



**FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT**

115 S. Andrews Avenue, Room 513 • Fort Lauderdale, Florida 33301 • 954-357-7130 • FAX 954-357-7134 • Email: [finance@broward.org](mailto:finance@broward.org)

November 13, 2013

I. Benjamin Leong, Chief Financial Officer  
School Board of Broward County  
600 Southeast Third Avenue, 8<sup>th</sup> Floor  
Fort Lauderdale, FL 33301-3125

Reference: Broward County Value Adjustment Board – Semi-Annual Billing


Dear Mr. Leong:

Attached is a summary of revenues and expenses incurred by the Value Adjustment Board for the 2011 and 2012 Tax Cycles for the period April 1, 2013 through September 30, 2013.

Net VAB expenses were **\$295,560.95** and the School Board's share (40%) is **\$118,224.38**.

Please refer to the attached material for payment instructions. If you have any questions, please contact Josephine Bieber at (954) 357-5444.

Sincerely,



Scott G. Miller, Ph.D.  
CFO/Director  
Finance and Administrative Services Department

SM/pml  
attachment

- c: Sue Baldwin, Deputy CFO/Deputy Director, Finance and Administrative Services Department
- Leah Brasso, Assistant to the Department Director, Finance and Administrative Services Department
- Josephine Bieber, VAB Senior Manager, Finance and Administrative Services Department
- Susan Friend, Director, Accounting Division
- Jim Steinmuller, Accountant IV, Financial Reporting, Accounting Division
- Maureen Shields, Program Manager, Office of Management and Budget
- Dana Panisch, Executive Secretary, School Board of Broward County

VAB SEMI-ANNUAL BILLING FOR 2011/2012 TAX YEAR  
April 01, 2013 through September 30, 2013

PERSONAL SERVICES

Special Hearing Magistrates by Direct Voucher	137,346.00	
Miscellaneous Legal Expenses - Counsel	100,440.00	
VAB Staff (includes benefits)	291,117.56	
Secretarial Staff	131.42	
Business Operations Manager	707.05	
Computer & Tech Support:		
System Network Analyst II	2,063.35	
Sr. Business Appl. Analyst II	986.91	
Sr. Information Technology Specialist	13,493.25	
Benefits associated with staff other than VAB full-time	6,605.15	
TOTAL PERSONAL SERVICES		\$ 552,890.70

OPERATING EXPENSES

Postage	2,439.02	
Advertising & Printing	68.00	
Office Supplies & Equipment & Equipment Maintenance	8,011.66	
Telephone	1,453.60	
Travel, Education & Training	246.00	
Miscellaneous	0.00	
TOTAL OPERATING EXPENSES		\$ 12,218.28

CAPITAL EXPENSES:

<u>Computers, Printers,</u>	Computers, Printers, & Software	3,476.97	
<u>Software</u>			
TOTAL OPERATING EXPENSES		\$ 3,476.97	

**GROSS VAB EXPENSES** \$ 568,585.95

**REVENUE FROM FILING FEES** \$ 273,025.00

**NET VAB EXPENSES** \$ 295,560.95

SCHOOL BOARD SHARE (40%) \$ 118,224.38

PLEASE MAKE CHECK PAYABLE TO:  
Broward County Board of County Commissioners  
RE: Value Adjustment Board

Mail to:  
Broward County Accounting Division  
Jim Steinmuller  
P.O. Box 14740  
Fort Lauderdale, FL 33302

LINE ITEM COST ANALYSIS

<b>SECRETARIAL STAFF:</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
JEAN RUSSO	5.00	26.28	131.42
<b>Bussiness Operations:</b>			
FRANK NOTARO	30.00	23.57	707.05
<b>COMPUTER SUPPORT:</b>			
TROXLER LOUIS	70.00	27.27	1,908.98
ERNESTO PEREZ	5.00	30.87	154.37
SION MANSOOR	40.00	24.67	986.91
YINGJIA DING	309.00	43.33	13,390.30
STACY MORNINGSTAR	3.00	34.32	102.95

<b>Special Hearing Magistrates by Direct Voucher</b>	
3400 Contractual Services (Recur)	<b>137,346.00</b>

<b>Miscellaneous Legal Expenses - Monroe Kiar</b>	
3140 Miscellaneous Legal Expenses - Counsel	<b>100,440.00</b>

<b>VAB Staff</b>	
1200 Regular Salaries And Wages	210,533.41
1310 Other Salaries And Wages	-
1401 Overtime-Straight Time	183.04
1410 Overtime-Premium Dist	885.00
2100 FICA Taxes	16,447.87
2200 Retirement Contributions	16,285.64
2310 Group Insurance	45,785.42
2313 Basic Life Insurance	392.18
2400 Workers' Compensation	195.00
4510 Self Insurance	410.00
<b>Total</b>	<b>291,117.56</b>

<b>Computers, Printers, &amp; Software</b>	
4120 Software Support	<b>3,476.97</b>

<b>Postage</b>	
4242 Postage Cost-Oit	<b>2,439.02</b>

<b>Advertising &amp; Printing</b>	
4701 Internal Printing	68.00
4830 Advertising	-
<b>Total</b>	<b>68.00</b>

<b>Office Supplies &amp; Equipment &amp; Equipment Maintenance</b>	
4161 Telecommunications - Other	194.94
4420 Rental Equipment	-
4620 Equipment Maintenance	-
5100 Office Supplies	6,275.37
5101 Office Equip < \$1000	1,541.35
<b>Total</b>	<b>8,011.66</b>

<b>Telephone</b>	
4130 Telephone Allocation Charges	<b>1,453.60</b>

<b>Travel, Education &amp; Training</b>	
4000 Travel and Per Diem	246.00
4010 Education Courses	-
<b>Total</b>	<b>246.00</b>

<b>Miscellaneous</b>	
4610 Building Maintenance	-
5500 Miscellaneous Expense	-
6410 Replacement Equipment	-
<b>Total</b>	<b>-</b>