

## **FPP: Chart of Accounts Discussion Item:**

1.	Question or Issue:
	Request for the addition of a required grant code "3243 – Foster care transportation reimbursement. Revenue from any county received under an agreement to provide, arrange and fund transportation for students in out-of-home placement pursuant to Section 19-3-208, C.R.S." This code would be used in conjunction with source code 3010.
2.	Any Prior FPP Action:
	None
3.	Discussion Points/Department Recommendation or Observations (if any)::
	HB 18-1306 authorized the payments from CDHS to counties for costs associated with transportation of students in out-of-home placement. Counties and school districts would enter into agreement for the allocation of costs associated with transportation. CDHS is able to track the payments from CDHS directly to the counties. However, the state does not have a tracking mechanism for distributions from counties to school districts. By adding this bolded source code, CDE will be able to respond to requests for information regarding the school districts' receipt of these funds. Source code appears to be a better solution than grant codes because the chart of accounts does not require grant codes for local and intermediate sources of revenue.
4.	FPP Action, Decision Made:
5.	Further Action/Research Needed/Table for Future Meeting:
6.	Effective Date:
	July 1, 2018 for use in FY 2018-19

