



FPP: Chart of Accounts Discussion Item:

1. Question or Issue:

Pursuant to [HB 17-1082](#), Section 22-43.7-108 (2)(a)(VII), C.R.S. requires the Office of Capital Construction to collect annualized utility costs, including electricity, natural gas, propane, water, sewer, waste removal, telecommunications, internet, or other monthly billed utility services.

2. Any Prior FPP Action:

None

3. Discussion Points/Department Recommendation or Observations (if any)::

Given the new statutory language, it is recommended that the associated object codes be bolded in the Chart of Accounts in order to provide the annual utility costs to the Office of Capital Construction. The bolding of these accounts would eliminate the need for an additional data collection from school districts to CDE.

4. FPP Action, Decision Made:

Request to bold the following object codes:

0410 Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewer services are included here. Telephone and telegraph are not included here but are classified under object 0530 (or 0500). Energy services are classified under object 0620 (or 0600).

0421 Disposal Services. Expenditures for garbage pickup and handling, including composting and recycling, not provided by school district personnel.

0530 Communications. Services provided by persons or businesses to assist in transmitting and receiving messages or information.

0620 Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public and private utility companies.

5. Further Action/Research Needed/Table for Future Meeting:

N/A

6. Effective Date:

July 1 2017, for reporting in FY 2017-2018

