

Activity Based Costing (ABC)

Public Education Appropriations Committee Meeting

School Fees Project Lead: Tamra Dayley, CPA CPM

October 19, 2020

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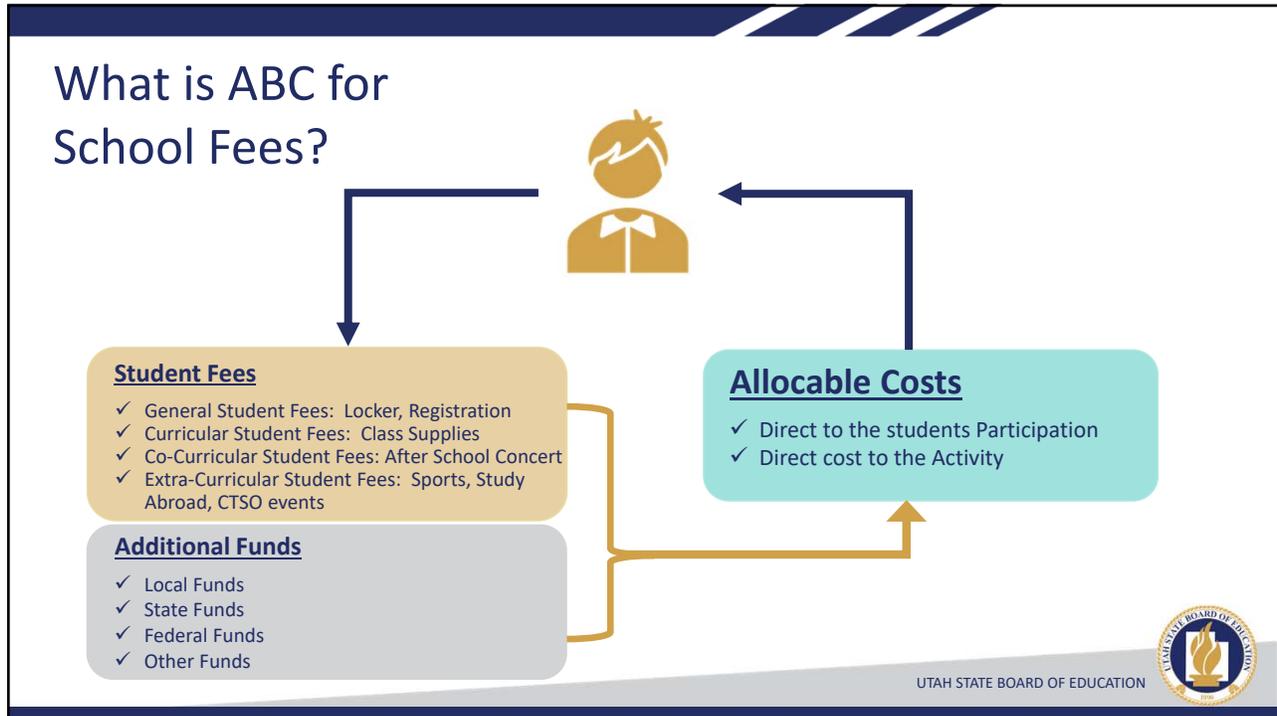
Established ABC Work Group

- 8 District Business Administrators
(4 Urban and 4 Rural)
- 3 Charter Business Administrators
- 2 Charter Management Co.
- 7 USBE staff

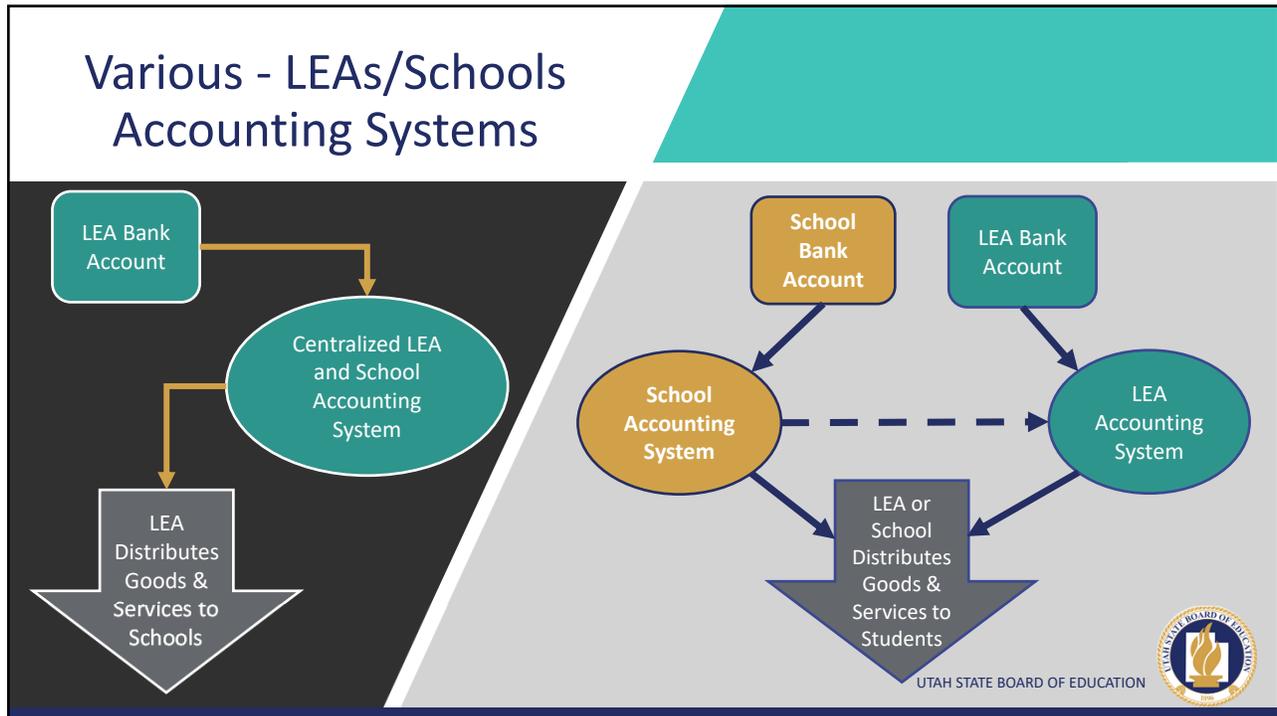
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Evaluate

- Survey to find out the status of LEA / School ABC
 - Revenue Tracking
 - Allocable Costs Tracking
 - Is current ABC Reporting at the School or LEA level
- Current Reporting to Local School Boards
- Current Reporting at State or Federal Level



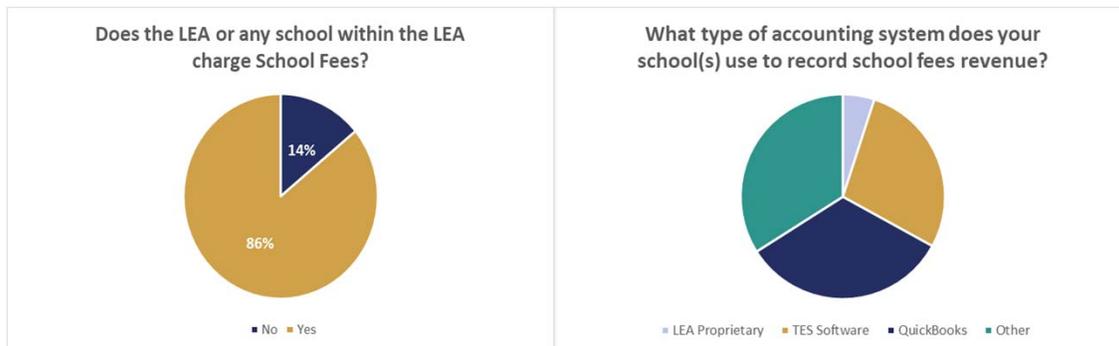
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Evaluation - Preliminary Survey Results

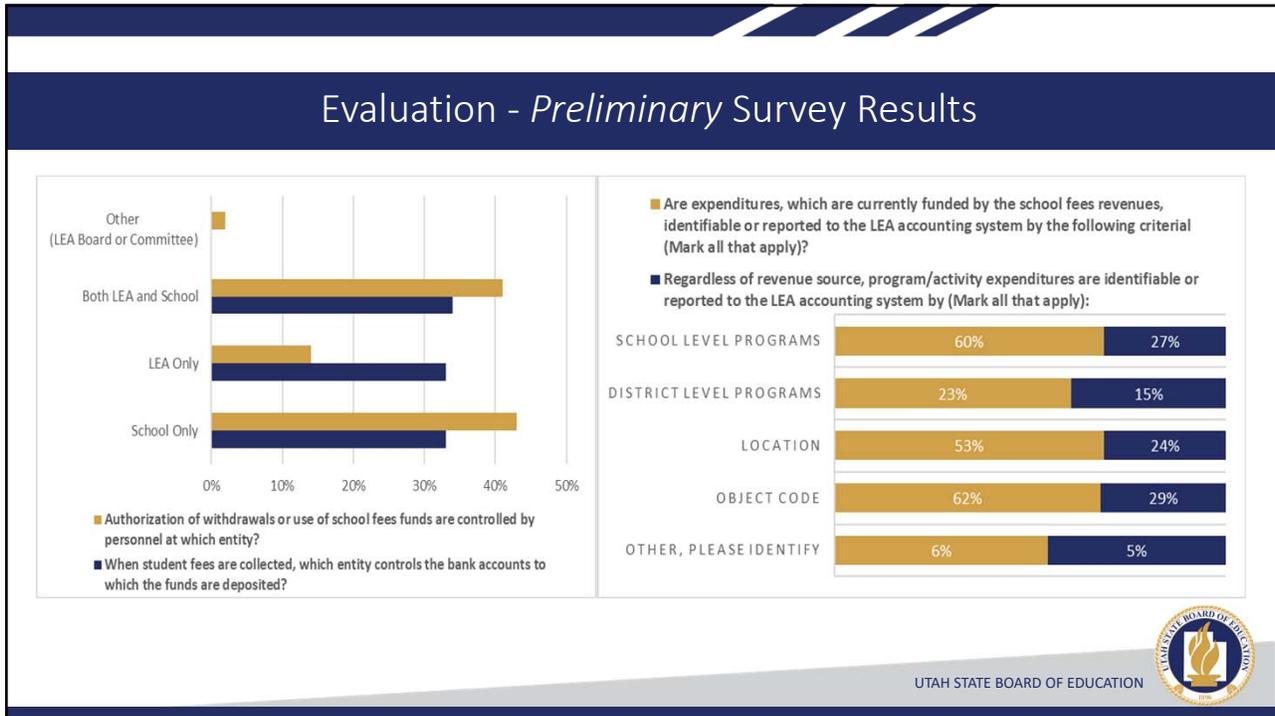
The Survey was sent to 165 LEA BAs and is still open. These stats represent 37% of expected responses.

49% of the district LEAs and 24% of Charter LEAs.



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Recommendations

Coming
Soon!

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Questions?



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In 2019 USBE organized the School Fees Project Team

Highlights

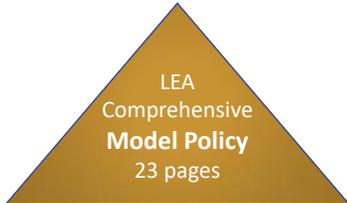
Presentations at
 Legislative Committee meetings, USBA, USSA, Charter School's Directors Meeting, UASBO, Local Boards, Regional Education Service Agency Boards, Title I Director's Meetings, CTE Conferences, State PTA Board, ACESS Council, ESSA Directors:
3,900 minutes
46 presentations

New Certificate of Compliance Reporting Process

- ✓ Completely Online (no paper)
- ✓ Reach each Board Chair, Principal, Superintendent & Charter Director
- ✓ Automatic links to Code & Rule

New Website

- Guidance Resources 154 Pages
- FAQs in 5 languages
- Training Videos – 280+ minutes
- Monthly Newsletter



LEA Comprehensive Model Policy
23 pages



School Fees
9 Forms / 17 pages:

- Now PDF fillable,
- 5 languages
- Eliminated 3 forms
- New Simplified Language & Professional look



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School Fees - Revenue & Expense New Requirements by School Year

School Year 2020-2021

- LEAs **cannot use** revenue collected through **fees to offset the cost of fee waivers** by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers. (per R277-407(8)(2)(a))
- An LEA shall establish a **spend plan** for the revenue collected from each fee charged; and if the LEA has two or more schools within the LEA, **share revenue** lost due to fee waivers across the LEA. (per R277-407-13(2))
- An LEA that has multiple schools shall establish a **procedure to identify and address potential inequities** due to the impact of the number of students who receive fee waivers within each of the LEA's schools. (per R277-407-13(4)(b))

School Year 2021-2022

- Fees must be equal or less than the **cost of the activity** (per 53G-7-503(3)(a))
- LEA **may not** impose an additional fee or increase a fee to **supplant or subsidize** another fee (per 53G-7-503(3)(b))
- Accrue school fees and fee waivers in the LEA's accounting system and use **contra-revenue accounts** to record fee waivers in the LEA's accounting system; (R277-113-8(f))

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