

**THE FLORIDA COLLEGE SYSTEM
2014-2015
ADMINISTRATIVE COST REPORT SUMMARY ANALYTICS**

COLLEGE	ADMINISTRATIVE COST	% OF INSTITUTIONAL SUPPORT EXCLUDED	ADMINISTRATIVE COST % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS	2014-15 FTE-3	ADMINISTRATIVE COST PER FUNDABLE FTE
1 Eastern Florida State College	\$ 7,035,583	41.82%	9.91%	11,039	\$637.33
2 Broward College	\$ 12,438,941	61.20%	7.09%	30,126	\$412.90
3 College of Central Florida	\$ 2,281,965	65.91%	6.15%	5,771	\$395.45
4 Chipola College	\$ 1,557,448	53.90%	10.21%	1,432	\$1,087.68
5 Daytona State College	\$ 7,615,550	46.13%	9.47%	11,334	\$671.91
6 Florida SouthWestern State College	\$ 4,706,341	56.92%	7.41%	9,950	\$473.01
7 Florida State College at Jacksonville	\$ 8,152,963	66.44%	6.02%	20,218	\$403.26
8 Florida Keys Community College	\$ 1,139,167	55.50%	11.96%	707	\$1,610.58
9 Gulf Coast State College	\$ 2,369,157	52.55%	7.92%	3,990	\$593.80
10 Hillsborough Community College	\$ 9,429,565	60.84%	8.39%	20,270	\$465.20
11 Indian River State College	\$ 3,624,416	51.97%	4.48%	13,309	\$272.32
12 Florida Gateway College	\$ 1,984,136	56.24%	10.84%	1,948	\$1,018.55
13 Lake-Sumter State College	\$ 2,203,336	56.43%	10.26%	2,787	\$790.66
14 State College of Florida, Manatee-Sarasota	\$ 2,777,925	73.19%	6.78%	7,538	\$368.52
15 Miami Dade College	\$ 22,543,675	62.83%	7.54%	53,685	\$419.92
16 North Florida Community College	\$ 854,538	56.89%	9.09%	806	\$1,060.48
17 Northwest Florida State College	\$ 3,277,009	54.21%	10.54%	4,776	\$686.20
18 Palm Beach State College	\$ 4,401,210	63.26%	3.88%	19,881	\$221.38
19 Pasco-Hernando State College	\$ 2,758,793	65.61%	6.16%	7,705	\$358.07
20 Pensacola State College	\$ 3,778,039	66.32%	6.69%	7,621	\$495.73
21 Polk State College	\$ 3,822,034	62.40%	7.78%	7,496	\$509.87
22 St. Johns River State College	\$ 4,188,684	43.44%	13.04%	4,722	\$887.00
23 St. Petersburg College	\$ 15,161,924	21.63%	10.57%	20,784	\$729.49
24 Santa Fe College	\$ 4,484,853	67.16%	6.21%	11,191	\$400.77
25 Seminole State College of Florida	\$ 6,451,129	56.42%	8.82%	13,113	\$491.95
26 South Florida State College	\$ 2,296,285	38.81%	10.67%	2,241	\$1,024.90
27 Tallahassee Community College	\$ 4,603,774	65.96%	7.80%	9,771	\$471.15
28 Valencia College	\$ 12,577,960	56.43%	7.50%	29,967	\$419.72
FCS	\$ 158,516,400	57.76%	7.68%	334,178	\$474.35

Highest:	73.19%	13.04%	53,685	\$	1,611
Lowest:	21.63%	3.88%	707	\$	221
Range:	51.56%	9.16%	52,978	\$	1,389

THE FLORIDA COLLEGE SYSTEM
2014-2015
ADMINISTRATIVE COST REPORT COMPARATIVE MATRICES

*Determined by reporting preponderance.

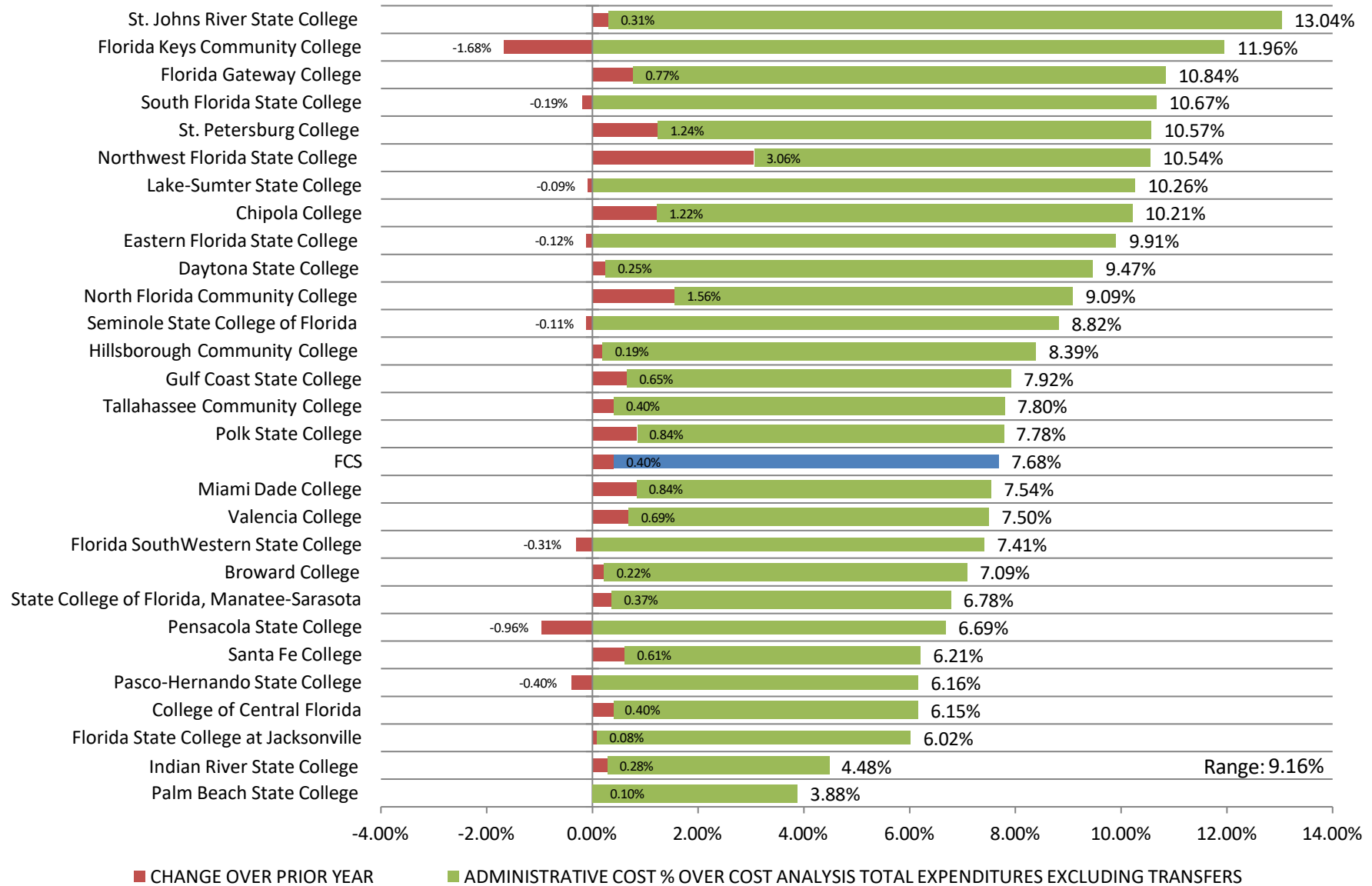
YES / NO / PARTIAL MATRIX (Yes means it is administrative)

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

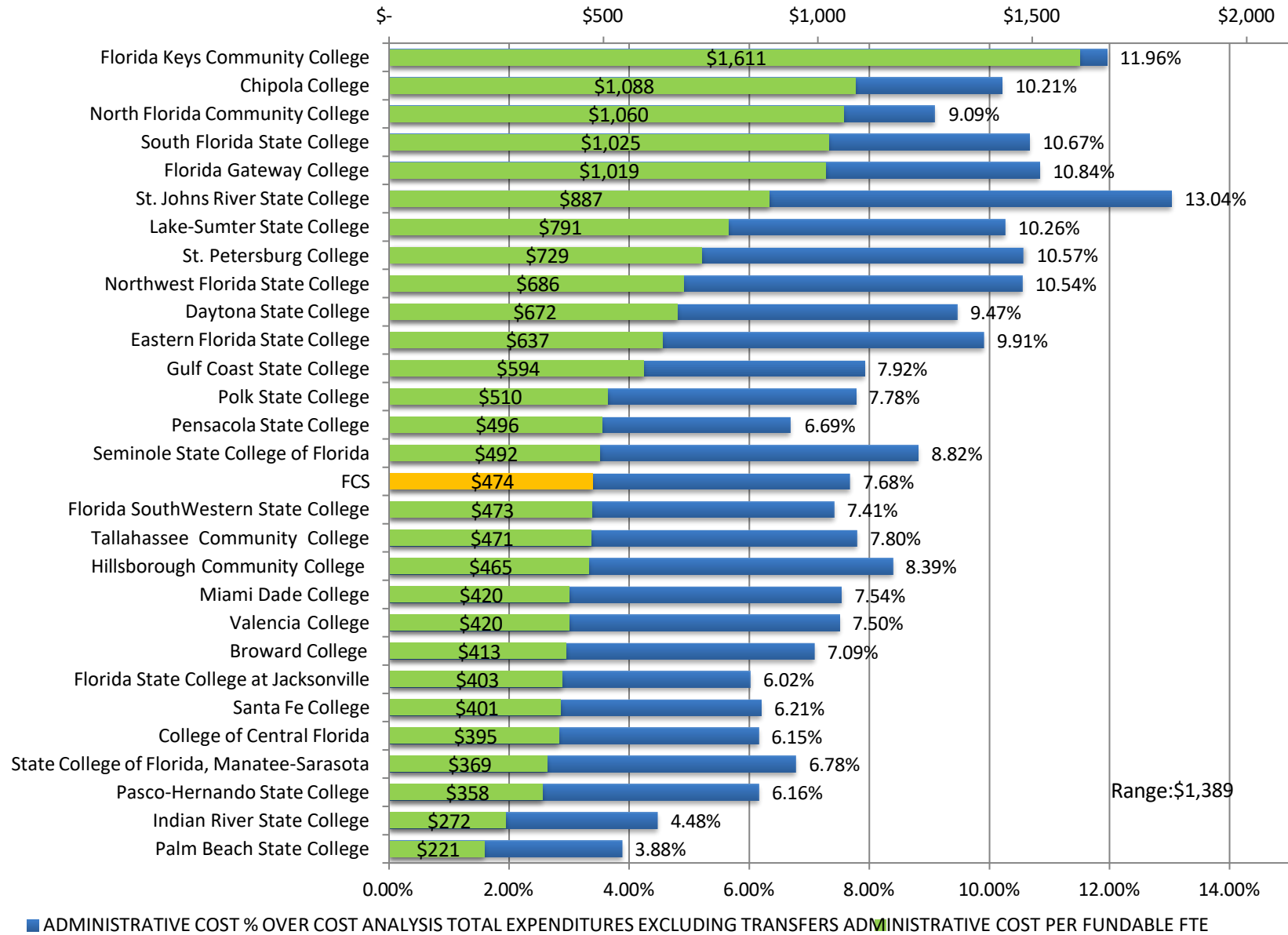
% EXCLUDED MATRIX

COLLEGE		Eastern F	Broward	College of	Chipola C	Daytona	Florida S	Florida S	Florida K	Gulf Coast	Hillsboro	Indian R	Florida G	Lake-Sun	State Col	Miami Da	North Flor	Northwes	Palm Bea	Pasco-Hd	Pensacol	Polk Stat	St. Johns	St. Peter	Santa Fe	Seminole	South Flor	Tallahass	Valencia	FCS	
16000000	Institutional Support Control (Administrative)																														
16100000	Executive Management Control	39%	23%	22%	8%	19%	48%	67%	90%	21%	58%	0%	37%	54%	56%	56%	28%	4%	32%	66%	22%	52%	36%	19%	50%	23%	14%	24%	30%	42%	
16110000	College-Wide Management						0%				39%																				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%	0%	
16112000	President		13%	0%	11%	0%	0%	0%	98%	0%	0%	0%	0%	0%	5%	0%	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	3%	
16113000	Assistant to the President		8%			0%	100%					0%									0%			0%						14%	
16114000	Executive Vice President/Vice President(s)	0%	20%	9%		0%	0%	0%		0%	0%	40%	52%	72%	0%		0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	0%	0%	12%		
16115000	Chief Campus Administrators in Multi-Campus Colleges	42%	19%				100%	100%			100%		100%	100%	100%	100%				100%		100%	100%		100%				90%		
16116000	Equal Access, Equal Opportunity, Equal Employment Officer					0%					0%				0%	0%		100%			10%	0%		0%					5%		
16117000	Internal Auditing		0%				0%								0%	0%								0%						0%	
16120000	Educational Planning and Development				0%	100%		100%		100%					100%	0%	41%									100%				24%	
16121000	Institutional Research	100%	45%	100%		100%	100%	100%	100%	100%	100%		100%	100%	100%	100%		0%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	91%	
16122000	Analytical Studies						100%				0%				100%						100%			0%		0%				46%	
16130000	Legal Services	0%	12%	0%		0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	18%	
16140000	College-Wide Planning and Management Committees, Council or Task Forces		76%										100%	100%	100%	0%									100%		0%	0%	25%		
16141000	Faculty Senates		83%												100%														0%	98%	
16142000	Planning Committees														100%								100%						0%	80%	
16143000	Administrative Councils					100%		100%							0%							100%		0%						8%	
16200000	Fiscal Operations Control	23%	57%	9%	24%	24%	64%	43%	10%	8%	13%	45%	57%	27%	80%	57%	12%	59%	42%	39%	23%	7%	44%	50%	66%	32%	0%	59%	44%		
16210000	Fiscal Control												72%				40%	22%		0%		0%	7%		50%				26%		
16211000	Business Officer (Financial Duties)	0%	30%			0%			11%																					18%	
16212000	Comptroller		0%				64%			0%	0%	25%		62%	0%	84%		50%		2%			0%		0%		0%	0%	29%		
16213000	Budget Administration and Control		63%			0%				0%	0%				58%				0%		2%			0%			0%	0%	51%		
16220000	Financial Operations			0%	24%		35%	9%	0%	21%	68%	20%	33%			0%		5%		17%		19%			64%		0%	31%			
16221000	Payroll Operation		43%			0%				0%	0%	25%	0%	100%	0%				0%	0%	0%		0%	0%	0%	0%	0%	0%	9%		
16222000	Bursar	29%	98%			77%					100%	100%	100%	100%	100%	100%			100%	100%	100%		0%		0%	0%	0%	100%	82%		
16223000	Cashier										100%	100%	100%											65%	100%	100%	0%	100%	65%		
16224000	Disbursement		94%			0%		51%		0%	0%	0%	100%	100%		0%									100%	100%	0%	100%	29%		
16225000	Accounting		60%			23%		44%			0%	35%			63%				0%				46%						42%		
16230000	Investment Management						0%								0%														0%		
16231000	Cash Flow Management		0%																										100%	48%	
16232000	Endowment Management																														
16240000	Grants and Contracts Financial Management			100%								100%	100%	100%				100%	100%		100%		65%		100%					100%	
16241000	Grants Management						100%			100%		100%	100%	100%				100%	100%		100%								100%	85%	
16242000	Grants Accounting		88%							100%		100%	100%	100%		100%				100%		100%							100%	99%	
16300000	General Administrative and Logistical Services Control	47%	89%	86%	71%	62%	56%	72%	74%	78%	80%	68%	59%	74%	86%	85%	65%	74%	55%	74%	82%	81%	66%	18%	82%	67%	52%	85%	73%		
16310000	Administrative Data/Telecommunication Services		100%	100%	90%	100%	75%		100%	100%	100%	100%	100%	100%	100%	100%	46%	75%	100%	100%	100%	100%	80%		95%	100%	100%	0%	100%	96%	
16310100	Computing	30%				100%		100%	100%	100%	57%	100%	86%		100%	100%		100%	0%		100%	100%		0%	95%	100%			75%		
16310200	Telecommunications		100%			0%							100%		100%	100%								0%	100%	100%	100%	100%	90%		
16310300	Networking					100%		100%			100%				100%						100%			0%	95%				99%		
16320000	Human Resources	0%	57%	57%	0%	0%	0%	0%	0%	0%	2%	0%	0%	11%	0%	42%	0%	0%	0%	0%	0%	0%	0%	3%	5%	0%	0%	0%	7%		
16330000	Logistical Services				10%		0%								0%			0%			100%					100%			18%		
16330100	Purchasing	0%	72%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	13%		
16330200	Receiving		89%			0%					100%												100%			100%			49%		
16330300	Shipping																														
16330400	Warehousing		87%					100%																		100%				76%	
16330500	Property Management				90%	0%	0%				100%				100%	0%				0%				0%					0%	17%	
16330600	Mail and Distribution		95%	100%	100%	0%	0%	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%		100%	0%			0%	100%		100%	100%	100%	79%	
16330700	Telephone Service/Operations		19%	100%	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%		0%	100%		100%		97%		
16330800	General Printing and Reproduction		0%	100%	100%	0%		100%	0%		100%				100%	100%	100%	100%	100%		100%			85%				100%		92%	
16330900	Campus Transportation (including motor pool)			100%	90%	100%						100%			100%	100%		75%	100%		100%			0%					85%		
16331000	Parking and Parking Space Management										100%				100%															100%	
16340000	Other General Expenses			100%	100%					73%	0%	100%			100%					100%	100%	74%				100%	24%	100%	100%	97%	
16341000	Business Hospitality		0%					100%			0%			100%	100%	0%		100%		100%	100%			0%	100%		0%	100%	100%	88%	
16342000	Organizational Memberships	82%		0%	0%	100%		0%		0%		0%		0%	0%	0%	0%		100%	0%	0%	0%	0%	0%	0%	0%	100%	0%	55%		
16343000	General Insurance (other than property)	100%	0%	100%	100%	100%	99%	100%		100%			100%	100%	100%	100%		100%	100%	100%	100%	100%		100%	100%	34%		100%	96%		
16344000	Commencement (Graduation)	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		95%								0%										100%	0%		0%	100%		0%	64%	66%		
16610000	In-Service Training		100%								0%											0%		0%				0%	3%		
16620000	Sabbatical Leaves (Administrative and Support Staff only)																														
16630000	Training Institutes, etc.		95%																							100%			100%	99%	
16700000	Community Relations Control	100%	27%	84%	85%	38%	66%	100%	26%	100%	0%	100%	100%	52%	43%	0%	69%	100%	100%	92%	69%	59%	78%	9%	60%	50%	62%	51%	38%	48%	
16710000	Alumni Relations		59%		100%		100%		100%												100%								100%	0%	72%
16720000	Community and/or Public Relation Activities	100%	17%	98%	80%	0%	80%	100%	0%	100%	0%																				

2014-15 FCS ADMINISTRATIVE COST % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS



2014-15 FCS ADMINISTRATIVE COST PER FUNDABLE FTE AND % OVER COST ANALYSIS TOTAL EXPENDITURES EXCLUDING TRANSFERS



2014-15 FCS % OF INSTITUTIONAL SUPPORT EXCLUDED FROM ADMINISTRATIVE COST

