

**OHIO SCHOOL FACILITIES COMMISSION
SUGGESTED CHARTS OF ACCOUNT**

In accordance with the Project Agreement, two separate funds must be maintained for the co-funded 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	

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 on Bonds/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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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
Revenues	
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
*four digits required for function	

