

**THE FLORIDA COLLEGE SYSTEM**  
**2023-24**  
**ADMINISTRATIVE COST REPORT SUMMARY ANALYTICS**

COLLEGE	ADMINISTRATIVE COST	% OF INSTITUTIONAL SUPPORT EXCLUDED	ADMINISTRATIVE COST % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS	2023-24 FTE-3	ADMINISTRATIVE COST PER FUNDABLE FTE
Eastern Florida State College	\$ 4,399,515	70.36%	5.19%	9,607	\$457.96
Broward College	\$ 13,526,188	60.13%	8.01%	22,124	\$611.38
College of Central Florida	\$ 3,248,697	82.54%	5.82%	4,372	\$743.12
Chipola College	\$ 2,213,220	54.25%	11.89%	1,339	\$1,653.01
Daytona State College	\$ 8,475,390	49.21%	9.66%	9,945	\$852.19
Florida SouthWestern State College	\$ 7,486,343	44.47%	9.15%	9,245	\$809.75
Florida State College at Jacksonville	\$ 8,714,590	66.23%	6.08%	15,000	\$580.98
The College of the Florida Keys	\$ 1,646,724	67.13%	11.05%	936	\$1,760.07
Gulf Coast State College	\$ 2,901,943	60.41%	7.73%	3,326	\$872.55
Hillsborough Community College	\$ 14,172,773	46.50%	10.17%	17,542	\$807.93
Indian River State College	\$ 7,534,077	43.33%	8.62%	10,760	\$700.23
Florida Gateway College	\$ 3,375,480	37.61%	13.24%	2,085	\$1,619.25
Lake-Sumter State College	\$ 3,825,645	62.03%	10.45%	3,402	\$1,124.66
State College of Florida, Manatee-Sarasota	\$ 3,802,091	73.27%	7.33%	5,862	\$648.62
Miami Dade College	\$ 29,037,617	66.85%	7.58%	44,161	\$657.54
North Florida College	\$ 1,055,535	61.93%	8.26%	858	\$1,230.80
Northwest Florida State College	\$ 4,063,160	56.81%	10.63%	3,499	\$1,161.17
Palm Beach State College	\$ 10,492,271	50.48%	7.60%	16,563	\$633.50
Pasco-Hernando State College	\$ 3,799,766	69.26%	6.60%	6,447	\$589.40
Pensacola State College	\$ 4,556,689	74.15%	6.76%	5,923	\$769.39
Polk State College	\$ 7,256,769	37.29%	11.61%	5,990	\$1,211.42
St. Johns River State College	\$ 4,577,034	54.37%	10.55%	4,325	\$1,058.27
St. Petersburg College	\$ 19,233,181	24.85%	13.27%	14,810	\$1,298.64
Santa Fe College	\$ 9,031,283	56.71%	9.12%	10,112	\$893.16
Seminole State College of Florida	\$ 8,296,984	52.59%	9.35%	10,389	\$798.61
South Florida State College	\$ 3,492,757	47.38%	10.40%	2,566	\$1,361.17
Tallahassee State College	\$ 4,107,353	76.02%	5.35%	9,649	\$425.66
Valencia College	\$ 16,732,975	59.57%	6.34%	33,307	\$502.39
FCS	\$ 211,056,049	58.75%	8.30%	284,141	\$742.79

Highest:	82.54%	13.27%	44,161	\$	1,760
Lowest:	24.85%	5.19%	858	\$	426
Range:	57.69%	8.08%	43,303	\$	1,334

**THE FLORIDA COLLEGE SYSTEM**  
**2023-24**  
**ADMINISTRATIVE COST REPORT COMPARATIVE MATRICES**

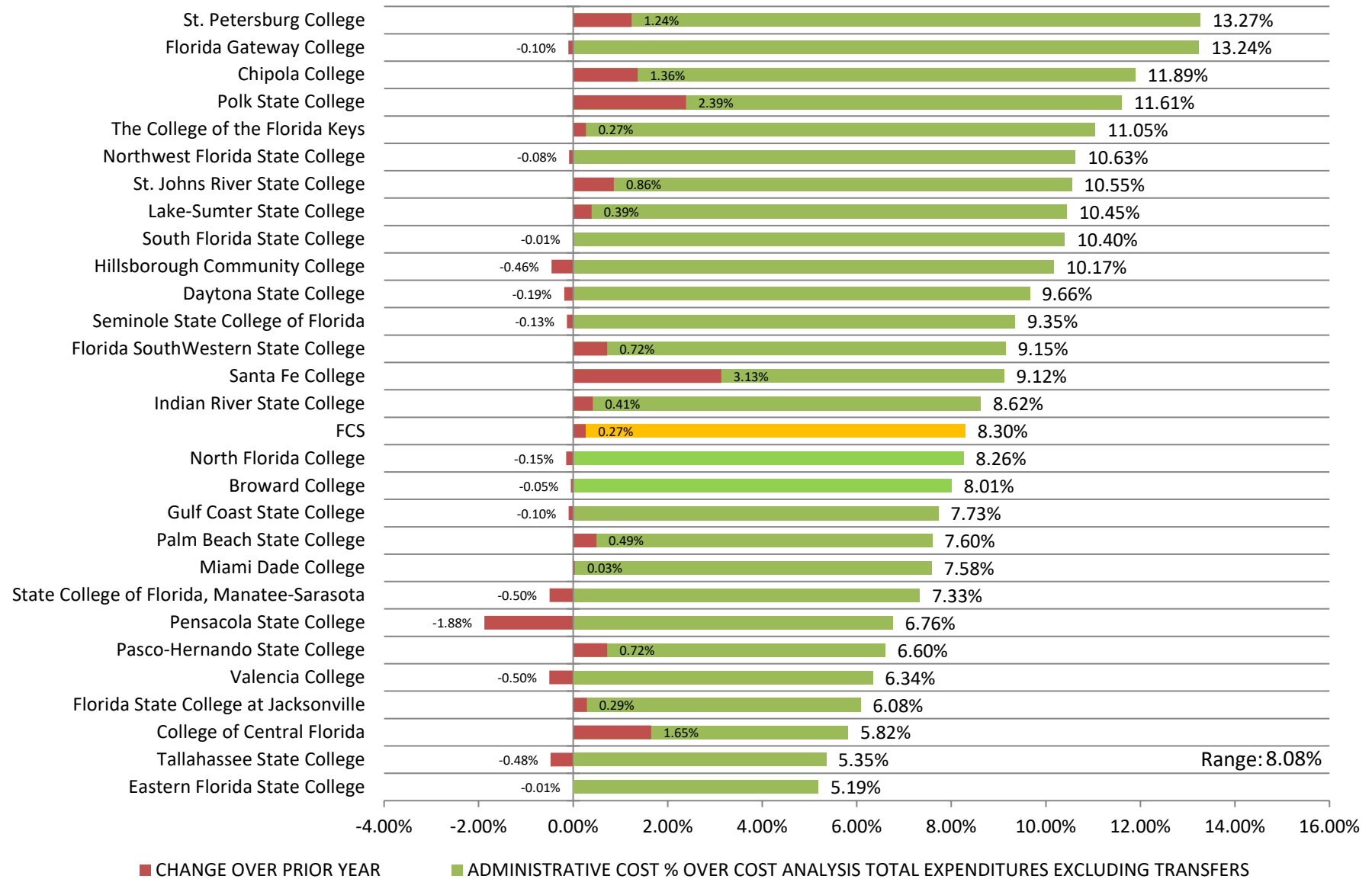
\*Determined by reporting preponderance.

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

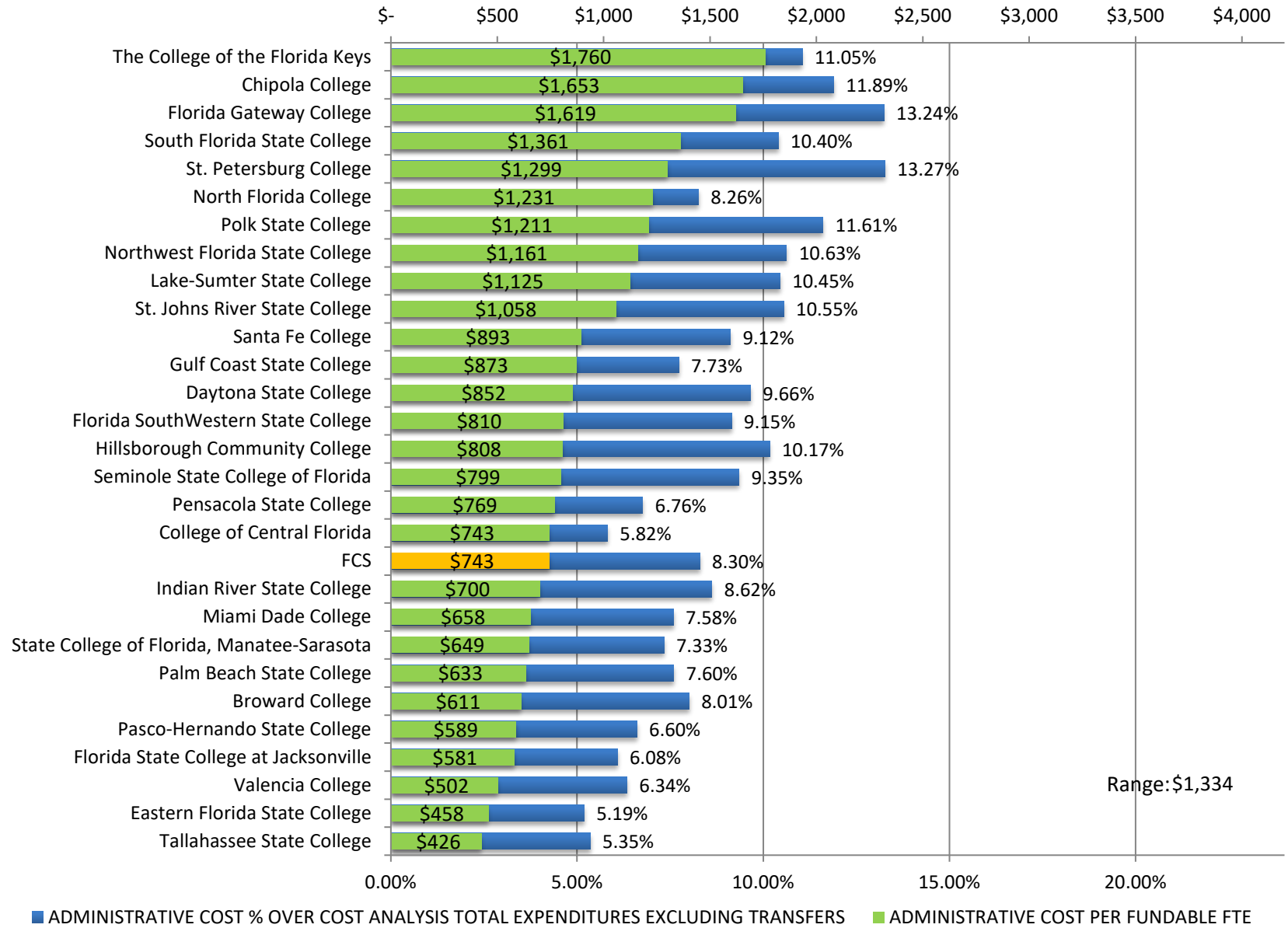
COLLEGE		Eastern F	Broward	College of Chipola	C	Daytona S	Florida S	Florida S	The Colle	Gulf Coast	Hillsborough	Indian Riv	Florida G	Lake-Sum	State Coll	Miami Da	North Flo	Northwes	Palm Bea	Pasco-H	Pensacol	Polk State	St. Johns	St. Peters	Santa Fe	Seminole	South Flo	Tallahass	Valencia	FCS*
16000000	Executive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

		% EXCLUDED MATRIX																														
		COLLEGE		Eastern F	Broward	College of	Chipola C	Daytona S	Florida S	Florida St	Florida K	Gulf Coast	Hillsborou	Indian Riv	Florida G	Lake-Sum	State Coll	Miami Da	North Flor	Northwes	Palm Bea	Pasco-Ho	Pensacol	Polk State	St. Johns	St. Peters	Santa Fe	Seminole	South Flo	Tallahass	Valencia	FCS
16000000	Institutional Support Control (Administrative)																															
16100000	Executive Management Control		34%	32%	53%	0%	18%	15%	38%	6%	10%	49%	0%	19%	57%	62%	56%	45%	0%	49%	63%	14%	21%	34%	33%	54%	20%	26%	46%	54%	41%	
	16110000 College-Wide Management			0%	0%	0%					24%												100%								25%	
	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%	19%	0%	0%	0%	0%	0%	2%	
	16112000 President		0%	2%	0%	0%	0%	0%	0%	5%	0%	0%	0%	0%	0%	50%	0%	0%	0%	0%	0%	0%	40%	0%	33%	0%	0%	0%	0%	0%	5%	
	16113000 Assistant to the President			49%		0%				0%		100%						0%			100%	0%					0%				71%	
	16114000 Executive Vice President/Vice President(s)			10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	40%	69%	62%	11%	0%	0%	0%		0%		0%	1%	75%	0%	0%		0%	15%	
	16115000 Chief Campus Administrators in Multi-Campus Colleges		100%	36%	100%							100%			100%	90%	100%	100%	100%		100%			100%	0%	100%	0%			100%	96%	
	16116000 Equal Access, Equal Opportunity, Equal Employment Officer							0%				0%				50%	0%						2%			100%	0%		0%		6%	
	16117000 Internal Auditing						100%																						0%	1%		
	16120000 Educational Planning and Development				0%	100%	100%									27%	0%					3%					100%				6%	
	16121000 Institutional Research		100%	47%		100%	100%	100%	100%			0%		5%	100%	50%	100%	100%	0%	100%	100%	100%	14%	100%	100%	100%	100%	100%	100%	100%	88%	
	16122000 Analytical Studies			87%								0%					100%							100%							81%	
	16130000 Legal Services		0%	15%	80%		0%	0%	0%		0%	0%	0%	0%	100%	50%	0%	0%	0%	100%	0%	0%		0%	0%	0%	0%	0%	100%	0%	11%	
	16140000 College-Wide Planning and Management Committees, Council or Task Forces														0%	100%	100%	0%					0%			100%					27%	
	16141000 Faculty Senates															100%														100%	100%	
	16142000 Planning Committees															30%					100%							0%			98%	
	16143000 Administrative Councils					0%	100%																		0%						3%	
16200000	Fiscal Operations Control		30%	50%	18%	18%	26%	48%	22%	37%	0%	2%	28%	46%	7%	29%	62%	0%	26%	44%	34%	44%	32%	45%	31%	23%	43%	25%	78%	56%	40%	
	16210000 Fiscal Control																		0%						45%						28%	
	16211000 Business Officer (Financial Duties)		0%	48%		0%				0%		0%	0%	0%	12%			0%			0%							0%			15%	
	16212000 Comptroller		0%				51%			0%	0%	0%	0%	0%		10%	0%	0%		43%		29%		0%		0%	0%		0%		15%	
	16213000 Budget Administration and Control		0%	62%		0%	0%				0%		0%				78%			0%					0%		0%	0%	0%	0%	59%	
	16220000 Financial Operations				0%	18%			22%	34%	0%	5%	8%	25%	0%		0%	0%	21%		21%		31%				90%		78%		26%	
	16221000 Payroll Operation		0%	72%		0%	0%			0%			0%	0%	0%		0%			0%	0%	0%			0%	0%	0%			0%	6%	
	16222000 Bursar		100%	84%		81%	100%						100%	100%		85%	100%				100%	100%			0%	100%	100%			100%	95%	
	16223000 Cashier		100%							100%	0%		100%	100%								100%			100%	100%	100%	100%	100%	100%	93%	
	16224000 Disbursement		0%	75%		0%					0%		0%					0%								100%	100%	100%	100%	100%	18%	
	16225000 Accounting		65%	36%		24%				0%			0%				59%			0%					29%		0%				29%	
	16230000 Investment Management					0%											0%														0%	
	16231000 Cash Flow Management			0%																										100%	46%	
	16232000 Endowment Management																															
	16240000 Grants and Contracts Financial Management				100%									0%					100%												97%	
	16241000 Grants Management									100%		0%			100%					100%			100%		74%		100%			100%	84%	
	16242000 Grants Accounting		0%	51%						100%	0%						100%				100%						0%				100%	74%
16300000	General Administrative and Logistical Services Control		86%	88%	94%	77%	66%	53%	82%	82%	83%	68%	64%	30%	80%	86%	85%	69%	66%	38%	78%	91%	51%	70%	20%	78%	70%	70%	85%	68%	74%	
	16310000 Administrative Data/Telecommunication Services				100%	90%	100%		100%	100%	100%	100%	100%		100%		100%	100%	100%	70%		100%	100%	3%	80%	0%	95%	100%	100%	100%	94%	
	16310100 Computing		100%	100%	100%		100%	75%	100%		100%	32%	100%	20%		95%	100%	100%	100%	0%	100%	100%	73%		0%	95%	100%		100%		88%	
	16310200 Telecommunications					0%						100%			100%										0%		100%				87%	
	16310300 Networking					100%						100%					100%				100%	100%			0%	95%					96%	
	16320000 Human Resources		0%	55%	35%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%	50%	0%	0%	0%	0%	0%	0%	20%	0%	0%	2%	1%	0%	0%	0%	7%	
	16330000 Logistical Services						100%										0%		100%				41%			0%	0%	0%	0%	0%	35%	
	16330100 Purchasing		0%	67%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	0%	0%	0%	0%	0%	0%	8%		0%	0%	0%	0%	0%	0%	8%	
	16330200 Receiving			97%		0%					0%	100%								0%					100%	0%	100%				41%	
	16330300 Shipping																															
	16330400 Warehousing			83%			0%	100%									0%					100%			0%		100%					86%
	16330500 Property Management				0%	0%						100%					0%	0%		0%					0%				100%	0%	15%	
	16330600 Mail and Distribution			99%	100%	100%	0%	0%	100%		100%	100%	100%	100%	100%	100%	95%	100%	100%			100%	100%		0%	100%		100%	100%	100%	82%	
	16330700 Telephone Service/Operations				100%	100%		100%	100%	100%	100%	100%	100%			100%	95%	100%	100%			100%	100%	51%		0%	100%		100%	100%	86%	
	16330800 General Printing and Reproduction				100%	100%	0%			0%		100%				100%	95%	100%	100%	100%	100%	100%			100%		100%				88%	
	16330900 Campus Transportation (including motor pool)		100%		100%	100%	100%						100%		100%	95%	100%		0%		100%	100%			0%					100%	94%	
	16331000 Parking and Parking Space Management											100%					100%														100%	
	16340000 Other General Expenses				100%	100%			100%	92%		100%			100%	100%	95%	100%	100%		100%		100%				100%	0%	100%	100%	98%	
	16341000 Business Hospitality			0%			0%			100%	100%					0%	95%	0%		100%	100%						100%	0%			49%	
	16342000 Organizational Memberships		100%		100%	0%	100%			100%		0%	0%			0%	0%		100%	100%	100%	0%	100%	100%	0%	0%	0%	100%	0%	100%	58%	
	16343000 General Insurance (other than property)		100%	0%	100%	100%	100%	80%	100%		100%			100%	100%	95%	100%	100%	100%		100%	100%	100%		100%	100%	86%	0%	0%	100%	97%	
	16344000 Commencement (Graduation)		100%		100%	100%	100%	100%	100%		100%			100%	100%	100%	100%	100%	100%		0%	100%	100%	100%	6%		100%	100%			60%	
16400000	Unassigned																															
16500000	Unassigned																															
16600000	Administrative and Support Staff Services Control			79%	0%							0%											100%	100%		10%	100%			100%	76%	
	16610000 In-Service Training			100%								0%												100%	100%		10%			100%	13%	
	16620000 Sabbatical Leaves (Administrative and Support Staff only)																															
	16630000 Training Institutes, etc.				79%	0%																					100%				96%	
16700000	Community Relations Control		100%	29%	88%	51%	32%	100%	100%	100%	100%	0%	100%	100%	47%	75%	0%	100%	100%	100%	97%	100%	22%	63%	11%	54%	54%	44%	64%		54%	

## 2023-24 FCS ADMINISTRATIVE COST % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS



**2023-24 FCS ADMINISTRATIVE COST PER FUNDABLE FTE AND % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS**



## 2023-24 FCS % OF INSTITUTIONAL SUPPORT EXCLUDED FROM ADMINISTRATIVE COST

