

## **BOARD MEETING AGENDA**

**DATE:** November 18, 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/86817037960>

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: [868 1703 7960](https://us02web.zoom.us/j/86817037960)

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

PLACE: Via Videoconference/Teleconference Only pursuant to AB361 and in accordance with Marin County Public Health guidelines, this meeting will be held by videoconference only during the duration of the COVID-19 emergency. Members of the public who wish to observe and participate in the meeting may do so by computer or phone.

### **How to Provide Comment**

Members of the public may submit public comment by:

1. Emailing [mfrank@marinjpas.org](mailto:mfrank@marinjpas.org) before or during the meeting;
2. Joining the meeting by Zoom; or by
3. Joining the meeting by phone and dialing \*9 to add yourself to the speaker queue.



## November 18, 2021 MGSA Board Agenda

- A. [Discuss and Consider Passing Resolution Continuing Virtual Meetings Pursuant to Assembly Bill 361 \[Ortiz\]](#) (Frank)
- B. **Report from Executive Officer** (Frank)
- C. **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.*
- D. [Approve Minutes of September 9, 2021 Regular Meeting](#) (All)
- E. [Taxicab Regulation Program Fee Update](#) (Brown)
- F. [Public Hearing of Appeal of Denial of Taxicab Company Permit](#) (Brown)

### **CLOSED SESSION**

- G. **Closed Session Pursuant to Government Code Section 54956.7, LICENSE/PERMIT DETERMINATION – Applicants: 1**
- H. **CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION, Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: (One potential case)**

### **OPEN SESSION**

- I. [MGSA / Comcast Settlement Agreement for the Period 2017 – 2021 and Potential Tolling Agreement Extension](#) (Frank)
- J. [Transmittal of Annual Fiscal Year 2020/21 Year-End Financial Statement and Audit Report](#) (Frank)
- K. [2022 MGSA Board Meeting Schedule](#) (Frank)
- L. [Election of New Officers](#) (All)

- M. **Adjournment**

**NEXT SCHEDULED MEETING:** January 13, 2022

**NOTE:** A complete copy of the agenda packet is available on MGSA's website at <http://maringeneralservicesauthority.com>



900 Fifth Avenue, Suite 100  
San Rafael, CA 94901  
415.446.4428  
maringsa.com

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**MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael Frank, Executive Officer

**SUBJECT:** Virtual Meeting Authorization Under Assembly Bill 361

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**Recommendation**

Adopt resolution 2021 - 12 authorizing remote teleconference meetings of the MGSA Board of Directors pursuant to Assembly Bill 361.

**Discussion**

Prior to the COVID-19 pandemic, Government Code Section 54953(b)(3) of the Ralph M. Brown Act ("Brown Act") allowed members of a legislative body to attend a public meeting by teleconference only if each teleconference location was listed on the agenda, the agenda was posted at each teleconference location and each teleconference location was open to the public. Additionally, the Government Code Section 54953(b)(3) required that a quorum of the legislative body must participate from locations within agency's boundaries.

Throughout the pandemic, certain Brown Act provisions have been suspended through a series of California Governor Executive Orders which allowed public agencies to conduct virtual meetings via teleconference platforms. The most recent, Executive Order N-08-21, expired on September 30, 2021 and was replaced by Assembly Bill (AB) 361 which amends Government Code section 54953(e) until January 1, 2024.

Under AB 361, local agencies can hold public meetings by teleconference without reference to otherwise applicable requirements in Government Code section 54953(b)(3) so long as (1) the legislative body complies with certain requirements, (2) there exists a declared state of emergency, and (3) one of the following circumstances is met:

1. State or local officials have imposed or recommended measures to promote social distancing; or

2. The legislative body is holding the meeting for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or
3. The legislative body has determined, by majority vote, pursuant to option 2, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

MGSA desires to continue to hold public meetings by teleconference, and the following conditions have been met consistent with Government Code section 54953(e):

1. The Governor of California proclaimed a state of emergency on March 4, 2020, pursuant to Government Code section 8625, which remains in effect; and
2. Local officials have imposed or recommended measures to promote social distancing (attached to this staff report).

Pursuant to the provisions of AB 361, the attached resolution allows for teleconference meetings for the next 30 days. In the event that the Board desires to continue to hold meetings via teleconference beyond 30 days, the Board of Directors will adopt another resolution authorizing remote teleconference meetings at the beginning of the next Board Meeting.

**Attachments**

- Attachment A1: Resolution 2021 – 12 titled, “A Resolution of the Marin General Services Authority Authorizing Public Meetings to be Held Via Teleconferencing Pursuant to Government Code Section 54953(e) and Making Findings and Determinations Regarding the Same.”
- Attachment A2: September 22, 2021 Social Distancing Recommendation of Marin County



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**A RESOLUTION OF THE MARIN GENERAL SERVICES AUTHORITY  
AUTHORIZING PUBLIC MEETINGS TO BE HELD VIA TELECONFERENCING  
PURSUANT TO GOVERNMENT CODE SECTION 54953(e) AND MAKING FINDINGS  
AND DETERMINATIONS REGARDING THE SAME**

**RESOLUTION 2021 - 12**

**WHEREAS**, the Board (the “Board”) of the Marin General Services Authority (the “Authority”) is committed to public access and participation in its meetings while balancing the need to conduct public meetings in a manner that reduces the likelihood of exposure to COVID-19; and

**WHEREAS**, all meetings of the Authority are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Board conduct its business; and

**WHEREAS**, pursuant to Assembly Bill 361, signed by Governor Newsom and effective on September 16, 2021, legislative bodies of local agencies may hold public meetings via teleconferencing pursuant to Government Code Section 54953(e), without complying with the requirements of Government Code Section 54953(b)(3), if the legislative body complies with certain enumerated requirements in any of the following circumstances:

1. The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.
2. The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.
3. The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, on March 4, 2020, Governor Newsom declared a State of Emergency in response to the COVID-19 pandemic (the “Emergency”).

**WHEREAS**, on September 22, 2021, the Director of the Marin County Department of Health and Human Services issued a letter to the President of the County Board of Supervisors to

recommend a continued emphasis on social distancing measures as much as possible to make public meetings as safe as possible.

**WHEREAS**, the Centers for Disease Control and Prevention continue to advise that COVID-19 spreads more easily indoors than outdoors and that people are more likely to be exposed to COVID-19 when they are closer than 6 feet apart from others for longer periods of time.

**WHEREAS**, due to the ongoing COVID-19 pandemic and the need to promote social distancing to reduce the likelihood of exposure to COVID-19, the Authority intends to hold public meetings via teleconferencing pursuant to Government Code Section 54953(e).

**NOW, THEREFORE, THE BOARD OF THE MARIN GENERAL SERVICES AUTHORITY DOES RESOLVE AS FOLLOWS:**

1. The Recitals provided above are true and correct and are hereby incorporated by reference.
2. The Board hereby determines that, as a result of the Emergency, meeting in person presents imminent risks to the health or safety of attendees.
3. The Board of Directors of the Authority shall conduct their meetings pursuant to Government Code section 54953(e).
4. Staff is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.
5. This Resolution shall take effect immediately upon its adoption.

Adopted this 18th day of November 2021.

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

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

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

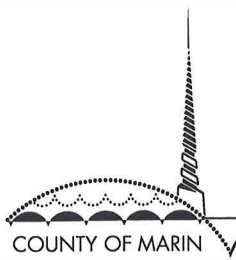
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Greg Chanis  
President, MGSA Board of Directors

Attested By:

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Michael S. Frank  
Executive Officer



DEPARTMENT OF  
**HEALTH AND HUMAN SERVICES**

Promoting and protecting health, well-being, self-sufficiency, and safety of all in Marin County.



Benita McLarin, FACHE  
DIRECTOR

20 North San Pedro Road  
Suite 2002  
San Rafael, CA 94903  
415 473 6924 T  
415 473 3344 TTY  
[www.marincounty.org/hhs](http://www.marincounty.org/hhs)

September 22, 2021

Dennis Rodoni  
President, Board of Supervisors  
3501 Civic Center Drive, 3<sup>rd</sup> Floor  
San Rafael, CA 94903

Re: Public Meetings/Social Distancing

Dear President Rodoni:

On September 20, 2021, Governor Newsom signed AB 361. The legislation provides that local agencies may continue to hold certain public meetings via video/tele-conference as they have done during the Covid-19 emergency. The legislation allows such meetings to continue during a proclaimed state of emergency if state or local officials have recommended measures to promote social distancing.

Local government meetings are indoor meetings that are sometimes crowded, involve many different and unfamiliar households, and can last many hours. Given those circumstances, I recommend a continued emphasis on social distancing measures as much as possible to make public meetings as safe as possible. These measures can include using video/tele-conferencing when it meets community needs and spacing at in-person meetings so that individuals from different households are not sitting next to each other. I will notify you if this recommendation changes while the Governor's state of emergency for COVID-19 remains in place.

Respectfully,

Benita McLarin  
Director, Health & Human Services

cc: Matthew H. Hymel, CAO  
Brian E. Washington, County Counsel



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**BOARD MINUTES FOR MEETING OF SEPTEMBER 9, 2021**

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

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

**Program Contractors Attending:** Executive Officer Michael Frank, General Counsel Dave Byers, and MCEP Program Coordinator Christine O'Rourke.

**A. Report from Executive Officer**

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

- Administration
  - Kicked off FY 20/21 Annual Financial Audit with new Auditor R.J. Ricciardi in San Rafael and everything seems to be going smoothly. Frank reminded the Board about the savings to MGSA - \$8K vs. \$33K.
  - MGSA's contracting with TAM for processing mail is working out extremely well.
- Telecommunications
  - There are 12 AT&T pole reservations, all in Novato.
- CATV Program
  - CMCM – Executive Officer attended CMCM Board meeting and gave an update on Comcast negotiations and franchise fee audit.
- Abandoned Vehicle Abatement Program – Following Board passage, staff coordinated all 12 jurisdictions and they have all now passed the program extension to 2032.

**B. Public Comment**

Keven Carroll spoke during public comment about his continuing concerns regarding Taxi Program enforcement of regulations and his desire to have the item agendaized by



the Board. The Executive Officer communicated that the Board has had previous discussions on the topic and that he would not be bringing the item forward unless directed by the Board.

**C. Approve Minutes of August 5, 2021 and August 11, 2021 Special Meetings (All)**

Motion by Nicholson, seconded by Alilovich, to approve the minutes for August 5<sup>th</sup> and August 11<sup>th</sup>, 2021 Board Meetings. Motion was approved 4 – 0 with President Chanis and Members McGill and Middleton absent.

**D. Marin Climate and Energy Partnership (MCEP) Reserve Policy Change, Budget Amendment, and Professional Services Agreement with Sustainable Marin (O'Rourke)**

Following a brief introduction from Executive Officer Frank, MCEP Program Coordinator Christine O'Rourke presented the item. The following actions were taken by the Board:

- By motion put forward by Blunk, seconded by Nicholson, the Board approved Resolution 2020-09 delegating to the Executive Director the authority to sign the Sustainable Marin professional services agreement to conduct community outreach and education through its Resilient Neighborhoods (RN) program for the Marin Climate and Energy Partnership (MCEP) program. The Resolution was approved 4 – 0 with President Chanis and Members McGill and Middleton absent; and
- By motion put forward by Nicholson, seconded by Alilovich, the Board approved Resolution 2020-10 changing the reserve policy for the Marin Climate and Energy Partnership Program. The Resolution was approved 4 – 0 with President Chanis and Members McGill and Middleton absent; and
- By motion put forward by Nicholson, seconded by Blunk, the Board approved Resolution 2020-11 processing a Budget Amendment to the Fiscal Year 2021/22 MGSA Budget to fund Resilient Neighborhoods through 2021. The Resolution was approved 4 – 0 with President Chanis and Members McGill and Middleton absent.

There was no public comment on the item.

**E. Adjournment**

The meeting adjourned at 10:26 a.m.



Michael S. Frank, Executive Office

**MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Bob Brown, Taxi Program Manager

**SUBJECT:** Revisions to Taxicab Regulation Program Fee Schedule

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**Recommendation**

Approve the attached Resolution and Exhibit modifying the Taxicab Regulation Program Fee Schedule.

**Background**

In 2006 the MGSA began regulating certain aspects of the taxicab business as required by Government Code § 53075.5. In 2017 the California legislature passed AB 1069, which made changes in state taxi requirements and became effective on January 1, 2019. Most of the changes in AB 1069 were intended to eliminate city-by-city licensing of taxicabs, which had proved expensive and inefficient. The legislation encouraged permitting through a Joint Powers Authority, such as MGSA has administered since 2006, or required cities that issue individual taxi permits accept permits from other cities in the same county to avoid duplication of permit costs and effort.

The intent of the Taxi Regulation Program is to have uniform, countywide monitoring of drug and alcohol testing, criminal background checks and vehicle inspections. At present there are 27 active permits for taxi companies, 70 vehicles and approximately the same number of drivers.

The financial viability of the taxi industry has been significantly impacted over the past several years, first by the advent and popularity of ridesharing services (also known as transportation network companies) which are not regulated by the Government Code, and more recently by increases in insurance costs and loss of ridership due to the COVID-19 pandemic. MGSA provided financial relief in the form of a 9-month free permit extension which ended in July 2021. Since then, 16 taxi companies and 32 vehicles have been permitted through the end of 2021. At that point all company and vehicle permits will be on an annual, calendar-year renewal

schedule. It is expected that there will be a small increase in permitted companies and vehicles in 2022 as the travel industry returns.

Over the past two years MGSA staff have implemented several efficiencies that have improved the permit issuance process and lowered costs. Some of these include:

- Shifting from an annual program administrator contract to one based on an hourly rate,
- Conducting permitting online, without in-person services (necessitated by the pandemic),
- Shifting to calendar-year permits, concentrating almost all permit renewing to a single month each year,
- Annual printing of sequential taxi permit decals, rather than printing them individually,
- Closure of the MGSA office, and contracting for clerical support from the Transportation Authority of Marin, and
- Digitization of taxi permit records.

With a year's experience of incorporating these program efficiencies, through two rounds of repermitting, staff is able to evaluate program costs and revenues which are likely to continue into the future (also assuming the pandemic continues to abate). Annual program costs include the cost of the contract program manager, bookkeeping, a portion of the TAM clerical contract, and portions of the overall MGSA overhead and legal costs. Based on the current number of taxi companies and vehicles being renewed in December, permit income is estimated to be \$50,000.

### **Discussion**

Given the current and anticipated costs of issuing taxi permits it is estimated that permit fees can be reduced and still cover expected program costs. This is based on current levels of service, and would not cover increases in services like significantly increased levels of code enforcement or the need for program-related litigation.

Based on the current level of taxi permitting, which is likely to increase slightly if the pandemic continues to abate, staff is able to recommend a reduction in costs of Vehicle Permits from \$1,000 per year to \$750 per year.

Staff would also recommend the inclusion of a penalty fee for company and vehicle permits that are issued after the permit expiration date to give applicants an incentive to submit complete applications in a timely manner. Staff often must communicate back and forth with applicants for weeks or months to obtain required documentation and complete the permit process, or to initiate code enforcement actions for unresponsive applicants, which adds significant staff costs.

Permit renewal invoices are mailed one month prior to expiration, which gives applicants a month to complete their permit processes. Staff recommends that a \$200 penalty fee be assessed for company and vehicle permits which are issued after the expiration date.

### **Attachments**

- E1. Resolution 2021-13 titled, "Revisions to Taxicab Regulation Program Fee Schedule" which includes Exhibit A, Revised Schedule.



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**MARIN GENERAL SERVICES AUTHORITY  
REVISIONS TO TAXICAB REGULATION PROGRAM FEE SCHEDULE**

**RESOLUTION 2021 - 13**

**WHEREAS**, 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 has administered a Taxi Regulation Program since 2006; and

**WHEREAS**, the MGSA adopted Taxicab Program Regulations in 2006 by Resolution, which have been subsequently revised in 2008, 2009, 2016 and 2020; and

**WHEREAS**, the California State Legislature in 2017 passed AB 1069, revising Government Code Section 53075.5, which became effective on January 1, 2019; and

**WHEREAS**, periodic updates to the MGSA's Taxicab Regulation Program and Fee Schedule are necessary to reflect changes in permitting procedures, technologies and state law;

**NOW THEREFORE, BE IT RESOLVED**, that the MGSA Board of Directors adopts revisions to the Taxicab Regulation Program Fee Schedule as set forth in Exhibit A attached to this Resolution.

Adopted this 18th day of November 2021.

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

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

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

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Greg Chanis  
President, MGSA Board of Directors

Attested By:

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Michael S. Frank  
Executive Officer

Resolution 2021 – 13; Exhibit A

## MGSA Taxi Regulation Program Fee Schedule (Revised November, 2021)

|  |                               |                 |
|--|-------------------------------|-----------------|
| <b>Company Permit</b>  | (One-Year Permit)             | <b>\$1,000*</b> |
| <b>Vehicle Permit</b>  | (One-Year Permit per Vehicle) | <b>\$750*</b>   |
| <b>Penalty Fee for Company or Vehicle Permits issued after the permit expiration date.</b> |                               | <b>\$200</b>    |
| <b>Driver Permit</b>   | (Two-Year Permit)             | <b>\$40</b>     |
| <b>Transfer of Active Vehicle or Driver Permit</b>   | (for remainder of term)       | <b>\$50</b>     |

\* Permits are issued for a calendar year. Fees for new company or vehicle permits which are issued mid-year will be pro-rated based on the remaining number of months in the year of issuance.



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**MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Bob Brown, Taxi Program Manager

**SUBJECT:** Hearing of Appeal of Denial of Taxicab Company Permit

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**Recommendation**

Hear the appeal of Elhadji Gueye of the denial of a Taxicab Company Permit for Fleet Taxi. Following deliberations in Closed Session, provide a determination in Open Session.

**Background**

Under the adopted Marin Taxicab Program Regulations, the MGSA Executive Officer has the responsibility to approve or deny applications for taxicab company permits. Section C.3.f of the regulations states, "The Executive Officer shall deny the issuance of a Company Permit in the event that any owner, partner or principal officer of applicant: Within five (5) years of the application been convicted of (or pled guilty or nolo contendere) in any state, the District of Columbia, and/or in any federal proceeding or had any final administrative determination of a violation of any statute, ordinance, or regulation reasonably related to the same or similar business operation which would have resulted in suspension or revocation of the Company Permit under these Regulations." Further, Section D.3.h clarifies the violations of state law that constitutes disqualifications: "Within five (5) years of the application been convicted of (or pled guilty or nolo contendere) in any state, the District of Columbia, and/or in any federal proceeding, of reckless driving, driving under the influence of intoxicating liquor or drugs (DUI), a violation of California Vehicle Code Sections 2800.1 (pertaining to flight from peace officer), Section 20002 (imposing duties on the driver of any vehicle involved in an accident resulting only in damage to any property), Section 20003 (imposing duties on the driver of any vehicle involved in an accident resulting in injury or death) or any corresponding substitute sections or similar sections of the Vehicle Code of another state; vehicular manslaughter; and/or California Penal Code Sections 240, 241, 242, or 243 pertaining to assault and battery or any corresponding substitute sections or similar sections of the Penal Code of another state, the District of Columbia, and/or a federal entity."

Elhadji Gueye submitted applications for a new Taxicab Company Permit (Fleet Taxi) and a Vehicle Permit on November 15, 2021 (Attachment F1). In performing the required DOJ background check it was determined that Mr. Gueye had a past misdemeanor conviction for **1**

driving under the influence of alcohol dating back to October 2018. Since this violation occurred during the 5-year statute of limitations for listed offenses, the requested Company Permit was denied (Attachment F2).

Section D.5 of the Regulations provides the opportunity for an applicant to appeal the denial of a Company Permit. Section G establishes procedures for appeals, allowing an appellant to file an appeal application for consideration by the MGSA Board. The Board is to conduct a public hearing on the appeal and issue a decision within 30 days of the hearing. The Board may issue the requested permit on appeal “only if it finds that the issuance of the permit will not adversely affect the public health, safety and welfare of the residents of the County of Marin.”

The appeal application (Attachment F3) states the rationale by Mr. Gueye for Board granting of the appeal and issuance of the requested Company Permit.

**Board Options**

1. Deny the appeal.
2. Approve the appeal and issuance of a Company Permit for Fleet Taxi, finding that the issuance of the permit will not adversely affect the public health, safety and welfare of the residents of Marin County.
3. Approve the appeal and issuance of a Company Permit for Fleet Taxi based on the finding listed above, and adopting conditions of approval, such as mandatory random drug and alcohol testing for a defined period of time (such as during the annual permit issuance period).

**Attachments**

|                      |                                 |
|----------------------|---------------------------------|
| <b>Attachment F1</b> | Company Permit Application Form |
| <b>Attachment F2</b> | Letter of Permit Denial         |
| <b>Attachment F3</b> | Appeal Application              |
| <b>Attachment F4</b> | Letter of Support               |



# Taxicab Company Permit Application

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## **Marin Taxicab Regulation Program** (a program of the Marin General Services Authority)

**Address:** 900 Fifth Avenue #100, San Rafael, CA 94901  
**Phone:** 415-446-4428 x2  
**E-mail:** [bbrown@marinjpas.org](mailto:bbrown@marinjpas.org)  
**Website:** [maringeneralservicesauthority.com](http://maringeneralservicesauthority.com)



## INSTRUCTIONS FOR NEW TAXI COMPANY PERMIT APPLICANTS

**Before submitting your application materials, you must complete the following:**

- MGSA TAXICAB COMPANY APPLICATION FORM:** Complete and sign the attached application form (also available online at: [Company Application](#)).
- COMPLETED LIVE SCAN FINGERPRINTING**
  1. Take the attached Request for LiveScan Service form (available in the [Company Application](#)) to a LiveScan location, pay their service fee and be fingerprinted (for list of locations in Marin see <https://oag.ca.gov/fingerprints/locations?county=Marin>).
  2. Submit completed LiveScan and receipt with application.

### WHAT YOU WILL NEED TO SUBMIT:

- Completed MGSA Taxicab Company Permit Application Form**
- Proof of the Company's Automobile Liability Insurance** (minimum combined single limit of \$350,000 for injury or death of persons in the same accident and for injury or destruction of property resulting from the operation or maintenance of any taxicab operated by the Company *including an endorsement for additional insureds of the MGSA, its officers, appointed officials, employees and agents*. Example of required wording on Certificate of Liability Insurance is attached and available in the [Company Application](#)).
- Proof of the Company's Worker's Compensation insurance** (for Companies with employees)
- A copy of the Company's Rates of Fare for taxi services**
- A copy the Company's Drug and Alcohol Policy**, which must at a minimum state that employment of any driver is conditioned upon an acceptable drug and alcohol test.
- A description of the Company's Safety Education and Training Program**
- A description of the Company's Disabled Access Education and Training Program** (for example, see: <http://www.tlpa.org/news/adanotice.pdf>)
- An original CA Driver License**
- Completed LiveScan form and receipt**
- \$1,000 application fee** (check, money order or cashier's check made out to "MGSA").  
[Note: application fee will be prorated to the end of the year – pay the amount on the invoice or check with MCTRP staff.]



## Taxicab Company Permit Application

|  |   |                                  |  |                       |
|--|---|----------------------------------|--|-----------------------|
| <input checked="" type="checkbox"/> New Company  |   | <input type="checkbox"/> Renewal |  | Date: <i>09-15-21</i> |
| Company Name: <i>FLEET TAXI</i>  |   | Doing Business As (DBA) Name:    |  |                       |
| Business Type: <input checked="" type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other: |   |                                  |  |                       |
| Primary Contact Person   | Name: <i>Elhadji Gueye</i>                  |                                  |  |                       |
|  | Title: <i>Owner</i>                         |                                  |  |                       |
|  | Phone Number: <i>5103873176</i>             |                                  |  |                       |
|  | E-mail Address: <i>d.elhadji1@yahoo.com</i> |                                  |  |                       |
| Business Address   | Street Address: <i>Po box 151</i>           |                                  |  |                       |
|  | City: <i>Mill Valley</i>                    |                                  |  |                       |
|  | Zip Code: <i>94042</i>                      |                                  |  |                       |
|  | Phone Number: <i>5103873176</i>             |                                  |  |                       |

|   |                    |  |  |   |
|---|--------------------|--|--|---|
| Owner, Partner or Principal Office Filing as Applicant (complete following section):  |                    |  |  |   |
| Last Name: <i>Gueye</i>   |                    | First Name: <i>Elhadji</i>                                     |  | Full Middle Name:   |
| Other Names Used (List All):  |                    |  |  |   |
| Place of Birth (City, State & Country): <i>West Africa - Senegal</i>  |                    |  |  |   |
| Date of Birth: <i>03-26-71</i>  |                    | <input checked="" type="checkbox"/> I am at least 18 years old |  | Sex: <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female |
| Height: <i>6'04"</i>  | Weight: <i>180</i> | Hair Color: <i>Black</i>                                       |  | Eye Color: <i>Brown</i>   |
| Social Security No.: <i>XXXX</i>  |                    | CA Driver's License No.: <i>XXXX</i>                           |  | Expires: <i>03-26-26</i>  |
| Home Address: <i>574 server</i>   |                    |  |  |   |
| City: <i>Mill Valley</i>  |                    | State: <i>CA</i>   |  | Zip Code: <i>94041</i>  |
| Home Phone:   |                    | Cell Phone: <i>5103873176</i>                                  |  |   |
| Have you ever been convicted of a crime?  |                    |  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           |
| Have you ever been required to register as a sex offender?  |                    |  |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No           |
| Have you been convicted of a traffic infraction within the past five (5) years?   |                    |  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           |
| If you answered YES to any of these questions, you must provide additional details below (use additional sheets if needed): |                    |  |  |   |
| <i>I have been convicted of DVI in early 2018.</i>  |                    |  |  |   |

Department of Motor Vehicles Pull Notice Program Requester Code Number:

Radio Service:  In-House (Frequencies: \_\_\_\_\_)  Cell Phones Only  Outside Vendor

Describe Vehicle Color Scheme and Identification or provide a photo (not needed for permit renewals):

*Grey VW Touareg SUV*

List All Vehicles (use additional sheets if needed):

| Company Fleet Number | Year, Make and Model         | License #                         | VIN #                    |
|----------------------|------------------------------|-----------------------------------|--------------------------|
| <i>Fleet Taxi</i>    | <i>2013 VW Touareg Sport</i> | <i>EA582</i><br><i>CA 52321R2</i> | <i>WYGEF9BP5DD009129</i> |
|                      |                              |                                   |                          |
|                      |                              |                                   |                          |
|                      |                              |                                   |                          |
|                      |                              |                                   |                          |
|                      |                              |                                   |                          |
|                      |                              |                                   |                          |
|                      |                              |                                   |                          |

**Declarations:**

- I hereby attest that the information provided above is correct and accurate.
- I hereby acknowledge that I have read and understand the Marin County Taxicab Regulations.
- I understand that failure to comply with these regulations is valid cause for my Taxicab Company Permit to be denied, suspended or revoked.
- I understand that any fees paid are non-refundable, even if my permit is denied or revoked.
- I understand that this document is an application, not a Company Permit, and does not authorize me to operate a taxicab company.
- I hereby affirm that the company maintains continuous enrollment in the California Department of Motor Vehicles (DMV) Pull Notice Program and that all affiliated taxicab drivers are enrolled in the program in accordance with MCTRP Regulations.
- I hereby agree to notify the MCTRP Administrator upon receipt of a DMV Pull Notice for any affiliated driver that indicates an action that would no longer qualify the driver for a Driver Permit.
- I will require any driver no longer qualified to have a MCTRP Driver Permit to immediately cease operation and surrender their Driver Permit to the company. The Driver Permit will be delivered to the MCTRP Administrator by the company, upon receipt.

Signature:

*Ehadi Gueya*

Date: *09-15-21*



September 28, 2021

Elhadji Gueye  
Fleet Taxi  
PO Box 151  
Mill Valley, CA 94962

**Re: Denial of Company Permit**

Dear Mr. Gueye:

Thank you for your applications for taxi Company and Vehicle Permits for Fleet Taxi. As we have discussed, I am unable to issue the Company Permit due to a DUI conviction in 2018. Section C.3.f of the MGSA Taxi Regulations states: "The Executive Officer shall deny the issuance of a Company Permit in the event that any owner, partner or principal officer of applicant: Within five (5) years of the application been convicted of (or pled guilty or nolo contendere) in any state, the District of Columbia, and/or in any federal proceeding or had any final administrative determination of a violation of any statute, ordinance, or regulation reasonably related to the same or similar business operation which would have resulted in suspension or revocation of the Company Permit under these Regulations." Further, Section D.3.h clarifies the violations of state law that constitutes disqualifications: "Within five (5) years of the application been convicted of (or pled guilty or nolo contendere) in any state, the District of Columbia, and/or in any federal proceeding, of reckless driving, driving under the influence of intoxicating liquor or drugs (DUI), a violation of California Vehicle Code Sections 2800.1 (pertaining to flight from peace officer), Section 20002 (imposing duties on the driver of any vehicle involved in an accident resulting only in damage to any property), Section 20003 (imposing duties on the driver of any vehicle involved in an accident resulting in injury or death) or any corresponding substitute sections or similar sections of the Vehicle Code of another state; vehicular manslaughter; and/or California Penal Code Sections 240, 241, 242, or 243 pertaining to assault and battery or any corresponding substitute sections or similar sections of the Penal Code of another state, the District of Columbia, and/or a federal entity."

I am enclosing your fee payment for these permits. You have the option of appealing this decision to the Marin General Services Authority Board. You would need to submit a letter of appeal, indicating the circumstances of your prior conviction and reasons why a Company Permit should now be issued. The Board has the authority to consider your rationale and issue a Company Permit. You may also submit any letters of support attesting to your qualifications as a taxi operator.



The next MGSA Board meeting will be November 18, 2021. If you wish to appeal, please provide me with your letter and any attachments no later than November 1, 2021.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Brown".

Bob Brown  
MGSA Taxi Program Manager

[bbrown@marinjas.org](mailto:bbrown@marinjas.org)  
(415) 446-4428 x2



Bob Brown <sustainablebob@gmail.com>

---

## Letter of Appeal

1 message

**EI G** <d.elhadji1@yahoo.com>

Fri, Oct 29, 2021 at 5:43 PM

To: Bob Brown <bbrown@marinjpas.org>

Dear Mr brown,  
151 Mill Valley, ca 94942

Fleet Taxi : PO Box

I'm writing this letter to request an appeal for the denial decision of my company permit. Unfortunately in early 2018, while traveling to pick up some landscaping tools for a next day job, from Mill Valley to Corte Madera, I got pulled over and cited for DUI.

All the negative consequences out of my mistake, and myself being a big family support, motivated my decision to stop drinking since. My deep interest in transportation with in my community around Marin County, pushed me to make an extensive investment trying to bring quality and safety to the Marin County Taxi lined up. Transportation has always been my cup of tea, from East Coast to California.

Please reconsider my application so I can serve my community and support my family. Thank you for your time and consideration.

Regard,  
Elhadji Gueye  
Tel : 510-3873176

To whom it may concern,

11/05/21

Hi, my name is Pape Dieng, I have known Elhadji Gueye for over twenty years. He is hardworking, friendly, honest, respectful and reliable. Having the Opportunity to work with him in transportation in different cities, allow me to witness in multiple times his willingness to go above and beyond to help his customers, regardless of weather conditions, day or night. In my eyes, any customer will be lucky to have Elhadji as your taxi driver. Please feel free to contact me if you have any questions . Thank you.

Pape Dieng  
Nurse supervisor at Kaiser  
(925) 270-8665



900 Fifth Avenue, Suite 100  
San Rafael, CA 94901  
415.446.4428  
maringsa.com

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## **MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael S. Frank, Executive Officer

**SUBJECT:** MGSA / Comcast Settlement Agreement for the Period 2017 – 2021 and Potential Tolling Agreement Extension

---

### **Recommendation**

By motion, approve Resolution 2021 – 14, providing the Executive Officer authority to sign a Settlement Agreement between MGSA and Comcast Cable Communications Management LLC regarding franchise fees for the period 2017 to 2021.

### **Background**

Following a review of a franchise fee audit review and negotiations between Comcast and the Marin General Services Authority staff, the parties have successfully settled on terms to resolve the dispute regarding the amount of franchise and PEG fees paid to MGSA (and to the dissolved Marin Telecommunications Agency, MTA) from Comcast for the period of 2017-2019. The Draft Settlement Agreement reflects a desire on the part of both parties to resolve its financial dispute without asserting fault by either party. The settlement includes a \$135,120.58 one-time cash payment from Comcast to the MGSA, to be paid within thirty (30) days of execution of the agreement.

The MGSA Board received the Ashpaugh & Sculco CPAs audit report at the Board Meeting in March 2021. The Board met in closed session with staff on August 5, 2021 to provide negotiating direction. The MGSA Executive Officer Michael Frank, General Counsel David Byers, and Special Counsel Inder Khalsa worked with numerous Comcast attorneys and representative Lee Ann Peling to negotiate and execute the attached Draft Settlement Agreement which includes the following elements:



1. \$135,120.58 cash settlement to be paid toward franchise fees within thirty (30) days of execution; and
2. Parties deem it to be to their mutual benefit to settle their differences for all Franchise Fee and PEG Fee payment issues for the Review Period, and to extend the settlement to a further two years through June 30, 2021 (the full Settlement Period then being July 1, 2017 through June 30, 2021) by this Settlement Agreement; and
3. Acknowledgement that the purpose of this settlement is to solely resolve the disputes between MTA and Comcast for the periods of time from 2017-2021.

### **Financial Distribution of Settlement Funds**

In addition to the ten (10) current members of the Marin General Services Authority who participate in the CATV Cable Television Franchise Public, Educational, and Government Access Program and will receive a portion of the settlement monies, staff believes that the Community Media Center of Marin (CMCM) should receive one sixth of the settlement since approximately one sixth of the fees being audited might otherwise go to CMCM less their share of the cost of the audit. The calculation estimates are as follows:

|                                     |                    |
|-------------------------------------|--------------------|
| Full Settlement Amount              | \$135,120.58       |
| PEG Share (16.67%)                  | \$22,520.10        |
| - less PEG Share of Audit Cost      | -\$4,666.67        |
| <b>Total Potential CMCM Payment</b> | <b>\$17,853.43</b> |

The distribution described above is included in the Board resolution. Should the Board prefer to not include CMCM in the distribution or decide some other distribution, the resolution would need to be changed before being adopted.

### **Tolling Agreement Extension**

If the Board would like to reject the negotiated Settlement Agreement, staff would request additional negotiating directions and approval of an extension of the existing Tolling Agreement in an effort to forestall any running of an applicable statute of limitations regarding the payment of abovementioned franchise and PEG fees.

Staff believes Comcast will be amenable to this extension to toll and preserve any claims that are not already barred by the expiration of any applicable statute of limitations to allow the parties to further discuss a potential resolution of fee payment discrepancies.

**Available Options**

1. By motion, approve Resolution 2021 – 14, providing the Executive Officer authority to sign a Settlement Agreement between MGSA and Comcast Cable Communications Management LLC regarding franchise fees for the period 2017 to 2021.
2. By motion, approve Resolution 2021 – 14, removing the distribution provisions allocating a portion of the Settlement to CMCM.
3. Do not approve the attached Resolution 2021 – 14 but by motion authorize the Executive Officer to work with Comcast to extend the term of the 9/15/2020 Tolling Agreement and provide negotiating direction to Staff.

**Attachments**

- Attach I1** Resolution 2021 – 14 titled, “A Resolution of the Board of Directors of the Marin General Services Authority (MGSA) Providing the Executive Officer the Authority to Sign a Settlement Agreement between MGSA and Comcast Cable Communications Management LLC Regarding Franchise Fees.”



900 Fifth Avenue, Suite 100  
San Rafael, CA 94901  
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**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MARIN GENERAL SERVICES AUTHORITY  
(MGSA) PROVIDING THE EXECUTIVE OFFICER THE AUTHORITY TO SIGN A SETTLEMENT  
AGREEMENT BETWEEN MGSA AND COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC  
REGARDING FRANCHISE FEES**

**RESOLUTION 2021 - 14**

**WHEREAS**, in 1998 the Cities of Belvedere, Larkspur, Mill Valley, and San Rafael, the Towns of Corte Madera, Fairfax, Ross, San Anselmo, Sausalito, and Tiburon, and the County of Marin adopted an ordinance and entered into a formation agreement establishing a joint powers authority organized under Section 6500 et seq. of the Government Code, the Marin Telecommunications Agency (“MTA”), to oversee and regulate a variety of telecommunications services, including cable television and video services.

**WHEREAS**, on June 30, 2020, MTA Member Agencies found it desirable to terminate the MTA and delegate its duties and functions to the Marin General Services Agency (“MGSA”), a California joint powers authority that was formed on October 1, 2005, by the City of Belvedere, Town of Corte Madera, Town of Fairfax, City of Larkspur, City of Mill Valley, City of Novato, Town of Ross, Town of San Anselmo, City of San Rafael, City of Sausalito, Town of Tiburon, County of Marin, Bel Marin Keys Community Services District, and Marinwood Community Services District.

**WHEREAS**, on June 30, 2020 the MGSA assumed the role previously performed by the MTA by functioning as the “local entity” under DIVCA and reviewing and auditing the records of video service providers.

**WHEREAS**, pursuant to the Digital Infrastructure and Video Competition Act of 2006, codified at California Public Utility Code Section 5800 et seq. (“DIVCA”), the California Public Utilities Commission (“CPUC”) has granted separate video franchises to AT&T, Comcast, and Horizon to serve areas that include the jurisdictions of the MGSA members.

**WHEREAS**, DIVCA sets the maximum amount of franchise fees and Public, Education, and Government (“PEG”) access fees that local governments may collect from Cable Companies, and authorizes a “local entity” to perform certain functions, including but not limited to the collection of such franchise and PEG access fees.

**WHEREAS**, Public Utilities Code Section 5860(i) further authorizes the local entity to examine the records of a franchise holder and audit the payment of PEG access fees and franchise fees.

**WHEREAS**, the MGSA, in its capacity as “local entity,” engaged the firm of Ashpaugh & Sculco to conduct audits of the payment of franchise fees and PEG fees by Comcast Cable Communications Management, LLC, Comcast of California III, Inc. and Comcast of California / Colorado / Florida / Oregon, Inc., and their affiliates and subsidiaries (individually and collectively, “Comcast”) for the two-year period: July 1, 2017 through June 30, 2019.

**WHEREAS**, the MGSA submitted reports, alleging underpayment of certain franchise fees and PEG fees during the review period to Comcast. Comcast generally disputed the claims made in the reports.

**WHEREAS**, the MGSA staff, at the direction of the Board of Directors, and Comcast (individually each a “Party,” and collectively, the “Parties”) negotiated and potentially agreed to settle the dispute, upon approval of the MGSA Board of Directors, between the Parties in that certain Settlement Agreement Between the Marin General Services Authority and Comcast Cable Communications Management, LLC Regarding Franchise Fees, (“Settlement Agreement”), attached hereto this Resolution as Exhibit A, wherein both Parties agreed to release the other Party from any claims or liabilities relative to the two periods reviewed, in exchange for performance of the terms described in the Settlement Agreement.

**WHEREAS**, the Settlement Agreement resolves the disputed underpayments for the audit period, it also extends the settlement period an additional two years where the parties assume that if an audit were conducted for the period of July 1, 2019 through June 30, 2021, the same items of dispute would exist in roughly the same amount.

**WHEREAS**, Comcast agrees to pay in compromise to MGSA a total settlement payment of \$135,120.58.

**NOW THEREFORE, BE IT RESOLVED**

Section 1. The Board of Directors hereby authorizes the Executive Officer to execute the Settlement Agreement, attached hereto this Resolution as Exhibit A, with any changes proposed by the Executive Officer or Chair and approved by General Counsel, and is authorized to take all other steps as may be necessary to effectuate this Resolution.

Section 2. The Board authorizes the Executive Officer to deposit \$17,853 of the Settlement Payment into the PEG Fund (an approximate amount that could be argued are attributable to unpaid PEG fees less a share of the audit).

Section 2. The Executive Officer is directed to certify to the passage and adoption of this resolution.

Adopted this 18th day of November 2021.

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

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

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

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

Attested By:

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

DRAFT

**EXHIBIT A OF MGSA RESOLUTION 2021-14  
SETTLEMENT AGREEMENT  
FRANCHISE AND PEG FEE REVIEW**

This Settlement Agreement (the “Settlement Agreement”) is dated this 18th day of November 2021, between Comcast Cable Communications, LLC (“Comcast”), and the Margin General Service Authority (“MGSA”). Comcast and MGSA may be individually referred to hereafter as a “Party” or jointly as the “Parties.”

***RECITALS***

WHEREAS, DIVCA requires Comcast to collect from subscribers and pay to the MGSA a franchise fee in the amount of five percent (5%) of Comcast’s gross annual revenues from the provision of cable service (the “Franchise Fee”) and additional amounts for PEG channel support (the “PEG Fee”);

WHEREAS, MGSA engaged a firm to conduct a review of Comcast’s Franchise Fee and PEG Fee payments for the period from July 1, 2017 through June 30, 2019 (“Review Period”);

WHEREAS, the MGSA has provided Comcast with a copy of a draft findings report (“Report”), which report concludes that Comcast owes additional fees for the Review Period and which Comcast disputes;

WHEREAS, the Parties deem it to be to their mutual benefit to settle their differences for all Franchise Fee and PEG Fee payment issues for the Review Period, and to extend the settlement to a further two years through June 30, 2021 (the full Settlement Period then being July 1, 2017 through June 30, 2021) by this Settlement Agreement, resolve all such disputes and specify the terms under which Comcast will pay the total sum of \$135,120.58 which will be paid to the MGSA in full settlement of all audit and fee obligations.

NOW THEREFORE, in exchange for the mutual benefits and undertakings described herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. PAYMENT OF FRANCHISE FEE SETTLEMENT BY COMCAST

Within thirty (30) days of delivery to Comcast of a counterpart original of this Settlement Agreement executed by the MGSA, Comcast shall deliver to the MGSA a check made payable to the **Marin General Services Authority – CATV Program** in the amount of \$135,120.58.

2. RELEASE OF ALL CLAIMS AND FINAL SATISFACTION AND RELEASE OF PAYMENT OBLIGATIONS

The Parties hereby release and discharge each other from all claims related to Franchise Fee and PEG Fee payments for the Settlement Period. Payment by Comcast to the MGSA pursuant to Section 1 hereof shall be deemed full and final satisfaction and release of Comcast’s Franchise Fee and PEG Fee payment obligations for the Settlement Period.

3. NO WAIVER OF THE METHOD OF CALCULATION OF GROSS REVENUES

The Parties mutually agree that this Settlement Agreement controls only the Settlement Period and does not constitute a waiver by either Party of any claim, methodology or interpretation of the Franchisee's gross revenues for any period not within the Settlement Period. The Settlement Payment constitutes franchise fees for which Comcast retains its right to recover from subscribers as allowed by law.

4. GENERAL PROVISIONS

(a) Each Party covenants and agrees that it will not make, assert or maintain any claim, demand, action or cause of action that is discharged by this Settlement Agreement against the other Party; provided, however, that either Party may bring an action against the other Party to enforce this Settlement Agreement.

(b) Each Party represents that it has not conveyed or assigned any claims released by this Settlement Agreement to any third parties. Each Party represents and warrants that it has the power and authority to enter into this Settlement Agreement. Any breach of this Settlement Agreement shall be subject to all remedies available to the Parties at law or in equity. In addition, any breach of this Settlement Agreement shall be deemed a breach of the Franchise Agreement and shall be subject to all of the remedies available under the Franchise Agreement.

(c) The Settlement Agreement sets forth the entire agreement of the Parties with respect to its subject matter, there being no other promise or inducement to or for the execution of this Settlement Agreement other than the consideration cited above. There are no contingencies, conditions precedent, representations, warranties, or other agreement, oral or otherwise, regarding settlement between the Parties not stated herein.

(d) The Parties acknowledge that this Settlement Agreement is the product of negotiations between the Parties and does not constitute, and shall not be construed as, an admission of liability on the part of any Party.

(e) This Settlement Agreement shall inure to the benefit of, and shall be binding on, the Parties' respective successors and assigns.

(f) This Settlement Agreement may not be modified or amended, nor any of its terms waived, except by an amendment signed by duly authorized representatives of the Parties.

(g) This Settlement Agreement shall be construed and enforced in accordance with the laws of the State of California without regard to conflicts of law principles. All actions or suits brought hereunder or arising out of this Settlement Agreement shall be brought in the appropriate State or Federal courts in California, and in no other courts.

(h) This Settlement Agreement shall be effective upon the date when it is executed on behalf of the MGSA.

(i) All time frames expressed in terms of days shall mean calendar days, and if the time allowed for action required hereunder shall expire on a Saturday, Sunday, or holiday as defined, and if the time allowed for action required hereunder shall expire on a Saturday, Sunday, or holiday as defined by the laws of the State of California, then the expiration shall automatically be the next calendar day that is not a Saturday, Sunday, or holiday. All time frames are agreed to be of the essence.

IN WITNESS WHEREOF, the Parties have caused this Settlement Agreement to be executed by duly authorized representatives of each Party on the dates written below.

MARIN GENERAL SERVICES AUTHORITY

By: \_\_\_\_\_

Name: Michael S. Frank

Title: Executive Officer, MGSA

Date: November 18, 2021

COMCAST CABLE COMMUNICATIONS, LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





900 Fifth Avenue, Suite 100  
San Rafael, CA 94901  
415.446.4428  
maringsa.com

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**MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael S. Frank, Executive Officer

**SUBJECT:** Transmittal of the Annual Fiscal Year 2020/21 MGSA Financial Statement and Audit Report

---

**Recommendation:**

Accept the Annual Financial Statement and Audit Reports for Fiscal Year 2020/21 for MGSA prepared by R.J. Ricciardi, Inc. Certified Public Accountants.

**Background:**

R.J. Ricciardi, Inc. has prepared the Annual Financial Statement and Audit Report for the 2020/21 fiscal year for MGSA. The Audit is a clean one with nothing of significant note. The Auditor did comment, however, that we should review our insurance to see if it made sense to get crime and malfeasance insurance. Staff will review over the next six months.

**Attachments**

**Attachment J1** MGSA: R.J. Ricciardi, Inc. Communication, Fiscal Year 2020/21 Financial Statements, and Auditor's Report

**MARIN GENERAL SERVICES  
AUTHORITY**

**BOARD OF DIRECTORS & MANAGEMENT REPORT**

**For the Year Ended  
JUNE 30, 2021**

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Board of Directors  
Marin General Services Authority  
San Rafael, California

In planning and performing our audit of the basic financial statements of Marin General Services Authority for the fiscal year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Marin General Services Authority's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affect the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

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

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

We thank Marin General Services Authority's staff for its cooperation during our audit.

*R. J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
October 28, 2021

Board of Directors  
Marin General Services Authority  
San Rafael, California

We have audited the basic financial statements of Marin General Services Authority for the year ended June 30, 2021. 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 July 26, 2021, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Marin General Services Authority. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Marin General Services Authority are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Marin General Services Authority 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. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The most sensitive estimate(s) affecting the financial statements were:

- Capital asset lives and depreciation expense;
- Fair value of investments and financial instruments;
- Accrual and disclosure of leases.

**Difficulties Encountered in Performing the Audit**

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

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on Marin General Services Authority's financial reporting process (that is, cause future financial statements to be materially misstated). There were two material audit adjustments that came to our attention.

**Disagreements with Management**

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

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated October 28, 2021.

**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 Marin General Services Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

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

**Other Matters**

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

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

Marin General Services Authority  
BOARD OF DIRECTORS & MANAGEMENT REPORT  
For the Year Ended June 30, 2021

**Current Year Observations**

Risk Management Policies

Observation:

During the course of our audit, it was noted that Marin General Services Authority is not insured against the risks of employee dishonesty/crime.

Recommendation:

We recommend Marin General Services Authority review the adequacy of insurance coverage related to crime.

**Prior Year Observations**

There were no prior year observations that came to our attention.

**MARIN GENERAL SERVICES  
AUTHORITY**

**SAN RAFAEL, CA**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2021**



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INDEPENDENT AUDITORS' REPORT

Board of Directors  
Marin General Services Authority  
San Rafael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Marin General Services Authority as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Marin General Services 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 and the State Controller's Minimum Audit Requirements for California Special Districts. 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 our 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, we consider internal control relevant to Marin General Services Authority'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 Marin General Services Authority'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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Marin General Services Authority, as of June 30, 2021, 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.

Board of Directors  
Marin General Services Authority – Page 2

Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis (pages 3-6) 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 Marin General Services 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.

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
October 28, 2021

Marin General Services Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2021

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, 2021. Please read it along with MGSA's financial statements, which begin on page 7.

### **FINANCIAL HIGHLIGHTS**

MGSA's net position is \$571,362, an increase of \$90,954 from the prior year.

#### 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 MGSA as a whole and present a long-term view of MGSA's finances. The fund financial statements present a short-term view of MGSA'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).

### **MGSA 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 MGSA's health, such as changes in the economy and changes in MGSA's activities, etc. to assess the *overall* health of MGSA.

Changes in MGSA's net position was as follows:

Table 1  
Governmental Net Position

|                                  | <u>June 30, 2021</u> | <u>June 30, 2020</u> |
|----------------------------------|----------------------|----------------------|
| Current assets                   | \$ 1,696,851         | \$ 1,603,804         |
| Noncurrent assets                | -                    | 19,761               |
| Total assets                     | <u>1,696,851</u>     | <u>1,623,565</u>     |
| Current liabilities              | <u>1,125,489</u>     | <u>1,143,157</u>     |
| Total liabilities                | <u>1,125,489</u>     | <u>1,143,157</u>     |
| Net position:                    |                      |                      |
| Net investment in capital assets | -                    | 19,761               |
| Restricted                       | 8,985                | 6,505                |
| Unrestricted                     | <u>562,377</u>       | <u>454,142</u>       |
| Total net position               | <u>\$ 571,362</u>    | <u>\$ 480,408</u>    |

Current assets increased and current 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.

Marin General Services Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2021

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

|                                    | June 30, 2021 | June 30, 2020 |
|------------------------------------|---------------|---------------|
| Expenses:                          |               |               |
| Services and supplies              | \$ 4,507,605  | \$ 4,985,918  |
| Total expenses                     | 4,507,605     | 4,985,918     |
| Revenues:                          |               |               |
| Program revenues:                  |               |               |
| Operating grants and contributions | 57,825        | 169,999       |
| Charges for services               | 4,535,324     | 4,665,475     |
| Total program revenues             | 4,593,149     | 4,835,474     |
| General revenues:                  |               |               |
| Miscellaneous income               | -             | 8,136         |
| Interest income                    | 5,410         | 12,686        |
| Total general revenues             | 5,410         | 20,822        |
| Total revenue                      | 4,598,559     | 4,856,296     |
| Change in net position             | \$ 90,954     | \$ (129,622)  |

#### 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 MGSA'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 Marin Map 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.

### **DISCUSSION OF MGSA PROGRAMS**

A discussion, the status, and the future expectations of the various activities and programs of MGSA are described below:

Taxi Regulation Program - During the fiscal year 2020-21, the taxi industry collapsed due to COVID-19 and restrictions imposed by the County Health Department as well as riders' fears. MGSA took a number of actions to support the industry and keep the safety aspects of the program in place. The Board eliminated all permit fees for one year except for the cost of a drug test by drivers. Fees were reinstated the following year and the industry and taxi permit fees are anticipated to slowly recover over the next five years.

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.

Marin General Services Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021

Animal Care and Control - A two-year Memorandum of Understanding with Marin Humane (MH) was negotiated and approved by the County Board of Supervisors on December 8, 2020 and ends on June 30, 2023. MGSA is compensated 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 increases over the prior year are 0% for the two years of the contract.

Streetlight Program - MGSA continues to manage the streetlight vendor contract with DC Electric Group. 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. Over the last five years MGSA was approached by various telecommunications providers and ultimately negotiated 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. There are currently no wireless device applications that have been submitted to MGSA.

Marin Map - The MGSA will continue its oversight of the Marin Map county-wide Geographic Information System (GIS). Marin Map 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, 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. Marin Map 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.

Abandoned Vehicle Program – During the 2020-21 fiscal year, MGSA completed the process regulated by State law of extending the program another ten years. 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. The State program collects a \$1.00 fee with annual registration of every motor vehicle. These funds are provided to MGSA and, in turn, apportioned to the County/towns/cities to reimburse local police agencies for their towing and enforcement efforts.

Marin Telecommunications Franchise and PEG Fee Oversight and Management - MGSA collects both the franchise fees and PEG fees from cable television operators on behalf of member agencies and makes distributions to member agencies and provides financial resources from the PEG fee to the Community Media Center of Marin in support of local public, education, and government television programming. MGSA holds and management the contract with the Community Media Center of Marin.

## 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.

Marin General Services Authority  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021

The basic financial statements are intended to provide citizens, taxpayers, and creditors with a general overview of Marin General Services Authority's finances. Questions about this report should be directed to Marin General Services Authority, 900 Fifth Avenue, Suite 100, San Rafael, CA 94901.

Respectively submitted,

A handwritten signature in blue ink, appearing to read "Michael Frank".

Michael Frank, Executive Officer

Marin General Services Authority  
STATEMENT OF NET POSITION

June 30, 2021

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <u>ASSETS</u>                            |                                    |
| Current assets:                          |                                    |
| Cash in County treasury                  | \$ 606,168                         |
| Receivables                              | 1,075,373                          |
| Prepaid items                            | <u>15,310</u>                      |
| Total current assets                     | <u>1,696,851</u>                   |
| Noncurrent assets:                       |                                    |
| Capital assets                           | 263,793                            |
| Less: accumulated depreciation           | <u>(263,793)</u>                   |
| Net                                      | <u>-</u>                           |
| Total assets                             | <u>1,696,851</u>                   |
| <br><u>LIABILITIES AND NET POSITION</u>  |                                    |
| Liabilities:                             |                                    |
| Accounts payable and accrued liabilities | 128,916                            |
| Franchise fees payable to agency members | <u>996,573</u>                     |
| Total liabilities                        | <u>1,125,489</u>                   |
| Net position:                            |                                    |
| Investment in capital assets             | -                                  |
| Restricted                               | 8,985                              |
| Unrestricted                             | <u>562,377</u>                     |
| Total net position                       | <u>\$ 571,362</u>                  |

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



Marin General Services Authority  
STATEMENT OF ACTIVITIES  
 For the Year Ended June 30, 2021

| <u>Functions/Programs</u>         | <u>Expenses</u>     | <u>Program Revenues</u>         |   |   | <u>Net (Expense)<br/>Revenues and<br/>Changes in<br/>Net Position</u> |
|-----------------------------------|---------------------|---------------------------------|---|---|---|
|                                   |                     | <u>Charges<br/>for Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> | <u>Governmental<br/>Activities</u>                                    |
| Governmental activities:          |                     |                                 |   |   |   |
| Services and supplies             | \$ 4,507,605        | \$ 4,535,324                    | \$ 57,825   | \$ -  | \$ 85,544   |
| Total governmental activities     | <u>\$ 4,507,605</u> | <u>\$ 4,535,324</u>             | <u>\$ 57,825</u>                                  | <u>\$ -</u>                                     | <u>85,544</u>   |
| General revenues:                 |                     |                                 |   |   |   |
| Interest income                   |                     |                                 |   |   | <u>5,410</u>  |
| Total general revenues            |                     |                                 |   |   | <u>5,410</u>  |
| Change in net position            |                     |                                 |   |   | 90,954  |
| Net position, beginning of period |                     |                                 |   |   | <u>480,408</u>  |
| Net position, end of period       |                     |                                 |   |   | <u>\$ 571,362</u>   |

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

Marin General Services Authority  
GOVERNMENTAL FUNDS BALANCE SHEET

June 30, 2021

|  | General<br>Fund   | Special<br>Revenue<br>Abandoned<br>Vehicle<br>Fund | Special<br>Revenue<br>Marin Map<br>Fund | Special<br>Revenue<br>Fund -<br>MTA | Special<br>Revenue<br>Fund -<br>PEG | Total<br>Governmental<br>Funds |
|--|-------------------|--|---|-------------------------------------|-------------------------------------|--------------------------------|
| <u>ASSETS</u>                            |                   |  |   |                                     |                                     |                                |
| Cash in County Treasury                  | \$ 129,737        | \$ 7,837   | \$ 278,701                              | \$ 188,750                          | \$ 1,143                            | \$ 606,168                     |
| Receivables:                             |                   |  |   |                                     |                                     |                                |
| State of California                      | -                 | 60,730   | -                                       | -                                   | -                                   | 60,730                         |
| Franchise and PEG fees receivable        | -                 | -  | -                                       | 829,110                             | 167,463                             | 996,573                        |
| Other                                    | 18,065            | -  | -                                       | -                                   | 5                                   | 18,070                         |
| Prepaid items                            | 11,483            | -  | -                                       | 3,827                               | -                                   | 15,310                         |
| Total assets                             | <u>\$ 159,285</u> | <u>\$ 68,567</u>                                   | <u>\$ 278,701</u>                       | <u>\$ 1,021,687</u>                 | <u>\$ 168,611</u>                   | <u>\$ 1,696,851</u>            |
| <u>LIABILITIES AND FUND BALANCE</u>      |                   |  |   |                                     |                                     |                                |
| Liabilities:                             |                   |  |   |                                     |                                     |                                |
| Accounts payable and accrued expenses    | \$ 18,008         | \$ 60,730  | \$ 30,720                               | \$ 19,458                           | \$ -                                | \$ 128,916                     |
| Franchise fees payable to agency members | -                 | -  | -                                       | 829,110                             | 167,463                             | 996,573                        |
| Total liabilities                        | <u>18,008</u>     | <u>60,730</u>                                      | <u>30,720</u>                           | <u>848,568</u>                      | <u>167,463</u>                      | <u>1,125,489</u>               |
| <u>FUND BALANCES</u>                     |                   |  |   |                                     |                                     |                                |
| Nonspendable                             | 11,483            | -  | -                                       | -                                   | -                                   | 11,483                         |
| Restricted:                              |                   |  |   |                                     |                                     |                                |
| Abandoned vehicle abatement              | -                 | 7,837  | -                                       | -                                   | -                                   | 7,837                          |
| PEG project                              | -                 | -  | -                                       | -                                   | 1,148                               | 1,148                          |
| Assigned:                                |                   |  |   |                                     |                                     |                                |
| Marin Map                                | -                 | -  | 247,981                                 | -                                   | -                                   | 247,981                        |
| Marin Climate Energy Partnership         | 32,589            | -  | -                                       | -                                   | -                                   | 32,589                         |
| Unassigned                               | 97,205            | -  | -                                       | 173,119                             | -                                   | 270,324                        |
| Total fund balances                      | <u>141,277</u>    | <u>7,837</u>                                       | <u>247,981</u>                          | <u>173,119</u>                      | <u>1,148</u>                        | <u>571,362</u>                 |
| Total liabilities and fund balances      | <u>\$ 159,285</u> | <u>\$ 68,567</u>                                   | <u>\$ 278,701</u>                       | <u>\$ 1,021,687</u>                 | <u>\$ 168,611</u>                   | <u>\$ 1,696,851</u>            |

- - -

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

Marin General Services Authority  
 Reconciliation of the  
GOVERNMENTAL FUNDS - BALANCE SHEET  
 with the Governmental Activities  
STATEMENT OF NET POSITION  
 For the Year Ended June 30, 2021

|   |                   |
|---|-------------------|
| TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  | \$ 571,362        |
| Amounts reported for Governmental Activities in the Statement of<br>Net Position are different from those reported in the Governmental<br>Funds above because of the following: |                   |
| None  | -                 |
| NET POSITION OF GOVERNMENTAL ACTIVITIES   | <u>\$ 571,362</u> |

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

Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2021

|   | General<br>Fund   | Special<br>Revenue<br>Abandoned<br>Vehicle<br>Fund | Special<br>Revenue<br>Marin Map<br>Fund | Special<br>Revenue<br>Fund -<br>MTA | Special<br>Revenue<br>Fund -<br>PEG | Total<br>Governmental<br>Fund |
|---|-------------------|--|---|-------------------------------------|-------------------------------------|-------------------------------|
| <b>Revenues</b>                                     |                   |  |   |                                     |                                     |                               |
| Participating local agencies                        | \$ 212,499        | \$ -   | \$ 108,000                              | \$ -                                | \$ -                                | \$ 320,499                    |
| Motor vehicle registration fees                     | -                 | 245,605  | -                                       | -                                   | -                                   | 245,605                       |
| Management/overhead fees                            | 15,000            | -  | -                                       | -                                   | -                                   | 15,000                        |
| Grants & contracts                                  | 68,742            | -  | -                                       | -                                   | -                                   | 68,742                        |
| Taxi permits  | 2,889             | -  | -                                       | -                                   | -                                   | 2,889                         |
| Franchise and PEG fees                              | -                 | -  | -                                       | 3,229,885                           | 654,855                             | 3,884,740                     |
| Service fees - Larkspur                             | -                 | -  | -                                       | 8,234                               | -                                   | 8,234                         |
| Interest income                                     | 1,734             | 73   | 2,095                                   | 1,319                               | 189                                 | 5,410                         |
| Telecommunication fees                              | 47,440            | -  | -                                       | -                                   | -                                   | 47,440                        |
| <b>Total revenues</b>                               | <u>348,304</u>    | <u>245,678</u>                                     | <u>110,095</u>                          | <u>3,239,438</u>                    | <u>655,044</u>                      | <u>4,598,559</u>              |
| <b>Expenditures</b>                                 |                   |  |   |                                     |                                     |                               |
| Services, supplies and grants                       |                   |  |   |                                     |                                     |                               |
| Contract services                                   | 288,456           | 243,374  | 92,997                                  | -                                   | 654,868                             | 1,279,695                     |
| Legal   | 8,213             | -  | -                                       | -                                   | -                                   | 8,213                         |
| Audit and accounting                                | 15,500            | -  | -                                       | 35,200                              | -                                   | 50,700                        |
| Insurance   | 6,137             | -  | -                                       | 6,138                               | -                                   | 12,275                        |
| Rent  | 9,000             | -  | -                                       | 13,955                              | -                                   | 22,955                        |
| Professional services                               | -                 | -  | -                                       | 63,843                              | -                                   | 63,843                        |
| Memberships, conference, webinars                   | -                 | -  | -                                       | 2,190                               | -                                   | 2,190                         |
| Office expenses and supplies                        | 6,180             | -  | -                                       | 19,990                              | -                                   | 26,170                        |
| Franchise fee distributions                         | -                 | -  | -                                       | 3,018,927                           | -                                   | 3,018,927                     |
| <b>Total expenditures</b>                           | <u>333,486</u>    | <u>243,374</u>                                     | <u>92,997</u>                           | <u>3,160,243</u>                    | <u>654,868</u>                      | <u>4,484,968</u>              |
| Excess (deficiency) of revenue<br>over expenditures | 14,818            | 2,304  | 17,098                                  | 79,195                              | 176                                 | 113,591                       |
| Fund balance, beginning of period                   | 126,459           | 5,533  | 230,883                                 | 93,924                              | 972                                 | 457,771                       |
| Fund balance, end of period                         | <u>\$ 141,277</u> | <u>\$ 7,837</u>                                    | <u>\$ 247,981</u>                       | <u>\$ 173,119</u>                   | <u>\$ 1,148</u>                     | <u>\$ 571,362</u>             |

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

Marin General Services Authority  
 Reconciliation of the  
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  
 with the  
STATEMENT OF ACTIVITIES  
 For the Fiscal Year Ended June 30, 2021

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

|   |                  |
|---|------------------|
| NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  | \$ 113,591       |
| <br>CAPITAL ASSETS TRANSACTIONS   |                  |
| <p>Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.</p> |                  |
| Capital outlay  | -                |
| Depreciation expense is deducted from the fund balance  | (19,761)         |
| <br>ACCRUAL OF NON-CURRENT ITEMS  |                  |
| <p>The amounts below included in the Statement of Activities do not provide or require the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):</p>     |                  |
| Prepaid expense   | (2,876)          |
|   | -                |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES   | <u>\$ 90,954</u> |

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

Marin General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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 provide the administration on behalf of its member 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.

Programs include maintaining streetlights throughout the County; Administering the Abandoned Vehicle Abatement Program, whereby vehicle registration fees collected by the California Department of Motor Vehicles are paid to MGSA, which, in turn, pays member agencies for towing abandoned vehicles from their respective jurisdictions; Overseeing the Marin Map program which provides a countywide Geographic Information System (GIS) for the public and its members; administering the Marin County Taxi Regulation Program; and collecting payments from participants on behalf of the District Attorney's Office Mediation Program and the Animal Care and Control Program (which it also manages).

As of July 1, 2020 MGSA assumed the programmatic responsibilities of the dissolved Marin Telecommunications Agency (MTA) which include collecting and distributing cable franchise fees as well as collecting and distributing PEG or Public, Education, and Government public access TV stations.

**Introduction**

Marin General Services Authority'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).

Government-wide Financial 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).

Marin General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 underlying accounting system of MGSA is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. These statements display information about major funds individually and non-major funds in the aggregate for governmental funds. The following is a description of the governmental funds of MGSA:

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 *Marin Map 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.
- The *MTA Fund* is used to collect cable franchise payments from telecommunications providers, which are then distributed to member jurisdictions.
- The *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.

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 General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Modified Accrual – The governmental funds are presented using the *current financial resources measurement focus*. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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. Amounts expended to acquire capital assets are recorded as *expenditures* in the year that resources were expended, rather than as fund assets.

When both restricted and unrestricted resources are combined in a fund, expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

**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. Depreciation expense for the fiscal year ending June 30, 2021 was \$19,761.

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 a spendable form or (b) are 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.



Marin General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

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.

Net Position

GASB Statement 34 added the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

Net Position is the excess of all MGSA's assets over its liabilities, regardless of fund. Net Position is divided into three captions under GASB Statement 34. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

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

*Restricted* describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements outside parties, governmental regulations, laws, or other restrictions that the MGSA cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and amounts restricted by federal and state grant contracts.

*Unrestricted* describes the portion of Net Position that is not restricted as to use.

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.

NOTE 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.

Marin General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 2 - CASH (continued)

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.

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, 2021, 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, 2021, of \$606,168 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, 2021, 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."

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, 2021.

| <u>Investments in Investment Pool</u> | <u>Percent of Portfolio</u> |
|---------------------------------------|-----------------------------|
| Federal agency - discount             | 80%                         |
| Federal agency - coupon               | 17%                         |
| Money market funds                    | <u>3%</u>                   |
| Total                                 | 100%                        |

Marin General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 2 - CASH (concluded)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.

NOTE 3 - CAPITAL ASSETS

Changes in capital assets for MGSA were as follows:

|                                   | Balance<br>6/30/20 | Additions   | Deletions   | Balance<br>6/30/21 |
|-----------------------------------|--------------------|-------------|-------------|--------------------|
| Digital orthophotography database | \$ 253,575         | \$ -        | \$ -        | \$ 253,575         |
| Computer equipment                | 10,218             | -           | -           | 10,218             |
| Subtotal                          | <u>263,793</u>     | <u>\$ -</u> | <u>\$ -</u> | <u>263,793</u>     |
| Less accumulated depreciation     | <u>(244,032)</u>   |             |             | <u>(263,793)</u>   |
| Total fixed assets                | <u>\$ 19,761</u>   |             |             | <u>\$ -</u>        |

Capital Assets Held by CMCM

MGSA has an agreement with the Community Media Center of Marin (CMCM) for the 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 MGSA.

CMCM provided the following unaudited information as of June 30, 2021:

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

NOTE 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.

Marin General Services Authority  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 5 - OPERATING LEASE

MGSA subleases office space from the Transportation Authority of Marin. The sublease commenced on June 1, 2021 and will end May 1, 2022 and will continue on a month-to-month basis until terminated. The monthly rent is \$400. The required future minimum lease payments are as follows:

|                                    |    |       |
|------------------------------------|----|-------|
| <u>Fiscal Year Ending June 30:</u> |    |       |
| 2022                               | \$ | 4,000 |
| Total                              | \$ | 4,000 |

NOTE 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 \$37,000. The County of Marin compensated MGSA \$25,000 for sustainability activities under the Marin Climate and Energy Partnership. The County also compensated MGSA \$21,440 for the management of the County's Animal Services and Control agreement with Marin Humane Society.

NOTE 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. MCEP's 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 2020-21, MGSA received funding for this program from voluntary member contributions, a professional services agreement with the County of Marin, and from the Transportation Authority of Marin. MGSA recognizes revenue from contributions on a scheduled annual basis. For the professional services agreement with the County of Marin, MGSA recognizes revenue as it incurs eligible expenses allowed for under these agreements.

NOTE 8 - FRANCHISE AND PEG FEES

MGSA 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 MGSA, who then distributes the fees to member agencies shortly after received. MGSA 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 June 30, 2021.

NOTE 9 - CONTINGENCIES

Covid-19 Pandemic - In December 2019, a novel strain coronavirus disease ("COVID-19") was first reported. Less than four months later, the World Health Organization declared COVID-19 a pandemic. The extent of the ongoing response to and impacts of COVID-19 appear to have stabilized for MGSA's programs. The largest impact from the Pandemic on MGSA was in the Taxi Regulation Program where the industry collapsed. There continues to be uncertainty about future strains and the lasting efficacy of vaccinations which may impact the agency.

**REQUIRED SUPPLEMENTAL INFORMATION**

Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Budget and Actual  
 For the Year Ended June 30, 2021  
 (Unaudited)

|   | <u>General Fund (Excluding MCEP)</u> |                     |                   |                     |
|---|--------------------------------------|---------------------|-------------------|---------------------|
|   | <u>Original</u>                      | <u>Final</u>        | <u>Actual</u>     | <u>Variance</u>     |
|   | <u>Budget</u>                        | <u>Budget</u>       | <u>Actual</u>     | <u>with</u>         |
|   |                                      |                     |                   | <u>Final Budget</u> |
| Revenues:                                   |                                      |                     |                   |                     |
| Intergovernmental:                          |                                      |                     |                   |                     |
| Participating local agencies                | \$ 212,500                           | \$ 212,500          | \$ 189,999        | \$ (22,501)         |
| Management/overhead fees                    | 30,000                               | 30,000              | 15,000            | (15,000)            |
| Grants & contracts                          |                                      |                     | 33,417            | 33,417              |
| Taxi permits                                | 75,000                               | 75,000              | 2,889             | (72,111)            |
| Interest income                             | 5,000                                | 5,000               | 1,734             | (3,266)             |
| Telecommunication fees                      | 47,440                               | 47,440              | 47,440            | -                   |
| Total revenues                              | <u>369,940</u>                       | <u>369,940</u>      | <u>290,479</u>    | <u>(79,461)</u>     |
| Expenditures:                               |                                      |                     |                   |                     |
| Services and supplies                       | <u>439,636</u>                       | <u>493,636</u>      | <u>250,683</u>    | <u>242,953</u>      |
| Total expenditures                          | <u>439,636</u>                       | <u>493,636</u>      | <u>250,683</u>    | <u>242,953</u>      |
| Excess of revenue over (under) expenditures | <u>\$ (69,696)</u>                   | <u>\$ (123,696)</u> | 39,796            | <u>\$ 163,492</u>   |
| Fund balance, beginning of period           |                                      |                     | <u>69,525</u>     |                     |
| Fund balance, end of period                 |                                      |                     | <u>\$ 109,321</u> |                     |

Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

General Fund  
 Budget and Actual  
 For the Year Ended June 30, 2021  
 (Unaudited)

|   | Marin Climate and Energy Partnership |                 |           |                                  |
|---|--------------------------------------|-----------------|-----------|----------------------------------|
|   | Original<br>Budget                   | Final<br>Budget | Actual    | Variance<br>with<br>Final Budget |
| Revenues:                                   |                                      |                 |           |                                  |
| Intergovernmental:                          |                                      |                 |           |                                  |
| Member contribution                         | \$ 22,500                            | \$ 22,500       | \$ 22,500 | \$ -                             |
| Grant - TAM                                 | -                                    | 54,000          | 7,550     | (46,450)                         |
| County grant                                | 25,000                               | 25,000          | 27,775    | 2,775                            |
| Total revenues                              | 47,500                               | 101,500         | 57,825    | (43,675)                         |
| Expenditures                                |                                      |                 |           |                                  |
| Executive officer/overhead                  | 7,000                                | 7,000           | 7,633     | 633                              |
| Contract services                           | 129,550                              | 129,550         | 75,170    | 54,380                           |
| Total expenditures                          | 136,550                              | 136,550         | 82,803    | 55,013                           |
| Excess of revenue over (under) expenditures | \$ (89,050)                          | \$ (35,050)     | (24,978)  | \$ 11,338                        |
| Fund balance, beginning of period           |                                      |                 | 56,934    |                                  |
| Fund balance, end of period                 |                                      |                 | \$ 31,956 |                                  |

Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Budget and Actual  
For the Year Ended June 30, 2021  
(Unaudited)

|   | <u>Special Revenue Fund - Abandoned Vehicle</u> |                         |                 |   |
|---|---|-------------------------|-----------------|---|
|   | <u>Original<br/>Budget</u>                      | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Variance<br/>with<br/>Final Budget</u> |
| Revenues:                                   |   |                         |                 |   |
| Intergovernmental:                          |   |                         |                 |   |
| Motor vehicle registration fees             | \$ 260,000                                      | \$ 260,000              | \$ 245,605      | \$ (14,395)                               |
| Interest income                             | <u>1,000</u>                                    | <u>1,000</u>            | <u>73</u>       | <u>(927)</u>                              |
| Total revenues                              | <u>261,000</u>                                  | <u>261,000</u>          | <u>245,678</u>  | <u>(15,322)</u>                           |
| Expenditures:                               |   |                         |                 |   |
| Services and supplies                       | <u>261,000</u>                                  | <u>261,000</u>          | <u>243,374</u>  | <u>17,626</u>                             |
| Total expenditures                          | <u>261,000</u>                                  | <u>261,000</u>          | <u>243,374</u>  | <u>17,626</u>                             |
| Excess of revenue over (under) expenditures | <u>\$ -</u>                                     | <u>\$ -</u>             | 2,304           | <u>\$ 2,304</u>                           |
| Fund balance, beginning of period           |   |                         | <u>5,533</u>    |   |
| Fund balance, end of period                 |   |                         | <u>\$ 7,837</u> |   |



Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Budget and Actual  
 For the Year Ended June 30, 2021  
 (Unaudited)

|   | Special Revenue Fund - Marin Map |                     |                   |                                  |
|---|----------------------------------|---------------------|-------------------|----------------------------------|
|   | Original<br>Budget               | Final<br>Budget     | Actual            | Variance<br>with<br>Final Budget |
| Revenues:                                   |                                  |                     |                   |                                  |
| Intergovernmental:                          |                                  |                     |                   |                                  |
| Participating local agencies                | \$ 108,000                       | \$ 108,000          | \$ 108,000        | \$ -                             |
| Interest income                             | <u>4,000</u>                     | <u>4,000</u>        | <u>2,095</u>      | <u>(1,905)</u>                   |
| Total revenues                              | <u>112,000</u>                   | <u>112,000</u>      | <u>110,095</u>    | <u>(1,905)</u>                   |
| Expenditures:                               |                                  |                     |                   |                                  |
| Services and supplies                       | <u>219,640</u>                   | <u>219,640</u>      | <u>92,997</u>     | <u>126,643</u>                   |
| Total expenditures                          | <u>219,640</u>                   | <u>219,640</u>      | <u>92,997</u>     | <u>126,643</u>                   |
| Excess of revenue over (under) expenditures | <u>\$ (107,640)</u>              | <u>\$ (107,640)</u> | 17,098            | <u>\$ 124,738</u>                |
| Fund balance, beginning of period           |                                  |                     | <u>230,883</u>    |                                  |
| Fund balance, end of period                 |                                  |                     | <u>\$ 247,981</u> |                                  |

Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Budget and Actual  
For the Year Ended June 30, 2021  
(Unaudited)

|   | Special Revenue Fund - MTA Franchise |                 |              |                                  |
|---|--------------------------------------|-----------------|--------------|----------------------------------|
|   | Original<br>Budget                   | Final<br>Budget | Actual       | Variance<br>with<br>Final Budget |
| Revenues:                                   |                                      |                 |              |                                  |
| Franchise and PEG fees                      | \$ 3,500,000                         | \$ 3,500,000    | \$ 3,229,885 | \$ (270,115)                     |
| Service fees - Larkspur                     | 8,200                                | 8,200           | 8,234        | 34                               |
| Interest income                             | 5,000                                | 5,000           | 1,319        | (3,681)                          |
| Total revenues                              | 3,513,200                            | 3,513,200       | 3,239,438    | (273,762)                        |
| Expenditures:                               |                                      |                 |              |                                  |
| Services and supplies                       | 3,513,200                            | 3,513,200       | 3,160,243    | 352,957                          |
| Total expenditures                          | 3,513,200                            | 3,513,200       | 3,160,243    | 352,957                          |
| Excess of revenue over (under) expenditures | \$ -                                 | \$ -            | 79,195       | \$ 79,195                        |
| Fund balance, beginning of period           |                                      |                 | 93,924       |                                  |
| Fund balance, end of period                 |                                      |                 | \$ 173,119   |                                  |

Marin General Services Authority  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Budget and Actual  
 For the Year Ended June 30, 2021  
 (Unaudited)

|   | Special Revenue Fund - PEG |                 |            |                                  |
|---|----------------------------|-----------------|------------|----------------------------------|
|   | Original<br>Budget         | Final<br>Budget | Actual     | Variance<br>with<br>Final Budget |
| Revenues:                                   |                            |                 |            |                                  |
| Franchise and PEG fees                      | \$ 750,000                 | \$ 750,000      | \$ 654,855 | \$ (95,145)                      |
| Interest income                             | 500                        | 500             | 189        | (311)                            |
| <br>  |                            |                 |            |                                  |
| Total revenues                              | 750,500                    | 750,500         | 655,044    | (95,456)                         |
| <br>  |                            |                 |            |                                  |
| Expenditures:                               |                            |                 |            |                                  |
| Services and supplies                       | 750,500                    | 750,500         | 654,868    | 95,632                           |
| <br>  |                            |                 |            |                                  |
| Total expenditures                          | 750,500                    | 750,500         | 654,868    | 95,632                           |
| <br>  |                            |                 |            |                                  |
| Excess of revenue over (under) expenditures | \$ -                       | \$ -            | 176        | \$ 176                           |
| Fund balance, beginning of period           |                            |                 | 972        |                                  |
| Fund balance, end of period                 |                            |                 | \$ 1,148   |                                  |

Marin General Services Authority  
NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION  
For the year ended June 30, 2021

NOTE 1 - 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, Marin Map, PEG and MTA Funds 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  
 For the Year Ended June 30, 2021

|                                      | <u>MGSA General Fund</u> |                     |                  |                   | <u>MMAP<br/>Fund</u> |
|--------------------------------------|--------------------------|---------------------|------------------|-------------------|----------------------|
|                                      | <u>Operating</u>         | <u>Streetlights</u> | <u>MCEP</u>      | Total             | <u>MMAP</u>          |
|                                      |                          |                     |                  | General<br>Fund   |                      |
| City of Belvedere                    | \$ 3,212                 | \$ 500              | \$ 1,500         | \$ 5,212          | \$ 3,000             |
| Town of Corte Madera                 | 6,801                    | 1,019               | 1,500            | 9,320             | 6,000                |
| County of Marin                      | 45,477                   | 2,833               | 1,500            | 49,810            | 7,000                |
| Town of Fairfax                      | 4,119                    | 811                 | 1,500            | 6,430             | 3,000                |
| City of Larkspur                     | 8,560                    | 1,048               | 1,500            | 11,108            | 6,000                |
| City of Mill Valley                  | 11,031                   | 1,099               | 1,500            | 13,630            | 6,000                |
| City of Novato                       | 29,155                   | 5,271               | 1,500            | 35,926            | 7,000                |
| Town of Ross                         | 3,049                    |                     | 1,500            | 4,549             | 3,000                |
| Town of San Anselmo                  | 7,783                    | 908                 | 1,500            | 10,191            | 6,000                |
| City of San Rafael                   | 33,533                   | 6,114               | 1,500            | 41,147            | 7,000                |
| City of Sausalito                    | 6,232                    | 897                 | 1,500            | 8,629             | 6,000                |
| Town of Tiburon                      | 9,047                    | 500                 | 1,500            | 11,047            | 6,000                |
| Bel Marin Keys CSD                   | -                        | 500                 | -                | 500               | -                    |
| Marin County Fire Chiefs Association | -                        | -                   | -                | -                 | 7,000                |
| LAFCO                                | -                        | -                   | -                | -                 | 7,000                |
| Marinwood CSD                        | -                        | 500                 | -                | 500               | -                    |
| Transportation Authority of Marin    | -                        | -                   | 1,500            | 1,500             | 7,000                |
| Marin Clean Energy                   | -                        | -                   | 1,500            | 1,500             | -                    |
| Marin Municipal Water District       | -                        | -                   | 1,500            | 1,500             | 7,000                |
| Sewer Agency of Southern Marin       | -                        | -                   | -                | -                 | 7,000                |
| Ross Valley Sanitary District        | -                        | -                   | -                | -                 | 7,000                |
|                                      | <u>\$ 167,999</u>        | <u>\$ 22,000</u>    | <u>\$ 22,500</u> | <u>\$ 212,499</u> | <u>\$ 108,000</u>    |



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**MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael S. Frank, Executive Officer

**SUBJECT:** 2022 Marin General Services Authority Board Meeting Schedule

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**Recommendation**

Approve the schedule of MGSA Board meetings for calendar year 2022.

**Discussion**

Per the MGSA JPA agreement, the MGSA Board policy has been to meet on the second Thursday of the odd numbered months. The following is suggested for the 2022 Board meeting schedule:

- January 13, 2022
- March 10, 2022
- May 12, 2022
- July 14, 2022
- September 8, 2022
- November 10, 2022

Meetings are typically held from 10:00 a.m. to 12:00 noon.



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**MEMORANDUM**

**DATE:** November 18, 2021

**TO:** MGSA Board of Directors

**FROM:** Michael S. Frank, Executive Officer

**SUBJECT:** Election of 2022 Board Officers; 1) President and 2) Vice-President

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**Recommendation**

By two separate motions, elect a President and Vice President of the MGSA Board of Directors for the calendar year 2022.