction permitting. There are currently five providers that have negotiated master license agreements with MGSA. As jurisdictions have considered their local telecommunications ordinances, some organized residents of Marin County have attended expressing concern about 5G wireless technology's health impacts. There are currently no wireless devices that have been submitted to MGSA.

**MarinMap** - The MGSA will continue its oversight of the MarinMap county-wide Geographic Information System (GIS). MarinMap is a Joint Exercise of Powers Agreement (JEPA) consisting of members from all cities and towns in Marin, the County of Marin, the Marin Local Agency Formation Commission, Ross Valley Sanitary District, Marin Municipal Water District,

## MARIN GENERAL SERVICES AUTHORITY

the Sewer Agency of Southern Marin (SASM, representing six public agencies), the Transportation Authority of Marin (TAM), and the Fire Chiefs Association (representing nine public agencies). Technical services are provided through contracts with Marin County IST Department. MarinMap receives policy direction from a Steering Committee, comprised of representatives of all member agencies and an Executive Sub-Committee responsible for monitoring day-to-day activities. Management of MarinMap continues with the assistance of a consultant.

**Abandoned Vehicle Program** - In 2020-21, MGSA will continue the administrative task of collecting data from and obtaining reimbursement for the County/towns/cities' efforts to abate motor vehicles abandoned within Marin County. Marin County utilizes a State program through which a \$1.00 fee is collected with an annual registration of every motor vehicle registered in the County. These funds are provided to Marin County and, in turn, apportioned to the County/towns/cities to reimburse local police agencies for their towing and enforcement efforts.

**Marin Telecommunications Franchise Oversight** - In 2020-21, MGSA succeed Marin Telecommunications Agency in the collection of fees from cable television franchisees on behalf of member agencies. MGSA will make distributions to member agencies and provide financial support to the Community Media Center of Marin in support of local public, education, and government television programming and for distributions

### REQUESTS FOR INFORMATION

This financial report is designed to provide our residents, taxpayers and creditors with a general overview of the Authority's finances and to demonstrate MGSA's accountability for the funds under its stewardship.

Please address any questions about this report or requests for additional financial information to the address on our letterhead.

Respectively submitted,

A handwritten signature in blue ink that reads "Michael Frank". The signature is written in a cursive, flowing style.

Michael Frank, Executive Officer

**BASIC FINANCIAL STATEMENTS**

# MARIN GENERAL SERVICES AUTHORITY

## STATEMENT OF NET POSITION YEAR ENDED JUNE 30, 2020

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash in County treasury	\$ 392,595
Receivables:	
Due from State of California	58,000
Other	17,575
Total receivables	<u>75,575</u>
Prepaid items	<u>18,968</u>
Total current assets	<u>487,138</u>
Noncurrent assets:	
Capital assets	259,227
Less: accumulated depreciation	<u>(242,206)</u>
Net	<u>17,021</u>
Total assets	504,159
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and accrued liabilities	87,970
Unearned revenue	<u>33,417</u>
Total current liabilities	<u>121,387</u>
<b>NET POSITION</b>	
Investment in capital assets	17,021
Restricted:	
Abandoned Vehicle Abatement	5,533
Unrestricted	<u>360,218</u>
Total net position	<u><u>\$ 382,772</u></u>

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

# MARIN GENERAL SERVICES AUTHORITY

## STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

	Total	Admini- stration	Taxicab Regulation	Climate Planning & Education	Abandoned Vehicle Abatement	Marin Map
<b>EXPENSES</b>						
Contract services	\$ 662,095	\$ 149,500	\$ 88,614	\$ 59,051	\$ 264,279	\$ 100,651
Legal	27,415	27,415				
Audit and accounting	15,350	15,350				
Insurance	11,080	11,080				
Rent	8,479	8,479				
Miscellaneous	10,905	10,183		722		
Depreciation	7,565					7,565
Total expenses	742,889	222,007	88,614	59,773	264,279	108,216
<b>PROGRAM REVENUES</b>						
Grants and fees from other governments	275,823			37,975	237,848	
Contributions from member agencies	199,500			37,500		162,000
Charges for services	98,100	33,000	65,100			
Interest income	6,773				732	6,041
Total program revenues	580,196	33,000	65,100	75,475	238,580	168,041
Net program revenue (expense)	(162,693)	\$ (189,007)	\$ (23,514)	\$ 15,702	\$ (25,699)	\$ 59,825
<b>GENERAL REVENUES</b>						
Member contributions	169,999					
Interest income	4,932					
Total general revenues	174,931					
Increase (decrease) in net position	12,238					
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>370,534</u>					
<b>NET POSITION, END OF YEAR</b>	<u>\$ 382,772</u>					

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

# MARIN GENERAL SERVICES AUTHORITY

## BALANCE SHEET YEAR ENDED JUNE 30, 2020

	<b>General Fund</b>	<b>Abandoned Vehicle Fund</b>	<b>MarinMap Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash in County treasury	\$ 138,286	\$ 6,496	\$ 247,813	\$ 392,595
Receivables:				
State of California		58,000		58,000
Other	17,575			17,575
Due from other funds	3,000			3,000
Prepaid items	16,092			16,092
	<b>\$ 174,953</b>	<b>\$ 64,496</b>	<b>\$ 247,813</b>	<b>\$ 487,262</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 15,077	\$ 55,963	\$ 16,930	\$ 87,970
Deferred revenue	33,417			33,417
Due to other funds		3,000		3,000
	48,494	58,963	16,930	124,387
<b>FUND BALANCES</b>				
Nonspendable	16,092			16,092
Restricted:				
Abandoned vehicle abatement		5,533		5,533
Assigned:				
MarinMap			230,883	230,883
Marin Climate				
Energy Partnership	56,934			56,934
Unassigned	53,433			53,433
	126,459	5,533	230,883	362,875
Total fund balances	126,459	5,533	230,883	362,875
Total liabilities and fund balances	<b>\$ 174,953</b>	<b>\$ 64,496</b>	<b>\$ 247,813</b>	<b>\$ 487,262</b>

# MARIN GENERAL SERVICES AUTHORITY

## BALANCE SHEET YEAR ENDED JUNE 30, 2020 (CONTINUED)

### RECONCILIATION TO THE STATEMENT OF NET POSITION

Total governmental fund balance	\$ 362,875
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Prepaid expenses	2,876
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	<u>17,021</u>
Net position of governmental activities	<u><u>\$ 382,772</u></u>



# MARIN GENERAL SERVICES AUTHORITY

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2020

	General Fund	Abandoned Vehicle Fund	MarinMap Fund	Total Governmental Funds
<b>REVENUES</b>				
Intergovernmental:				
Participating local agencies	\$ 207,499		\$ 162,000	\$ 369,499
Motor vehicle registration fees		\$ 237,848		237,848
Management/overhead fees	20,917			20,917
Grant & contracts - State of California	25,982			25,982
Grant & contracts - federal	11,993			11,993
Taxi permits	65,100			65,100
Interest income	4,932	732	6,041	11,705
Telecommunication fees	1,583			1,583
Other income	10,500			10,500
Total revenues	348,506	238,580	168,041	755,127
<b>EXPENDITURES</b>				
Services and supplies				
Contract services	297,165	264,279	100,651	662,095
Legal	27,415			27,415
Audit and accounting	15,350			15,350
Insurance	11,606			11,606
Rent	8,479			8,479
Miscellaneous	10,905			10,905
Total services and supplies	370,920	264,279	100,651	735,850
Excess (deficiency) of revenues over expenditures	(22,414)	(25,699)	67,390	19,277
<b>FUND BALANCE, BEGINNING (as Restated)</b>	148,873	31,232	163,493	343,598
<b>FUND BALANCE, ENDING</b>	<u>\$ 126,459</u>	<u>\$ 5,533</u>	<u>\$ 230,883</u>	<u>\$ 362,875</u>

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

# MARIN GENERAL SERVICES AUTHORITY

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2020 (CONTINUED)

### Reconciliation of the change in fund balance-total governmental funds to the change in net position of governmental activities:

Net change in fund balance	\$ 19,277
Amounts reported for governmental activities 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 are allocated over their estimated useful lives as depreciation expense	
Depreciation expense	(7,565)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the fund financial statements:	
Prepaid for the subsequent year	
Prepaid at beginning of year	(2,350)
Prepaid at end of year	<u>2,876</u>
Change in Net Position of Governmental Activities	<u><u>\$ 12,238</u></u>

**MARIN GENERAL SERVICES AUTHORITY****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****REPORTING ENTITY**

The Marin General Services Authority (MGSA) was formed on October 1, 2005, under a joint powers agreement between the County of Marin, eleven municipalities within Marin County and two community service districts. The governing Board of MGSA consists of seven directors representing member agencies: Marin County Administrator, City Managers of San Rafael and Novato, two City or Town Managers appointed by the Marin Managers Association, and two Public Works Directors appointed by the Marin Public Works Association.

The purpose of MGSA is to administer, finance, and govern various municipal services within Marin County, including maintaining streetlights throughout the County. MGSA administrates the Abandoned Vehicle Abatement Program, whereby fees collected by the California Department of Motor Vehicles are paid to MGSA, which, in turn, pays MGSA member agencies for towing abandoned vehicles from their respective jurisdictions.

MGSA oversees the MarinMap project, which assists in preparing and distributing digital aerial photographic maps of various Marin County jurisdictions. MarinMap operates according to a joint exercise of powers agreement between the members of MGSA and four special districts within Marin County, each of which contribute financial support to the activity.

MGSA also administers the Marin County Taxi Regulation Program.

MGSA serves as an agent and collects payments from its participants on behalf of the Marin County District Attorney's Mediation Services Unit and the County Animal Services program. The related funds are transferred to the County upon receipt.

**INTRODUCTION**

MGSA's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

**MARIN GENERAL SERVICES AUTHORITY****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****BASIC FINANCIAL STATEMENTS****GOVERNMENT-WIDE STATEMENTS**

MGSA's basic financial statements include both government-wide (reporting MGSA as a whole) and fund financial statements (reporting MGSA's major funds).

In the government-wide Statement of Net Position, MGSA's activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. MGSA's net position is reported in three parts: (1) investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of MGSA's functions. The Statement of Activities reduces gross expenses by related program revenues. The net expenses (by function) are normally covered by general revenue (investment earnings).

The government-wide focus is more on the sustainability of MGSA as an entity and the change in MGSA's net position resulting from the current year's activities.

**FUND FINANCIAL STATEMENTS**

The financial transactions of MGSA are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

MGSA uses the following fund type:

**Governmental funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of MGSA:

# MARIN GENERAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**General fund** is the general operating fund of MGSA. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special revenue funds** are used to account for the proceeds of revenue sources that are restricted or committed to expenditures for specified purposes. Following is a description of the funds included under this category:

The *Abandoned Vehicle Fund* is used to account for a \$1 per vehicle fee collected by the California Department of Motor Vehicles with vehicle registrations and distributed to member agencies to help fund the cost of towing or otherwise removing abandoned vehicles from public streets.

The *MarinMap Fund* is used to purchase services to develop digital aerial maps and to develop and maintain systems to share geographic information among governmental agencies in Marin County.

#### **BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

#### **Accrual:**

The governmental activities in the governmental-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

#### **Modified accrual:**

The government fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

#### **CASH AND CASH EQUIVALENTS:**

MGSA has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with fiscal agent (County of Marin).

**MARIN GENERAL SERVICES AUTHORITY****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****FINANCIAL STATEMENT AMOUNTS****CAPITAL ASSETS**

It is MGSA's policy to record purchases of items of furniture and equipment costing \$1,000 or less as miscellaneous expense. Items in excess of \$1,000 are classified as capital outlay. MGSA's capital assets are classified as computers, peripherals and software and are depreciated on the straight-line basis over five year estimated useful lives beginning when placed in service.

MGSA is the successor to the Marin Streetlight Acquisition Joint Powers Authority (MSLJPA) which owned street poles throughout Marin County. Those street poles are considered infrastructure assets acquired prior to June 30, 2003 and are not recorded in these financial statements as allowed for "Phase 3" governments as defined by Governmental Accounting Standards Board Statement No. 34.

**FUND BALANCE**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which MGSA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Governmental accounting principles provide that fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. The Executive Officer is authorized as the designee to assign amounts to a specific purpose. MGSA's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent. Following is a description of the components applicable to MGSA:

**Nonspendable** – This component includes amounts that cannot be spent because they are (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Restricted** – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation.

**Assigned** – This component consists of amounts that are constrained by MGSA's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, Executive Officer or their designee as established in MGSA's fund balance policy.

**Unassigned** – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

**MARIN GENERAL SERVICES AUTHORITY****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****BUDGET**

Both the original budget and the final budget (if changes were adopted) are included as supplemental information to these financial statements as approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting.

**2. CASH**

MGSA maintains all of its cash in the County of Marin pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as “Cash in County Treasury.”

The County Pool includes both voluntary and involuntary participation from external entities. MGSA is a voluntary participant. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County’s investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County’s investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust.

The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

**MARIN GENERAL SERVICES AUTHORITY****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020****2. CASH (continued)****FAIR VALUE MEASUREMENT**

MGSA categorized its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2019, MGSA held no individual investments. All funds are invested in the Marin County Investment Pool.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. MGSA's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 which is substantially equal to fair value. MGSA's proportionate share of investments in the County Pool at June 30, 2020, of \$393,000 are not required to be categorized under the fair value hierarchy.

**INTEREST RATE RISK**

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2020, the County's investment pool had a weighted average maturity of 220 days.

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.



# MARIN GENERAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

### 2. CASH (continued)

#### CREDIT RISK

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium-term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Agency obligations with a credit quality rating of "AAA."

#### CONCENTRATION OF CREDIT RISK

The following is a summary of the concentration of credit risk by investment type as a percentage of each pool's fair value at June 30, 2020.

Investments in investment pool	Percent of portfolio
Federal agency - discount	80%
Federal agency - coupon	17%
Money market funds	3%
	100%

#### CUSTODIAL CREDIT RISK

For investments and deposits held with safekeeping agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County's investment pool had no securities exposed to custodial credit risk.

#### LOCAL AGENCY INVESTMENT FUND

The Marin County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisor Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State statute.

# MARIN GENERAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

### 3. CAPITAL ASSETS

Changes in capital assets for MGSA were as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Digital orthophotography database	\$ 253,575	\$ -	\$ 253,575
Computer equipment	5,652	-	5,652
Subtotal	259,227	-	259,227
Less: accumulated depreciation	234,641	7,565	242,206
Net capital assets	<u>\$ 24,586</u>	<u>\$ (7,565)</u>	<u>\$ 17,021</u>

### 4. RISK MANAGEMENT

MGSA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. During the year, MGSA purchased liability insurance with limits of \$5,000,000 and a deductible of \$1,000.

### 5. OPERATING LEASE

The Authority shares office space with Marin Telecommunications Agency (MTA). In January 2016, MGSA and MTA entered into a two-year lease extension to rent office space. MGSA's share of rent commences at \$728, with annual increases of three percent. Rent expenses for the 2019-20 year was approximately \$8,000. The required future minimum lease payments are as follows:

Years ended June 30,	
2021	\$ 22,555
2022	<u>\$ 17,294</u>
	<u>\$ 39,850</u>

# MARIN GENERAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

### 6. TRANSACTIONS WITH RELATED PARTIES

In addition to financial transactions associated with its JPA agreement with members, the Marin General Services Authority engaged in financial transactions with one of its members, the County of Marin. During the fiscal year, expenses for services provided by various County of Marin departments were approximately \$43,000. The County of Marin compensated MGSA \$26,000 for sustainability activities under the Marin Climate and Energy Partnership. The County also compensated MGSA for the management of the County's Animal Services and Control agreement with Marin Humane Society.

### 7. MARIN CLIMATE AND ENERGY PARTNERSHIP

The Marin Climate and Energy Partnership (MCEP) is comprised of the incorporated towns and cities in the County, the County of Marin, Marin Municipal Waste District, the Transportation Authority of Marin, and MCE Marin Clean Energy. MCEPs' mission is to discuss, study, report on and implement overarching policies and programs, ranging from emission reduction strategies to adaptation, contained in each agency's Climate Action Plan. MGSA serves as the fiscal agent for MCEP. In the fiscal year 2019-20, MGSA received funding for this program from voluntary member contributions, a professional services agreement with the County of Marin, and from the California Energy Commission (CEC) as part of its Small Government Leadership Challenge grant. MGSA recognizes revenue from contributions on a scheduled annual basis. For the professional services agreement with the County of Marin and grant funding from the CEC, MGSA recognizes revenue as it incurs eligible expenses allowed for under these agreements.

### 8. RESTATEMENT OF FUND BALANCE

The balance of the General Fund as of June 30, 2019, has been restated to recognize an increase for CEC program revenue earned through that date.

	<b>General Fund</b>	<b>Abandoned Vehicle Fund</b>	<b>MarinMap Fund</b>	<b>Total Governmental Funds</b>
Fund balance, as previously reported	\$ 122,571	\$ 31,232	\$ 163,493	\$ 317,296
Contract revenue earned as of June 30, 2019	26,302	-	-	26,302
Fund balances as of June 30, 2019, as restated	<u>\$ 148,873</u>	<u>\$ 31,232</u>	<u>\$ 163,493</u>	<u>\$ 343,598</u>

# MARIN GENERAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

### 9. SUBSEQUENT EVENT

#### Covid-19

In December 2019, a novel strain coronavirus disease (“COVID-19”) was first reported in Wuhan, China. Less than four months later, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The extent of which the ongoing response to and impacts of COVID-19 will affect MGSA’s operational and financial performance are unknown at this time and will be monitored by management.

#### Assumption of Telecommunications Agency Responsibilities

On March 12, 2020, the Board resolved that as of July 1, 2020, MGSA is to assume responsibilities for programs that had been under the jurisdiction of Marin Telecommunications Agency (MTA). MGSA’s will be responsible to manage the video services franchises for the member agencies and video service customers, and advise participants on the exercise of their license authority. MGSA will also receive franchise fees from Comcast, AT&T and Horizon Cable and remit them to each member agency.

MTA’s net position was as follows:

	<b>June 30, 2020</b>	<b>June 30, 2019</b>
Current assets	\$ 1,116,666	\$ 1,554,821
Noncurrent assets	2,740	3,653
Total assets	<u>1,119,406</u>	<u>1,558,474</u>
Current liabilities	<u>1,021,770</u>	<u>1,318,978</u>
Net position:		
Net investment in capital assets	2,740	3,653
Restricted	972	9,072
Unrestricted	93,924	226,771
Total net position	<u>\$ 97,636</u>	<u>\$ 239,496</u>
Revenue	\$4,101,169	\$4,287,566
Expenses		
Operating expenses	920,857	942,771
Franchise fee distributions to member agencies	<u>3,322,172</u>	<u>3,276,810</u>
Total expenses	<u>4,243,029</u>	<u>4,219,581</u>
Increase (decrease) in net position	<u>\$ (141,860)</u>	<u>\$ 67,985</u>

**REQUIRED SUPPLEMENTAL INFORMATION**

# MARIN GENERAL SERVICES AUTHORITY

## BUDGET COMPARISON SCHEDULE GENERAL FUND (EXCLUDING MCEP) YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>				
Member contributions	\$170,000	\$ 170,000	\$ 169,999	\$ (1)
Taxicab permit fees	100,000	100,000	65,100	(34,900)
Telecommunication fees	30,000	30,000	1,583	(28,417)
Management/overhead fees	27,917	27,917	42,917	15,000
Miscellaneous income	-	-	10,500	10,500
Interest income	4,000	4,000	4,932	932
Total revenues	<u>331,917</u>	<u>331,917</u>	<u>295,031</u>	<u>(36,886)</u>
<b>Expenditures</b>				
Contract services	270,000	285,000	253,114	31,886
Legal	25,000	25,000	27,415	(2,415)
Audit & accounting	15,500	15,500	15,350	150
Insurance	15,000	15,000	11,606	3,394
Rent	9,000	9,000	8,479	521
Office expense	13,000	13,000	10,183	2,817
Total expenditures	<u>347,500</u>	<u>362,500</u>	<u>326,147</u>	<u>36,353</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ (15,583)</u>	<u>\$ (30,583)</u>	<u>\$ (31,116)</u>	<u>\$ (533)</u>

# MARIN GENERAL SERVICES AUTHORITY

## BUDGET COMPARISON SCHEDULE MARIN CLIMATE AND ENERGY PARTNERSHIP YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>				
Member contribution	\$35,000	\$ 35,000	\$ 37,500	\$ 37,500
County grant	14,360	14,360	25,982	11,622
Federal grant/CEC	69,625	69,625	11,993	\$ (57,632)
Total revenues	118,985	118,985	75,475	(8,510)
<b>Expenditures</b>				
Executive officer/overhead	7,000	7,000	7,722	(722)
Contract services	75,220	75,220	59,051	16,169
Total expenditures	82,220	82,220	66,773	15,447
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 36,765</u>	<u>\$ 36,765</u>	<u>\$ 8,702</u>	<u>\$ (28,063)</u>

# MARIN GENERAL SERVICES AUTHORITY

## BUDGET COMPARISON SCHEDULE ABANDONED VEHICLE ABATEMENT FUND YEAR ENDED JUNE 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>				
DMV fees	\$ 260,000	\$ 260,000	\$ 237,848	\$ (22,152)
Interest income	1,000	500	732	232
Total revenues	261,000	260,500	238,580	(21,920)
<b>Expenditures</b>				
Program administration	12,000	12,000	15,000	(3,000)
Jurisdiction payments	270,000	330,000	249,279	80,721
Total expenditures	282,000	342,000	264,279	77,721
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (21,000)</b>	<b>\$ (81,500)</b>	<b>\$ (25,699)</b>	<b>\$ 55,801</b>



# MARIN GENERAL SERVICES AUTHORITY

## BUDGET COMPARISON SCHEDULE MARINMAP FUND YEAR ENDED JUNE 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>				
Member contributions	\$ 162,000	\$ 162,000	\$ 162,000	\$ -
Interest income	4,000	4,000	6,041	2,041
Total revenues	<u>166,000</u>	<u>166,000</u>	<u>168,041</u>	<u>2,041</u>
<b>Expenditures</b>				
Program administration	32,640	32,640	32,640	-
Other contract services	96,880	96,880	59,321	37,559
Projects	104,000	104,000	8,690	95,310
Total expenditures	<u>233,520</u>	<u>233,520</u>	<u>100,651</u>	<u>132,869</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ (67,520)</u>	<u>\$ (67,520)</u>	<u>\$ 67,390</u>	<u>\$ 134,910</u>

**MARIN GENERAL SERVICES AUTHORITY**

**NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION  
YEAR ENDED JUNE 30, 2020**

**A. BUDGETARY BASIS OF PRESENTATION**

The budgets included in these financial statements represents the original budget and amendments, if any, approved by the Board of Directors. The budgetary basis for the General Fund and the Marin Map Fund is the modified accrual basis of accounting. Various reclassifications have been made to the actual amounts to conform to classification included in the approved budget. The Abandoned Vehicle Abatement fund is presented on the full accrual basis of accounting with the timing of revenues and expenses with budget expectations.

**OTHER SUPPLEMENTAL INFORMATION**

## MARIN GENERAL SERVICES AUTHORITY

SCHEDULE OF MEMBER CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2020

	MGSA General Fund			Total General Fund	MMAP Fund
	Operating	Streetlight	MCEP		MMAP
City of Belvedere	\$ 3,017	\$ 110	\$ 2,500	\$ 5,627	\$ 6,000
Bel Marin Keys CSD		102		102	
Town of Corte Madera	6,430	532	2,500	9,462	9,000
County of Marin	42,941	1,478	2,500	46,919	10,000
Town of Fairfax	3,827	423	2,500	6,750	6,000
City of Larkspur	7,959	547	2,500	11,006	9,000
Marinwood CSD		205		205	
City of Mill Valley	10,526	568	2,500	13,594	9,000
City of Novato	27,757	2,778	2,500	33,035	10,000
Town of Ross	2,875		2,500	5,375	6,000
Town of San Anselmo	7,367	474	2,500	10,341	9,000
City of San Rafael	31,828	3,123	2,500	37,451	10,000
City of Sausalito	5,828	462	2,500	8,790	9,000
Town of Tiburon	8,644	198	2,500	11,342	9,000
Marin Clean Energy			2,500	2,500	
Marin Municipal Water District			2,500	2,500	10,000
Transportation Authority of Marin			2,500	2,500	10,000
LAFCO					10,000
Ross Valley Sanitary District					10,000
Sewer Agency of Southern Marin					10,000
Marin County Fire Chiefs Assn					10,000
	<u>\$ 158,999</u>	<u>\$ 11,000</u>	<u>\$ 37,500</u>	<u>\$ 207,499</u>	<u>\$ 162,000</u>



December 7, 2020

To the Board of Directors  
Marin General Services Authority

Re: Marin Telecommunications Agency Annual Audit

We have audited the financial statements of the Marin Telecommunications Agency for the year ended June 30, 2020, and have issued our report thereon December 7, 2020. 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 April 1, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marin Telecommunications Agency are described in Note 1 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 into by the governmental unit 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.

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. There was one significant estimate used in preparing the financial statements: Management estimated that approximately \$200,000 of a potential \$340,000 underpayment by Comcast as a result of an audit will be collected.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no difficulties in dealing with management in performing and completing our audit.

Board of Directors  
December 7, 2020  
Page 2 of 2

***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. Routine adjustments were required in order to present MTA's financial statements on the full accrual basis of accounting in addition to the modified-accrual basis of accounting under which it maintains its books. Any misstatements detected as a result of audit procedures and corrected by management was to adjust revenue receivable that was fully offset by related liabilities, or were either immaterial, individually or in the aggregate, to the financial statements taken as a whole.

***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 7, 2020.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the governmental unit'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 matters***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Marin Telecommunications Agency and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Maher Accountancy*



**FINANCIAL STATEMENTS AND AUDITORS' REPORT  
YEAR ENDED JUNE 30, 2020**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Marin Telecommunications Agency

We have audited the accompanying financial statements of the governmental activities of the Marin Telecommunications Agency (Agency) as of and for the year ended June 30, 2020, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Agency as of June 30, 2020, 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.

**Emphasis of Matter: Transfer of Operations to Marin General Services Authority**

As discussed in Note 7 to the Financial Statements, the governing Board of the Agency resolved to transfer the Agency's assets, liabilities, and equity to the Marin General Services Authority (MGSA), effective July 1, 2020. MGSA's governing Board resolved to accept the responsibilities and continue the operations of the Agency. Upon the merger of the two entities, Marin Telecommunications Agency ceased to exist as a separate entity.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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.

*Other Supplemental Information*

Our audit was conducted for the purpose of forming opinions on the Marin Telecommunication Agency's basic financial statements. The other supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplemental information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Maher Accountancy*

San Rafael, California

December 7, 2020

**MARIN TELECOMMUNICATIONS AGENCY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis provides an overview of the Marin Telecommunications Agency (MTA) financial activities for the fiscal year ended June 30, 2020. Please read it along with MTA's financial statements, which begin on page 7.

**FINANCIAL HIGHLIGHTS**

MTA's net position is \$97,636, a decrease of \$141,860 over the prior year. Total revenues decreased by \$186,397 and total expenses increased by \$23,448.

Budgetary comparison schedules are found starting on page 21.

**USING THIS ANNUAL REPORT**

This annual report consists of financial statements for the Marin Telecommunications Agency as a whole. The statement of net position and the statement of activities provide information about the activities of MTA as a whole and present a long-term view of MTA's finances. The fund financial statements present a short-term view of MTA's activities (they include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future).

**MTA AS A WHOLE**

One important question asked about MTA's finances is, "Is MTA better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the basis of accounting used by most private-sector companies.

The change in *net position* (the difference between total assets and total liabilities) over time is one indicator of whether MTA's financial health is improving or deteriorating. However, one must consider other nonfinancial factors in assessing the Agency's health, such as changes in the economy and changes in its jurisdiction, etc.

## MARIN TELECOMMUNICATIONS AGENCY

Change in MTA's net position was as follows:

	<u>2020</u>	<u>2019</u>	<u>Decrease</u>
Current assets	\$ 1,116,666	\$ 1,554,821	\$ (438,155)
Noncurrent assets	2,740	3,653	(913)
Total assets	<u>1,119,406</u>	<u>1,558,474</u>	<u>(439,068)</u>
Current liabilities	<u>1,021,770</u>	<u>1,318,978</u>	<u>(297,208)</u>
Net assets			
Investment in capital assets	2,740	3,653	(913)
Restricted	972	9,072	(8,100)
Unrestricted	<u>93,924</u>	<u>226,771</u>	<u>(132,847)</u>
Total net position	<u>\$ 97,636</u>	<u>\$ 239,496</u>	<u>\$ (141,860)</u>

MTA experienced decreases in both current assets and current liabilities during the year ended June 30, 2020. This was due to declining franchise fees resulting in lower receivables and the related distributions due to agency members. Net position decreased primarily as a result of planned distributions of surplus reserves accumulated in prior years.

Changes in MTA's revenues were as follows:

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Franchise fees	\$ 3,395,305	\$ 3,538,970	\$ (143,665)
PEG Fees	689,974	731,737	(41,763)
Subtotal	<u>4,085,279</u>	<u>4,270,707</u>	<u>(185,428)</u>
Miscellaneous income	8,136	7,922	214
Investment earnings	<u>7,754</u>	<u>8,937</u>	<u>(1,183)</u>
Total revenue	<u>\$4,101,169</u>	<u>\$4,287,566</u>	<u>\$ (186,397)</u>

Franchise fees and PEG fees, which are based on cable company revenue, declined approximately 4.5% from 2018-19. MTA management believes that market forces will continue to put downward pressure on revenues.

## MARIN TELECOMMUNICATIONS AGENCY

Changes in MTA's expenses and net position were as follows:

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Expenses:			
Franchise fee distributions to members	\$ 3,322,172	\$ 3,276,810	\$ 45,362
Contract services - PEG system	698,528	731,737	(33,209)
Operating expenses	222,329	211,034	11,295
Total expenses	<u>4,243,029</u>	<u>4,219,581</u>	23,448
Less: program revenues	<u>4,101,169</u>	<u>4,287,566</u>	(186,397)
Changes in net position	<u>\$ (141,860)</u>	<u>\$ 67,985</u>	<u>\$ (209,845)</u>

MTA generally distributes franchise fees to member agencies net of a holdback to provide for planned annual operating expenses. The franchise fee distributions to members were increased in accordance with the Board intent to reduce fund equity before the merger with the Marin General Services Authority. (See Note 7 to the financial statements.) Contractor services expenses that support the PEG system declined commensurate with PEG fee revenues. Operating expenses increased primarily as a result of additional legal fees expenses that occurred during the year.

#### FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the MTA's funds - the general (Telecommunications) fund and PEG Special Revenue funds.

The fund financial statements provide a short-term view of MTA's operations. They are reported using an accounting basis called *modified accrual* which measures amounts using only cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid.

Total governmental fund balances decreased by \$140,947, as shown on page 11.

#### REQUESTS FOR INFORMATION

This financial report is designed to provide our residents, taxpayers, and creditors with a general overview of the MTA's finances and to demonstrate its accountability for the funds under its stewardship.

Please address any questions about this report or requests for additional financial information to Marin General Services Authority, 555 Northgate Dr. #102, San Rafael, CA 94903.

Respectfully submitted,

*Michael Frank*

Michael Frank, Executive Officer

## MARIN TELECOMMUNICATIONS AGENCY

STATEMENT OF NET POSITION  
AS OF JUNE 30, 2020

## ASSETS

Current assets:	
Cash in County treasury	\$ 98,388
Franchise and PEG fees receivable	1,015,086
Prepaid expenses	3,192
Total current assets	<u>1,116,666</u>
Noncurrent assets:	
Capital assets, net of depreciation	<u>2,740</u>
Total assets	<u>1,119,406</u>

## LIABILITIES

Current liabilities:	
Accounts payable and accrued expenses	11,748
Payable to CMCM	170,850
Franchise fees payable to agency members	839,172
Total current liabilities	<u>1,021,770</u>

## NET POSITION

Investment in capital assets	2,740
Restricted for PEG project	972
Unrestricted	<u>93,924</u>
Total net position	<u>\$ 97,636</u>

## MARIN TELECOMMUNICATIONS AGENCY

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020

	<u>Telecom- munications</u>	<u>PEG</u>	<u>Total</u>
<b>EXPENSES</b>			
Professional services	\$ 188,212	\$ -	\$ 188,212
Administration and financial	9,025	-	9,025
Insurance	7,739	-	7,739
Memberships, conference, webinars	115	-	115
Office expenses, rent and supplies	16,325	-	16,325
Franchise fee distributions	3,322,172	-	3,322,172
Contract services - PEG System	-	698,528	698,528
Depreciation	-	913	913
	<u>3,543,588</u>	<u>699,441</u>	<u>4,243,029</u>
Total expenses	3,543,588	699,441	4,243,029
<b>PROGRAM REVENUES</b>			
Franchise/PEG fees	3,395,305	689,974	4,085,279
Service fees-Larkspur	8,136	-	8,136
Interest income	7,300	454	7,754
	<u>3,410,741</u>	<u>690,428</u>	<u>4,101,169</u>
Total program revenues	3,410,741	690,428	4,101,169
Net program revenue (expense)	<u>\$ (132,847)</u>	<u>\$ (9,013)</u>	<u>\$ (141,860)</u>
<b>NET POSITION - BEGINNING OF THE YEAR</b>			<u>239,496</u>
<b>NET POSITION - END OF THE YEAR</b>			<u>\$ 97,636</u>

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

## MARIN TELECOMMUNICATIONS AGENCY

**BALANCE SHEET**  
**YEAR ENDED JUNE 30, 2020**

	<b>General Fund</b>	<b>Special Revenue (PEG) Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash in County treasury	\$ 97,434	\$ 954	\$ 98,388
Franchise and PEG fees receivable	844,218	170,868	1,015,086
Prepaid items	3,192	-	3,192
	<u>944,844</u>	<u>171,822</u>	<u>1,116,666</u>
Total assets	<u>\$ 944,844</u>	<u>\$ 171,822</u>	<u>\$ 1,116,666</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenditures	\$ 11,748	\$ -	\$ 11,748
Payable to CMCM		170,850	170,850
Franchise fees payable to agency members	839,172		839,172
	<u>850,920</u>	<u>170,850</u>	<u>1,021,770</u>
Total liabilities	850,920	170,850	1,021,770
<b>FUND BALANCE</b>			
Restricted		972	972
Unassigned	93,924		93,924
Total fund balance	<u>93,924</u>	<u>972</u>	<u>94,896</u>
Total liabilities and fund balance	<u>\$ 944,844</u>	<u>\$ 171,822</u>	<u>\$ 1,116,666</u>

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



## MARIN TELECOMMUNICATIONS AGENCY

**BALANCE SHEET**  
**YEAR ENDED JUNE 30, 2020**  
**(Continued)**

**Reconciliation of governmental fund balance to net position of governmental activities:**

Total governmental fund balance	\$ 94,896
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in the government activities are not financial resources and therefore are not reported in the funds	<u>2,740</u>
Net position of governmental activities	<u><u>\$ 97,636</u></u>

## MARIN TELECOMMUNICATIONS AGENCY

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2020**

	<b>General Fund</b>	<b>Special RevenuePEG</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>			
Franchise and PEG fees	\$ 3,395,305	\$ 689,974	\$ 4,085,279
Service fees-Larkspur	8,136		8,136
Interest income	7,300	454	7,754
Total revenues	3,410,741	690,428	4,101,169
<b>EXPENDITURES</b>			
Services, supplies and grants:			
Professional services	188,212		188,212
Administration and financial	9,025		9,025
Insurance	7,739		7,739
Memberships, conference, webinars	115		115
Office expenses, rent and supplies	16,325		16,325
Contract services - PEG system		698,528	698,528
Total services, supplies and grants	221,416	698,528	919,944
Franchise fee distributions	3,322,172		3,322,172
Total expenditures	3,543,588	698,528	4,242,116
Excess (deficiency) of revenues over expenditures	(132,847)	(8,100)	(140,947)
<b>FUND BALANCES - BEGINNING</b>	226,771	9,072	235,843
<b>FUND BALANCES - ENDING</b>	\$ 93,924	\$ 972	\$ 94,896

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

## MARIN TELECOMMUNICATIONS AGENCY

**STATEMENT OF REVENUES EXPENDITURES AND  
CHANGES IN FUND BLANCE-GOVERNMENTAL FUND  
YEAR ENDED JUNE 30, 2020  
(Continued)**

**Reconciliation of the change in fund balance-total governmental funds  
to the change in net position of government activities**

Net change in fund balance	\$ (140,947)
Governmental funds report capital outlays as expenditures, however, in the statement of activities the costs of these assets is allocated over their estimated useful lives as depreciation expense.	
Depreciation expense	<u>(913)</u>
Change in net position	<u><u>\$ (141,860)</u></u>

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

The Marin Telecommunications Agency (MTA) was formed under a joint powers agreement between the County of Marin and nine municipalities within Marin County. MTA managed the video services franchises for the member agencies and video service customers and advised participants on the exercise of their license authority. MTA received franchise fees from Comcast, AT&T, and Horizon Cable and remitted them to each member agency.

Prior to dissolution, the governing Board of MTA consisted of one appointed official from each of the governing bodies of the participants. The powers and responsibilities of MTA are contained in the Joint Powers Agreement.

**INTRODUCTION**

Marin Telecommunications Agency's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations.).

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE STATEMENTS**

The Organization's basic financial statements include both government-wide (reporting MTA as a whole) and fund financial statements (reporting MTA's major funds).

In the government-wide Statement of Net Position, the MTA's activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. MTA's net position is reported in three parts: (1) Investment in capital assets, (2) restricted net position and (3) unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of MTA's functions. The function is supported by general government revenues and franchise and related fees from the local video service providers. The Statement of Activities reduces gross expenses by related program revenues.

The net costs (by function) are normally covered by general revenues.

The government-wide focus is more on the sustainability of the MTA as an entity and the change in its net position resulting from the current year's activities.

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**FUND FINANCIAL STATEMENTS**

The financial transactions of MTA are reported in individual funds in the fund balancing accounts that comprise its assets, liabilities, restrictions, fund balance, revenues and expenditures.

MTA uses the following fund type:

**Governmental funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of Marin Telecommunications Agency:

**General fund** accounts for the Organization's general operations. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special revenue funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. MTA's "PEG" Fund is used to account for fees paid from cable television franchisees that are restricted for the development and operation of public, educational and governmental (PEG) access channels and the media center. MTA makes distributions to Community Media Center of Marin (CMCM) to operate the PEG activities.

**BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

**ACCRUAL:**

The governmental activities in the governmental-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**MODIFIED ACCRUAL:**

The government fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**ESTIMATES:**

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

**FINANCIAL STATEMENT AMOUNTS**

**CASH AND CASH EQUIVALENTS**

Management has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with fiscal agent (County of Marin).

**RECEIVABLES**

Franchise fees collected by franchisees but not transmitted to MTA at the end of the fiscal year are included in receivables.

**CAPITAL ASSETS**

Capital assets purchased or acquired with an original cost of \$3,000 or more are reported at historical cost or estimated historical cost. Depreciation is computed using the straight-line method over the estimated useful lives of the asset. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance is expensed as incurred.

MTA has an agreement with the Community Media Center of Marin (CMCM) for the construction and operation of a media center. Accordingly, certain funds provided to CMCM have been used to purchase equipment and other capital assets. The equipment and other capital assets are included in CMCM's financial statements. In the event the agreement with CMCM is terminated or not renewed, the equipment and capital assets will be transferred to MTA or its successor.

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**FUND BALANCE**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which MTA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. Following is a description of the components applicable to MTA:

**Restricted** – This component consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation.

**Unassigned** – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

**2. CASH**

MTA maintains all of its cash in the County of Marin pooled investment fund to increase interest earnings through pooled investment activities. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as “Cash.” There are no limitations or restrictions on withdrawals from the pool.

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County’s investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County’s investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**2. CASH (continued)**

**FAIR VALUE MEASUREMENT**

MTA categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2020, MTA held no individual investments. All investments are in the County of Marin Investment Pool.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. MTA's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 which is substantially equal to fair value. MTA's proportionate share of investments in the County Pool as of June 30, 2020, of \$98,388 is not required to be categorized under the fair value hierarchy.

**INTEREST RATE RISK**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. MTA has not adopted a policy to manage interest rate risk.

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. On June 30, 2020, the County's investment pool had a weighted average maturity of 220 days.

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.

**CREDIT RISK**

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium-term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Agency obligations with a credit quality rating of "AAA."



**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**2. CASH (continued)**

**CONCENTRATION OF CREDIT RISK**

Credit risk is the risk of loss attributed to the concentration of MTA's investment in a single issuer.

Following is a summary of the concentration of credit risk by investment type of the Marin County Investment Pool as a percentage of fair value at June 30, 2020.

	Percent of portfolio
Investments in investment pool	
Federal agency - discount	80%
Federal agency - coupon	17%
Money market funds	3%
	100%

**CUSTODIAL CREDIT RISK**

Custodial credit risk for deposits is the risk that, in the event of a financial institution's failure, MTA would not be able to recover its deposits. Deposits are exposed to custodial credit risk if they are not insured or not collateralized. MTA's deposits are not exposed to custodial credit risk as its deposits are eligible for and covered by "pass-through insurance" in accordance with applicable law.

**LOCAL AGENCY INVESTMENT FUND**

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisor Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State statute.

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions	Balance June 30, 2020
Computer	\$ 4,566	\$ -	\$ 4,566
Less: accumulated depreciation	<u>(913)</u>	<u>(913)</u>	<u>(1,826)</u>
Net capital assets	<u>\$ 5,479</u>	<u>\$ (913)</u>	<u>\$ 2,740</u>

**4. FRANCHISE AND PEG FEES RECEIVABLE**

*Franchise and PEG fees receivable* includes fees collected by franchisees during the quarter ended June 30, 2020. These fees are based on a percentage of the franchisees' sales.

**5. FRANCHISE AND PEG FEES**

MTA receives revenue from multiple franchisees and distinguishes these revenues as franchise fees and Public, Educational, and Governmental Access (PEG) fees. These fees are based on a percentage of the franchisees' sales.

The franchisee remits the franchise fees to MTA, who then distributes the fees to member agencies shortly after received. MTA retains a portion of the franchise fee revenue for administrative purposes. The largest franchisee is responsible for approximately 94% of all such fees collected in 2019-20.

PEG fees are also collected from the same franchisees. The franchisee remits the PEG fees to MTA, and based on current Board policy and contractual agreements, MTA then distributes the money to CMCM. The majority of the PEG fees are distributed to CMCM shortly after received.

**6. RISK MANAGEMENT**

MTA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. During the year, the MTA purchased liability insurance with limits of \$5,000,000.

**MARIN TELECOMMUNICATIONS AGENCY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**7. SUBSEQUENT EVENT**

**Merger with Marin General Service Authority**

On February 12, 2020, the Board approved the transfer all the operations, assets, liabilities and equity of Marin Telecommunications Agency to the Marin General Services Authority (MGSA). The Agency ceased to exist as of the merger, which was effective as of July 1, 2020.

**Covid-19**

In December 2019, a novel strain coronavirus disease (“COVID-19”) was first reported in Wuhan, China. Less than four months later, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The extent of which the ongoing response to and impacts of COVID-19 will affect operational and financial performance are unknown at this time and will monitored by management.

## MARIN TELECOMMUNICATIONS AGENCY

**BUDGETARY COMPARISON SCHEDULE  
OPERATING FUND  
YEAR ENDED JUNE 30, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>				
Franchise fees	\$ 4,000,000	\$ 4,000,000	\$ 3,395,305	\$ (604,695)
Interest on pooled investments	5,000	5,000	7,300	2,300
Other (City of Larkspur admin fee)	8,100	8,100	8,136	36
Total revenues	4,013,100	4,013,100	3,410,741	(602,359)
<b>EXPENDITURES</b>				
Operating expenditures				
Professional services	122,500	122,500	97,329	25,171
Legal services	30,000	58,000	68,738	(10,738)
Administration & financial services	25,000	25,000	9,025	15,975
Technical consulting services	1,500	1,500	3,189	(1,689)
Insurance premiums	10,000	10,000	7,739	2,261
Communication services	24,000	24,000	18,956	5,044
Rent & operating leases	12,000	12,000	13,253	(1,253)
Memberships, conference, webinars	4,000	4,000	2,130	1,870
Travel	2,000	2,000	115	1,885
Office supplies	1,000	1,000	942	58
Total operating expenditures	232,000	260,000	221,416	38,584
Excess (deficiency) of revenues over operating expenditures	\$3,781,100	\$3,753,100	\$3,189,325	(563,775)
<b>AVAILABLE FOR DISTRIBUTIONS</b>				
Franchise fee distributions to members	\$ 3,781,100	\$ 3,944,871	\$ 3,322,172	\$ (622,699)
Increase (decrease) in fund equity	-	-	(132,847)	(132,847)
Total	\$3,781,100	\$ 3,944,871	\$ 3,189,325	\$ (755,546)

## MARIN TELECOMMUNICATIONS AGENCY

**BUDGETARY COMPARISON SCHEDULE  
PEG FUND  
YEAR ENDED JUNE 30, 2020**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Franchise (PEG fees)	\$ 850,000	\$ 689,974	\$ (160,026)
Interest on pooled investments	500	454	(46)
Total revenues	850,500	690,428	(160,072)
<b>EXPENDITURES</b>			
Outgoing PEG fees	850,000	698,528	151,472
Total expenditures	850,000	698,528	151,472
Excess (deficiency) of revenues over expenditures	<u>\$ 500</u>	<u>\$ (8,100)</u>	<u>\$ (8,600)</u>

## MARIN TELECOMMUNICATIONS AGENCY

NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION  
YEAR ENDED JUNE 30, 2020**BUDGETARY BASIS OF PRESENTATION**

The budget included in these financial statements represents the original budget and amendments approved by the Board of Directors. Budgets expire at the end of each year. The budgetary basis is the modified accrual basis of accounting. Various reclassifications have been made to the actual amounts to conform to classifications included in the approved budget.

**OTHER SUPPLEMENTAL INFORMATION****CAPITAL ASSETS HELD BY CMCM**

MTA has an agreement with the Community Media Center of Marin (CMCM) for the construction and operation of a media center. Accordingly, certain funds provided to CMCM have been used to purchase equipment and other capital assets. The equipment and other capital assets are included in CMCM's financial statements. In the event the agreement with CMCM is terminated or not renewed, the equipment and capital assets will be transferred to MTA or its successor.

CMCM provided the following unaudited information as of June 30, 2020:

Furniture & equipment	\$	761,665
Facilities		<u>1,802,372</u>
Total capital assets		2,564,037
Accumulated depreciation		<u>(2,170,989)</u>
Total capital assets, net	\$	<u><u>393,048</u></u>



555 Northgate Drive, Suite 102  
San Rafael, CA 94903-3680  
415 446 4428  
mgsastaff@marinjas.org

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**MEMORANDUM**

**DATE:** January 14, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael Frank, Executive Officer

**SUBJECT:** MGSA Board Appointments to the Community Media Center of Marin (CMCM) Board of Directors

---

**Recommendation:**

By motion, appoint Jim Schutz, City Manager of San Rafael and Barbara Coler, Councilmember of Fairfax to the CMCM Board of Directors for one-year terms.

**Background:**

The MGSA Cable Television Franchise and Public, Educational, and Government Access Program (CATV) began on July 1, 2020 when MGSA took over certain program responsibilities and obligations from the now dissolved Marin Telecommunications Agency (MTA).

CATV's primary obligations include collecting franchise fees and public, educational, and government access fees ("PEG fees") from cable providers in Marin County, distributing franchise fees to its member agencies, and overseeing its contract with the Community Media Center of Marin (CMCM, the "designated PEG access provider"), which administers the community, educational, and governmental cable channels as well as community media programs and classes.

The MGSA Board appoints two members to the CMCM Board: the first recommended by the Marin Managers' Association (MMA); and the second recommended by CMCM based on interest by Marin's elected Supervisors and Councilmembers.

Barbara Coler, Fairfax Councilmember and San Rafael City Manager Jim Schutz are the current appointed CMCM Board Members. Both have expressed an interest in continuing in their role.



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**MEMORANDUM**

**DATE:** January 14, 2021

**TO:** MGSA Board of Directors

**FROM:** Bob Brown, MGSA Taxi Regulation Program Coordinator

**SUBJECT:** Taxi Regulation Program Proposed Six-Month Forbearance on Collection of Taxicab Renewal Permit Fees

---

**Recommendation**

By motion, approve the attached Resolution 2021-04 allowing a six-month forbearance on collection of fees for taxicab company and vehicle renewal permits.

**Background**

The taxi industry has been significantly impacted by decreased ridership during the COVID-19 pandemic since the first quarter of 2020. MGSA assisted taxi companies and drivers by offering a free extension of all existing permits for three months. There were 25 active taxi companies prior to the pandemic and approximately 62 active vehicle permits. At least half of these companies are no longer operating and have allowed their permits to expire. The remaining companies are struggling financially, and some are surviving by providing contract services, such as transporting special needs students.

**Discussion**

The provision of taxi services remains an essential service, and the requirement by the state for jurisdictions to regulate taxicabs to assure minimum safety requirements remains in effect. A recent example indicates the potential jeopardy of having taxi drivers continue to operate without MGSA permits and insurance. A cab with an expired permit experienced brake failure while in service, resulting in property damage and injuries to both a passenger and the driver. The driver's insurance had lapsed, preventing the injured parties from obtaining compensation.



## **Agenda Item H**

Due to substantial decreases in administrative costs associated with the reorganization of the taxi regulatory program and the decrease in permit volume, program expenditures are well below budget projections, as are revenues. The Executive Director has examined the entire MGSA budget and believes that with budget cutting measures implemented this fiscal year that foregoing additional taxi program revenue for the first two quarters of 2021 could be absorbed within the existing appropriated agency budget without reaching out to jurisdictions or significantly impacting Agency General Fund reserves.

Providing fee forbearance for six months for both Company and Vehicle Permits would increase the likelihood that cab operators will be able to weather the pandemic and resume service as demand increases in 2021. In exchange for free extensions of permits for six months, companies will be required to submit proof of current insurance and annual vehicle inspections. Renewal of Driver's Permits, which are valid for two years, will continue since the fee is \$40, and requires drug and alcohol tests.

### **Attachments**

**H1 - Draft Resolution 2021 - 04**



555 Northgate Drive, Suite 102  
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**FOREBERANCE OF TAXICAB COMPANY AND VEHICLE PERMIT  
RENEWAL FEES FOR SIX MONTHS**

**RESOLUTION 2021 - 04**

**WHEREAS**, California Government Code Section 53075.5 requires local jurisdictions to protect the public health, safety and welfare by regulating taxicab operations in a manner consistent with requirements of State law; and

**WHEREAS**, the MGSA adopted and administered a Taxicab Regulation Program since 2006; and

**WHEREAS**, the MGSA adopted Taxicab Program Regulations in 2020 by Resolution which include a fee schedule for annual company and vehicle permit renewals; and

**WHEREAS**, the ongoing COVID-19 pandemic has significantly reduced ridership and the ongoing financial viability of taxicab operators, causing many to suspend services or to potentially provide paid transportation while lacking active permits and commercial insurance; and

**WHEREAS**, in order to offer financial assistance to taxicab operators to continue providing essential transportation services to the public in a safe and responsible manner as mandated by the State of California and the adopted MGSA Taxicab Program Regulations.

**NOW THEREFORE, BE IT RESOLVED**, that the MGSA Board of Directors adopts a temporary suspension in the receipt of fees for renewal of existing taxi company and vehicle permits for a period of six months extending from January 1, 2021 to June 30, 2021, but requiring the submittal of application materials otherwise required for permit renewal by the adopted MGSA Taxicab Program Regulations.

Adopted this 14th day of January, 2021.

**Ayes:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

**Noes:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

**Absent:** Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

---

Greg Chanis, MGSA Board President

Attested By:

---

Michael S. Frank, Executive Officer



555 Northgate Drive, Suite 102  
San Rafael, CA 94903-3680  
415 446 4428  
mgsastaff@marinjpas.org

---

**MEMORANDUM**

**DATE:** January 14, 2021  
**TO:** MGSA Board of Directors  
**FROM:** Michael S. Frank, Executive Officer  
**SUBJECT:** MGSA FY 2020-21 Work Plan Status and Input on FY 2021-22 Work Plan

---

**Recommendation**

No formal action requested.

**Discussion**

During 2017, the MGSA Board engaged in a strategic planning process whereby the Board developed a mission statement, discussed where MGSA was headed as an organization, and explored the scale and scope of the Authority's programs. The adopted Mission Statement follows:

*"The Marin General Services Authority provides the administration of a variety of programs and services where the policy issues are generally established, in arenas that are more cost effective to provide collectively or are significantly enhanced through partnering for the benefit of the greater Marin community."*

At the January 11, 2018 meeting, the MGSA Board directed the Executive Officer to convert the work that had been done on a Draft Strategic Plan into an annual MGSA Work Plan. The FY 2020-21 Work Plan is attached along with the status of each item.

Staff is looking for any input the Board has regarding upcoming goals and initiatives for FY 2021-22. Staff will consider this input as part of the development of the FY 2021-22 Budget and the FY 2021-22 Work Plan. Attachment I2 includes some preliminary Initiatives.

**Attachment**

- Attachment I1 – FY 2020-21 MGSA Work Plan and Status Update
- Attachment I2 – FY 2021-22 Preliminary Work Plan Initiatives

# FY 2020/21 WORKPLAN

January 2021 Status Update



Marin  
General Services  
Authority

555 Northgate Drive, Suite 102  
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[mgsastaff@marinjpas.org](mailto:mgsastaff@marinjpas.org)



## **Mission Statement** (adopted January 11, 2018)

*The Marin General Services Authority provides the administration of a variety of programs and services where the policy issues are generally established, in arenas that are more cost effective to provide collectively or are significantly enhanced through partnering for the benefit of the greater Marin community.*

## **Background**

The Marin General Services Authority (MGSA) was formed in 2005 by the cities, towns and County of Marin. While today the Marin General Services Agency ("MGSA") administers widely different government programs, it was originally formed in 1985 as the Marin Street Light Acquisition Authority ("MSLAJPA") to acquire streetlights from PG&E to save maintenance costs.

MGSA is a joint powers authority (JPA). A joint powers authority is an entity permitted under the laws of some U.S. states, whereby two or more public entities (e.g. local governments, or utility or transport districts), may jointly exercise any power common to all of them. Joint powers authorities are particularly widely used in California (where they are permitted under Section 6502 of the State Government Code), but they are also found in other states.

The authorizing agreement states the powers the new authority will be allowed to exercise. Joint powers authorities receive existing powers from the creating governments; thus, they are distinct from special districts, which receive new delegations of sovereign power from the state.

The Joint Powers Authority Agreement creating MGSA states, "The purpose of this Agreement is to establish a public entity separate from the County, Cities, Towns, and Special Districts. This Authority will finance, implement and manage the various municipal services assigned to it." MGSA offers various public services effectively and efficiently throughout the county in a uniform manner with minimal overhead expense.

## MGSA Oversight & Administration

Executive Oversight		
1	Provide effective management oversight of agency and nine programs	√
2	Represent the MGSA Board in dealings with media, member agencies, other governing agencies, professional associations, community organizations, and residents	√
3	Maintain positive Board relations and new Board Member orientation	√
4	Review, analyze, and develop recommendations regarding legislation related to MGSA programs where appropriate	√
5	Develop upcoming year's MGSA Work Plan and monitor progress	√
<b>2020/21 Initiatives</b>		
6	If approved by MGSA and MTA Boards, transition the responsibilities of MTA to MGSA including assets, contracts, and program management	Completed
7	Implement new staffing structure, train on new job duties, and document organizational responsibilities	Covid-19, financial issues, and no small cell applications have impacted proposed staffing changes
8	As directed by the MGSA Board, work on evaluating budget reduction measures for the development of the FY 20/21 Budget	Completed
Information Technology		
9	Develop, maintain, and manage electronic file software that controls and monitors file access, backup, and security	√
10	Ensure appropriate staff is trained on an ongoing basis on access to County systems through a Virtual Private Network and the Munis County Financial System including invoicing, vendor set up, budget input and changes, and reporting	√
<b>2020/21 Initiatives</b>		

11	Implement new agency website including underlying platform, content management software, and ability to provide search and notification features	Completed In addition, added subscription capabilities
<b>Finance</b>		
12	Accurately handle all financial transactions including accounts payable, accounts receivable, invoicing, grants management, and jurisdiction/agency allocation of costs	√
13	Retain and work with financial accounting and auditing firm to develop, review, and produce the Annual Year-End Financial Report	√
14	Manage budget process for MGSA and all programs that is transparent and allows the Board an opportunity to discuss appropriate policy issues	√
15	Ensure compliance with all contract and other documents for federal, State, and County grants including all reporting and payment processing	√
<b>2020/21 Initiatives</b>		
16	Work with County staff and auditors to transition the financial and approval processing from MTA to MGSA.	Completed. Also, revised check processing and deposit process due to COVID and change in staffing model.
17	If approved by MGSA and MTA Boards, produce two CAFR's for FY 2019/20; one for MGSA and one for the dissolved MTA	Completed two clean audits including the final audit for MTA
<b>Human Resources</b>		
18	Supervise and manage ongoing contract program support and coordination	√
19	Recruit and manage orientation and training process for new contractors as needed	√
<b>Property Management</b>		
20	Manage office lease and resolve property related issues including IT, phone, mail delivery, and building signage	√

Risk Management		
21	Manage insurance acquisition and renewal	√
<b>2020/21 Initiatives</b>		
22	Review and evaluate existing insurance coverage and research any other potential insurance needs and review with Board, particularly in light of assumption of MTA program responsibilities	Revised insurance liability coverage to include CATV activities. Cut overall costs by close to half.
Board Management / Clerk Functions		
23	Maintain required hard copy records as well as electronic records systems which are secure and backed up	√
24	Develop and maintain consistent logo, letterhead, business cards and communication materials	√ Brand also developed across new website
25	Complete all required official filings including Form 700, LAFCO, and State Controller reporting	√
26	Manage the MGSA Board Agenda Process such that all agendas, staff reports, minutes, and resolutions are accurate, informative, and clear	√
27	Respond to public information requests and Grand Jury inquiries where appropriate	√
<b>2020/21 Initiatives</b>		
28	Follow and research public meeting requirements and implement public comment and meeting solutions during Covid-19 crisis	√ Trained and implemented virtual public meetings for MGSA

## Programs

### Abandoned Vehicle Abatement

1	Manage and administer the Program in an accurate and equitable manner	√
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2	Claim all available program monies from the State that originate from Marin's motor vehicle owners and distribute	√
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## Animal Care & Control

1	Manage Animal Care and Control Program as outlined in 3/29/18 Agreement between MGSA and Marin County	√
2	Administer contract with Marin Humane for county-wide animal care and control including coordinating inquiries/ complaints from the public and member jurisdictions	√
3	Prepare annual budget including coordinating allocation methodology with Marin Humane Society and with County budget staff	√
4	Respond to animal control policy issues and work with County Counsel relative to any needed changes to the Animal Control Ordinance	√
<b>2020/21 Initiatives</b>		
5	Facilitate and implement the renegotiation of the Marin Humane animal care and control contract with Marin Humane, the County of Marin, and a subcommittee of the Marin Manager's Association. The existing contract ends June 30, 2021	√ Completed negotiations and finalized a two-year contract with no increase in cost.

## CATV - Cable Television Franchise Public, Educational, and Government Access

1	Collect cable franchise fees on behalf of member agencies and distribute appropriately	√
2	Collect State franchise public, educational, and government access fees and distribute to the designated access provider, Community Media Center of Marin County (CMCM)	√
3	Oversee the Program's designated PEG access provider agreement with Community	√

	Media of Marin County (CMCM), interface with the Executive Director and Board of CMCM, and problem solve any issues that surface	
4	Manage contractor that audits state franchise holder records as appropriate and negotiate resolution of discrepancies with franchise holders	√
	<b>2020/21 Initiatives</b>	
5	If transition of MTA to MGAS is determined to be financially and programmatically advantageous, hire program staff if appropriate, develop program structure, and budget for a smooth transition.	Successfully Completed
6	Evaluate areas for administrative cost reductions and efficiencies as a result of the transition from a JPA to a program within MGSA	Completed during past budget process and significant additional reductions to be implemented in upcoming process.

## Taxi Regulation

1	Ensure that MGSA member agencies are in compliance with California State tax law	<b>NOTE:</b> Covid-19 has thrown this program into a period of transition and change. Many, if not most of the drivers/companies have gone out of business or are not seeking licenses due to financial stress. Staff has returned to the Board numerous times to update and make changes and accommodations to the program.
2	Maintain a permit and fee structure that is cost recovery	
3	Mediate disputes, if possible, between local taxi drivers and companies in order to reduce local impacts on residents and public safety resources	
4	Monitor Lyft/Uber legislative activity to understand any impacts to local taxi activity and regulation	
	<b>2020/21 Initiatives</b>	
5	Continue analysis of regulatory framework and program structure. Research other jurisdictions. Implement program and staffing changes where appropriate	Completed Reduced cost of program significantly
6	Manage a Covid-19 related fee deferral and associated transactions and communications	Completed

## Marin Climate and Energy Partnership

1	Provide oversight to MCEP program contractor	√
2	Provide guidance and input to the MCEP Executive and Steering Committees	√
3	Monitor numerous federal grant terms for MGSA/MCEP compliance	N/A
4	Enter into sub-contracts and process invoices for MCEP grants	√
5	Ongoing implementation of Climate Action Plans	√
6	Develop model ordinances for use by all jurisdictions	√
7	Develop community Greenhouse Gas Inventories for Marin jurisdictions	√
	<b>2020/21 Initiatives</b>	
8	Update Climate Action Plans and/or develop content for General Plans for Fairfax, Corte Madera, Tiburon, Larkspur), Mill Valley, Belvedere, Novato and others as requested	Updates of Climate Action Plans were completed and adopted by Corte Madera, in process for Fairfax, Tiburon, and Larkspur.
9	Collaborate and implement existing grant-funded projects: <ul style="list-style-type: none"> <li>▪ Electrify Marin (funded by BAAQMD; lead agency is the County of Marin)</li> <li>▪ Food Waste Prevention and Rescue Grant Program (funded by CalRecycle; lead agency is Novato)</li> </ul>	<p>√</p> <ul style="list-style-type: none"> <li>▪ Due to COVID-19, marketing activities have been suspended. Given CalRecycles' lack of flexibility of grant deadline, it is unclear what activities will proceed.</li> </ul>
10	Pursue grant and other funding for cross-county projects	TAM has contracted with MCEP (\$54,000) for an EV Readiness Plan and the County Energy Watch Program has awarded MCEP a three-year grant (\$75,000).
11	Develop a model Reusable Foodware Ordinance that can be adopted by all Marin jurisdictions	This effort was put on hold due to COVID-19 and its impact on restaurants. MCEP is discussing appropriate timing for an ordinance development.

12	Support Resilient Neighborhoods in the development of an online method for program delivery; conduct outreach in all jurisdictions and strive to graduate 125 households	MCEP allocated \$35,000 to Resilient Neighborhoods. They have developed an online model that is finished piloting and are presently getting the new program up and running.
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## MCSTOPPP

1	Provide budgetary and high-level programmatic oversight and coordination with local jurisdictions	√
2	Work with County and MCSTOPP staff on annual budget which is reviewed and recommended annually by the MGSA Board to the Marin County Flood Control District	√

## MarinMap

1	Provide management, financial, and contract support and oversight to the MarinMap Program	√
2	Staff and facilitate the MarinMap Steering Committee and the Executive Sub-committee meetings	√
3	Resolve various program issues that surface or intercede with various agencies and contractors if needed such as the County Assessor and Streetlight Electric Contractor	√
<b>Steering Committee Goals</b>		
4	Provide improved customer service to customers seeking geographical information	√
5	Reduce the cost of service to taxpayers and ratepayers	√
6	Improve infrastructure maintenance	√
7	Enhance emergency response and disaster planning	√
8	Reduce negative environmental impacts and manage natural resources	√

9	Provide the opportunity for better decision-making	√
10	Encourage cooperation among public agencies, reducing redundancies, improving efficiency and minimizing conflicts	√
	<b>2020/21 Initiatives</b>	
11	Resolve long-standing issues with streetlight GPS locations and data coordination with DC Electric	Ongoing effort as PG&E checks and fixes its survey data. Slowed down due to COVID-19.
12	Negotiate with new County Assessor longstanding data request issues once their Cost Allocation Plan is completed and proposal provided to MGSA	Following meetings pre-Covid-19, staff is awaiting a proposal on cost allocation to MarinMap for certain data.
13	In coordination with the Larkspur/Corte Madera Neighborhood Response Groups, set up parameters to host neighborhood emergency data to be used throughout County (e.g. locations of resource trailers, homes with special needs, and boundaries)	√

## Mediation

1	Act as Mediation Program liaison between District Attorney's Office and MGSA member agencies	√
2	Coordinate allocation methodology with District Attorney's Office, check for accuracy, assess costs, collect payments, and distribute to the District Attorney's Office	√

## Streetlight - Maintenance

1	Manage streetlight contractor's contract including getting input from public works directors, implementing rate changes, and exercising options for extensions where appropriate as outlined in contract	√
2	Administer annual process for all member jurisdictions to transfer streetlights added during the year to the MGSA inventory	√
	<b>2020/21 Initiatives</b>	

3	Facilitate accurate inventory of streetlights between PG&E, DC Electric, and MarinMap GIS	Ongoing effort as PG&E checks and fixes its survey data. Slowed down due to COVID-19.
4	Complete procurement and implementation of new streetlight maintenance contract with new or existing vendor	Completed

## Streetlight – Telecommunications Equipment

1	Monitor legislation regarding telecommunications equipment in the public right-of-way and its impact related to MGSA assets	√
2	Ensure Agreement responsibilities are being met by carriers including collecting annual fees, all streetlight application processing fees, and insurance requirements	N/A
3	Review and process invoices for MGSA's streetlight vendor review of application packets	N/A
4	Review a) preauthorization forms and track use of poles by carriers and b) per pole application packets submitted by carriers and c) resolve any issues or concerns raised by MGSA's streetlight vendor or issues with local jurisdiction permits	N/A
<b>2020/21 Initiatives</b>		
6	Negotiate agreements with additional telecommunications carriers and providers if approached	Completed one master license negotiation and received \$15,000.
7	Develop policy and process to distribute carrier fees to local agencies as determined by the MGSA Board once program is generating cost recovery revenue	N/A
8	Develop program as needed depending on scale and speed of equipment implementation and jurisdictional permit issuance	N/A

9 Present policy options and get direction from the MGAS Board on the level of telecommunications carrier equipment and other data to be collected from MGSA's application process and the local jurisdictional permit processes and shared (e.g. MarinMap) with governments and the public

Awaiting some applications and experience being submitted prior to discussion.



## FY 2021-22 Preliminary Initiatives

### MGSA Oversight & Administration

2021/22 Preliminary Initiatives	
1	Research and transition to a virtual government agency if concerns or issues raised can be resolved.
2	Continue to identify and implement budget saving measures as a result of the dissolution of MTA and its program responsibilities transitioned to MGSA
3	Participate in the county-wide Digital Marin project by facilitating the Municipal/Government/Emergency Preparedness Needs Assessment Working Group as well as providing assistance, insight, and input to the project organizers.

### Taxi Regulation

2021/22 Preliminary Initiatives	
2	Work to restore the program to its pre-COVID status including cost recovery.

### Marin Climate and Energy Partnership

2021/22 Preliminary Initiatives	
1	Develop a model Reusable Foodware Ordinance and education and outreach materials that can be adopted and utilized by all Marin jurisdictions.
2	Develop a model ordinance to enforce compliance with SB 1383, which requires organic waste diversion.
3	Develop a Countywide Electric Vehicle Readiness Plan.

### MCSTOPPP

2021/22 Preliminary Initiatives - None	
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### MarinMap

2021/22 Preliminary Initiatives	
6	Work with county-wide Digital Marin strategic planning effort to assist and support consultant and project team data needs.
7	Other Initiatives to be determined by MarinMap Executive and General Steering Committees



## Mediation

2021/22 Preliminary Initiatives - None

## Animal Care & Control

2021/22 Preliminary Initiatives - None

## Abandoned Vehicle Abatement

2021/22 Preliminary Initiatives - None

## Streetlight – Maintenance

2021/22 Preliminary Initiatives - None

## Streetlight – Telecommunications Equipment

2021/22 Preliminary Initiatives

Complete a cost allocation plan to determine “true cost” of small cell application processing and appropriate lease payments.

10 Negotiate master license agreements with additional telecommunications carriers and providers if approached.

11 Develop policy and process to distribute carrier fees to local agencies as determined by the MGSA Board once program is generating revenue.

12 Develop program as needed depending on scale and speed of equipment implementation and jurisdictional permit issuance.

13 Once some applications have been processed and there is some experience, present policy options and get direction from the MGSA Board on the level of telecommunications carrier equipment and other data to be collected from MGSA’s application process and the local jurisdictional permit processes and shared (e.g. MarinMap) with governments and the public.

## CATV - Cable Television Franchise Public, Educational, and Government Access

2021/22 Preliminary Initiatives

Continue to evaluate and implement areas for administrative cost reductions and efficiencies as a result of the transition from a separate government entity to a program within MGSA.

Complete Comcast and AT&T franchise fee audit and negotiate appropriate payments.