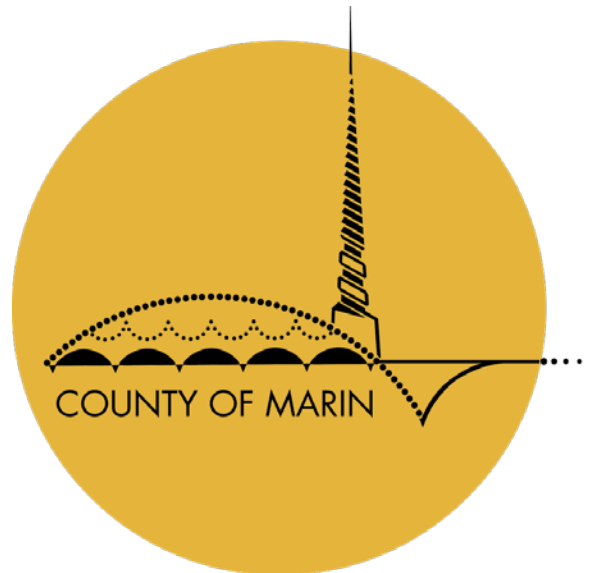


COUNTY OF MARIN

DEPARTMENT OF FINANCE

INTERNAL AUDIT DIVISION



Measure W Community Oversight Committee

Measure W - West Marin Transient Occupancy Tax

Compliance Audit

For the audit period January 1, 2019 through June 30, 2020

Department of Finance
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DEPARTMENT OF FINANCE - INTERNAL AUDIT DIVISION
MEASURE W-WEST MARIN TRANSIENT OCCUPANCY COMPLIANCE AUDIT
FOR THE AUDIT PERIOD JANUARY 1, 2019 THROUGH JUNE 30, 2020 (18 MONTHS)

Community Development Agency
Marin County Fire Department
Department of Finance
Measure W West Marin TOT Oversight Committee
Cathy Schwemm
Emmanuel Serriere
Michelle Clein
Pamela Lichtenwalner
Scoby Zook

I. EXECUTIVE SUMMARY

Background

On November 6, 2018, the voters of West Marin passed Measure W to establish the West Marin Transient Occupancy Tax area. In recognition of the impacts of visitors to the area, the approval of this measure increased the transient occupancy tax (TOT) to provide targeted funding for enhanced fire and emergency services and long-term community housing. Effective January 1, 2019, Measure W increased the TOT rate in West Marin from 10.0% to 14.0% for hotels and short-term rentals, and it applied a 4.0% tax to commercial campground visitors.

Corresponding County Ordinance No. 3692 requires all funds to be used exclusively for the benefit of West Marin (West Marin Tax Area). Distribution of such revenues are to have local oversight by the Measure W West Marin Transient Occupancy Tax Oversight Committee (Oversight Committee), whereby the TOT revenue specifically generated by Measure W (Measure W TOT) is to be allocated through a 50%/50% split between fire and emergency services and long-term community housing.

Governance Structure

The Oversight Committee is comprised of resident who live in the West Marin Tax Area. Through Ordinance No. 3692, the Oversight Committee will be provided with an annual audit of the revenues and expenditures of Measure W TOT. The annual audits are aimed to provide the Oversight Committee with transparent fiscal data to ensure that Measure W TOT revenues are spent within the boundaries of the West Marin Tax Area and for the purposes approved by the voters.

Administration

The collection of TOT from short-term rental operators, including Measure W TOT, is administered by the Marin County Tax Collector.

Half of the Measure W TOT collected (50%) shall be allocated towards enhanced fire and emergency services in the West Marin Tax Area, with funds administered by the Marin County Fire Department. Included in this allocation are various fire districts and volunteer fire departments located in West Marin. Ordinance No. 3692 further states that the Marin County Fire Department shall not obtain more funds in a year than the combined allocation to other West Marin fire districts and volunteer fire departments.

The remaining half of the Measure W TOT collected (50%) must be allocated towards long-term community housing in the West Marin Tax Area, with funds administered by the Marin County Community Development Agency (CDA). All Measure W funding allocations are subject to the approval of the Marin County Board of Supervisors.

Prioritization and Distribution of Funds

Measure W allows for ad-hoc working groups to help inform the funding recommendations to the Marin County Board of Supervisors.

1. Fire and Emergency Services

In December 2018, the Marin County Fire Chief, Jason Weber, established an ad-hoc working group (Fire Working Group) to inform the recommendation of the distribution of Measure W Fire/Emergency proceeds. On July 16, 2019, the Board of Supervisors approved an Allocation Plan for Measure W West Marin TOT Fire and Emergency Agencies, with the following distribution assignments:

- 1) Bolinas Fire Protection District (Bolinas) - 17%
- 2) Stinson Beach Fire Protection District (Stinson) - 17%
- 3) Fire Department in the Inverness Public Utility District (Inverness) - 14%
- 4) Nicasio Volunteer Fire Department (Nicasio) - 4%
- 5) Muir Beach Volunteer Fire Department (Muir Beach) - 8%
- 6) Tomales Volunteer Fire Department (Tomales) - 2%
- 7) Marin County Fire Department (County Fire), which includes stations in Tomales, Point Reyes, Hicks Valley, Woodacre, and Throckmorton - 38%

2. Community Housing:

In July 2019, former CDA Director, Brian Crawford, appointed nine (9) community members that live or work in West Marin to participate on the Measure W Working Group on Fund Expenditures for Community Housing (CDA Working Group). The purpose of the CDA Working Group is to prioritize and recommend housing needs in West Marin, such as rental support, new construction, and housing for persons with disabilities, which will be considered by the Board of Supervisors and CDA staff when awarding funds to specific projects using Measure W Community Housing proceeds.

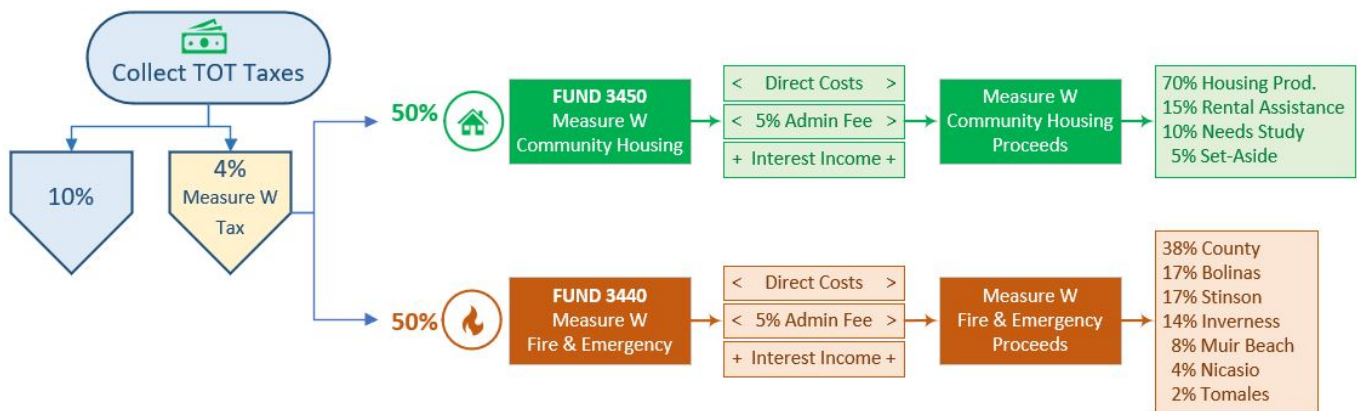
Through community engagement and discussion, the CDA Working Group recommended the following funding priorities for calendar year 2020, which was approved by the County of Marin Board of Supervisors on December 10, 2019:

- 1) Housing production (70%)
- 2) Rental assistance and security deposit assistance (15%)
- 3) Housing needs study (10%)
- 4) Set-aside for future larger projects (5%)

Allowable Costs

The direct costs of the Measure W Election will be reimbursed from the initial tax collection revenue from the Measure W TOT on a one-time basis. Administrative expenses of the County of Marin shall not exceed 5% of the tax revenue in any year, with any costs of the annual audit for the Oversight Committee paid first, and the remainder split equally between fire/emergency services and community housing.

Measure W TOT proceeds are intended to *augment* support for West Marin fire and emergency protection, as well as West Marin community housing. Therefore, disbursements of Measure W TOT proceeds shall be subject to terms and conditions established by the County including, but not limited to, requiring recipients to certify that these funds are being used to enhance services beyond available resources.



II. SUMMARY OF WORK

Audit Scope and Objective

For the audit period of January 1, 2019 through June 30, 2020 (18 months), determine that Measure W TOT proceeds were collected, distributed, and spent in compliance with Marin County Code Section 3.05.35 and Marin County Ordinance No. 3692.

Audit Approach

The Measure W compliance audit was conducted based on an audit plan that included an assessment of the Measure W revenues and expenditures. This audit plan was reviewed and approved by the Oversight Committee on November 9, 2020. We performed testing through inquiry, inspection and examination of the scope period noted above, and performed our examination in accordance with Generally Accepted Government Auditing Standards (GAGAS, or “Yellow Book”) and the Institute of Internal Auditors Standards for the Professional Practice of Internal Auditing.

Detailed audit work papers are available for review upon written request to the Department of Finance Internal Audit Division.

Procedures Performed

We have performed the procedures enumerated below, which were agreed to by the Oversight Committee on November 9, 2020, on the proper allocation and accountability of Measure W TOT revenue as directed by Marin County Ordinance No. 3692 and Marin County Code, Section 3.05.035, for the measurement period January 1, 2019 through June 30, 2020.

The compliance procedures performed and their corresponding results are listed below:

PROCEDURE NO.	COMPLIANCE AREA	PROCEDURE DESCRIPTION	RESULTS
1	Tax Collector	Reviewed and assessed the adequacy of policies, procedures and documentation of the TOT collection process for the 10.0% Uniform Transient Occupancy Tax (TOT) and the additional 4.0% Measure W TOT tax to ensure compliance with the requirements of the corresponding Code and Ordinance.	Procedure performed with no exceptions.
2	Tax Collector	Assessed whether the Measure W TOT tax collection administration system of internal controls were operating effectively to minimize compliance risks	Procedure performed with no exceptions.
3	Tax Collector	Assessed the compliance and applicable audit assertions associated with the tax collection revenue of West Marin TOT spanning January 1, 2019 through June 30, 2020.	Procedure performed with no exceptions.
4	Tax Collector	Validated that the one-time direct costs of Measure W election (\$6,101.00) was reimbursed to the County of Marin Elections	Procedure performed with no exceptions.
5	Tax Collector	Validated that the annual administrative fee of not-to-exceed-5.0% was retained and not subject to distribution	Immaterial exceptions noted. Refer to Finding #1 in Section III below.
6	Tax Collector	Examined Measure W TOT cash receipts spanning January 1, 2019 through June 30, 2020 and validated that they were properly allocated through a 50%/50% split between fire emergency services (Special Revenue Fund 3440) and community housing (Special Revenue Fund 3450) for each allocation interval, that such allocations were recorded in the County financial system accurately.	Procedure performed with no exceptions.
7	Fire & Emergency Services	Verified that an ad-hoc working group was established for the purpose of providing recommendations on the priorities and funding expenditures for West Marin fire and emergency services, that such ad-hoc working group provided formal recommendations to the Marin County Board of Supervisors, and that those recommendations were approved by the Board.	Observations noted. Refer to Observation #1 in Section III below.

8	Fire & Emergency Services	Examined cash disbursements made from the Measure W TOT fire and emergency services special revenue fund spanning January 1, 2019 through June 30, 2020, and validated that such allocations were made in accordance with the Board-approved Allocation Plan between the members of the Fire Working Group dated June 1, 2019:		
		8(a)	Verified that Marin County Fire Department did not obtain more funds in a year than the combined allocation to other West Marin fire districts and volunteer fire departments.	Procedure performed with no exceptions.
		8(b)	Validated that such cash disbursements were allocated in accordance with the Board-approved Allocation Plan.	Immaterial exceptions noted. Refer to Finding #2 in Section III below.
		8(c)	Examined evidential matter provided by County management and external agencies to verify that Measure W program expenditures for fire and emergency services were spent in accordance of the requirements of Measure W.	Procedure performed with no exceptions.
		8(d)	Examined evidential matter provided by sub-recipients to ensure that certification was provided attesting that TOT proceeds were used to enhance services beyond available sub-recipient resources.	Procedure performed with no exceptions.
9	Community Housing	Verified that an ad-hoc working group was established for the purpose of providing recommendations on the priorities and funding expenditures for West Marin long-term community housing, that such ad-hoc working group provided formal recommendations to the Marin County Board of Supervisors, and that those recommendations were approved by the Board.		Procedure performed with no exceptions.
10	Community Housing	Examined cash disbursements made from the Measure W TOT community housing special revenue fund spanning January 1, 2019 through June 30, 2020, and validated that such allocations were made in accordance with the Board-approved Funding Priorities for Calendar Year 2020 Plan dated December 10, 2019:		
		10(a)	Validated that cash disbursements were allocated in accordance with the Board-approved Funding Priorities Plan.	Procedure performed with no exceptions.
		10(b)	Examined evidential matter provided by County management and to verify that Measure W program expenditures for long-term community housing were spent in accordance of the requirements of Measure W.	Procedure performed with no exceptions.
		10(c)	Examined evidential matter provided by sub-recipients to ensure that certification was provided attesting that TOT proceeds were used to enhance services beyond available sub-recipient resources.	Procedure performed with no exceptions.

III. FINDINGS AND RECOMMENDATIONS

Based on the compliance procedures performed, we noted the following observations and findings, for which we made recommendations for correction and improvement.

1. **Finding #1:** Through our validation to determine whether an annual administrative fee of not-to-exceed-5.0% was retained and not subject to distribution (Compliance Procedure #5), we noted an immaterial exception. While an annual administrative fee was retained, the calculation for the administrative fee was understated due to the exclusion of quarterly interest income when calculating total Measure W TOT Revenue, of which the 5% administrative fee is based upon.

The table below provides a recalculation of the 5% administrative fee reserve for the year-ended June 30, 2019 and 2020, and compares our expected amount vs. actual:

RECALCULATION OF 5% ADMINISTRATIVE FEE RESERVE	1/01/19 – 6/30/19	7/01/19 – 6/30/20	TOTAL
	FISCAL YEAR 2018-19	FISCAL YEAR 2019-20	
Measure W TOT Collections	386,214	1,193,998	1,580,212
Add: Pooled Interest Income	1,111	19,727	20,837
Less: Direct Cost - Elections	(6,101)	-	(6,101)
Measure W TOT Revenue	381,224	1,213,725	1,594,948
5% Administrative Fee	x 5.0%	x 5.0%	x 5.0%
EXPECTED 5% Admin Fee Reserve	19,061	60,686	79,747
ACTUAL 5% Admin Fee Reserve	19,006	59,700	78,706
Understated Admin Fee Reserve	55	986	1,041

Recommendations:

To ensure that the not-to-exceed 5% administrative fee reserve is calculated accurately, we recommend that quarterly pooled interest income be incorporated into the overall calculation of Measure W TOT Revenue. To accomplish this, Management should perform a review and reconciliation of the fire and emergency services special revenue fund cash receipts and disbursements on an at-least quarterly basis, and that such review be reviewed and approved by someone other than the preparer.

Additionally, we noted that the 5% administrative fee reserve was calculated and recorded by the Marin County Tax Collector. We recommend that going forward, the calculation and recording of the administrative fee reserve be performed by the respective administrators of Measure W programs, namely Marin County Fire for and emergency services, and CDA for long-term community housing. The Marin County Tax Collector should remain consistent in their role solely as the collector of TOT cash receipts.

We further recommend that the necessary correcting entries be applied to FY 2018-19 and FY 2019-20 to adjust the 5% administrative fee reserve accordingly.

Management Response:

Marin County Tax Collector Management agreed with our recommendations.

2. **Observation #1:** Through our performance of Compliance Procedure #7, we verified that an ad-hoc working group was established for the purpose of providing recommendations on the priorities and funding expenditures for West Marin fire and emergency services, that such ad-hoc working group provided formal recommendations to the Marin County Board of Supervisors through an Allocation Plan, and that the Allocation Plan was approved by the Board accordingly.

However, through our review of the Allocation Plan, we noted that it did not contain provisions to address the timeliness of responding to reporting requests made by Marin County Fire as the administrator of Measure W TOT fire and emergency services. Additionally, we noted the Allocation Plan could use further improvement by providing a more detailed and descriptive expectation of what constitutes proper documentation and evidential matter to support and account for the expenditure of Measure W TOT funds, as well as explicitly provide a record retention period.

Recommendations:

We recommend that Management consider amending its Allocation Plan for fire and emergency services to add specific provisions related to the following areas:

- 1) Timeliness of Reporting: *“Within 30 days of periods ending June 30th and December 31st, a complete accounting of all revenues received under this agreement, the associated expenses incurred, and all relevant supporting documentation of Measure W TOT funds spent must be provided to Marin County Fire Department for review.*

- 2) Books and Records: *“Recipients of Measure W TOT funds shall maintain on a current basis complete books and records relating to Measure W TOT allocations received. Such records shall include, but are not limited to, documents supporting all income and expenditures. The books and records shall be a general ledger itemizing all debits and credits for Measure W TOT funds received and spent. In addition, Recipients shall maintain detailed payroll records, receipts, and invoices. These documents and records shall be retained for at least five years from reporting period.”*

Management Response:

County of Marin Fire Department management agreed with our recommendations.

3. **Finding #2:** When performing Compliance Procedure #8a, we examined the cash disbursements made from the fire and emergency services special revenue fund applicable to TOT proceeds spanning January 1, 2019 through June 30, 2020. We noted that the allocation of funds applicable to this scope period were made in three installments:

Allocation Number	Applicable Fiscal Year	TOT Revenue Period	Allocation Date
#1	FY 2018-19	1/1/2019 – 6/30/2019	September 12, 2019
#2	FY 2019-20	7/1/2019 – 12/31/2019	May 5, 2020
#3	FY 2019-20	1/1/2020 – 6/30/2020	November 19, 2020

We recalculated total Measure W TOT Revenues and the not-to-exceed 5% administrative fee reserve. The resulting recalculation of Measure W TOT Proceeds was applied to the Board-approved Allocation

Plan by agency. When comparing our expected allocation amounts to actuals, we noted immaterial exceptions. The table below provides a recalculation of expected vs. actual allocations made applicable to Measure W TOT Revenues/Proceeds earned during the scope period January 1, 2019 through June 30, 2020.

RECALCULATION OF FIRE & EMERGENCY SERVICE ALLOCATIONS	1/01/19 – 6/30/19	7/01/19 – 6/30/20	TOTAL
	FISCAL YEAR 2018-19	FISCAL YEAR 2019-20	
Measure W TOT Collections (50%)	193,107	596,999	790,106
Pooled Interest Income	556	8,899	9,455
One-Time Election Reimbursement	(3,051)	-	(3,051)
Measure W TOT Revenue	190,612	605,898	796,510
Less 5% Admin Fee Reserve	(9,531)	(30,295)	(39,826)
Measure W TOT Proceeds	181,081	575,603	756,684

1/01/19 – 6/30/20 MEASURE W PROCEEDS	WEST MARIN AGENCY	ALLOCATION	EXPECTED ALLOCATION	ACTUAL ALLOCATION	UNDERSTATED ALLOCATIONS
→ 756,684	Bolinas	17%	128,636	128,583	53
	Inverness	14%	105,936	105,892	44
	Muir Beach	8%	60,535	60,510	25
	Nicasio	4%	30,267	30,255	12
	Stinson	17%	128,636	128,583	53
	Tomales	2%	15,134	15,127	7
	County Fire	38%	287,540	287,421	119
	Total	100%	756,684	756,371	313

Recommendations:

These immaterial exceptions were due to incorrect calculations of Measure W TOT Proceeds as of June 30, 2019, December 31, 2019, and June 30, 2020, for the purpose of calculating allocations owed to West Marin Agencies for intervals in September 2019, May 2020, and November 2020, respectively.

Similar to the recommendations provided in Finding #1 above, to ensure that Measure W fire and emergency service allocations to West Marin agencies are properly calculated and disbursed, we advise that quarterly pooled interest income should be incorporated into the overall calculation of Measure W TOT Revenue. This will ensure that the 5% Administrative Fee Reserve is correctly calculated and withheld from Measure TOT Proceeds, resulting in an accurate basis for which allocations are calculated and disbursed to the member agencies.

We further recommend that each disbursement allocation be reviewed and approved by someone other than the preparer, and that the immaterial differences noted above be made whole through the next interval of allocations made to member agencies for fire and emergency services.

Management Response:

Marin County Fire Management agreed with our recommendations.

Conclusion

We have audited the Measure W compliance with the specific compliance requirements described in the County's Measure W ordinance for the period from January 1, 2019 through June 30, 2020, noting several process improvement observations and adjustments, for which corresponding departments agreed to incorporate and correct. We plan to follow-up and report the progress of the corrective actions plans to the Measure W Oversight Committee in the fall of 2021.

In our opinion, the County complied, in all material respects, with the provisions of Marin County Code Section 3.05.35 and Marin County Ordinance No. 3692 for the audit period January 1, 2019 through June 30, 2020. A detailed accounting of Measure W TOT by Service Area, as of and for the fiscal years ending June 30, 2019 and 2020 is located in Appendix A of this report.

We appreciate the assistance and cooperation of the Marin County Fire Department, Marin County Community Development Agency, and the Department of Finance Central Collections Division during the performance of this audit. Please contact us if you have any questions or comments regarding any of the information contained in this audit report.

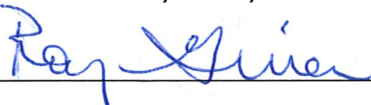
IV. DISTRIBUTION

Community Development Agency Management
Marin County Fire Department Management
Department of Finance Management
Measure W Community Oversight Committee

Audit Team:

Margie Roberts, Audit Manager
Michelle Babb, Auditor I

Issued this 11th day of May 2021



Roy Given, CPA
Director of Finance

APPENDIX A

County of Marin
Measure W West Marin TOT Account Balances by Service Area
As of and for the Fiscal Year Ended June 30, 2019 and 2020

MEASURE W - FIRE & EMERGENCY SERVICES	1/1/2019 - 6/30/2019 FY 2018-19	7/1/2019 - 6/30/2020 FY 2019-20	TOTAL
Measure W TOT Collections	193,107.34	596,998.97	790,106.31
Pooled Interest Income	555.40	8,899.07	9,454.47
One-Time Election Reimbursement	(3,050.50)	-	(3,050.50)
Total Measure W TOT Revenue	190,612.24	605,898.04	796,510.28
Less: 5% Administrative Fee Reserve	(9,530.61)	(30,294.90)	(39,825.51)
Total Measure W TOT Proceeds	181,081.63	575,603.14	756,684.77
<u>Fire & Emergency Funds Disbursed To:</u>			
Bolinas	(30,878.00)	(97,705.00)	(128,583.00)
Inverness	(25,429.00)	(80,463.00)	(105,892.00)
Muir Beach	(14,531.00)	(45,979.00)	(60,510.00)
Nicasio	(7,265.00)	(22,990.00)	(30,255.00)
Stinson	(30,878.00)	(97,705.00)	(128,583.00)
Tomasles	(3,633.00)	(11,494.00)	(15,127.00)
County Fire	(69,022.00)	(218,399.00)	(287,421.00)
Total Fire & Emergency Disbursements	(181,636.00)	(574,735.00)	(756,371.00)
Measure W Proceeds Balance at June 30th	(554.37)	868.14	313.77
<u>Measure W Proceeds Due (To)/From:</u>			
Bolinas	94.12	(147.53)	(53.41)
Inverness	77.57	(121.44)	(43.87)
Muir Beach	44.47	(69.25)	(24.78)
Nicasio	21.73	(34.13)	(12.39)
Stinson	94.12	(147.53)	(53.41)
Tomasles	11.37	(18.06)	(6.70)
County Fire	210.98	(330.19)	(119.21)
Total Measure W Proceeds Due (To)/From	554.37	(868.14)	(313.77)
Fire & Emergency Services Fund Balance	(0.00)	(0.00)	(0.00)
MEASURE W - COMMUNITY HOUSING	1/1/2019 - 6/30/2019 FY 2018-19	7/1/2019 - 6/30/2020 FY 2019-20	TOTAL
Measure W TOT Collections	193,107.34	596,998.97	790,106.31
Pooled Interest Income	555.40	10,828.39	11,383.79
One-Time Election Reimbursement	(3,050.50)	-	(3,050.50)
Total Measure W TOT Revenue	190,612.24	607,827.36	798,439.60
Less: 5% Administrative Fee Reserve	(9,530.61)	(30,391.37)	(39,921.98)
Total Measure W TOT Proceeds	181,081.63	577,435.99	758,517.62
<u>Community Housing Funds Disbursed For:</u>			
Housing Production	-	(221,810.00)	(221,810.00)
Rental and Security Deposit Assistance	-	(100,000.00)	(100,000.00)
Housing Needs Study	-	(10,000.00)	(10,000.00)
Total Community Housing Disbursements	-	(331,810.00)	(331,810.00)
Measure W Proceeds Balance at June 30th	181,081.63	245,625.99	426,707.62
Community Housing Fund Balance	181,081.63	245,625.99	426,707.62

APPENDIX B

County of Marin
 Measure W West Marin TOT Proceed Expenditure Detail
 As of and for the Fiscal Year Ended June 30, 2020

FIRE & EMERGENCY	Life-to-Date Measure W Proceeds Received	Life-to-Date Measure W Proceeds Spent	T/M	Measure W Proceeds On-Hand at June 30th	Measure W Proceeds Receivable at June 30th	Measure W Proceeds Unspent at June 30th
Bolinas	128,583.00	(36,271.00)	A	92,312.00	53.41	92,365.41
Inverness	105,892.00	(99,000.00)	B	6,892.00	43.87	6,935.87
Muir Beach	60,510.00	-		60,510.00	24.78	60,534.78
Nicasio	30,255.00	-		30,255.00	12.39	30,267.39
Stinson	128,583.00	(60,980.95)	C	67,602.05	53.41	67,655.46
Tomales	15,127.00	-		15,127.00	6.70	15,133.70
County Fire	287,421.00	(11,930.00)	D	275,491.00	119.21	275,610.21
Total	756,371.00	(208,181.95)		548,189.05	313.77	548,502.82

COMMUNITY HOUSING	Life-to-Date Measure W Proceeds Received	Life-to-Date Measure W Proceeds Spent	Measure W Proceeds Unspent at June 30th
Housing Production	530,962.33	(221,810.00)	E 309,152.33
Rental & Security Deposit	113,777.64	(100,000.00)	F 13,777.64
Housing Needs Study	75,851.76	(10,000.00)	G 65,851.76
Set-Aside	37,925.88	-	37,925.88
Total	758,517.62	(331,810.00)	426,707.62

T/M	Nature of Funds Spent	Funds Spent	West Marin Area	Description
A	Fire/emergency payroll	\$36,271.00	Bolinas	To fund 50% of Assistant Chief salary, increase in Night Officer Duty shift pay, and expansion of 4-month seasonal firefighter program to year-round part-time.
B	Fire/emergency payroll	\$99,000.00	Inverness	To fund 100% of Fire Services Officer position
C	Fire/emergency payroll	\$60,980.95	Stinson Beach	To fund 100% of Second Duty Officer position
D	Emergency generator	\$11,930.00	San Geronimo	Purchase and installation of generator at San Geronimo Valley Community Center gym. Facility will be used as an emergency shelter by Valley Emergency Readiness Group.
E	Preservation of affordable housing	\$150,000.00	Bolinas	Rehabilitation and legalization of unpermitted accessory structure at 430 Aspen Road to preserve as deed restricted affordable housing.
		\$50,000.00	Stinson	Acquisition and rehabilitation of 5-unit property at 3755 Shoreline Highway to preserve as deed restricted affordable housing.
		\$21,810.00	San Geronimo	Energy efficiency upgrades for 6 deed restricted affordable housing units at the Sage Lane Senior Housing Facility.
F	Rental assistance	\$37,000.00	(various)	Establish a COVID-19 emergency rental assistance program to serve the communities of the northern portion of the Measure W tax area: Point Reyes Station, Inverness, Dillon Beach, Tomales, Marshall, and Olema.
		\$32,000.00	(various)	Establish a COVID-19 emergency rental assistance program to serve the communities of the valley portion of the Measure W tax area: San Geronimo Valley, Lagunitas, Forest Knolls, Woodacre, and Nicasio.
		\$31,000.00	(various)	Establish a COVID-19 emergency rental assistance program to serve the communities of the southern portion of the Measure W tax area: Bolinas, Muir Beach, and Stinson.
G	Housing Needs Study	\$10,000.00	Bolinas	Legal fees for the development of a pilot program ("Aging in Place Pilot Program") to allow seniors to age in their homes by providing financial assistance, in exchange for donation of property to the Bolinas Community Land Trust.