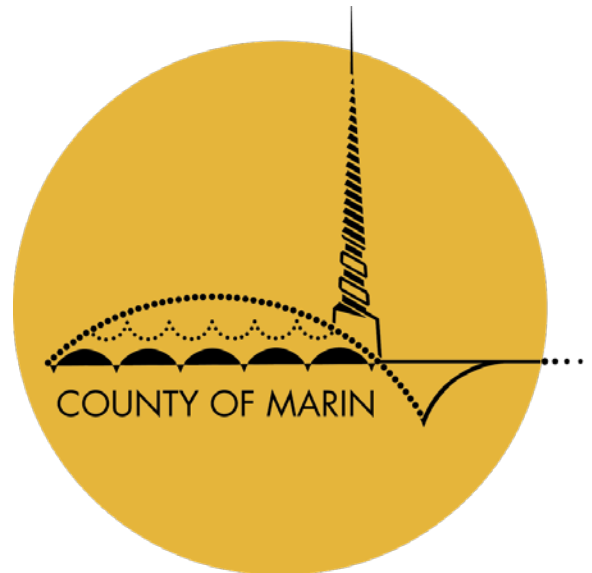


COUNTY OF MARIN

DEPARTMENT OF FINANCE

INTERNAL AUDIT DIVISION



Measure W Community Oversight Committee

Measure W - West Marin Transient Occupancy Tax

Compliance Audit

For the Fiscal Year Ended June 30, 2021

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 JULY 1, 2020 THROUGH JUNE 30, 2021

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.

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 all TOT from short-term rental operators in unincorporated Marin County, including Measure W TOT, is administered by the Marin County Tax Collector.

Half of the Measure W TOT collected (50%) must be allocated to 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 to 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 is 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 made to the Marin County Board of Supervisors for their review, consideration, and approval.

1. Fire and Emergency Services

In December 2018, 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 (Fire Allocation Plan) for Measure W Fire and Emergency service agencies (Member Agencies). As of the date of this report, there have been no revisions made to the Fire Allocation Plan, which provides the following distribution assignments to the respective Member Agencies:

- 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, a committee comprised of nine community members was established by the Marin County Community Development Agency (CDA) to serve as 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 the West Marin Tax Rate Area, such as rental support, new construction, and housing for persons with disabilities, which is then considered by the Board of Supervisors and CDA staff when awarding funds to specific projects using Measure W Community Housing proceeds.

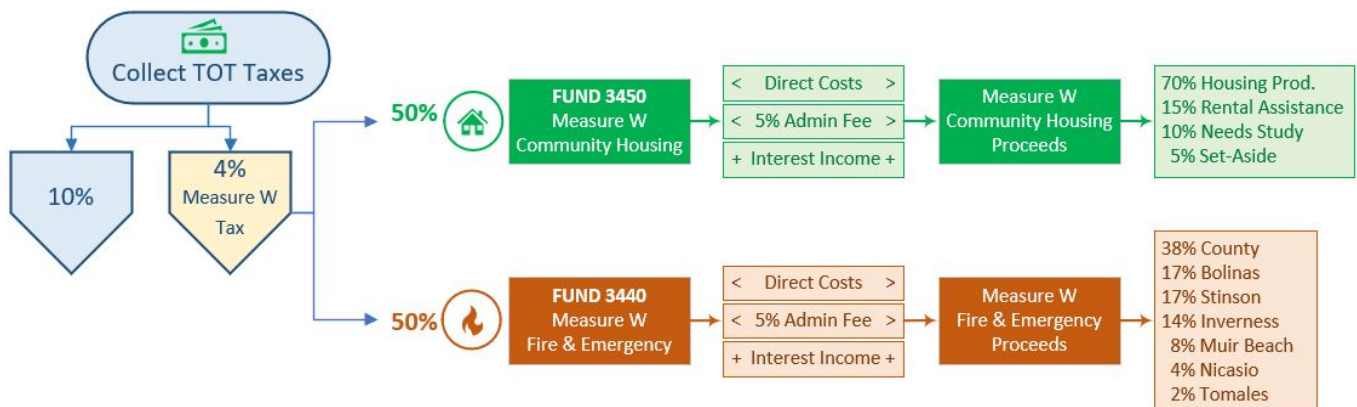
The CDA Working Group recommended the following funding priorities for calendar year 2021, which was approved by the County of Marin Board of Supervisors on May 4, 2021:

- 1) Housing production (70%) - Funding to support the development of housing for West Marin public safety employees, teachers, and other members of the West Marin workforce, housing for families, housing for persons with disabilities, and housing for seniors. Funding is made available across the full spectrum of housing development and allowable for permanent rental, homeownership, and transitional/temporary rental.
- 2) Rental assistance and security deposit assistance (15%) - Funding to help stabilize West Marin families and individuals at risk of losing current housing and in need of support to acquire new housing.
- 3) Housing needs study (10%) - A study of the West Marin Tax Area establishing a baseline understanding of housing market conditions and needs.
- 4) Set-aside for future larger projects (5%) - Funding to be accrued for larger housing projects in the future.

Expenditure of Funds

Per Measure W, administrative expenses are not exceed 5% of the tax revenue in any fiscal 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 further provides that Measure W TOT proceeds are intended to *augment* support for Fire & Emergency protection and Community Housing in West Marin. 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 Measure W TOT funds allocated to them are being used to *enhance* services beyond their available resources.



II. SUMMARY OF WORK

Audit Scope and Objective

The scope of this compliance audit will encompass Fiscal Year 2020-21, which spans July 1, 2020 through June 30, 2021. Our scope period will also extend beyond fiscal year-end June 30, 2021 in order to determine the completeness and accuracy of transactions posted pertaining to FY 2020-21 Measure W TOT collections. Our audit objective is to determine that Measure W TOT was collected, distributed, and spent in compliance with Marin County Code Section 3.05.35 and Marin County Ordinance No. 3692.

Audit Approach

This compliance audit was conducted based on an audit plan that included an assessment of the Measure W revenues and expenditures. The Department of Finance Internal Audit Division performed testing through inquiry, observation, inspection, and re-performance of the scope period noted above. We performed our audit 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 on the proper allocation and accountability of Measure W TOT funds as directed by Marin County Ordinance No. 3692 and Marin County Code, Section 3.05.035, for the scope period encompassing FY 2020-21.

The compliance procedures performed, and their corresponding results are summarized 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.	No exceptions noted
2	Tax Collector	Assessed whether the Measure W TOT tax collection administration system of internal controls were operating effectively to minimize compliance risks.	No exceptions noted
3	Tax Collector	Assessed the compliance and applicable audit assertions associated with the collection of Measure W TOT spanning July 1, 2020 through June 30, 2021.	No exceptions noted
4	Tax Collector	Examined the transaction-level detail of Measure W TOT cash receipts and disbursements from July 1, 2020 through June 30, 2021 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).	No exceptions noted
5	Fire & Emergency	Assessed the compliance and applicable audit assertions associated with the administration of Measure W Fire & Emergency proceeds.	See Section III Observation #1
6	Fire & Emergency	Validated that the annual Administrative Fee Reserve of not-to-exceed 5.0% was accurately calculated, retained and not subject to distribution.	No exceptions noted

7	Fire & Emergency	Verified that claims made and processed for Administrative Fees are properly supported and do not exceed the Administrative Fee Reserve balance.	No exceptions noted
8	Fire & Emergency	Examined allocations made to Member Agencies for Measure W Fire & Emergency pertaining to FY 2020-21 Measure W TOT Collections and validated that such allocations were made in accordance with the Board-approved Fire Allocation Plan.	
		8(a) Verified that Marin County Fire Department did not obtain more funds in a year than the combined allocation to Member Agencies.	No exceptions noted
		8(b) Validated that allocations made to Member Agencies by Marin County Fire were allocated in accordance with the Board-approved Fire Allocation Plan.	See Section III Observation #2
		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 with the requirements of Measure W.	No exceptions noted
		8(d) Confirmed the Measure W funds maintained by Member Agencies as of July 1, 2020 and June 30, 2020 via cash confirmations, signed and certified by Member Agencies. Verified that cash balances attested to as of July 1, 2020 agreed to prior year audit report. Verified that current year changes to cash balance per cash confirmations agreed to audit testwork performed in Procedure 8(c) above.	See Section III Observation #3
8(e) Verified that certification was provided by Member Agencies attesting that their Measure W TOT proceeds received were used to enhance services beyond their available resources.	No exceptions noted		
9	Community Housing	Assessed the compliance and applicable audit assertions associated with the administration of Measure W Community Housing proceeds.	No exceptions noted
10	Community Housing	Validated that the annual Administrative Fee Reserve of not-to-exceed 5.0% was accurately calculated, retained and not subject to distribution.	No exceptions noted
11	Community Housing	Verified that claims made and processed for Administrative Fees are properly supported and do not exceed the Administrative Fee Reserve balance.	No exceptions noted
12	Community Housing	Examined disbursements made for Measure W Community Housing during FY 2020-21 and validated that such allocations were made in accordance with the Board-approved Funding Priorities for Calendar Year 2021 Plan.	
		12(a) Validated that cash disbursements were allocated in accordance with the Board-approved Funding Priorities Plan.	No exceptions noted
		12(b) Examined evidential matter provided by County Management to verify that expenditures incurred for Measure W Community Housing were spent in accordance with the requirements of Measure W.	No exceptions noted

III. FINDINGS AND RECOMMENDATIONS

Based on the compliance procedures performed, we noted the following observations and discussed our specific recommendations for improvement with Management:

1. Observation #1:

It is important to first note that Marin County Fire Department serves two distinct roles with respect to the Measure W Fire & Emergency program area, each role with its own set of specific and unique responsibilities: 1) As a Member Agency of the Fire Working Group, and 2) As the Administrator of the Measure W Fire Allocation Plan.

Through our review of the processes and procedures performed by Marin County Fire in their administration of Measure W TOT funds (Compliance Procedure #5), we noted opportunities for improvement. Special Revenue Fund 3440 serves as the main repository of Measure W TOT collections mandated for Fire & Emergency. Measure W TOT proceeds contained within this fund are then allocated to the Member Agencies of the Fire Allocation Plan.

However, we observed that Special Revenue Fund 3440 also contained transactions that were exclusive to Marin County Fire Department as a Member Agency. Meaning, Marin County Fire's portion (38%) of Member Agency allocations, and any corresponding expenditures Marin County Fire incurred to enhance fire and emergency protection services, were also posted to Special Revenue Fund 3440.

As the Measure W TOT allocations and expenditures specific to Marin County Fire continue to grow, coupled with the timing differences noted between Measure W TOT collections and the corresponding allocations made to Member Agencies, it is likely that over time, the consolidation of Marin County Fire funds with Measure W TOT Proceeds pending future distribution can lead to increased risk of commingled funds.

Recommendation:

We recommend that Management consider placing their share of Measure W TOT allocations, along with corresponding expense transactions, in a fund that is separate and apart from Special Revenue Fund 3440.

Management Response:

County of Marin Fire Department Management agreed with our recommendations.

2. Observation #2:

When performing Compliance Procedure #8(b), we examined the cash disbursements made from Special Revenue Fund 3440, noting that for FY 2020-21 only one installment of fund allocations were made to Member Agencies, pertaining to Measure W TOT proceeds collected from July 1, 2020 through December 31, 2020. As of the date of this audit report, the final installment of fund allocations pertaining to the second half of FY 2021 (January 1, 2021 through June 30, 2021) remains outstanding.

Recommendation:

We recommend that Management distribute allocations within 90 days of the end of each semi-annual installment period. For example, proceeds collected from July 1st through December 31st should be disbursed no later than March 31st, etc.

Management Response:

County of Marin Fire Department Management agreed with our recommendations.

-
3. **Observation #3:** Through our confirmation and recalculation of cash balances attested to by the Member Agencies, in conjunction with our examination of the FY 2020-21 cash ledger, we noted a discrepancy between cash balances confirmed and attested to by Tomales Volunteer Fire Department, as compared to the allocations made to them. We determined that this discrepancy originated from a stale-dated check (i.e. uncashed check). While typically an uncashed check is considered a timing difference and therefore a permissible reconciling item, we consider this to be an audit observation worth noting due to the nature of the potential internal control risk, as this stale-dated check was undetected by both Management and by Tomales Volunteer Fire Department, despite the Statements provided by Management to its Member Agencies at each installment interval, and despite the cash confirmation balance provided by Tomales to Management.

As documented in prior year's audit report (Compliance Audit for the audit period January 1, 2019 through June 30, 2020), we provided a series of recommendations to Management, including the recommendation that an at-least quarterly cash review and reconciliation be implemented. This recommendation had not been implemented by Management for FY 2020-21. If a quarterly cash reconciliation process had been implemented, it would have significantly reduced the likelihood that this stale-dated check, in the amount of \$3,633 to Tomales Volunteer Fire Department dated September 12, 2019, would have gone undetected by Management, and the corrective actions of issuing a replacement check would have likely followed.

Recommendation:

Consistent with prior year's recommendation, we continue to recommend that Management implement a practice of performing an at-least quarterly cash reconciliation, and that such reconciliation be reviewed and approved by someone other than the preparer.

Management Response:

County of Marin Fire Department 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 as of and for the fiscal year ended June 30, 2021, noting several process improvement observations, for which corresponding departments have agreed to incorporate and implement going forward.

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 July 1, 2020 through June 30, 2021. A detailed accounting of Measure W TOT by Program Area, as of and for the fiscal year ended June 30, 2019, 2020, and 2021 is located in **APPENDIX B** of this report.

We appreciate the assistance and cooperation of the Marin County Fire Department, Marin County Community Development Agency, the Department of Finance Central Collections Division, and the Measure W West Marin TOT Fire and Emergency Agencies 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

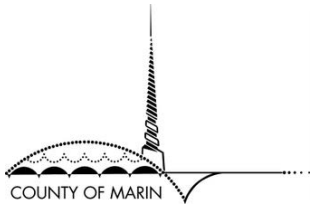
Audit Team:

Mina Martinovich, Assistant Director of Finance
Margie Roberts, Audit Manager
Michelle Babb, Auditor I

Issued this 6th day of December 2021



Roy Given, CPA
Director of Finance

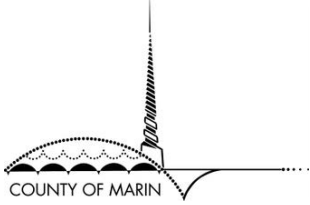


APPENDIX A
3-Year Comparative Financial Statements

Measure W West Marin Transient Occupancy Tax
Comparative Balance Sheets
As of June 30, 2019, 2020, and 2021

	June 30, 2019			June 30, 2020			June 30, 2021		
	Fire & Emergency Services	Long-Term Community Housing	Total	Fire & Emergency Services	Long-Term Community Housing	Total	Fire & Emergency Services	Long-Term Community Housing	Total
ASSETS									
Cash and Investments in County Pool	\$ 190,612	\$ 190,612	\$ 381,224	\$ 419,056	\$ 599,283	\$ 1,018,339	\$ 668,018	\$ 965,970	\$ 1,633,988
Due from Other Funds	-	-	-	11,930	-	11,930	50,050	-	50,050
Total Assets	<u>\$ 190,612</u>	<u>\$ 190,612</u>	<u>\$ 381,224</u>	<u>\$ 430,986</u>	<u>\$ 599,283</u>	<u>\$ 1,030,269</u>	<u>\$ 718,068</u>	<u>\$ 965,970</u>	<u>\$ 1,684,038</u>
LIABILITIES									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 7	\$ -	\$ 7
Due to Other Funds	68,811	-	68,811	287,540	-	287,540	489,723	-	489,723
Due to Other Governments	112,271	-	112,271	103,621	-	103,621	215,356	-	215,356
Total Liabilities	<u>181,082</u>	<u>-</u>	<u>181,082</u>	<u>391,161</u>	<u>150,000</u>	<u>541,161</u>	<u>705,086</u>	<u>-</u>	<u>705,086</u>
FUND BALANCES									
Restricted	-	181,082	181,082	-	426,708	426,708	-	951,073	951,073
Assigned	9,530	9,530	19,060	39,825	22,575	62,400	12,982	14,897	27,879
Total Fund Balances	<u>9,530</u>	<u>190,612</u>	<u>200,142</u>	<u>39,825</u>	<u>449,283</u>	<u>489,108</u>	<u>12,982</u>	<u>965,970</u>	<u>978,952</u>
Total Liabilities and Fund Balances	<u>\$ 190,612</u>	<u>\$ 190,612</u>	<u>\$ 381,224</u>	<u>\$ 430,986</u>	<u>\$ 599,283</u>	<u>\$ 1,030,269</u>	<u>\$ 718,068</u>	<u>\$ 965,970</u>	<u>\$ 1,684,038</u>

Reported using the current financial resources measurement focus and the modified accrual basis of accounting.

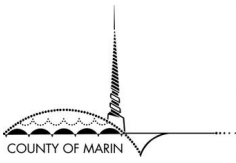


APPENDIX A
3-Year Comparative Financial Statements

Measure W West Marin Transient Occupancy Tax
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2019, 2020, and 2021

	Fiscal Year 2019			Fiscal Year 2020			Fiscal Year 2021		
	Fire & Emergency Services	Long-Term Community Housing	Total	Fire & Emergency Services	Long-Term Community Housing	Total	Fire & Emergency Services	Long-Term Community Housing	Total
REVENUES									
Taxes	\$ 193,107	\$ 193,107	\$ 386,214	\$ 596,999	\$ 596,999	\$ 1,193,998	\$ 556,793	\$ 556,793	\$ 1,113,586
From Use of Money and Property	555	555	1,110	8,899	10,828	19,727	3,272	3,660	6,931
Total Revenues	193,662	193,662	387,324	605,898	607,827	1,213,725	560,065	560,453	1,120,518
Expenditures									
Current									
General Government	3,050	3,050	6,100	-	17,346	17,346	54,847	35,701	90,548
Public Protection	181,082	-	181,082	575,603	-	575,603	532,061	-	532,061
Public Assistance	-	-	-	-	331,810	331,810	-	8,065	8,065
Total Expenditures	184,132	3,050	187,182	575,603	349,156	924,759	586,908	43,766	630,674
NET CHANGE IN FUND BALANCES	9,530	190,612	200,142	30,295	258,671	288,966	(26,843)	516,687	489,844
Fund Balances - Beginning of Year	-	-	--	9,530	190,612	200,142	39,825	449,283	489,108
FUND BALANCES - END OF YEAR	\$ 9,530	\$ 190,612	\$ 200,142	\$ 39,825	\$ 449,283	\$ 489,108	\$ 12,982	\$ 965,970	\$ 978,952

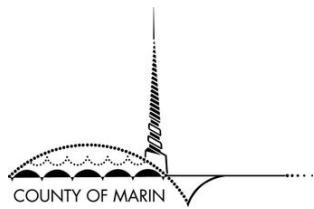
Reported using the current financial resources measurement focus and the modified accrual basis of accounting.



APPENDIX B
Account Balances by Program Area

As of and for the Fiscal Years Ended June 30, 2019, 2020 and 2021

	1/1/2019 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	
MEASURE W - FIRE & EMERGENCY SERVICES	FY 2018-19	FY 2019-20	FY 2020-21	TOTAL
Measure W TOT Collections	\$ 193,107.34	\$ 596,998.97	\$ 556,792.81	\$ 1,346,899.12
Pooled Interest Income	555.40	8,899.07	3,271.61	12,726.08
One-Time Election Reimbursement	(3,050.50)	-	-	(3,050.50)
Total Measure W TOT Revenue	190,612.24	605,898.04	560,064.42	1,356,574.70
Less: 5% Administrative Fee Reserve	(9,530.61)	(30,294.90)	(28,003.22)	(67,828.74)
Total Measure W TOT Proceeds	181,081.63	575,603.14	532,061.20	1,288,745.97
<u>Fire & Emergency Funds Disbursed To:</u>				
Bolinas	(30,878.00)	(97,705.00)	(32,369.16)	(160,952.16)
Inverness	(25,429.00)	(80,463.00)	(26,656.95)	(132,548.95)
Muir Beach	(14,531.00)	(45,979.00)	(15,232.54)	(75,742.54)
Nicasio	(7,265.00)	(22,990.00)	(7,616.27)	(37,871.27)
Stinson	(30,878.00)	(97,705.00)	(32,369.16)	(160,952.16)
Tomales	(3,633.00)	(11,494.00)	(3,808.14)	(18,935.14)
County Fire	(69,022.00)	(218,399.00)	(72,354.66)	(359,775.66)
Total Fire & Emergency Disbursements	(181,636.00)	(574,735.00)	(190,406.88)	(946,777.88)
Measure W Proceeds Balance at June 30th	(554.37)	868.14	341,654.32	341,968.09
<u>Measure W Proceeds Due (To)/From:</u>				
Bolinas	94.12	(147.53)	(58,081.23)	(58,134.64)
Inverness	77.57	(121.44)	(47,831.61)	(47,875.48)
Muir Beach	44.47	(69.25)	(27,332.35)	(27,357.13)
Nicasio	21.73	(34.13)	(13,666.18)	(13,678.57)
Stinson	94.12	(147.53)	(58,081.23)	(58,134.64)
Tomales	11.37	(18.06)	(6,833.08)	(6,839.78)
County Fire	210.98	(330.19)	(129,828.63)	(129,947.85)
Total Measure W Proceeds Due (To)/From	554.37	(868.14)	(341,654.32)	(341,968.09)
	1/1/2019 - 6/30/2019	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	
MEASURE W - COMMUNITY HOUSING	FY 2018-19	FY 2019-20	FY 2020-21	TOTAL
Measure W TOT Collections	193,107.34	596,998.97	556,792.81	1,346,899.12
Pooled Interest Income	555.40	10,828.39	3,659.83	15,043.62
One-Time Election Reimbursement	(3,050.50)	-	-	(3,050.50)
Total Measure W TOT Revenue	190,612.24	607,827.36	560,452.64	1,358,892.24
Less: 5% Administrative Fee Reserve	(9,530.61)	(30,391.37)	(28,022.63)	(67,944.61)
Total Measure W TOT Proceeds	181,081.63	577,435.99	532,430.01	1,290,947.63
<u>Community Housing Funds Disbursed For:</u>				
Housing Production	-	(221,810.00)	(8,065.00)	(229,875.00)
Rental and Security Deposit Assistance	-	(100,000.00)	-	(100,000.00)
Housing Needs	-	(10,000.00)	-	(10,000.00)
Total Community Housing Disbursements	-	(331,810.00)	(8,065.00)	(339,875.00)
Measure W Proceeds Balance at June 30th	181,081.63	245,625.99	524,365.01	951,072.63



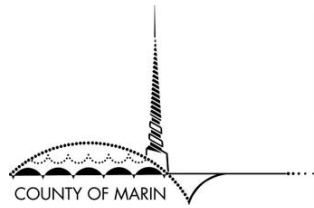
**APPENDIX C
Fire Emergency Allocations Detail**

As of and for the Fiscal Years Ended June 30, 2019, 2020 and 2021

<u>For Fiscal Year(s)</u>	<u>Bolinas</u>	<u>Inverness</u>	<u>Muir Beach</u>	<u>Nicasio</u>	<u>Stinson</u>	<u>Tomales</u>	<u>Marin County</u>	<u>TOTAL</u>	<u>T/M</u>
<u>FY 2019 and 2020:</u>									
Allocations Earned by Member Agency	128,636.41	105,935.87	60,534.78	30,267.39	128,636.41	15,133.70	287,540.21	756,684.77	A
Allocations Distributed to Member Agency	(128,583.00)	(105,892.00)	(60,510.00)	(30,255.00)	(128,583.00)	(11,494.00)	(287,421.00)	(752,738.00)	A
Allocations Owed to Member Agency	53.41	43.87	24.78	12.39	53.41	3,639.70	119.21	3,946.77	A
Allocations Received	128,583.00	105,892.00	60,510.00	30,255.00	128,583.00	11,494.00	287,421.00	752,738.00	A
Proceeds Spent by Member Agency	(36,271.19)	(99,000.00)	-	-	(60,980.95)	-	(11,930.00)	(208,182.14)	A
Post-Audit Adjustments	-	(52.00)	-	-	322.45	-	-	270.45	
Member Agency Available Proceeds Balance	92,311.81	6,840.00	60,510.00	30,255.00	67,924.50	11,494.00	275,491.00	544,826.31	
<u>FY 2021:</u>									
Allocations Earned by Member Agency	90,450.39	74,488.56	42,564.89	21,282.45	90,450.39	10,641.22	202,183.23	532,061.14	
Allocations Distributed to Member Agency	(32,369.16)	(26,656.95)	(15,232.54)	(7,616.27)	(32,369.16)	(3,808.14)	(72,354.59)	(190,406.81)	
Allocations Owed to Member Agency	58,081.23	47,831.61	27,332.35	13,666.18	58,081.23	6,833.08	129,828.64	341,654.33	
Allocations Received	32,369.16	26,656.95	15,232.54	7,616.27	32,369.16	3,808.14	72,354.59	190,406.81	
Proceeds Spent by Member Agency	(59,707.72)	(60,690.00)	(2,691.25)	(44,544.27)	(91,755.56)	-	(38,119.96)	(297,508.76)	B
Member Agency Available Proceeds Balance	(27,338.56)	(34,033.05)	12,541.29	(36,928.00)	(59,386.40)	3,808.14	34,234.63	(107,101.95)	
<u>Life-to-Date:</u>									
Net Allocations Owed to Member Agency	58,134.64	47,875.48	27,357.13	13,678.57	58,134.64	10,472.78	129,947.86	345,601.10	
Member Agency Available Proceeds Balance	64,973.25	(27,193.05)	73,051.29	(6,673.00)	8,538.10	15,302.14	309,725.63	437,724.36	
Measure W TOT Funds Available	123,107.89	20,682.43	100,408.42	7,005.57	66,672.74	25,774.92	439,673.49	783,325.46	

T/M Legend

- A Agrees to prior year Audit Report
- B See APPENDIX D for Expenditure Detail



**APPENDIX D
Measure W Expenditure Detail**

As of and for the Fiscal Year Ended June 30, 2021

FIRE & EMERGENCY	Proceeds Spent	T/M	COMMUNITY HOUSING	Proceeds Spent	T/M
Bolinas	59,707.72	A	Housing Production	8,065.00	G
Inverness	60,690.00	B	Rental & Security Deposit	-	
Muir Beach	2,691.25	C	Housing Needs Study	-	
Nicasio	44,544.27	D	Set-Aside	-	
Stinson	91,755.56	E	Total	8,065.00	
Tomales	-				
County Fire	38,119.96	F			
Total	297,508.76				

T/M	Nature of Expenditures	Expense Amount	West Marin Area	Description
A	Salaries and benefits	\$ 59,707.72	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	Salaries and benefits	\$ 60,690.00	Inverness	To fund 100% of Fire Services Officer Position
C	Salaries and benefits	\$ 2,691.25	Muir Beach	Reimbursement of payroll costs
D	Fire Station Capital Improvements	\$ 44,544.27	Nicasio	To augment remodel costs for Fire Station located at 5 Old Rancheria Road. The remodel project is to accommodate recently acquired Type-6 Wildland Vehicle, Engine #763
E	Salaries and benefits	\$ 91,755.56	Stinson	To fund 100% of Second Duty Officer position, plus fund the hourly wages for 10 various staff members designated to Measure W efforts
F	Emergency Generator Repair	\$ 2,167.32	San Geronimo Valley	To fund the maintenance and repair of emergency generator located at San Geronimo Valley Community Center Gym. Facility will be used as an emergency shelter by Valley Emergency Readiness Group.
F	Professional Services: Disaster Coordinator	\$ 8,525.00	San Geronimo Valley	To fund the contracted professional services for San Geronimo Valley Disaster Coordinator
F	Minor Equipment	\$ 27,427.64	(various)	To fund the acquisition of fire/emergency protection equipment and supplies (i.e. chest compression system, power supplies, radios, water rescue gear, etc.)
G	Preservation of Affordable Housing	8,065.00	San Geronimo Valley	Planning, capital needs assessment, appraisal, and financing costs for the development of the Two Bird property in San Geronimo