



Student Activity and Service Fees Are Spent to Benefit the Entire Student Body

at a glance

Florida statute allows postsecondary institutions to establish a variety of student fees, including activity and service (A&S) fees. In Fiscal Year 2004-05, state universities collected approximately \$60 million in A&S fees while community colleges collected approximately \$34 million. The amount of A&S fees institutions may charge students is capped by law, and they are required to spend these funds to benefit the entire student body. Institutions vary in the amount of A&S fees charged per credit hour. Three universities charged a combined A&S, athletic, and health fee near the statutory limit. Twenty-two community colleges charged A&S fees at or near the statutory maximum limit in 2004-05.

As required by law, university student government associations manage A&S funds. Community colleges most often manage A&S funds through a committee structure that includes student representatives. Most institutions require student organizations to submit a formal budget request to receive A&S funds and report how the funds were spent. The funds are used to support both student services and a variety of student organizations. Student government associations received the greatest amount of university A&S fees, while top recipients varied among the community colleges.

While restrictions vary, A&S fees generally cannot be used for political purposes or to purchase alcohol, tobacco, or firearms; and students cannot be charged admission fees to events paid for with A&S funds.

Scope

This report is a companion to OPPAGA's examination of academic freedom at the state's universities and community colleges and provides information on student activity and service (A&S) fees.¹ In this review, we answer the questions below about student A&S fees.

- How much do institutions charge students for A&S fees?
- Are university and community college A&S fees within statutory limitations?
- What was the total amount of A&S fees collected in 2004-05?
- How are A&S funds managed at Florida's universities and community colleges?
- What process is used to approve use of A&S funds?
- For what are A&S funds used?
- What restrictions have universities and community colleges placed on A&S fund expenditures?
- What are the reporting requirements for A&S fund recipients?

¹ In [Report No. 06-22](#), OPPAGA examined academic freedom statements, faculty and student grievance policies, and campus speaker/demonstration rules and regulations at Florida's postsecondary institutions.

Background

Florida statutes allow universities and community colleges to establish a variety of fees, including an activity and service fee, on a per-hour basis as part of their tuition. The law caps the level of such fees that institutions may charge the students.² University A&S, health, and athletic fees collectively may not exceed 40% of the tuition rate established in law or the General Appropriations Act. Community college A&S fees are capped at 10% of their tuition rate, as established by State Board of Education rule. In 2004-05, all 11 of the state's public universities and 27 of the 28 community colleges charged a student A&S fee.³

The law requires that at both universities and community colleges, A&S fees be paid into a student A&S fund and spent to benefit the student body in general, including, but not limited to, student publications and recognized student organizations with membership open to all students regardless of race, sex, or religion. For universities, the law also specifies how A&S fee increases are to be implemented, what entity is to manage the funds, and that the funds may not benefit activities that charge students an admission fee except for student government association-sponsored concerts. The law does not address these issues for community colleges.

Statute requires that increases in the student A&S fee at the state's universities be recommended by an A&S fee committee, at least one-half of whose members are students appointed by the student body president. The committee's recommendations can take effect only after approval by the university president, after consulting with the student body president, and final approval of the university board of trustees. A university's A&S fee can be increased only once each fiscal year, and any increase must be implemented beginning in the fall term. Universities may not increase the sum of A&S, health, and athletic fees by more than

5% each year.⁴ Since there is no statutory language outlining the process for A&S fee increases at community colleges, each campus is responsible for deciding increased rates and implementation schedules as long as they do not exceed the A&S fee statutory cap of 10% of tuition.

Findings

How much do institutions charge students for A&S fees?

A&S fee rates vary across the state with the range of variance larger at the state's universities than at community colleges.

A&S fees vary among both universities and community colleges. During the 2004-05 academic year, the average university A&S fee was \$9.48 per credit hour. However, this fee varied substantially among the institutions. New College charged the highest A&S fee at \$13.78 per credit hour while the University of South Florida charged the lowest fee at \$7.10 per credit hour. As a result of this difference, a student taking 30 credit hours a year at New College paid \$200 more in A&S fees than a similar student attending the University of South Florida. (See Appendix A for a detailed breakdown of university A&S rates for the past three academic years.)

The average community college A&S fee per credit hour during the 2004-05 academic year was \$4.62.⁵ While the fee level varied among institutions, the range was smaller than at universities. The fees ranged from a low of \$3.73 per credit hour at Brevard Community College to a high of \$5.23 per credit hour at five community colleges.⁶ As a result, students taking 30 credit hours at Brevard Community College paid \$45 less than a student taking 30 credit hours at the five colleges with the highest

⁴ Section 1009.24(3), *F.S.*, permits a university to increase its athletic fee beyond the 5% per year and 40% overall cap to defray the costs of changing NCAA divisions.

⁵ The total A&S fee per credit hour for the 28 community colleges is \$129.33, which is an unweighted average fee of \$4.62. The department reported a weighted average of \$4.64 for 2004-05.

⁶ Edison College, Hillsborough Community College, St. Petersburg College, Manatee Community College, and Seminole Community College charged \$5.23 in 2004-05. Other colleges charge the maximum fee allowed but, because their tuition rates are less, their fee per credit hour is less.

² Section 1009.24, *F.S.* Section 1009.23, *F.S.*

³ Okaloosa Walton Community College did not charge A&S fees.

fees. (See Appendix B for a detailed breakdown of community college A&S fees for the past three academic years.)

Are university and community college A&S fees within statutory limitations?

All 11 state universities and 25 of the 27 community colleges that charged A&S fees in 2004-05 were within the statutory limit. The Department of Education and Board of Governors annually review these fees to ensure that they do not exceed statutory limits.

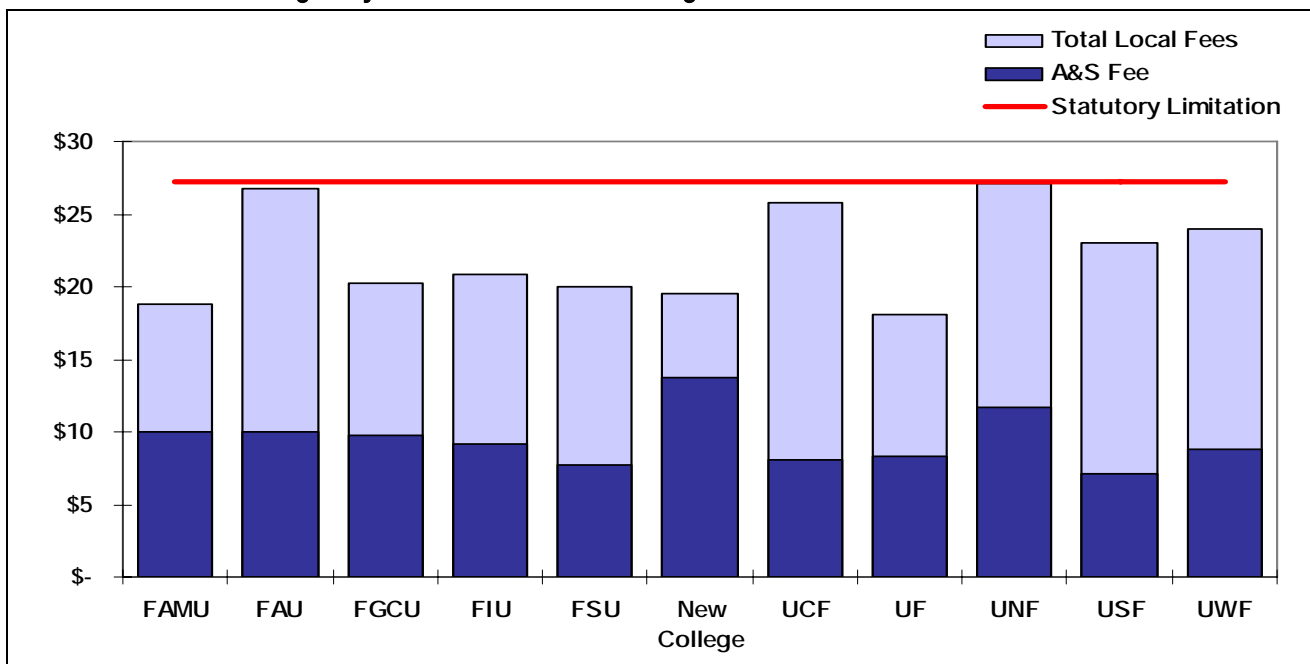
Student fees at some universities are near the maximum allowed by law. Florida law provides that the sum of A&S, health, and athletic fees may not exceed 40% of the tuition charged per credit hour. Student fees charged by three universities are close to the maximum level (between 95% and 99%) while total fees at the remaining eight universities are between 66% and 88% of the maximum allowed. On average, 44% of student fees charged by universities are activity and service fees. Exhibit 1 shows the breakdown of student fees at each university.

More than half of community colleges charge the maximum A&S fees allowed by law. Florida statutes limit community college A&S fees to 10% of the per credit tuition rate. Sixteen of the state’s 28 community colleges charged the maximum A&S fee level during the 2004-05 academic year, while 6 charged fees close to the maximum level (between 90% and 99% of the maximum allowed). One college, Okaloosa-Walton, did not charge an activity and service fee.

Two community colleges exceeded the maximum allowable rate.⁷ In these cases, to meet statutory requirements, the Department of Education, through a Division of Community Colleges memorandum, allowed the institutions to combine their tuition and technology fees and recalculate the A&S fee using this total, rather than calculating the figure solely on the cost of tuition. Exhibit 2 shows the breakdown of student fees at each community college.

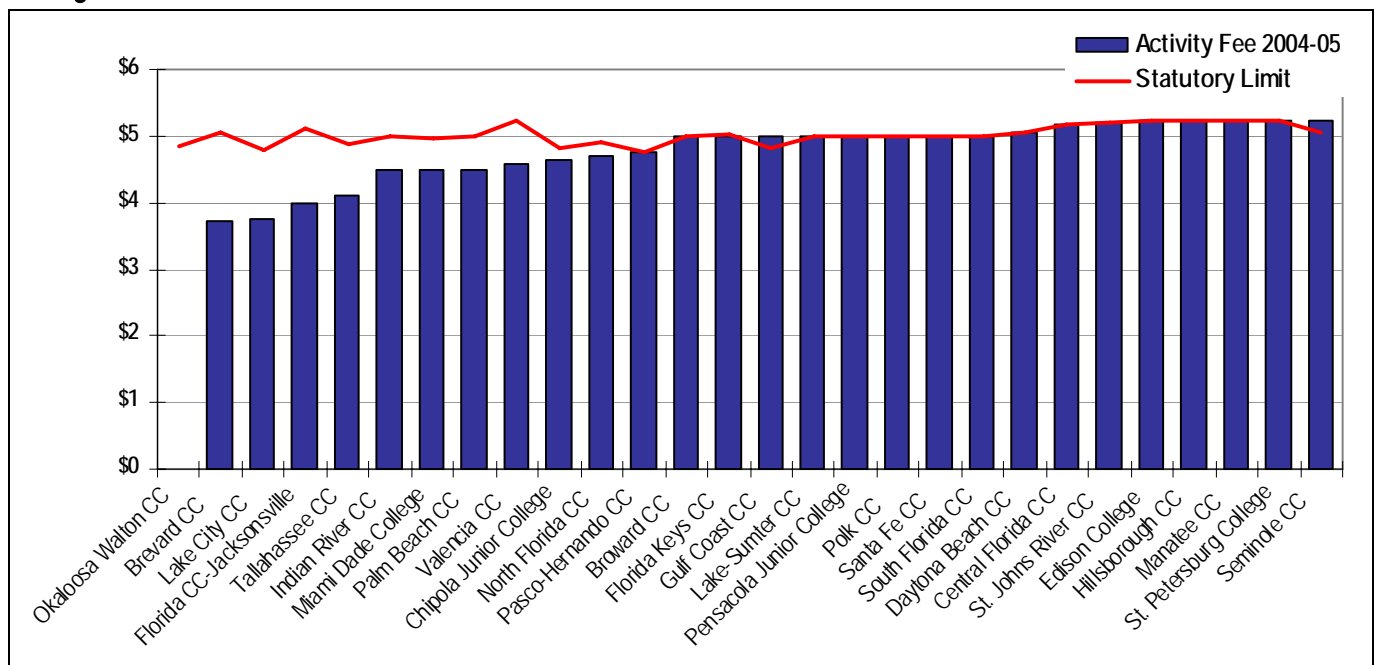
⁷ Gulf Coast and Seminole Community Colleges

**Exhibit 1
Total Student Fees Charged by Universities Varied During the 2004-05 Academic Year**



Source: OPPAGA analysis of university A&S fees and the 2004-05 resident undergraduate tuition in the General Appropriations Act.

**Exhibit 2
Sixteen Community Colleges Charged at or Above the Maximum Student A&S Fee Allowed by Law
During the 2004-05 Academic Year**



Source: OPPAGA analysis of college A&S fees and the 2004-05 resident community college tuition.

What was the total amount of A&S fees collected in 2004-05?

Universities and community colleges collected a total of \$93.4 million in A&S fees during the 2004-05 academic year, with almost two-thirds of this total (64%) collected by universities.

The state’s universities received \$59.7 million in A&S fees in 2004-05. Fees collected by institution ranged from \$332,000 at New College to \$10.5 million at the University of Florida. (Appendix A shows the amount of A&S fees collected by each university during the past three academic years.)

Community colleges collected \$33.7 million in A&S fees during the 2004-05 academic year. Collections ranged from \$91,000 at North Florida Community College to \$6 million at Miami Dade College. Twelve of the community colleges collected more than \$1 million in A&S fees. (Appendix B shows the amount of A&S fees collected by each community college during the past three academic years.)

How are A&S funds managed at Florida’s universities and community colleges?

Florida statutes specify that university student government associations are responsible for managing and allocating A&S funds.^{8,9} The law does not require that community college A&S fees be handled in the same manner, and most of these institutions, instead, use a committee with student representation to manage A&S funds.

University students elect student government officers who manage A&S funds. All enrolled university students are eligible to vote in student government elections for the officials who manage A&S fees; however, the percentage of students voting in these elections is fairly low. During the 2004-05 academic year, voter turnout in university elections averaged 11.7% across the state.¹⁰ Exhibit 3 shows the student voter

⁸ Section 1009.24(9)(b), *F.S.*

⁹ New College does not have a Student Government Association, but a similar entity to allocate A&S fees.

¹⁰ Universities may have multiple student government elections during the academic year for its legislative body. These election percentages represent only the election of student government executive officers.

turnout in executive officer elections among all universities for each of the past three academic years. With the exception of New College, which had about half of its students voting, the state’s universities had 21% or fewer students vote in student government executive officer elections.¹¹

**Exhibit 3
Student Government Elections Generally Have Low Student Participation**

SUS	2002-03	2003-04	2004-05
Florida A&M University	16%	16%	21%
Florida Atlantic University	N/A	8%	10%
Florida Gulf Coast University	16%	15%	14%
Florida International University	14%	9%	7%
Florida State University	7%	4%	2%
New College	54%	46%	55%
University of Central Florida	11%	14%	16%
University of Florida	13%	13%	15%
University of North Florida	13%	13%	14%
University of South Florida	7%	12%	14%
University of West Florida	4%	7%	5%
Average	9.9%	10.8%	11.7%

Source: OPPAGA analysis of university-reported voting data for executive officer elections.

University administrators monitor the management of A&S funds. University administration generally maintains oversight of how student A&S fees are distributed and used. With the exception of New College where student government is independent and not part of the university’s formal organizational structure, all universities have formal organizational charts specifying that the student government association reports to a vice president’s office; in most cases, the university’s vice president of Academic Affairs.

Most community colleges use an oversight committee that includes students to decide A&S fee distribution. A State Board of Education rule directs community colleges to develop an A&S fund budget prepared by both staff and

students.¹² Most community colleges (19) use a committee to develop the A&S fee budget and determine which entities receive these funds. These committees generally represent the entire college and include members from student government, faculty, staff, and student organizations. At the remaining eight community colleges that charge A&S fees, the student government association has authority to allocate the funds among student organizations. At these institutions, the student government financial committee, which includes student government members and, in some cases, student representatives from other organizations, makes final budget recommendations for student organizations before the budget is sent to the administration for approval. In this process, each student organization has a staff advisor who is responsible for monitoring budget requests and fund expenditures.

What process is used to approve use of A&S funds?

A variety of student entities such as student unions, campus recreation, student activities, and student organizations may request use of A&S fees. These entities generally must submit a formal budget request to obtain the funds.

Universities require student organizations to submit a formal student government budget request to access A&S fees. All universities require student organizations wishing to receive A&S fees to submit a formal budget request to the student government association explaining how funds will be used. In addition, 10 universities require student organizations to formally register with the university before they can receive A&S funds.¹³

In general, universities require organizations requesting A&S funds to define their purpose or membership, explain how the funds would be spent, state how the funds will benefit the student body, and provide the organization’s budget. The student organization budget request forms of four universities also require

¹¹ New College officials cited several reasons for its high voter turnout, including a relatively small student population, high student interest in issues, a midnight debate on the election eve, a high percentage (70%) of students who live on campus and are actively involved in campus affairs and having a single voting location in the cafeteria where most students eat.

¹² Rule 6A-14.057, F.A.C.

¹³ New College does not specify that an organization has to be registered with the university, but provides strict guidelines regarding how fees can be spent.

student organizations to describe how they spent funds from the previous year.

Nine universities require organizations seeking A&S funds to present their budget request to the student government association financial committee or the student government senate prior to budget approval. Eight universities also require that a financial representative of the requesting organization complete specific financial training before the organization can receive A&S funds.

The university A&S fee budget process begins in January of each year when university administrators project the amount of A&S fees to be collected for the next academic year.¹⁴ Using these projections, the student government association's financial committees review all organizational budget requests and develop a fee distribution budget. Following budget presentations and/or budget request reviews, the student government financial committee submits a recommended budget to the student senate where a majority vote is required for passage. Once approved by the senate, the budget is sent to the student government president and then to the university president for final approval.¹⁵

Most community colleges require student organizations to submit a formal budget request to access A&S fees. Twenty-three of the 27 community colleges that charged student A&S fees in 2004-05 required student organizations to formally request the funds through the budget process. Like the universities, community colleges generally require an explanation of how the money will be spent, how it will benefit the student body, and the organization's budget. Unlike universities, only 11 community colleges require student organizations to register with the college before receiving funds.

All community colleges use a financial committee to oversee the A&S fund budget process. Eight institutions use a financial committee within the student government association, while 19 use a campus-wide committee composed of students,

staff, and administration. In both processes, the committee reviews student organization budget requests and develops an annual budget. For those institutions that use a student government association financial committee, the proposed budget is sent to the student government president for approval and then is submitted to the college's administration for final approval. In the remaining institutions that use a campus-wide committee, the proposed budget is sent to a member of the college's administration and then to the college president for final approval. At nine community colleges, this budget process includes the campus business office which distributes the funds.

For what are A&S funds used?

Student A&S fees are used to support a variety of student services and student organizations at both universities and community colleges. On average, one-third of A&S monies at state universities in 2004-05 were used to support student organizations, while the remaining funds were used to support a variety of student services. At the community colleges, an average of 11% of the funds were used to support student organizations and 89% of the monies were used for a variety of student services and activities.

Student government is the top A&S fee recipient at the state's universities. At universities, close to two-thirds (63%) of A&S fees were, on average, allocated among student unions, campus recreation, and student activities or affairs. Student activities included events such as homecoming and graduation; campus recreation included intramural sports teams and fitness centers; and student affairs included programs such as campus volunteer centers, campus art galleries, and career centers. The remaining one-third of A&S funds supported student organizations including student government and groups such as honor societies, service organizations, speech and debate teams, and international organizations such as the model United Nations.¹⁶ Student government associations received the largest share of the funds (ranging from 30% to 78%), an average of

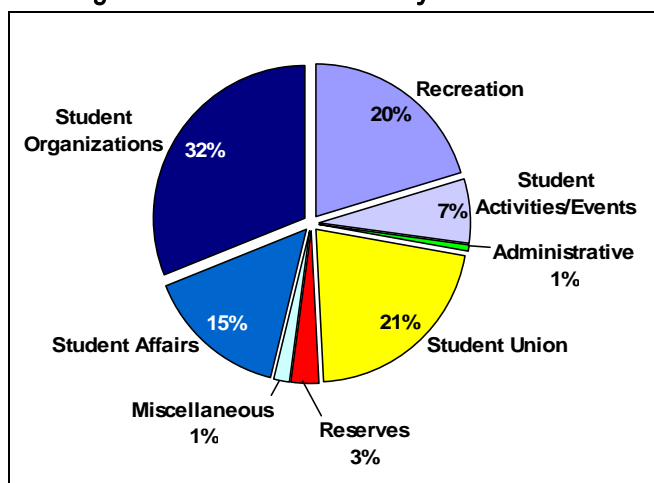
¹⁴ This is based on a formula of projected enrollment multiplied by the A&S rate for the following year. Some forecasts will be too high, others too low, which is often why fees collected is different from fees allocated.

¹⁵ Some universities pass the budget through the vice president of Student Affairs before sending it to the president for approval.

¹⁶ Intramurals and recreational facilities are not included in the student organization category, as they are included in the recreation category.

52% of student organization allocations across the 11 universities. The number of organizations receiving funds ranged from 8 to 244 across the state's universities in 2004-05. In addition, three universities deposited a portion of A&S funds into a reserve account to cover errors in funding projections.¹⁷ Exhibit 4 illustrates the distribution of A&S fees across universities.

**Exhibit 4
Student Organizations and Student Unions Received the Largest Allocation of University A&S Fees**



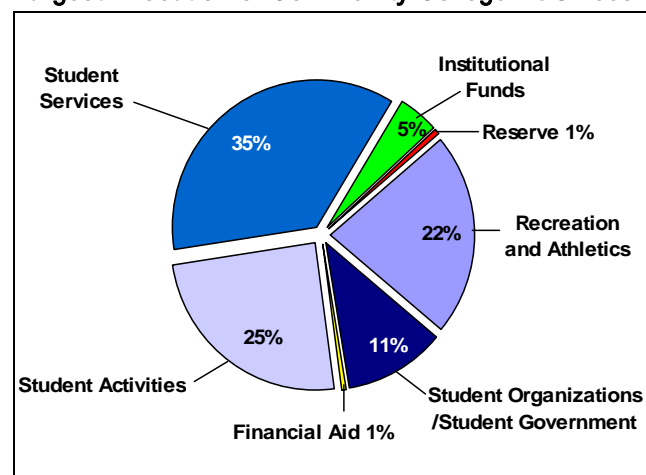
Source: OPPAGA analysis of reported 2004-05 A&S fee allocation.

Top community college A&S fee recipients vary among institutions. Like universities, community colleges reported using A&S fees to support a variety of student services and organizations. The 27 community colleges that reported allocating, on average, 11% of the monies to support student organizations with the remainder used to support a variety of student activities, including student services (35%), student activities (25%) and recreation and organized athletics (22%).¹⁸

Twenty-five of the 27 community colleges that charged A&S fees in 2004-05 tracked fee allocations among student organizations and reported that the organizations receiving the

most funding from A&S fees varied significantly across the campuses.¹⁹ The organizations receiving the largest allocations included student government, the Phi Theta Kappa honor society, the Irrigation/Landscape Club, the student newspaper, the Delta Epsilon Chi Business Association, and the basketball, baseball and swim teams (because community colleges do not charge students a separate athletic fee like universities, A&S funds are sometimes used to support athletic teams). Overall, community colleges reported fewer student organizations receiving A&S funds than universities. The number of organizations receiving funds ranged from 4 to 94 across the state's community colleges in 2004-05.²⁰

**Exhibit 5
Student Services and Activities Received the Largest Allocation of Community College A&S Fees**



Source: OPPAGA analysis of reported 2004-05 A&S fee allocation.

(See OPPAGA Report No. 06-43 for an illustration of how fees were distributed in 2004-05 at each of the state's postsecondary institutions as well as an overview of the top 10 student organizations that received A&S funds per institution.²¹)

¹⁷ University of North Florida, Florida Atlantic University, and the University of South Florida.

¹⁸ Intramurals, athletic teams, and recreational facilities are not included in the student organization category, as they are included in the recreation category.

¹⁹ Broward Community College, Edison College, Florida Keys Community College, and St. Petersburg College do not track these funds at the college level, but reported that the information may be tracked at the individual campus level.

²⁰ These totals do not include athletic teams or intramurals, as they were included in recreation athletic totals. Student government was only counted once per institution though it may appear at multiple campuses per institution.

²¹ *Technical Report: Activity and Service Fee Use Varies Among State Universities and Community Colleges*, OPPAGA Report No. 06-43, May 2006.

What restrictions have universities and community colleges placed on A&S fund expenditures?

Both universities and community colleges have established restrictions on the use of A&S funds, though universities have established more formalized and restrictive policies governing the expenditure of student A&S funds than have community colleges. The level and type of restrictions vary among institutions.

University policies and Florida statute restrict the use of A&S funds. Nine universities prohibit the purchase of alcohol with student A&S funds. The remaining two institutions specify that A&S funds must be spent according to state and federal statutes. Some universities have established additional restrictions. For example, five institutions have policies prohibiting A&S funds from being used to support any political cause. In addition, Florida statute requires that university A&S fees cannot be used to finance activities that charge students an admission fee unless the activity is a student government association-sponsored concert.²²

Community college A&S fund expenditure restrictions vary. Community college A&S fund expenditure restrictions are less specific than are university policies and are not addressed in statute. All community colleges have established rules or policies that describe the process for student organizations to access A&S funds. However, these rules and policies generally do not provide specific restrictions on the use of the funds (such limitations were designated by the rules and policies of only 14 institutions). In general, the 14 community colleges that provided documentation of limitations specify that A&S funds cannot be used for personal gain, alcohol, or non-college students. Some institutions also specify that admission fees may not be charged for events paid for with A&S funds, that A&S funds may not be used for prize money or scholarships, and prohibit using the funds to rent off-campus facilities.

What are the reporting requirements for A&S fund recipients?

All of the state's universities and community colleges require A&S fund recipients to report how the monies are spent. The level of detail and frequency of required expenditure reporting varies by institution.

All universities require A&S fund recipients to report on expenditures. All 11 public universities require student organizations that receive A&S funds to report how the monies were spent. Nine universities require organizations to explain how funds will be spent before reimbursement as well as report how the funds were used after the event or purchase. The remaining universities require organizations to submit purchase information before reimbursement is awarded but do not require a report after the event or purchase. In addition to post-expenditure reporting, three universities require student organizations to submit monthly expenditure reports, while two require expenditure reports every semester.²³ The student government business office oversees these reporting standards at universities.

All community colleges require some form of A&S expenditure report. All community colleges require student organizations to report how A&S fees were spent or how they are planned to be spent. Most institutions (15) require organizations to report on expenditures after the event or expense. Six community colleges reported overseeing student organization expenditures using the same institutional process followed for all institutional expenditures. Three of the remaining institutions conduct administrative reviews of student organization expenditures by either the dean of student services, the executive director of the appropriate budget committee, or the college business office. Finally, three community colleges require organizations to complete a requisition form explaining how the A&S funds will be used and provide a purchase order or vendor quote prior to receiving disbursements for these expenditures.

²² Section 109.24(9)(b), *F.S.*

²³ Florida State University, the University of Florida, and the University of South Florida require monthly expenditure reports while Florida Agricultural and Mechanical University and Florida Gulf Coast University require expenditure reports each semester.

Appendix A

Universities Charge and Collect Varying Levels of Activity and Service Fees

The following tables show the Activity and Service (A&S) fees charged by each university per credit hour for each of the past three academic years and the total amount collected.

Table A-1
A&S Fees Charged Per Credit Hour Vary Among Universities

State University	2002-03	2003-04	2004-05
Florida A&M University	\$10.00	\$10.00	\$10.00
Florida Atlantic University	10.00	10.00	10.00
Florida Gulf Coast University	9.70	9.70	9.70
Florida International University	9.14	9.14	9.14
Florida State University	7.50	7.50	7.70
New College	13.25	13.25	13.78
University of Central Florida	8.09	8.09	8.09
University of Florida	7.68	8.16	8.26
University of North Florida	10.28	10.28	11.73
University of South Florida	7.10	7.10	7.10
University of West Florida	7.85	8.25	8.75
Average	\$9.14	\$9.22	\$9.48

Source: Florida Board of Governors Fact Book.

Table A-2
Universities Collected in Excess of \$54 Million in A&S Fees in Each of the Last Three Year

State University	2002-03	2003-04	2004-05
Florida A&M University	\$ 3,323,040	\$ 3,428,289	\$ 3,493,330
Florida Atlantic University	5,181,190	5,409,390	5,644,130
Florida Gulf Coast University	1,127,411	1,279,507	1,407,297
Florida International University	7,035,103	7,126,553	7,283,871
Florida State University	7,133,834	7,253,204	7,675,799
New College	287,626	305,180	332,530
University of Central Florida	8,435,073	10,468,600	9,450,710
University of Florida	9,647,746	10,401,667	10,493,724
University of North Florida	3,259,416	3,447,836	4,073,234
University of South Florida	7,544,258	6,908,270	8,012,964
University of West Florida	1,718,015	1,865,007	1,847,570
Total All Universities	\$54,692,712	\$57,893,503	\$59,715,159

Source: OPPAGA analysis of university reported A&S fee collections from 2002-2005.

Appendix B

Community Colleges Charge and Collect Varying Levels of Activity and Service Fees

The following tables show the Activity and Service (A&S) fees charged per credit hour by each community college for each of the past three academic years and the total amount collected.

**Table B-1
A&S Fees Charged Per Credit Hour Vary Among Community Colleges**

Community College	2002-03	2003-04	2004-05
Brevard Community College	\$3.26	\$3.52	\$3.73
Broward Community College	3.90	3.90	5.00
Central Florida Community College	4.53	4.92	5.17
Chipola Junior College	4.11	4.56	4.65
Daytona Beach Community College	4.45	4.80	5.04
Edison College	4.63	4.98	5.23
Florida Community College-Jacksonville	4.53	4.86	4.00
Florida Keys Community College	4.43	4.76	5.00
Gulf Coast Community College	4.43	4.76	5.00
Hillsborough Community College	4.63	4.98	5.23
Indian River Community College	4.22	4.22	4.50
Lake City Community College	3.75	3.75	3.75
Lake-Sumter Community College	4.43	4.76	5.00
Manatee Community College	4.46	4.79	5.23
Miami Dade College	4.00	4.30	4.50
North Florida Community College	4.40	4.70	4.70
Okaloosa Walton Community College	0.00	0.00	0.00
Palm Beach Community College	4.26	4.24	4.50
Pasco-Hernando Community College	4.21	4.52	4.75
Pensacola Junior College	4.40	4.75	5.00
Polk Community College	4.43	4.76	5.00
St. Johns River Community College	4.43	4.74	5.20
St. Petersburg College	4.63	4.98	5.23
Santa Fe Community College	4.40	4.76	5.00
Seminole Community College	4.45	4.98	5.23
South Florida Community College	4.43	4.76	5.00
Tallahassee Community College	4.10	4.10	4.10
Valencia Community College	4.07	4.37	4.59
Average ¹	\$4.14	\$4.41	\$4.62

¹Average includes Okaloosa Walton CC, which did not charge a student A&S fee.

Note: The Department of Education, Division of Community Colleges, reported a weighted average of \$4.14 for 2002-03, \$4.40 for 2003-04, and \$4.64 for 2004-05. The averages in the table are not weighted in order to mirror the state university system.

Source: Florida Department of Education, Division of Community Colleges fact books, 2002-2005.

Table B-2
Community Colleges Collected in Excess of \$28 Million in
A&S Fees in Each of the Last Three Years

Community College	2002-03	2003-04	2004-05
Brevard Community College	\$ 749,036.66	\$ 827,795.30	\$ 870,089.40
Broward Community College	2,455,504.50	2,482,675.70	3,179,008.34
Central Florida Community College	500,108.79	539,121.13	556,890.95
Chipola Junior College	141,392.69	171,024.63	170,293.58
Daytona Beach Community College	926,797.37	1,048,329.95	1,072,184.17
Edison College	840,586.60	1,026,570.79	998,992.08
Florida Community College-Jacksonville	1,927,317.39	2,162,991.41	1,815,442.41
Florida Keys Community College	103,739.04	99,468.01	94,975.48
Gulf Coast Community College	469,228.42	492,641.79	525,949.11
Hillsborough Community College	1,777,424.75	2,087,486.24	2,203,076.38
Indian River Community College	742,688.08	810,908.92	838,345.78
Lake City Community College	163,788.78	166,840.26	171,017.99
Lake-Sumter Community College	246,099.39	270,309.86	305,713.35
Manatee Community College	747,111.60	883,136.14	984,956.71
Miami Dade College	5,312,546.05	5,976,829.70	6,002,105.19
North Florida Community College	81,242.30	87,317.80	91,189.40
Okaloosa Walton Community College	-	-	-
Palm Beach Community College	1,644,702.23	1,705,945.92	1,820,471.34
Pasco-Hernando Community College	450,403.06	562,708.68	545,604.41
Pensacola Junior College	817,377.09	893,852.17	1,116,335.62
Polk Community College	497,226.61	560,993.31	576,459.15
St. Johns River Community College	322,505.89	375,515.47	409,380.66
St. Petersburg College	2,043,049.52	2,337,813.08	2,556,967.66
Santa Fe Community College	1,320,676.55	1,474,022.60	1,523,177.69
Seminole Community College	1,007,058.82	1,216,980.28	1,230,732.79
South Florida Community College	142,618.27	155,581.59	151,542.72
Tallahassee Community College	1,047,623.57	1,106,022.33	1,191,961.00
Valencia Community College	2,395,918.03	2,545,739.56	2,715,642.74
Total A&S Fees Collected	\$28,873,772.05	\$32,068,622.62	\$33,718,506.10

Source: Department of Education, Division of Community Colleges' Annual Financial Reports, 2002-05.

The Florida Legislature

Office of Program Policy Analysis and Government Accountability



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