OHIO SCHOOL FACILITIES COMMISSION SUGGESTED CHARTS OF ACCOUNT

In accordance with the Project Agreement, two separate funds must be maintained for the cofunded project: the State share and the Local Share within Fund 010 with the use of Special Cost Centers to distinguish between the funds. Below are suggested accounts; however, each project is unique and may not require all of these accounts within each fund. In addition, it is recommended that Operational Units be used.

State Share Project Construction Fund

Fund 010-XXXX	State Share CFAP Project	
Revenues		
010-1410-XXXX	Interest on Investments	
010-1890-XXXX	Miscellaneous	
010-1930-XXXX	Sales & Loss of Assets (insurance claims)	
010-3210-XXXX-000000-X00	State Share of Project	
** 010-3210-XXXX-000000-X00	Construction Manager Payments	
010-5300-XXXX	Refund of Prior Year's Expenditures	
**not required to breakout CM payments		

^{**}not required to breakout CM payments

Expenditures

010-5300-410-XXXX-000000-OPU	Architectural and Engineering Services
010-5500-410-XXXX-000000-OPU	Professional Services
010-5500-510-XXXX-000000-OPU	Supplies
010-5500-590-XXXX-000000-OPU	Miscellaneous Supplies
010-5500-620-XXXX-000000-OPU	New Buildings
010-5500-640-XXXX-000000-OPU	New Equipment
010-5500-720-XXXX-000000-OPU	Replacement Buildings
010-5500-740-XXXX-000000-OPU	Replacement Equipment
010-5500-850-XXXX-000000-OPU	Builders Risk
010-5500-890-XXXX-000000-OPU	Miscellaneous

Local Share Project Construction Fund

Fund 010-XXXX	Local Share CFAP Project
Revenues	
010-1410-XXXX	Interest on Investments
010-1890-XXXX	Miscellaneous
* 010-1910-XXXX	Premiums/Accrued Interest onBonds/Notes Sold
* 010-1920-XXXX	Sale of Bonds
* 010-1930-XXXX	Sales & Loss of Assets (insurance claims)
* 010-1940-XXXX	Sale of Notes
010-5300-XXXX	Refund of Prior Year's Expenditures
*four digits required for function	

Expenditures

010-5300-410-XXXX-000000-OPU	Architectural and Engineering Services
010-5500-410-XXXX-000000-OPU	Professional Services
010-5500-510-XXXX-000000-OPU	Supplies
010-5500-590-XXXX-000000-OPU	Miscellaneous Supplies
010-5500-620-XXXX-000000-OPU	New Buildings
010-5500-640-XXXX-000000-OPU	New Equipment
010-5500-720-XXXX-000000-OPU	Replacement Buildings
010-5500-740-XXXX-000000-OPU	Replacement Equipment
010-5500-850-XXXX-000000-OPU	Builders Risk
010-5500-890-XXXX-000000-OPU	Miscellaneous

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OHIO SCHOOL FACILITIES COMMISSION SUGGESTED CHARTS OF ACCOUNT

In accordance with the Project Agreement, each district is required to establish a Maintenance Fund 034 for the deposit of the half-mill maintenance levy, or an allowed alternative. Below are suggested accounts. A district may choose to use Operating Unit numbers for further reporting detail.

Maintenance Fund

Fund 034-XXXX	OSFC Project Maintenance Fund
Revenues	
034-1111-XXXX	Real Estate Tax
034-1120-XXXX	Personal Property Tax
034-1130-XXXX	Income Tax
034-1410-XXXX	Interest on Investments
034-1820-XXXX	Donations
* 034-3130-XXXX	State Tax Reimbursements

^{*}four digits required for function

Expenditures

034-2500-845-XXXX	Property Tax Collection Fees
034-2720-410-XXXX	Prof/Technical Services
034-2720-570-XXXX	Supplies/Materials
034-2720-740-XXXX	Replacement Equipment

Locally Funded Initiatives (LFI) are 100% local funds. Revenues and expenditures for LFIs may not be commingled with the co-funded project accounts. Depending upon the source of the LFI money, either a Fund 004 or a Fund 003 will be used. Below are suggested accounts. Special Cost Centers are highly recommended for each project within the Fund to distinguish between LFIs and non-LFI expenditures.

Locally Funded Initiative (LFI) Building Fund

Fund 004-XXXX	LFI Building Fund
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Revenues

*four digits required for function

	004-1410-XXXX	Interest on Investments
	004-1820-XXXX	Donations
	004-1890-XXXX	Miscellaneous
*	004-1910-XXXX	Premium and Accrued Interest on Bonds/Notes Sold
*	004-1920-XXXX	Sale of Bonds
*	004-1940-XXXX	Sale of Notes

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OHIO SCHOOL FACILITIES COMMISSION SUGGESTED CHARTS OF ACCOUNT

Locally Funded Initiative (LFI) Building Fund, continued.

Expenditures

004-5100-410-XXXX-000000-OPU Site Acquisition Services/Prof-Tech Services Land Purchase 004-5100-610-XXXX-000000-OPU 004-5100-890-XXXX-000000-OPU Miscellaneous 004-5200-410-XXXX-000000-OPU Site Improvements Services/Prof-Tech Sevices 004-5300-630-XXXX-000000-OPU A/E Services-Improvements other than Buildings 004-5500-410-XXXX-000000-OPU **Professional Services** 004-5500-510-XXXX-000000-OPU Supplies 004-5500-590-XXXX-000000-OPU Miscellaneous Supplies 004-5500-620-XXXX-000000-OPU **New Buildings** 004-5500-640-XXXX-000000-OPU **New Equipment** 004-5500-720-XXXX-000000-OPU Replacement Buildings 004-5500-740-XXXX-000000-OPU Replacement Equipment 004-5500-850-XXXX-000000-OPU **Builders Risk** 004-5500-890-XXXX-000000-OPU Miscellaneous

Locally Funded Initiative (LFI) Permanent Improvement Fund

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Fund 003-XXXX	LFI Permanent Improvement Fund

Revenues

	003-1111-XXXX	Real Estate Tax
	003-1120-XXXX	Personal Property Tax
	003-1140-XXXX	Interest on Investments
	003-1820-XXXX	Donations
	003-1890-XXXX	Miscellaneous
*	003-1910-XXXX	Premium and Accrued Interest on Bonds/Notes Sold
*	003-1920-XXXX	Sale of Bonds
*	003-1940-XXXX	Sale of Notes
	003-3130-XXXX	State Tax Reimbursements
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^{*}four digits of function required

Expenditures

003-2500-845-XXXX-000000-OPU	Property Tax Collection Fees
003-5100-410-XXXX-000000-OPU	Site Acquisition Services/Prof-Tech Services
003-5100-610-XXXX-000000-OPU	Land Purchase
003-5100-890-XXXX-000000-OPU	Miscellaneous
003-5200-410-XXXX-000000-OPU	Site Improvements Services/Prof-Tech Sevices
003-5300-630-XXXX-000000-OPU	A/E Services-Improvements other than Buildings
003-5500-410-XXXX-000000-OPU	Professional Services
003-5500-510-XXXX-000000-OPU	Supplies
003-5500-590-XXXX-000000-OPU	Miscellaneous Supplies
003-5500-620-XXXX-000000-OPU	New Buildings
003-5500-640-XXXX-000000-OPU	New Equipment
003-5500-720-XXXX-000000-OPU	Replacement Buildings
003-5500-740-XXXX-000000-OPU	Replacement Equipment
003-5500-850-XXXX-000000-OPU	Builders Risk
003-5500-890-XXXX-000000-OPU	Miscellaneous

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