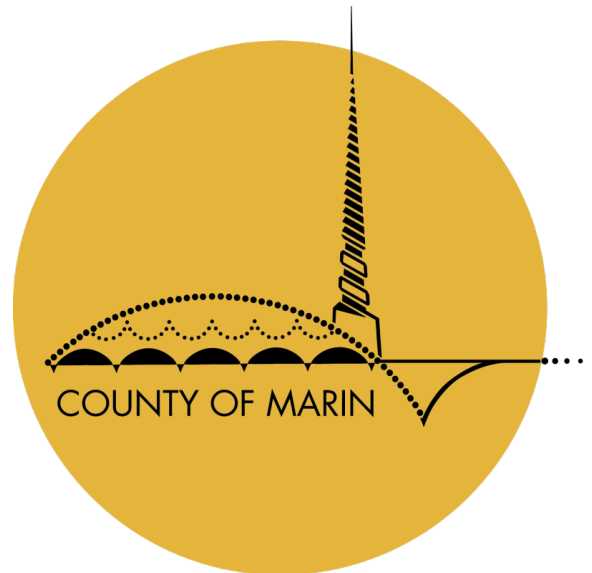


**COUNTY OF MARIN**

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, 2023

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**DEPARTMENT OF FINANCE - INTERNAL AUDIT DIVISION  
MEASURE W-WEST MARIN TRANSIENT OCCUPANCY COMPLIANCE AUDIT  
FOR THE AUDIT PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

Community Development Agency  
Marin County Fire Department  
Measure W West Marin TOT Oversight Committee  
Allan Bortel  
Kirk Marckwald  
Michelle Clein  
Mike Durrie  
Pamela Lichtenwalner

**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 community housing. Effective January 1, 2019, Measure W increased the TOT tax 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 community housing.

**Governance Structure**

The Oversight Committee is comprised of residents who live in the West Marin Tax Area. Through Ordinance No. 3692, the Oversight Committee is to 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 Marin County Tax Collector is responsible for the collection and apportionment of TOT funds. This includes both the 10.0% Uniform Transient Occupancy Tax and the 4.0% West Marin Measure W Transient Occupancy Tax. Per Measure W, all Measure W TOT funds are to be spent exclusively for the West Marin Tax Area, whereby 50% of funds are to be allocated towards enhanced fire and emergency services, and the remaining

---

50% to be allocated towards community housing. All Measure W funding allocation and spending plans are subject to the approval of the Marin County Board of Supervisors.

Marin County Fire Department oversees and administers the Measure W fire and emergency services program, whereby specific allocation amounts are provided to fire districts and volunteer fire departments located in West Marin. Similarly, Marin County Community Development Agency (CDA) oversees and administers the Measure W community housing program.

### **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 established an ad-hoc working group (Fire Working Group) to inform the recommendation of the distribution of Measure W proceeds allocated to fire and emergency service programs. 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) 17% - Bolinas Fire Protection District (Bolinas)
- 2) 17% - Stinson Beach Fire Protection District (Stinson)
- 3) 14% - Fire Department in the Inverness Public Utility District (Inverness)
- 4) 4% - Nicasio Volunteer Fire Department (Nicasio)
- 5) 8% - Muir Beach Volunteer Fire Department (Muir Beach)
- 6) 2% - Tomales Volunteer Fire Department (Tomales)
- 7) 38% - Marin County Fire Department (County Fire), which includes stations in Tomales, Point Reyes, Hicks Valley, Woodacre, and Throckmorton

#### **2. Community Housing:**

Through the authorizing language of Measure W, the Director of the Marin County Community Development Agency annually appoints an ad-hoc working group comprised of nine (9) community members that live or work in West Marin (CDA Working Group). Through community engagement and discussion, the CDA Working Group helps inform funding priorities for the community housing element of Measure W, such as rental support, new construction, and housing for persons with disabilities. These recommendations are considered by the Board of Supervisors and CDA staff when awarding funds to specific projects using Measure W Community Housing proceeds.

Further information on the deliverables of the CDA Working Group, recommended funding priorities and Board-approved projects can be found online at <https://www.marincounty.org/depts/cd/divisions/housing/measure-w>.

The identified priorities for 2022-23 funding cycle, which was approved by the County of Marin Board of Supervisors on April 25, 2023, are as follows:

- 1) **Housing needs study** (up to \$100,000) – A study of the West Marin Tax Area to establish a baseline understanding of housing market conditions, needs, and barriers.
- 2) **Housing production** (up to 90%) – Funding to support the pre-development, acquisition, development, and preservation of rental and homeownership housing for the West Marin population and workforce, including housing for families, seniors, all types of agricultural workers, people with disabilities, and essential workers.

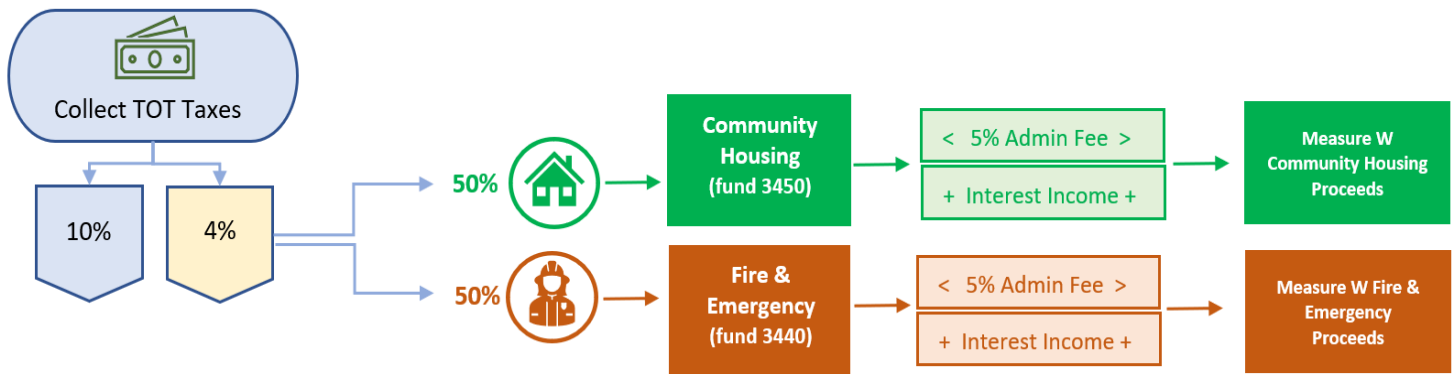
- 3) **Direct housing assistance** (up to \$100,000) – Funding to help stabilize West Marin families and individuals at risk of losing current housing and in need of support to acquire new housing.
- 4) **Set-aside for future larger projects** (10%) – Funding reserves for larger housing projects in the future.

**Expenditure of Funds**

Administrative expenses of the County of Marin shall not exceed 5% of the tax revenue in any year, with costs of the annual audit for the Oversight Committee paid first, and the remainder split equally between fire and 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.

See below for an illustrated visual of the business process flows the collection and allocation of Measure W tax proceeds:



**II. SUMMARY OF WORK**

**Audit Scope and Objective**

For the audit period July 1, 2022 through June 30, 2023, 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 internal controls, assets, liabilities, fund balance, revenues and expenditures. 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 work papers are available for review upon written request to the Department of Finance Internal Audit Division.

## Audit Procedures and Results

The audit 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.	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 tax collection and apportionment of West Marin TOT revenues during the audit period.	No exceptions noted
4	Tax Collector	Examined Measure W TOT cash receipts for the audit period 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.	No exceptions noted
5	Fire & Emergency	Assessed the compliance and applicable audit assertions associated with the administration of Measure W Fire & Emergency proceeds.	No exceptions noted
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.	See Section III Observation #1
8	Fire & Emergency	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.	No exceptions noted
9	Fire & Emergency	Examined cash disbursements made from the Measure W TOT fire and emergency services special revenue fund during the audit period, and validated that such allocations were made in compliance with the provisions of Measure W (County Ordinance No. 3692), as follows:	
		9(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.	No exceptions noted
		9(b) Validated that all Measure W proceed disbursements were allocated in accordance with the Board-approved Allocation Plan.	No exceptions noted
		9(c) Examined evidential matter to verify that Measure W fire & emergency program expenditures were spent in accordance with the requirements of Measure W.	No exceptions noted

		9(d)	Confirmed Measure W funds in the possession off each Member Agency (cash on-hand) as of July 1, 2022 and June 30, 2023 via cash confirmations, signed and certified by Member Agencies. Verified that cash balances attested to as of July 1, 2022 agreed to prior year audit report. Verified that current year changes to cash balance agreed to current year expenditures incurred, as verified through audit testwork performed in Procedure 8(c) above.	No exceptions noted
		9(e)	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.	No exceptions noted
10	Community Housing		Assessed the compliance and applicable audit assertions associated with the administration of Measure W Community Housing proceeds.	No exceptions noted
11	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
12	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
13	Community Housing		Examined cash disbursements made from the Measure W TOT community housing special revenue fund during the audit period, and validated that such allocations were made in compliance with the provisions of Measure W (County Ordinance No. 3692), as follows:	
		13(a)	Validated that all cash disbursements were allocated in accordance with Board approval or the Funding Priorities Plan for FY 2022-23, as recommended by the CDA Working Group and approved by the County Board of Supervisors on May 10, 2022.	No exceptions noted
		13(b)	Examined evidential matter to verify that Measure W Community Housing program expenditures were spent in accordance with the requirements of Measure W.	No exceptions noted

### III. FINDINGS AND RECOMMENDATIONS

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

1. **Observation #1: Outstanding Administrative Charges**

Through our review of the administrative fee for Marin County Fire in their administration of Measure W TOT funds (Procedure #7), we noted no fee was recorded for the audit period. Recording fees or expenditures in a timely manner is essential for reflecting the accurate cost associated with the reporting period.

**Recommendation:**

We recommend that Management record the administrative fee in a timely manner to ensure financial records reflect the accurate expenditures per audit period.

**Management Response:**

County of Marin Fire Department Management agrees with our recommendations.

---

## Conclusion

We have completed our audit over the specific Measure W compliance requirements described in the County's Measure W ordinance as of and for the fiscal year ended June 30, 2023, noting no findings or instances of noncompliance. We have identified process improvement observations and made specific recommendations, for which Management has 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, 2022 through June 30, 2023. Comparative Financial Statements as of and for the fiscal year ended June 30, 2022 and 2023 are located in **APPENDIX A** of this report. A detailed accounting of Measure W TOT by Program Area for Fiscal Year 2023 is in **APPENDIX B** of this report, and corresponding Expenditure Detail is provided in **APPENDIX D** 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  
Measure W Community Oversight Committee

### Audit Team:

Michelle Camacho, Audit Manager  
Long Truong, Auditor I

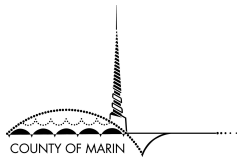
Issued this 4th day of March 2024



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**Mina Martinovich, CPA**  
**Director of Finance**

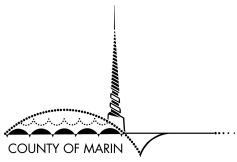




APPENDIX A

**Measure W West Marin Transient Occupancy Tax  
Comparative Balance Sheets  
As of June 30, 2022 and 2023**

	<b>June 30, 2022</b>			<b>June 30, 2023</b>		
	Fire & Emergency	Community Housing	Total	Fire & Emergency	Community Housing	Total
<b>ASSETS</b>						
Cash and Investments in County Pool	\$ 743,568	\$ 1,617,131	\$ 2,360,699	\$ 447,417	\$ 2,391,768	\$ 2,839,185
Due from Other Funds	83,079	-	83,079	-	-	-
Total Assets	<u>826,647</u>	<u>1,617,131</u>	<u>2,443,778</u>	<u>447,417</u>	<u>2,391,768</u>	<u>2,839,185</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 3,336	\$ -	\$ 3,336	\$ 60	\$ 150,025	\$ 150,085
Due to Other Funds	515,103	-	515,103	131,731	-	131,731
Due to Other Governments	253,428	-	253,428	214,930	-	214,930.00
Total Liabilities	<u>771,867</u>	<u>-</u>	<u>771,867</u>	<u>346,721</u>	<u>150,025</u>	<u>496,746</u>
<b>FUND BALANCES</b>						
Restricted	-	1,591,224	1,591,224	-	2,177,270	2,177,270
Assigned	54,780	25,907	80,687	100,696	64,473	165,169
Total Fund Balances	<u>54,780</u>	<u>1,617,131</u>	<u>1,671,911</u>	<u>100,696</u>	<u>2,241,743</u>	<u>2,342,439</u>
Total Liabilities and Fund Balances	<u>\$ 826,647</u>	<u>\$ 1,617,131</u>	<u>\$ 2,443,778</u>	<u>\$ 447,417</u>	<u>\$ 2,391,768</u>	<u>\$ 2,839,185</u>



APPENDIX A

**Measure W West Marin Transient Occupancy Tax  
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2022 and 2023**

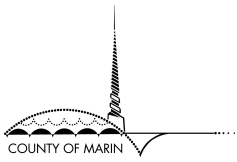
	Fiscal Year 2022			Fiscal Year 2023		
	Fire & Emergency	Community Housing	Total	Fire & Emergency	Community Housing	Total
<b>REVENUES</b>						
Taxes	\$ 935,294	\$ 935,294	\$ 1,870,588	\$ 907,128	\$ 907,128	\$ 1,814,256
From Use of Money and Property	669	886	1,555	11,183	25,552	36,735
Total Revenues	<u>935,963</u>	<u>936,180</u>	<u>1,872,143</u>	<u>918,311</u>	<u>932,680</u>	<u>1,850,991</u>
<b>Expenditures</b>						
Current						
General Government <sup>1</sup>	5,000	35,799	40,799	-	8,068	8,068
Public Protection <sup>2</sup>	889,165	-	889,165	872,395	-	872,395
Public Assistance <sup>3</sup>	-	249,220	249,220	-	300,000	300,000
Total Expenditures	<u>894,165</u>	<u>285,019</u>	<u>1,179,184</u>	<u>872,395</u>	<u>308,068</u>	<u>1,180,463</u>
<b>NET CHANGE IN FUND BALANCES</b>	41,798	651,161	692,959	45,916	624,612	670,528
Fund Balances - Beginning of Year	<u>12,982</u>	<u>965,970</u>	<u>978,952</u>	<u>54,780</u>	<u>1,617,131</u>	<u>1,671,911</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 54,780</u>	<u>\$ 1,617,131</u>	<u>\$ 1,671,911</u>	<u>\$ 100,696</u>	<u>\$ 2,241,743</u>	<u>\$ 2,342,439</u>

The following governmental activities (expenditures) are classified into the following financial reporting functions:

<sup>1</sup>General Government represents administrative fees

<sup>2</sup>Public Protection represents costs associated with fire and emergency services

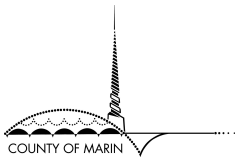
<sup>3</sup>Public Assistance represents costs associated with community housing grant activity



APPENDIX B

**Measure W West Marin Transient Occupancy Tax  
Account Balances by Program Area  
For the Fiscal Year Ended June 30, 2023**

	<u>Fire &amp; Emergency</u>	<u>Community Housing</u>	<u>TOTAL</u>
Measure W TOT Collections	\$ 907,128	\$ 907,128	1,814,256
Pooled Interest Income	11,183	25,552	36,735
Total Measure W TOT Revenue	<u>918,311</u>	<u>932,680</u>	<u>1,850,991</u>
Less: 5% Administrative Fee Reserve	(45,916)	(46,634)	(92,550)
Total Measure W TOT Proceeds	<u>872,395</u>	<u>886,046</u>	<u>1,758,441</u>
Measure W TOT Proceeds Allocated for:			
Fire and emergency services	(525,734)	-	(525,734)
Community housing	-	(300,000)	(300,000)
Total Measure W TOT Proceeds Allocated	<u>(525,734)</u>	<u>(300,000)</u>	<u>(825,734)</u>
Unallocated Measure W Proceeds at June 30, 2023	346,661	586,046	932,707

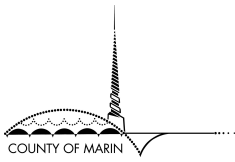


APPENDIX C1

**Measure W West Marin Transient Occupancy Tax  
Fire & Emergency Allocations Earned and Spent by Member Agency  
As of and for the Fiscal Year Ended June 30, 2023**

<b>MEMBER AGENCY</b>	<b>Allocations Due To / (From) July 1, 2022</b>	<b>Allocations Earned</b>	<b>Allocations Distributed</b>	<b>Adjustments</b>	<b>Allocations Due To / (From) June 30, 2023</b>
Bolinas	69,488	148,307	(158,863)	-	58,932
Inverness	57,226	122,135	(130,829)	-	48,533
Muir Beach	32,700	69,792	(74,759)	-	27,733
Nicasio	16,350	34,896	(37,380)	-	13,866
Stinson	69,488	148,307	(158,863)	-	58,932
Tomales	8,175	17,448	(18,690)	-	6,933
Marin County Fire	515,103	331,510	(631,863)	(83,019)	131,731
<b>Total</b>	<b>768,531</b>	<b>872,395</b>	<b>(1,211,247)</b>	<b>(83,019)</b>	<b>346,661</b>

<b>MEMBER AGENCY</b>	<b>Unspent Allocations July 1, 2022</b>	<b>Allocations Received</b>	<b>Allocations Spent</b>	<b>Adjustments</b>	<b>Unspent Allocations June 30, 2023</b>
Bolinas	138,357	158,863	(91,487)	-	205,733
Inverness	78,295	130,829	(61,143)	-	147,980
Muir Beach	111,341	74,759	(30,000)	-	156,100
Nicasio	(6,673)	37,380	(28,079)	-	2,628
Stinson	8,242	158,863	(167,106)	-	-
Tomales	33,248	18,690	(500)	-	51,438
Marin County Fire	197,361	631,863	(394,398)	-	434,826
<b>Total</b>	<b>560,172</b>	<b>1,211,247</b>	<b>(772,713)</b>	<b>-</b>	<b>998,705</b>



APPENDIX C2

**Measure W West Marin Transient Occupancy Tax  
Summary of Community Housing Funding Priorities  
As of and for the Fiscal Year Ended June 30, 2023**

	<b>Restricted Fund Balance at July 1, 2022</b>	<b>Allocations Earned</b>	<b>Allocations Distributed</b>	<b>Restricted Fund Balance at June 30, 2023</b>	
Set Aside Reserve <sup>1</sup>	109,160	88,605	-	197,765	
Housing Needs Study <sup>2</sup>	100,000	-	-	100,000	
Direct Housing Assistance <sup>3</sup>	100,000	-	(50,000)	50,000	
Housing Production <sup>4</sup>	1,282,064	797,441	(250,000)	1,829,505	[A]
<b>Total</b>	<b>1,591,224</b>	<b>886,046</b>	<b>(300,000)</b>	<b>2,177,270</b>	

[A] Of this restricted fund balance of \$1.829 million, as of June 30, 2023 approximately \$1.3 million was specifically earmarked for the following community housing grant projects, of which were recommended by the CDA Working Group as part of the FY 2022-23 Annual Funding Cycle, and as approved by the County Board of Supervisors on April 25, 2023:

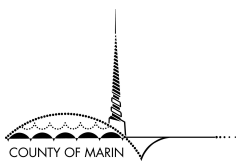
<b>Community Housing Grant Project Description</b>	<b>West Marin Area Served</b>	<b>Total Grant Funding Approved</b>	<b>Grant Funding Disbursed</b>	<b>Grant Project Balance as of June 30, 2023</b>
Development	Bolinas	625,000	-	625,000
Preservation	Stinson	29,000	-	29,000
Preservation	Bolinas	49,000	-	49,000
Acquisition	Bolinas	400,000	-	400,000
		<b>1,103,000</b>	<b>-</b>	<b>1,103,000</b>

<sup>1</sup> 10% of Measure W proceeds will be set aside (accrued) for future larger housing projects (5+ units).

<sup>2</sup> Measure W proceeds will fund up to \$100,000 for studies of the Measure W Tax Area.

<sup>3</sup> Measure W proceeds will fund up to \$100,000 in direct housing assistance in the form of emergency rental assistance, security deposit assistance, and down payment assistance.

<sup>4</sup> Up to 90% of remaining Measure W proceeds will fund the pre-development, acquisition, development, and preservation of rental and homeownership housing.



**Measure W West Marin Transient Occupancy Tax  
Expenditure Detail  
For the Fiscal Year Ended June 30, 2023**

<b>FIRE &amp; EMERGENCY</b>	<b>Proceeds Spent</b>	<b>T/M</b>	<b>COMMUNITY HOUSING</b>	<b>Proceeds Spent</b>	<b>T/M</b>
Bolinas	(91,487.32)	A	Housing Production	(250,000.00)	H
Inverness	(61,142.93)	B	Direct Housing Assistance	(50,000.00)	I
Muir Beach	(30,000.00)	C	<b>Total</b>	<b>(300,000.00)</b>	
Nicasio	(28,078.85)	D			
Stinson	(167,105.96)	E			
Tomales	(500.00)	F			
County Fire	(394,398.09)	G			
<b>Total</b>	<b>(772,713.15)</b>				

<b>T/M</b>	<b>Nature of Expenditures</b>	<b>Expense Amount</b>	<b>West Marin Area</b>	<b>Description</b>	<b>Recipient Entity / Agency</b>
A	Salaries & Benefits	\$ (91,487.32)	Bolinas	Personnel Expenses: 50% of Assistant chief salary, increase in Night Officer Duty Shift pay and addition of Night Driver, and expansion of 4-month seasonal firefighter program to year-round part-time	Bolinas Fire Protection District
B	Salaries & Benefits	\$ (61,142.93)	Inverness	Personnel Expenses	Inverness Public Utility District
C	Salaries & Benefits	\$ (30,000.00)	Muir Beach	Fire Chief Stipend	Muir Beach Volunteer Fire Department
D	Supplies & Inventory	\$ (28,078.85)	Nicasio	Supplies & Inventory, Training, and Administrative costs	Nicasio Fire Protection District
E	Salaries & Benefits	\$ (167,105.96)	Stinson	Personnel Expenses: Captain	Stinson Beach Fire Protection District
F	Equipment Rental & Training	\$ (500.00)	Tomales	Minor Equipment and Repairs	Tomales Volunteer Fire Department
G	Professional Services: License	\$ (389.00)	(various)	Paramedic License	CAEMSA
G	Supplies & Minor Equipment	\$ (94,009.09)	(various)	Supplies & Inventory, and Minor Equipment	Howmedica Osteonics Corp Bound Tree Medical LLC Stewart Signs
G	Equipment	\$ (300,000.00)	(various)	Electronic Signs	450 Architects Xcel Engineering Marin County Public Works
H	Housing Production	\$ (100,000.00)	Stinson	Acquisition	Community Land Trust Association of West Marin
H	Housing Production	\$ (150,000.00)	Pt. Reyes	Acquisition	Community Land Trust Association of West Marin
I	Direct Housing Assistance	\$ (50,000.00)	(various)	Rental Assistance	West Marin Community Services