

MARIN EMERGENCY RADIO AUTHORITY

Fiscal Year 2020/21 Annual Report for:

Measure A Special Parcel Tax

January 2021

Prepared by:



NBS helping communities fund tomorrow

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1. SUMMARY

1.1 Marin Emergency Radio Authority

The Marin Emergency Radio Authority (the “MERA”) is a Joint Powers Authority in Marin County (the County”), formed in 1998 to plan, implement and manage a County-wide public safety and emergency radio system. This system is available to all member agencies, but its primary purpose is to support police, fire, and general public safety services.

The system helps unify public safety response and ensures communication among individual agencies and departments within the County. MERA provides crucial communications for all County residents, both day-to-day and after a major emergency or natural disaster. MERA radio communications are the backbone of the 911 emergency response system. MERA provides the communication link between 911 public safety dispatch centers and public safety units in the field that respond to emergencies. The MERA radio system gives dispatch centers the ability to assign first responders within seconds of receiving a 911 call. The system of 17 base station radio and receiver sites provides regional or countywide radio communications among dispatch centers and mobile units throughout the County.

On November 4, 2014, registered voters in the County voted to approve the Measure A 20-year special parcel tax. The special parcel tax is levied County-wide and will be used to replace the County’s aging emergency communications system; reduce 911 response times, improve communications reliability during earthquakes, floods, fires and other disasters; and ensure reliable communications among police, fire, and paramedic first responders throughout the County.

MERA is currently governed by a Governing Board comprised of representatives from each of the 25 member agencies, as follows:

Member Agency	Governing Board Member
Tiburon Fire Protection District	Richard Pearce, <i>President</i>
Town of Corte Madera	Todd Cusimano, <i>Vice President</i>
City of Belvedere	Craig Middleton
Town of Fairfax	Rico Tabaranza
City of Larkspur	Dan Schwarz
City of Mill Valley	Alan Piombo
City of Novato	Amy Peele
Town of Ross	Tom Gaffney
Town of San Anselmo	Steve Burdo
City of San Rafael	Glenn McElderry
County of Marin	Matthew Hymel
City of Sausalito	John Rohrbacher
Town of Tiburon	Jamie Scardina
Bolinas Fire Protection District	George Krakauer
Inverness Public Utility District	James Fox
Kentfield Fire Protection District	Mark Pomi
Marin Community College District	Jeff Marozick
Marin Transit	Amy Van Doren
Marin Municipal Water District	Ben Horenstein
Marinwood Community Services District	Eric Dreikosen
Novato Fire Protection District	LJ Silverman

Member Agency	Governing Board Member
Ross Valley Fire Department	Tim Grasser
Southern Marin Fire Protection District	Cathryn Hilliard
Stinson Beach Fire Protection District	Kenny Stevens
Central Marin Police Authority	Michael Norton

1.2 Land Use Category Assignments

The following table provides a summary of the classification of parcels into the various Land Use Categories, based on Use Codes assigned by the County Assessor:

Land Use Category	Assessor's Use Codes
Single Family Residential	10, 11, 14, 38
Multi-Family Residential	20, 21
Agricultural	30, 31, 32, 33, 34, 35, 36, 37
Commercial, Industrial and Utility	40, 41, 50, 51, 90
Tax Exempt – Public Property	80, 81
Tax Exempt – Floating Home	13
Tax Exempt – Mobile Home	12
Tax Exempt – Non-Profit Property	60, 61
Tax Exempt – Common Area Property	15

Refer to Resolution No. 2014-64, which is included as an appendix to this report, for details regarding how the special parcel tax for each land use category is determined.

1.3 Low-Income Senior Exemptions

The special parcel tax is not imposed upon any parcel for which the owner qualifies for an exemption for low-income persons 65 years of age or older. To qualify for this low-income senior exemption, the property must be a Single Family Residential property owned and occupied by an owner who is at least 65 years of age and earns a total household income of not more than the annual HUD Low-Income limit for Marin County residents. The Low-Income Senior Exemption application for Fiscal Year 2020/21 is provided in the Appendix for reference.

1.4 Levy

The Fiscal Year 2020/21 special tax levy for MERA consisted of 89,316 parcels for a total of \$3,555,300.50.

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Miranda Ray, Administrator
Sara Mares, Project Manager
Tim Seufert, Client Services Director

2. LOCAL AGENCY SPECIAL TAX ACCOUNTABILITY

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local special tax and local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax or bond, require that the proceeds of the special tax or bond be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to special taxes imposed and bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled upon the approval of the special tax and/or the issuance of bonds, while other requirements are handled through annual reports. This report intends to comply with Section 50075.3 and/or Section 53411 of the California Government Code, which states:

“The chief fiscal officer of the levying/issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and/or Section 53410.”

The requirements of the Act apply to the following special tax:

Marin Emergency Radio Authority
Measure A Special Parcel Tax
Approved November 4, 2014

(a) The amount of funds collected and expended:

During Fiscal Year 2019/20, MERA collected \$3,551,767 in Measure A revenue, and expended \$4,116,287 in Measure A revenue.

(b) The status of the project:

In addition to payment of Next Generation Radio System project planning and initial implementation expenses, the following actions were undertaken in Fiscal Year 2019/20 to advance Next Generation Radio System project implementation:

1. Certification of final subsequent environmental impact report (SEIR), making findings pursuant to CEQA, adoption of a statement of overriding considerations and adoption of a mitigation monitoring and reporting program.
2. Approval of a resolution with findings for approval of MERA next gen radio system and approval of preliminary design plans.
3. Continued tower site lease/license negotiations and approval of same.

4. Approval of Motorola contract change orders for multi-protocol label switching (MPLS) for microwave network and early order radios and assistance to firefighters' grant.
5. Approval of third-party customer design consulting services to minimize system construction change orders and schedule delays.
6. Preparation by MERA for assumption of next gen radio system project implementation, including approval of staff organization chart and position responsibilities, acceptance of assignment of Motorola and federal engineering contracts and approval of AECOM contract for construction management services.
7. Continued updates to next gen system project budget and cash flow projections.
8. Extension of Motorola Legacy System support as next gen system implementation continues.

3. MEASURE A SPECIAL PARCEL TAX

3.1 Levy Summary

The following table provides a summary of the special parcel taxes levied within each land use category for Fiscal Year 2020/21:

Land Use Category	Parcels	Parcel Tax
Single Family Residential	79,903	\$2,317,187.00
Multi-Family Residential	4,762	628,937.50
Agricultural: 5 Acres or Less	73	2,117.00
Agricultural: Greater than 5 Acres	648	37,584.00
Commercial, Industrial and Utility: ½ Acre or Less	2,641	229,767.00
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	538	93,612.00
Commercial, Industrial and Utility: Greater than 1 Acre	751	246,096.00
Tax Exempt – Low-Income Senior	196	0.00
Tax Exempt – Public Property	4,220	0.00
Tax Exempt – Floating Home	380	0.00
Tax Exempt – Mobile Home	327	0.00
Tax Exempt – Non-Profit Property	913	0.00
Tax Exempt – Common Area Property	667	0.00
Tax Exempt – Uncollectable Utility	23	0.00
Grand Total	96,042	\$3,555,300.50

3.2 Special Tax Spread

The applied rates for Fiscal Year 2020/21 are shown in the table below.

Land Use Category	Levy Amount	Per
Single Family Residential	\$29.00	parcel
Multi-Family Residential	26.10	unit
Agricultural: 5 Acres or Less	29.00	parcel
Agricultural: Greater than 5 Acres	58.00	parcel
Commercial, Industrial and Utility: ½ Acre or Less	87.00	parcel
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	174.00	parcel
Commercial, Industrial and Utility: Greater than 1 Acre	\$174.00 per parcel plus \$29.00 per acre for each acre or portion of acre above 1 acre, not to exceed \$2,500 per parcel.	

3.3 Maximum and Applied Rates

The Fiscal Year 2020/21 applied tax rates compared to the maximum tax rates are shown in the table below.

Land Use Category	Per	Parcel Count	Applied Tax Rate	Maximum Tax Rate	Percent of Maximum
Single Family Residential	parcel	79,903	\$29.00	\$29.00	100%
Multi-Family Residential	unit	4,762	26.10	26.10	100%
Agricultural: 5 Acres or Less	parcel	73	29.00	29.00	100%
Agricultural: Greater than 5 Acres	parcel	648	58.00	58.00	100%
Commercial, Industrial and Utility: ½ Acre or Less	parcel	2,641	87.00	87.00	100%
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	parcel	538	174.00	174.00	100%
Commercial, Industrial and Utility: Greater than 1 Acre	parcel/acre ⁽¹⁾	751	174.00/parcel 29.00/acre ⁽¹⁾	174.00/parcel 29.00/acre ⁽¹⁾	100%

⁽¹⁾ \$174.00 per parcel plus \$29.00 per acre for each acre or portion of acre above 1 acre, not to exceed \$2,500 per parcel

3.4 Maximum Tax Rates

The Fiscal Year 2020/21 maximum tax rates compared to the prior year are shown in the table below.

Land Use Category	Per	Parcel Count	FY 2020/21 Maximum Tax Rate	FY 2019/20 Maximum Tax Rate	Percent Change
Single Family Residential	parcel	79,903	\$29.00	\$29.00	0%
Multi-Family Residential	unit	4,762	26.10	26.10	0%
Agricultural: 5 Acres or Less	parcel	73	29.00	29.00	0%
Agricultural: Greater than 5 Acres	parcel	648	58.00	58.00	0%
Commercial, Industrial and Utility: ½ Acre or Less	parcel	2,641	87.00	87.00	0%
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	parcel	538	174.00	174.00	0%
Commercial, Industrial and Utility: Greater than 1 Acre	parcel/acre ⁽¹⁾	751	174.00/parcel 29.00/acre ⁽¹⁾	174.00/parcel 29.00/acre ⁽¹⁾	0%

⁽¹⁾ \$174.00 per parcel plus \$29.00 per acre for each acre or portion of acre above 1 acre, not to exceed \$2,500 per parcel

3.5 Applied Tax Rates

The Fiscal Year 2020/21 applied tax rates compared to the prior year are shown in the table below.

Land Use Category	Per	Parcel Count	FY 2020/21 Applied Tax Rate	FY 2019/20 Applied Tax Rate	Percent Change
Single Family Residential	parcel	79,903	\$29.00	\$29.00	0%
Multi-Family Residential	unit	4,762	26.10	26.10	0%
Agricultural: 5 Acres or Less	parcel	73	29.00	29.00	0%
Agricultural: Greater than 5 Acres	parcel	648	58.00	58.00	0%
Commercial, Industrial and Utility: ½ Acre or Less	parcel	2,641	87.00	87.00	0%
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	parcel	538	174.00	174.00	0%
Commercial, Industrial and Utility: Greater than 1 Acre	parcel/acre ⁽¹⁾	751	174.00/parcel 29.00/acre ⁽¹⁾	174.00/parcel 29.00/acre ⁽¹⁾	0%

⁽¹⁾ \$174.00 per parcel plus \$29.00 per acre for each acre or portion of acre above 1 acre, not to exceed \$2,500 per parcel

APPENDIX A: RESOLUTION NO. 2014-64

The following page contains Resolution No. 2014-64 of the Marin Emergency Radio Authority, authorizing the Special Tax.

RESOLUTION NO. 2014-64

**A RESOLUTION OF THE MARIN COUNTY BOARD OF SUPERVISORS
CALLING A SPECIAL ELECTION TO BE CONSOLIDATED
WITH THE NOVEMBER 4, 2014 GENERAL ELECTION
TO SUBMIT TO THE COUNTY'S VOTERS A MEASURE
AUTHORIZING THE COUNTY TO LEVY A SPECIAL PARCEL TAX**

WHEREAS, The Marin Emergency Radio Authority ("MERA") is a joint exercise of powers agency comprised of the City of Belvedere, Bolinas Fire Protection District, Town of Corte Madera, Town of Fairfax, Inverness Public Utility District, Kentfield Fire Protection District, City of Larkspur, County of Marin, Marin Community College District, Marinwood Community Services District, City of Mill Valley, Novato Fire Protection District, City of Novato, Town of Ross, Ross Valley Fire Department, Town of San Anselmo, City of San Rafael, City of Sausalito, Southern Marin Fire District, Town of Tiburon, Tiburon Fire Protection District, Central Marin Police Authority, Marin County Transit District, Marin Municipal Water District, and Stinson Beach Fire District, existing as an entity separate from its member agencies and organized under California Government Code Sections 6500, et seq., for the purpose of constructing and operating a countywide public safety and emergency radio system in the County; and

WHEREAS, The existing countywide public safety and emergency radio system owned and operated by MERA (the "Existing System") is aging and approaching obsolescence and MERA has determined that a new replacement system (the "Next Gen System") is needed to ensure reliable public safety and emergency radio communications in the County; and

WHEREAS, Because MERA does not have the authority to levy a special parcel tax, MERA has requested the County to use its power to levy a special parcel tax to produce tax revenues to finance the Next Gen System and to submit a special parcel tax measure to the voters at the November 4, 2014 election; and

WHEREAS, The following MERA members have adopted a resolution supporting and endorsing the special parcel tax measure: City of Belvedere, Bolinas Fire Protection District, Town of Corte Madera, Town of Fairfax, Inverness Public Utility District, Kentfield Fire Protection District, City of Larkspur, Marin Community College District, Marinwood Community Services District, City of Mill Valley, Novato Fire Protection District, City of Novato, Town of Ross, Ross Valley Fire Department, Town of San Anselmo, City of San Rafael, City of Sausalito, Southern Marin Fire District, Town of Tiburon, Tiburon Fire Protection District, Central Marin Police Authority, Marin County Transit District, Marin Municipal Water District, and Stinson Beach Fire District

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The Board hereby calls an election to be consolidated with the November 4, 2014 general election, at which election the issue to be presented to the voters of the County is as follows:

EXHIBIT A

MARIN COUNTY EMERGENCY COMMUNICATIONS AND 911 RESPONSE MEASURE

AN ORDINANCE OF THE COUNTY OF MARIN TO AUTHORIZE THE LEVY OF A SPECIAL PARCEL TAX TO FINANCE PUBLIC SAFETY SERVICES

THE PEOPLE OF COUNTY OF MARIN DO HEREBY ORDAIN AS FOLLOWS:

Section 1. Authority, Purpose and Intent.

Pursuant to the authority of Section 53978 of the California Government Code, and other applicable law, there is hereby levied and assessed a special parcel tax by the County of Marin on all parcels of real property in the County for each fiscal year. It is the sole purpose and intent of this ordinance to impose a special parcel tax for fire protection and prevention services and for police protection services, including but not limited to obtaining, furnishing, operating, and maintaining a public safety and emergency radio communication system in cooperation with the Marin Emergency Radio Authority.

Section 2. Special Parcel Tax Imposed.

A special parcel tax for the purpose specified in Section 3 of this ordinance shall be imposed on all parcels of real property in the County of Marin for each fiscal year, commencing with fiscal year 2015-16. The maximum amount of the special parcel tax for each fiscal year shall be as follows:

Land Use Category	Maximum Amount of Tax
Single Family Residential	\$29.00 per parcel
Multi Family Residential	\$26.10 per unit
Agricultural	
5 acres or less	\$29.00 per parcel
Greater than 5 acres	\$58.00 per parcel
Commercial, Industrial and Utility	
½ acre or less	\$87.00 per parcel
Greater than ½ acre, up to and including 1 acre	\$174.00 per parcel
Greater than 1 acre	\$174.00 per parcel plus \$29.00 per acre for each acre or portion of acre above 1 acre, not to exceed \$2,500 per parcel

The records of the Marin County Assessor as of July 1st of each year shall provide the basis for determining the use and improvement of each parcel for the calculation of the special parcel tax applicable to that parcel in the following fiscal year, with such corrections as deemed necessary to reflect the actual use and improvement of any parcel.

For the purposes of this ordinance, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of Marin County.

Section 3. Special Fund, Use of Tax Proceeds.

The proceeds of the special tax imposed by this ordinance shall be placed in a special fund to be used solely for the purpose of providing fire protection and prevention services and police protection services. Specifically, all proceeds from the parcel tax will be provided to MERA solely for the Next Generation system project.

Section 4. Collection.

The special parcel tax imposed by this ordinance shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by and for the County of Marin, or in such other manner as may be prescribed by the Board of Supervisors.

The special parcel tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special parcel tax, together with all penalties and interest thereon, shall constitute until paid, to the extent authorized by law, a personal obligation to the County of Marin by the persons who own the parcel on the date the tax is due.

Section 5. Amendment and Implementation.

The Board of Supervisors shall be empowered to amend this ordinance by an affirmative vote of at least a majority of its members to carry out the general purposes of this ordinance, to conform the provisions of this ordinance to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this ordinance.

In no event shall the Board of Supervisors amend this ordinance to increase the maximum amount of the special parcel tax established in Section 2 of this ordinance, unless approved by two-thirds of the voters voting thereon.

The Board of Supervisors by resolution may adopt procedures or definitions for the implementation or administration of the special parcel tax, including but not limited to qualifications for the exemption for low-income persons 65 years of age or older.

Section 6. Low-Income Senior and Other Exemptions.

The special parcel tax shall not be imposed upon any parcel that is exempt from the special parcel tax pursuant to any provision of the United States Constitution, California Constitution, California State law, or any paramount law, or upon any parcel for which the owner qualifies for an exemption for low-income persons 65 years of age or older. The Board of Supervisors by resolution may adopt additional exemptions to the special parcel tax imposed by this ordinance.

Section 7. Annual Report.

The chief fiscal officer of the County shall annually file with the County Board of Supervisors a report regarding the amount of special parcel tax revenues collected and expended and the status of any project authorized to be funded with the special parcel tax revenues, as required by California Government Code Section 50075.3, as such law is amended from time to time.

Section 8. Independent Compliance Audit.

By no later than December 31 of each year, commencing with December 31, 2016, independent auditors shall review whether the tax revenues collected pursuant to this ordinance are collected, managed and expended in accordance with the requirements of this ordinance.

Section 9. Citizen Oversight Committee.

By no later than June 30, 2015, the Governing Board of the Marin Emergency Radio Authority shall establish a committee to review the expenditure of revenues collected pursuant to this ordinance. The committee shall consist of at least five members appointed by the Governing Board of the Marin Emergency Radio Authority. The committee members shall be residents and taxpayers in the County of Marin. The terms of the Committee members and their specific duties shall be established by resolution of the Governing Board of the Marin Emergency Radio Authority.

Section 10. Term of Provisions, Sunset.

This ordinance shall be null and void as of twelve o'clock midnight, June 30, 2035, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, Section 4 relating to the collection and enforcement of liens or obligations for the special parcel tax previously levied hereunder, shall continue in effect until such time as the collection and enforcement procedures have been completed.

Section 11. Severability.

If any provision of this ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable. The Board of Supervisors, and the electorate by referendum, do hereby declare that they would have adopted this ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

Section 12. Effective Date.

This ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting thereon, at an election to be held on November 4, 2014.

Section 13. Attestation.

The President is hereby authorized to attest to the adoption of this ordinance by signing where indicated below.

I hereby certify that the foregoing ordinance was PASSED, APPROVED, AND ADOPTED by the people of the Marin County voting on the 4th day of November, 2014.

PRESIDENT, BOARD OF SUPERVISORS

ATTEST:

CLERK

APPENDIX B: LOW-INCOME SENIOR EXEMPTION APPLICATION

The following page shows the Low-Income Senior Exemption Application for Fiscal Year 2020/21.

Low-Income Senior Exemption Application

Measure A: Marin Emergency Radio Authority - \$29 Parcel Tax

This application serves as a request for a Measure A low-income senior exemption.

(Measure A) - To qualify for a low-income senior exemption for the \$29 Measure A parcel tax for a single family residence, you must be 65 years of age or older by December 31 of the tax year, own and occupy your residence located within Marin County, and earn a total annual household income* of not more than **\$90,450** (HUD Low-Income limit for Marin County residents).

This application must be filed on or before June 1, 2020, for the 2020/21 tax year. Failure to file on time will result in rejection of your application unless good cause can be shown for failure to timely file. If approved, the low-income senior exemption will only apply for one year. You must file a new low-income senior exemption form for each year in which the Measure A parcel tax is in effect.

All applicants must complete the following information (Please print clearly or type):

Owner-Occupied Residential Parcel #: _____

(This 8 digit Parcel # can be found on the upper left hand corner of your Property Tax Bill)

Property Owner's Name(s): _____

Property Address: _____

City & Zip: _____

Daytime Telephone: _____

1. PROOF OF AGE (Required)

Please attach a copy of one of the following documents that shows that you will be at least 65 years of age by December 31, 2020.

☐ Driver's License ☐ California ID Card ☐ Passport ☐ Birth Certificate ☐ Other Proof of Age

2. PROOF OF INCOME (Required)

Total Household Income* \$ _____ (Max Household Income is \$90,450 *)

1 - HUD Low-Income Limits for Marin County for FY 2019

**Household Income is the combined gross income, taxable or non-taxable, for all persons who occupy a single family residence and does not include Federal and State income tax adjustments, deductions, exemptions or credits.*

Please enclose in a sealed envelope a copy of your 2019 filed tax return (Form 1040, 1040A or 1040EZ). This form will be stamped and kept "Confidential" and will only be used for determining your income qualification. Please include only the page(s) showing income. For security, Social Security Numbers may be redacted.

3. SIGNATURE IS REQUIRED BELOW TO PROCESS APPLICATION

I declare under penalty of perjury that this claim is, to the best of my knowledge, correct and complete.

Executed this day of _____, 2020.

Property Owner's Signature: _____

Warning: This application is subject to verification and any misrepresentations could result in denial of the exemption.

4. MAILING ADDRESS (Before mailing, please make a photocopy for your records)

Please mail, fax, or email the completed application with attachments to:

**Marin Emergency Radio Authority
c/o NBS
32605 Temecula Parkway, Suite 100
Temecula, CA 92592**

**Fax: (951) 296-1998
Email: customer@nbsgov.com**

APPLICATIONS MAILED OR HAND-DELIVERED TO THE TOWN OF CORTE MADERA WILL NOT BE ACCEPTED

If you have any questions about the Measure A Parcel Tax or the Low-Income Senior Exemption, please call NBS at 1-800-676-7516

APPENDIX C: FISCAL YEAR 2020/21 FINAL BUDGET

The following page shows the Final Budget for Fiscal Year 2020/21.

Marin Emergency Radio Authority
Measure A
Final Budget for Fiscal Year 2020/21

Category/Item	FY 2020/21	FY 2019/20	Increase / (Decrease)
Admin. Expenses	\$3,556,547.50	\$3,569,414.80	(\$12,867.30)
Miscellaneous	(1,247.00)	(928.00)	(319.00)
Grand Total:	\$3,555,300.50	\$3,568,486.80	(\$13,186.30)
Total Accounts:	96,042	96,114	(72)

APPENDIX D: FISCAL YEAR 2020/21 FINAL BILLING DETAIL REPORT

The following pages show the Final Billing Detail Report for Fiscal Year 2020/21.