



JOHNSON COUNTY
COMMUNITY COLLEGE

CASE STUDY

Assigning Overhead Costs Across the Entire Institution

How Pilbara Group Helped JCCC Uncover Their Internal Economy with Activity Based Cost Modelling



To ensure the balance of institutional mission and financial sustainability, JCCC needed to understand how the resources of their institution were allocated to the activities performed across the campus.

JOHNSON COUNTY COMMUNITY COLLEGE



Established in 1969, Johnson County Community College (JCCC) is a public community college in Overland Park within Johnson County, Kansas. JCCC offers 45 programs of study with 99 degree and certificate options. There are 24 buildings on the JCCC campus. With 906 full time and 1395 Part-time staff and faculty. In Fall 2020 JCCC had 13,891 Credit Enrolments. JCCC ensure every decision – big or small – aligns with the mission, vision and values of the institution.

The Challenge

As with many institutions, JCCC hosted siloed data in Finance, HR, payroll, student management, facility management and timetabling systems that did not translate or integrate across the institution. Rendering data meaningless for a variety of purposes and users.

To add further complexity JCCC managed and defined continuing education programs differently from “traditional” for-credit teaching, making it challenging to evaluate and assign overhead consistently to these two parts of the college.



With 20 years of large-scale ABC experience the Pilbara team set out to transform JCCC into a data-driven organisation with an integrated and scalable activity based costing model.

1. Define what would be needed by users to move everyone towards the project goal
2. Communicate with each data stakeholder and provide parameters and support for collating data
3. Build the model to normalize data and assign overhead cost across the entire institution

“...not a cookie-cutter approach. The Pilbara principals assigned to our project were extraordinarily adept at listening to and learning about the unique circumstances found at a large, comprehensive community college, and adapting the model to us.”

Executive Vice President, Finance and Administrative Services – Johnson County Community College

The Outcome

Through their partnership with Pilbara Group, JCCC was able to allocate overhead costs to particular departments and programs to give more precise information as to the relative operating margins for programs across the university. The institution could then carry out academic program review from a single source of truth and reconcile this to the college mission.

Expansion

JCCC has greatly expanded the amount of online courses offered, with nearly 20% of its credit offerings now delivered online. Because the management model captures facility, activity and timetabling data, it provides information to help understand how classrooms and other building space is utilized across the campus.

