

**THE FLORIDA COLLEGE SYSTEM
2020-2021
ADMINISTRATIVE COST REPORT SUMMARY ANALYTICS**

COLLEGE	ADMINISTRATIVE COST	% OF INSTITUTIONAL SUPPORT EXCLUDED	ADMINISTRATIVE COST % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS	2020-21 FTE-3	ADMINISTRATIVE COST PER FUNDABLE FTE
1 Eastern Florida State College	\$ 4,053,387	68.13%	5.68%	9,942	\$407.72
2 Broward College	\$ 15,177,076	55.16%	9.37%	24,405	\$621.87
3 College of Central Florida	\$ 2,237,141	74.05%	5.42%	4,515	\$495.52
4 Chipola College	\$ 1,597,330	56.55%	9.83%	1,350	\$1,182.94
5 Daytona State College	\$ 7,234,650	48.03%	10.12%	10,245	\$706.19
6 Florida SouthWestern State College	\$ 5,763,594	47.17%	8.22%	9,802	\$588.00
7 Florida State College at Jacksonville	\$ 7,729,005	67.50%	5.78%	15,457	\$500.03
8 The College of the Florida Keys	\$ 1,053,116	67.46%	9.34%	789	\$1,334.24
9 Gulf Coast State College	\$ 2,443,849	58.07%	7.80%	3,004	\$813.45
10 Hillsborough Community College	\$ 10,411,278	53.39%	8.71%	19,539	\$532.84
11 Indian River State College	\$ 4,568,498	45.59%	5.60%	10,860	\$420.69
12 Florida Gateway College	\$ 2,607,460	39.12%	12.44%	2,182	\$1,194.82
13 Lake-Sumter State College	\$ 2,536,138	60.54%	10.11%	3,189	\$795.28
14 State College of Florida, Manatee-Sarasota	\$ 3,870,439	66.72%	8.50%	6,427	\$602.22
15 Miami Dade College	\$ 27,798,956	60.23%	8.38%	41,113	\$676.17
16 North Florida College	\$ 948,088	53.31%	9.97%	775	\$1,224.13
17 Northwest Florida State College	\$ 3,115,378	59.37%	10.17%	3,414	\$912.58
18 Palm Beach State College	\$ 7,663,247	57.44%	6.49%	18,847	\$406.61
19 Pasco-Hernando State College	\$ 2,815,200	71.66%	5.93%	6,911	\$407.35
20 Pensacola State College	\$ 4,384,842	68.24%	6.60%	6,299	\$696.08
21 Polk State College	\$ 3,643,162	61.85%	7.21%	6,082	\$599.04
22 St. Johns River State College	\$ 3,348,010	55.64%	9.98%	4,396	\$761.67
23 St. Petersburg College	\$ 11,720,760	29.77%	9.36%	16,836	\$696.16
24 Santa Fe College	\$ 4,864,170	68.37%	6.15%	9,879	\$492.38
25 Seminole State College of Florida	\$ 6,579,084	54.97%	8.39%	12,083	\$544.49
26 South Florida State College	\$ 2,562,895	43.45%	11.53%	2,322	\$1,103.89
27 Tallahassee Community College	\$ 4,318,198	69.38%	7.59%	8,596	\$502.33
28 Valencia College	\$ 15,420,365	48.84%	7.24%	34,235	\$450.43
FCS	\$ 170,465,315	57.75%	7.88%	293,493	\$580.82

Highest:	74.05%	12.44%	41,113	\$	1,334
Lowest:	29.77%	5.42%	775	\$	407
Range:	44.28%	7.01%	40,338	\$	928

THE FLORIDA COLLEGE SYSTEM
2020-2021
ADMINISTRATIVE COST REPORT COMPARATIVE MATRICES

*Determined by reporting preponderance.

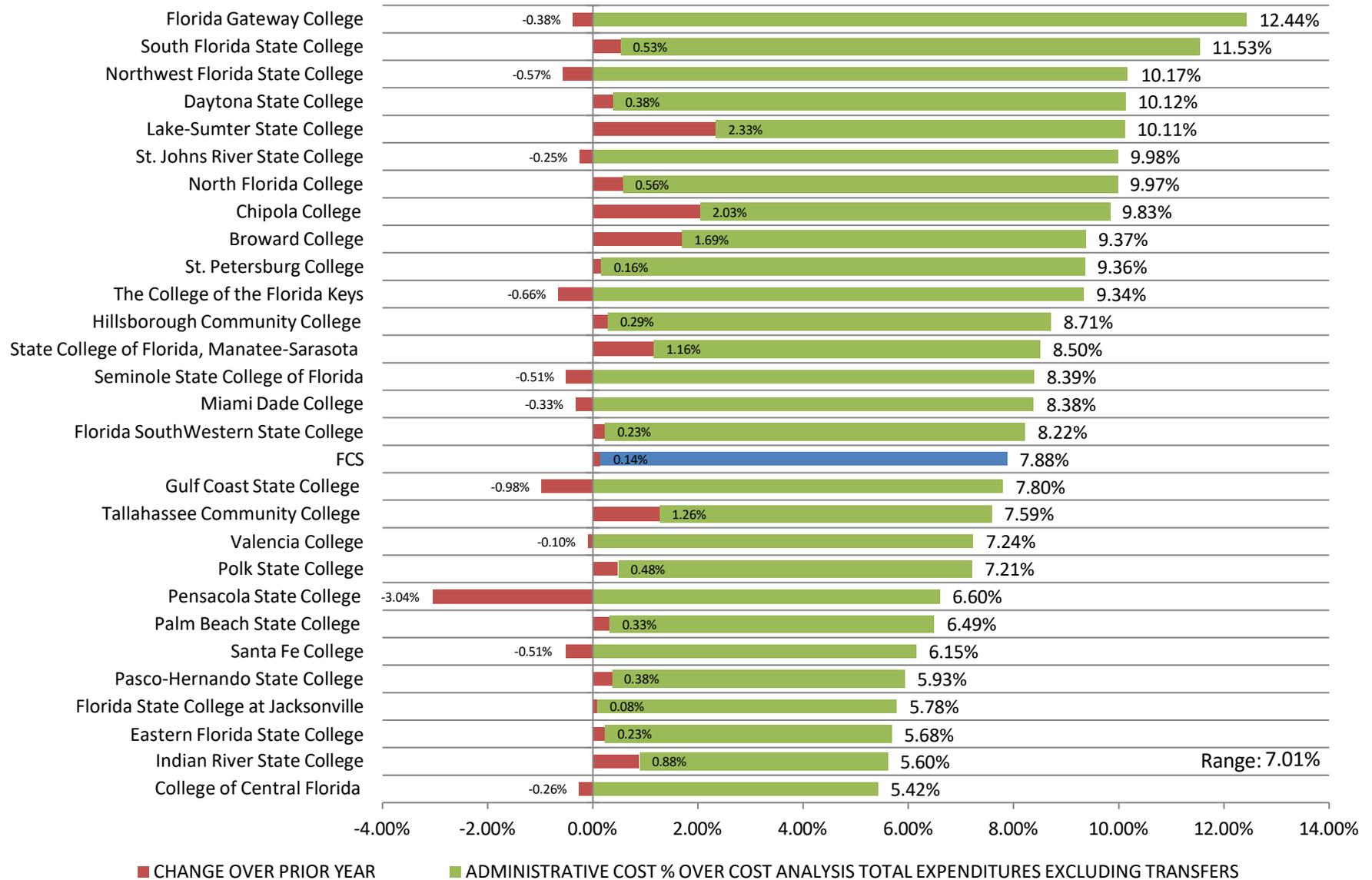
YES / NO / PARTIAL MATRIX (Yes means it is administrative)

COLLEGE		Eastern F	Broward	College o	Chipola C	Daytona	Florida S	Florida St	The Colle	Gulf Coas	Hillsboro	Indian Riv	Florida G	Lake-Sur	State Coll	Miami Da	North Flo	Northwes	Palmetto	Pasco-H	Pensacol	Polk Stat	St. Johns	St. Peter	Santa Fe	Seminole	South Fl	Tallahas	Valencia	FCS*		
16000000	Institutional Support Control (Administrative)																															
16100000	Executive Management Control																															
16110000	College-Wide Management									Partial																					Yes	
16111000	District Board of Trustees	Yes		yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
16112000	President	Yes	Partial	yes	Yes	Yes	Yes	Yes	Partial	Yes	No	Yes	Yes	Yes	Partial	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
16113000	Assistant to the President		Partial	yes	Yes	No					Yes						Yes			No				Yes	Partial	Yes	Yes	Partial	Yes	Yes		
16114000	Executive Vice President/Vice President(s)		Partial		Yes	Yes	Yes	No		Yes	Yes	Partial	Partial	Partial	Partial	Partial	Yes	Yes	Yes		Yes		Yes	Partial	No	Yes	Yes	Partial	Yes	Yes		
16115000	Chief Campus Administrators in Multi-Campus Colleges	No	Partial				No			No			No	Partial	No					No			No	Partial	No		Yes	Yes	No	No		
16116000	Equal Access, Equal Opportunity, Equal Employment Officer				Yes	Yes				Yes				Partial	Yes		No						Yes		No	Yes		Yes	Yes	Yes		
16117000	Internal Auditing																													Yes	Yes	
16120000	Educational Planning and Development			Yes	No	No	No							Partial	Yes	Yes			No			No			No	No				No	No	
16121000	Institutional Research	No	Partial	no	No	No	No	No	No	Yes		Partial	No	Yes	Yes	No	Yes	Yes	No	No	yes		No	No	No	No	NO	No	No	No		
16122000	Analytical Studies		Partial							Yes			No	No	No					No		No								Yes		
16130000	Legal Services	Yes	Partial	yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	yes	Yes	Yes	Yes	Yes	Yes	Yes	YES	No	Yes	Yes		
16140000	College-Wide Planning and Management Committees, Council or Task Forces											Yes	No	No	Yes										No					No		
16141000	Faculty Senates													No										No						No	No	
16142000	Planning Committees												Partial						No								YES			Yes		
16143000	Administrative Councils																							Yes						Yes	Yes	
16200000	Fiscal Operations Control																															
16210000	Fiscal Control												Partial					Partial					Yes	Partial		Partial	Yes				Partial	
16211000	Business Officer (Financial Duties)	Yes	Partial		Yes	Yes			Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes		Yes		Yes	Yes	Yes	Yes	YES		Yes	Yes		
16212000	Comptroller	Yes				Partial				Yes	Yes	Yes	Partial		Partial	Yes			Partial		partial			Yes	Yes	Yes			Yes	Yes		
16213000	Budget Administration and Control	Yes	Partial		Yes	Yes				Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
16220000	Financial Operations			yes	Partial		Partial	Partial	Yes	Partial	Partial	Partial	Partial	Yes	Yes	Yes	Partial		Partial	no	Partial				Yes	Yes	Partial		Partial	Partial		
16221000	Payroll Operation	Yes	Partial		Yes	Yes				Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes		
16222000	Bursar	No	Partial		Partial					No	No	No	Partial	No					No	No					No	No			No	No		
16223000	Cashier	No			Yes	Yes	No			Yes	No	No	No								no			Partial	No	NO	No	No	No	No		
16224000	Disbursement	Yes	Partial		Yes	Yes				Yes	Yes	Yes				Yes	Yes								Yes				Yes	Yes		
16225000	Accounting	Partial	Partial		Partial						Yes				Partial	Yes			Yes					Partial	Partial	Yes				Partial	Partial	
16230000	Investment Management															Yes														Yes	Yes	
16231000	Cash Flow Management		Yes																											No	Yes	
16232000	Endowment Management																															
16240000	Grants and Contracts Financial Management			no														No	No						Partial	No		No	No	No	No	
16241000	Grants Management					No		No	No	Yes	No	No	No				No	No						Partial	No		No	No	No	No	No	
16242000	Grants Accounting	Yes	Partial							Yes	No					No										Yes				No	No	
16300000	General Administrative and Logistical Services Control																															
16310000	Administrative Data/Telecommunication Services		No	no	Partial	No		No	No	No	No	No	No	No	No	No	Partial		No	no	No	No	Partial		Partial	No	NO	No	No	No	No	
16310100	Computing	No				No	Partial	No	No	No	Partial	No	Partial	No	Partial	No	No	Yes	No	no	no	No	No	Yes	Partial	No	NO	No	No	No	No	
16310200	Telecommunications					Yes							No		Partial	No			No	No	no	no		Yes	Yes	No	NO	No	No	No		
16310300	Networking					No				No				No	No	No	No	No	No	no	no	no		Yes	Partial	No	NO	No	No	No		
16320000	Human Resources	Yes	Partial	Partial	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Partial	Yes	Yes	Partial	Yes	Yes	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Partial	Yes	YES	Yes	Yes	Yes	
16330000	Logistical Services				Partial											Yes	Yes	No					No							Yes	Yes	
16330100	Purchasing	Yes	Partial	yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	Yes	Partial	Yes	Yes	Yes	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes	Yes	YES	Yes	Yes	Yes	
16330200	Receiving		Partial	No	Yes					Yes	No										yes			No	Yes	No			Yes	Yes		
16330300	Shipping																														Yes	
16330400	Warehousing		Partial				No								Yes															Yes	Yes	
16330500	Property Management			Yes	Yes					No				Yes	Yes				Yes					Yes	Yes		No			Yes	Yes	
16330600	Mail and Distribution		Partial	No	Yes	Yes	No	No	No	No	No	No	No	Partial	No	No			No	yes	No			Yes	No		NO	No	No	No		
16330700	Telephone Service/Operations			no	No	No	No	No	No	No	No	No	No	No	No	No	No			No	no	No	No	Yes	No		NO	No	No	No	No	
16330800	General Printing and Reproduction			no	No	Yes			Yes		No		No	Partial	No	No	No	No	No	no	No	No	Partial							No	No	
16330900	Campus Transportation (including motor pool)	No		no	No	No					No	No	No	Partial	No	No	Partial				no			Yes					No	No	No	
16331000	Parking and Parking Space Management										No																				No	No
16340000	Other General Expenses			No	No		No	Partial	No	No	No	No	No	Partial	Yes	No			No	no	no						YES	No	No	No	No	
16341000	Business Hospitality	No	Yes				Yes			No	No	No		Partial	Yes	Yes	No		No	no	no				Yes	No	YES	YES		No	No	
16342000	Organizational Memberships	No	Yes	Partial	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	
16343000	General Insurance (other than property)	No	Yes	no	No	No	Partial	No	No	No	No	No	No	Partial	No	No	No	No	No	no	no	No	No	No	No	No	Partial		No	No	No	
16344000	Commencement (Graduation)	No			No	No	No			No			No	No	No	No	No	No	No	no	no	No	No	No	No	NO				No	No	
16400000	Unassigned																															
16500000	Unassigned																															
16600000	Administrative and Support Staff Services Control																															
16610000	In-Service Training										Yes												Yes	Yes					No	Yes	Yes	
16620000	Sabbatical Leaves (Administrative and Support Staff only)																															
16630000	Training Institutes, etc.		Partial	yes																						No				No	No	
16700000	Community Relations Control																															
16710000	Alumni Relations		Partial		No	Yes		No												No	no		Partial	No						Yes	No	
16720000	Community and/or Public Relation Activities	No	Partial	Partial	Partial	Yes	No	No	No	No	Yes	No	No	Partial	Partial	Yes	No	No	No	Partial	no	Partial	Partial	Partial	Partial	YES	Partial	Partial	Partial	Partial		
16730000	Development (Fund Raising)	No	Partial	Partial		No	No	No			Yes	No	No	No	No	No	No	No	No	No	no	No	No	No	No	NO	No	No	Yes	No	No	
16800000	Unassigned																															
16900000	Unassigned																															

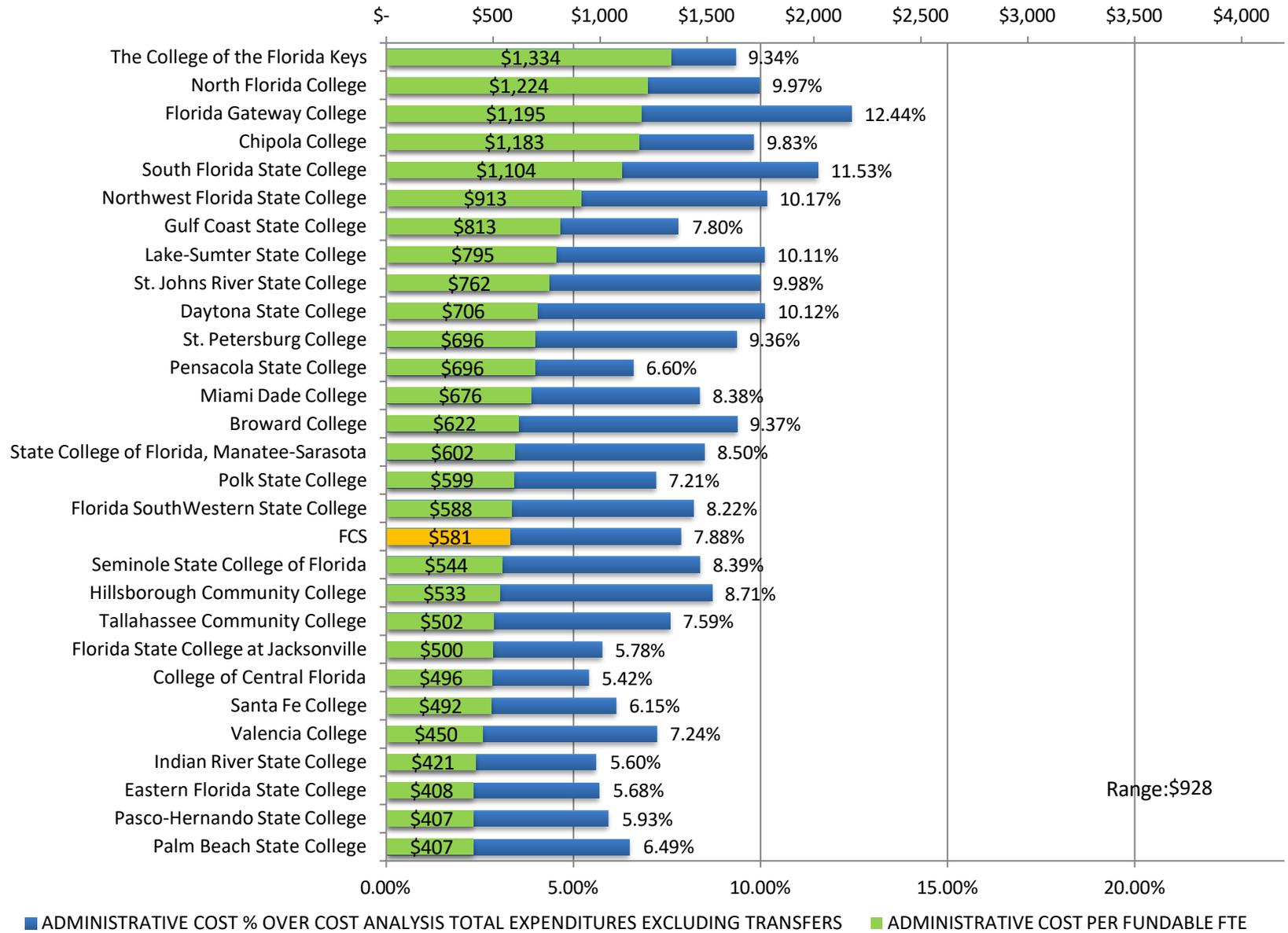
% EXCLUDED MATRIX

COLLEGE		Eastern F	Broward	College of	Chipola	Daytona	Florida S	Florida S	Florida K	Gulf Coast	Hillsboro	Indian R	Florida G	Lake-Sun	State Col	Miami Da	North Flo	Northwe	Palm Bea	Pasco-Hd	Pensacol	Polk Stat	St. Johns	St. Peter	Santa Fe	Seminole	South Fl	Tallahas	Valencia	FCS	
16000000	Institutional Support Control (Administrative)																														
16100000	Executive Management Control	38%	32%	14%	0%	15%	16%	52%	25%	16%	64%	0%	22%	50%	34%	55%	45%	2%	32%	66%	0%	43%	38%	30%	53%	24%	18%	62%	43%	40%	
16110000	College-Wide Management										39%																				
16111000	District Board of Trustees	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
16112000	President	0%	51%	0%	0%	0%	0%	0%	24%	0%	100%	0%	0%	0%	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7%	
16113000	Assistant to the President		23%	0%		0%	100%					0%					0%			100%										17%	
16114000	Executive Vice President/Vice President(s)		16%		0%	0%	0%			0%	0%	0%	40%	42%	34%	10%		0%	0%		0%		0%	15%	77%	0%	0%	80%	0%	13%	
16115000	Chief Campus Administrators in Multi-Campus Colleges	100%	27%				100%				100%			100%	90%	100%				100%			100%		100%	0%	0%	80%	0%	97%	
16116000	Equal Access, Equal Opportunity, Equal Employment Officer				0%		0%				0%				50%	0%		100%				0%			100%	0%		0%		7%	
16117000	Internal Auditing																													0%	
16120000	Educational Planning and Development				0%	100%		100%							30%	0%	0%		100%			100%				100%					35%
16121000	Institutional Research	100%	49%	100%		100%	100%	100%	100%		0%	4%	100%	0%	100%	100%	0%	100%	100%	100%	0%		100%	100%	100%	100%	100%	100%	100%	82%	
16122000	Analytical Studies		86%								0%			100%		100%				100%			100%							78%	
16130000	Legal Services	0%	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	10%	
16140000	College-Wide Planning and Management Committees, Council or Task Forces												0%	100%	100%	0%									100%					20%	
16141000	Faculty Senates														100%									100%						100%	100%
16142000	Planning Committees														30%					100%								0%			80%
16143000	Administrative Councils																							0%							0%
16200000	Fiscal Operations Control	28%	40%	19%	21%	24%	25%	11%	42%	0%	-6%	36%	56%	17%	31%	50%	0%	37%	48%	23%	28%	26%	44%	38%	55%	49%	30%	15%	55%	35%	
16210000	Fiscal Control												64%						22%				0%	44%		55%	0%			43%	
16211000	Business Officer (Financial Duties)	0%	50%		0%			0%		0%	0%	0%	25%		10%	0%			53%		1%		0%	0%	0%	0%	0%	0%	0%	11%	
16212000	Comptroller	0%				32%			0%	0%	0%	0%	25%		10%	0%			53%		1%		0%	0%	0%	0%	0%	0%	0%	11%	
16213000	Budget Administration and Control	0%	41%		0%	0%	0%	0%	0%	0%	0%	0%	0%			52%			0%			0%	0%	0%	0%	0%	0%	0%	0%	39%	
16220000	Financial Operations			0%	21%		11%	31%	0%	-17%	4%	25%	17%		0%	0%	20%		20%	100%	29%		0%	0%	96%		5%		14%		
16221000	Payroll Operation	0%	65%		0%	0%					0%	25%	0%		0%	0%	0%		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	7%	
16222000	Bursar	100%	61%		78%						100%	100%	0%		85%	100%			100%	100%					100%	0%			100%	87%	
16223000	Cashier	100%				0%	100%		0%	0%	100%	100%							100%	100%		100%			78%	100%	100%	100%	100%	90%	
16224000	Disbursement	0%	73%		0%				0%	0%	0%	0%				0%					100%		43%		100%	100%	100%	100%	100%	16%	
16225000	Accounting	39%	17%		27%							0%				63%			0%						0%					27%	
16230000	Investment Management															0%														0%	
16231000	Cash Flow Management		0%																											100%	42%
16232000	Endowment Management																														
16240000	Grants and Contracts Financial Management			100%							0%	100%	100%	100%				100%	100%			100%		70%		100%		100%	100%	100%	
16241000	Grants Management					100%			100%		0%	100%	100%	100%				100%	100%			100%		70%		100%		100%	100%	100%	
16242000	Grants Accounting	0%	76%						0%		100%	100%	100%			100%			100%			100%		70%		100%		100%	100%	80%	
16300000	General Administrative and Logistical Services Control	86%	81%	91%	78%	65%	60%	83%	83%	82%	76%	68%	26%	77%	85%	80%	61%	69%	58%	83%	88%	82%	68%	30%	81%	73%	68%	86%	53%	74%	
16310000	Administrative Data/Telecommunication Services		100%	100%	90%	100%			100%	100%	100%			100%		100%	100%	70%		100%	100%	100%	80%		95%	100%	100%	100%	100%	96%	
16310100	Computing	100%				100%	75%	100%		100%	45%	100%	20%		95%	100%	100%	100%	0%	100%	100%	100%		0%	95%	100%	100%			88%	
16310200	Telecommunications				0%								100%		95%	100%	100%		100%	100%	100%	100%		0%	95%	100%	100%			86%	
16310300	Networking				100%						100%				100%	100%	100%		100%	100%	100%	100%		0%	95%	100%	100%			96%	
16320000	Human Resources	0%	56%	30%	0%	0%	0%	0%	0%	0%	0%	16%	0%	0%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%	0%	0%	0%	6%	
16330000	Logistical Services				75%										0%		100%			100%	100%	100%								25%	
16330100	Purchasing	0%	58%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	11%	
16330200	Receiving		98%	100%		0%				0%	100%					0%	0%	0%	0%	0%	0%	0%	100%	0%		100%				58%	
16330300	Shipping																														
16330400	Warehousing		100%				100%																			100%					83%
16330500	Property Management				0%	0%					100%			0%	0%				0%						0%					5%	
16330600	Mail and Distribution		93%		100%	0%	0%	100%		100%	100%	100%	100%	100%	95%	100%	100%			100%	0%	100%		0%	100%		100%	100%	100%	81%	
16330700	Telephone Service/Operations			100%	100%		100%	100%	100%	100%	100%	100%		100%	100%	100%	100%			100%	100%	100%		0%	100%		100%	100%		97%	
16330800	General Printing and Reproduction			100%	100%	0%			0%		100%				100%	95%	100%	100%	100%	100%	100%	100%		40%						84%	
16330900	Campus Transportation (including motor pool)	100%		100%	100%	100%					100%				100%	95%	100%		70%		100%	100%		0%					100%	91%	
16331000	Parking and Parking Space Management										100%				100%																100%
16340000	Other General Expenses			100%	100%			100%	86%	100%	100%			100%	95%	0%	100%			100%	100%						0%	100%	100%	94%	
16341000	Business Hospitality	100%	0%				0%		100%	100%				100%	95%	0%			100%	100%	100%					0%	100%	0%		9%	
16342000	Organizational Memberships	100%		50%	0%	100%		100%		0%		0%		0%	0%	0%	100%	100%	100%	0%	0%	0%		0%	0%	0%		100%	0%	52%	
16343000	General Insurance (other than property)	100%	0%	100%	100%	100%	94%	100%		100%			100%	100%	95%	100%	100%	100%	100%	100%	100%	100%		100%	100%	91%		100%	96%		
16344000	Commencement (Graduation)	100%			100%	100%	100%	100%		100%			100%	100%	100%	100%	100%	100%		100%	100%	100%				100%	100%	100%		100%	
16400000	Unassigned																														
16500000	Unassigned																														
16600000	Administrative and Support Staff Services Control		96%	0%							0%												0%		0%	100%		100%	79%	77%	
16610000	In-Service Training										0%												0%		0%					4%	
16620000	Sabbatical Leaves (Administrative and Support Staff only)																														
16630000	Training Institutes, etc.		96%	0%																						100%				98%	
16700000	Community Relations Control	100%	33%	77%	86%	41%	100%	100%	100%	100%	0%	100%	100%	64%	75%	0%	100%	100%	100%	97%	100%	56%	69%	6%	58%	50					

2020-21 FCS ADMINISTRATIVE COST % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS



2020-21 FCS ADMINISTRATIVE COST PER FUNDABLE FTE AND % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS



2020-21 FCS % OF INSTITUTIONAL SUPPORT EXCLUDED FROM ADMINISTRATIVE COST

