

Chart of Accounts

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Account	Type	Income Tax Line
10000 . Cash & Cash Equivalents	Bank	<Unassigned>
10001 . Revenue/Operating Fund (1961)	Bank	<Unassigned>
10002 . Gen Fd (Pre-USDA Ln 1) (1215)	Bank	<Unassigned>
10003 . Capital Improvement SLA (326)	Bank	<Unassigned>
10004 . Distri Sys Emergency Res (383)	Bank	<Unassigned>
10005 . Capital Improvement Reser (895)	Bank	<Unassigned>
10025 . FPPUD/LOW Construction Fd(3826)	Bank	<Unassigned>
10026 . FPPUD/LOW Planning Fund (816)	Bank	<Unassigned>
10030 . Meter/Well Supply Proj (7644)	Bank	<Unassigned>
10035 . Pipeline Replace Proj (7651)	Bank	<Unassigned>
10100 . USDA Payment Fund (042)	Bank	<Unassigned>
10110 . USDA Construction/Project (881)	Bank	<Unassigned>
10120 . USDA Reserve - Loan 1 (122)	Bank	<Unassigned>
10121 . USDA Reserve - Loan 2 (872)	Bank	<Unassigned>
10130 . USDA Replacement Fund (917)	Bank	<Unassigned>
19998 . Petty Cash Box	Bank	<Unassigned>
19999 . Account Receivable Cash Drawer	Bank	<Unassigned>
12000 . A/C Receivable - Leases, etc.	Accounts Receivable	<Unassigned>
12099 . Misc Receivable	Other Current Asset	<Unassigned>
12001 . A/C Receivable - Water Services	Other Current Asset	<Unassigned>
12003 . Covid Pandemic Relief Fund	Other Current Asset	<Not tax related>
12004 . Restitution Receivable	Other Current Asset	<Unassigned>
12005 . Employee Advances	Other Current Asset	<Unassigned>
12010 . Undeposited Funds	Other Current Asset	<Unassigned>
12012 . Prepaid/Deposits	Other Current Asset	<Unassigned>
12013 . Prepaid Postage	Other Current Asset	<Unassigned>
12020 . Receivable - Tax Rolls	Other Current Asset	<Unassigned>
12030 . Grant Receivable	Other Current Asset	<Unassigned>
12031 . FPPUD/LOW Planning Grant Rec	Other Current Asset	<Unassigned>
12100 . Inventory Asset	Other Current Asset	<Unassigned>
12999 . Bad Debt Loss	Other Current Asset	<Unassigned>
13000 . Inventory	Other Current Asset	<Unassigned>
14018 . Construction in Progress	Fixed Asset	<Unassigned>
14670 . Meter/Well5 Rpl Project	Fixed Asset	<Unassigned>
14650 . FPPUD/LOW Planning Project	Fixed Asset	<Unassigned>
14600 . Generator Project	Fixed Asset	<Unassigned>
14500 . Other Property/Tools	Fixed Asset	<Unassigned>
14101 . Radiodetection Locator	Fixed Asset	<Unassigned>
15100 . Misc Assets	Fixed Asset	<Unassigned>
15121 . Frazier Park Library JE-0613-11	Fixed Asset	<Unassigned>
15120 . Paving - Downtown Beau (316)	Fixed Asset	<Unassigned>
14001 . Buildings & Structures	Fixed Asset	<Unassigned>
14008 . Water Main Replacement	Fixed Asset	<Unassigned>

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Account	Type	Income Tax Line
14019 . Other Physical Property	Fixed Asset	<Unassigned>
14020 . Office Building - 4020 Park Dr	Fixed Asset	<Unassigned>
14031 . (COC County) Signage Project	Fixed Asset	<Unassigned>
14034 . Front Counter Enclosure	Fixed Asset	<Unassigned>
14050 . USDA Project	Fixed Asset	<Unassigned>
14012 . Corporate Yard Site	Fixed Asset	<Unassigned>
14029 . Fence	Fixed Asset	<Unassigned>
14051 . Security Alarm System	Fixed Asset	<Unassigned>
14032 . Storage Container	Fixed Asset	<Unassigned>
14133 . Telemetry/SCADA/ Electrical	Fixed Asset	<Unassigned>
14016 . Transmission & Distribution	Fixed Asset	<Unassigned>
14016a . Arroyo Trail Replacement	Fixed Asset	<Unassigned>
14016c . Canada Trail Replacement	Fixed Asset	<Unassigned>
14016e . Elm Trail Improvements	Fixed Asset	<Unassigned>
14016m . Mead Line Trail Replacement	Fixed Asset	<Unassigned>
14016m2 . Michigan Trail Improvement	Fixed Asset	<Unassigned>
14016m1 . Minnesota Trail Improvements	Fixed Asset	<Unassigned>
14016s . Santa Cruz Trail Improvements	Fixed Asset	<Unassigned>
14016u . New Pipes & Valves	Fixed Asset	<Unassigned>
14017 . General Plant	Fixed Asset	<Unassigned>
14035 . Fire Proof File Cabinets 2	Fixed Asset	<Unassigned>
14000 . Land & Land Rights	Fixed Asset	<Unassigned>
14048 . Arroyo Trail Dirt Lot	Fixed Asset	<Unassigned>
14044 . Cold Springs Canyon Site	Fixed Asset	<Unassigned>
14064 . Corporate Yard 4001 Park Dr	Fixed Asset	<Unassigned>
14037 . Elm Tank Site (1)	Fixed Asset	<Unassigned>
14038 . Elm Tank Site (2)	Fixed Asset	<Unassigned>
14059 . Encino Trail Empty Parcel Lot	Fixed Asset	<Unassigned>
14049 . FMPPR (1) Sign	Fixed Asset	<Unassigned>
14055 . FMPPR (2) Sign	Fixed Asset	<Unassigned>
14056 . FMPPR (3) Sign	Fixed Asset	<Unassigned>
14057 . FMPPR (4) Sign	Fixed Asset	<Unassigned>
14067 . FMPPR Empty Parcel Lot	Fixed Asset	<Unassigned>
14039 . Harrison Tank Site	Fixed Asset	<Unassigned>
14068 . Idaho Trail (Gate to Sam Young)	Fixed Asset	<Unassigned>
14061 . Main FPPUD 4016 Park Dr	Fixed Asset	<Unassigned>
14062 . Main FPPUD 4020 Park Dr	Fixed Asset	<Unassigned>
14063 . Main FPPUD 4024 Park Dr	Fixed Asset	<Unassigned>
14042 . Monte Vista Well Site	Fixed Asset	<Unassigned>
14045 . North End Drive (1)	Fixed Asset	<Unassigned>
14046 . North End Drive (2)	Fixed Asset	<Unassigned>
14066 . Parcel B West (North East End)	Fixed Asset	<Unassigned>
14040 . Pine Canyon #1 Tank Site (1)	Fixed Asset	<Unassigned>

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Account	Type	Income Tax Line
14060 . Pine Canyon #1 Tank Site (2)	Fixed Asset	<Unassigned>
14041 . Pine Canyon #2 Tank Site	Fixed Asset	<Unassigned>
14065 . Pine Canyon Springs Site Lot	Fixed Asset	<Unassigned>
14043 . Sam Young Tank Site	Fixed Asset	<Unassigned>
14069 . Termino Trail Creekbed	Fixed Asset	<Unassigned>
14047 . Well #5 Site Lot	Fixed Asset	<Unassigned>
14058 . Well #5 Site West	Fixed Asset	<Unassigned>
14030 . Wolfe Tank Site	Fixed Asset	<Unassigned>
14014 . Source of Supply	Fixed Asset	<Unassigned>
14015 . Pumping Plant	Fixed Asset	<Unassigned>
14003 . Spring - Sam Young Site	Fixed Asset	<Unassigned>
14002 . Spring - Pine Cyn Site	Fixed Asset	<Unassigned>
14102 . Tank - Elm Site	Fixed Asset	<Unassigned>
14103 . Tank - Forestry Reservoir Site	Fixed Asset	<Unassigned>
14104 . Tank - Harrison Site	Fixed Asset	<Unassigned>
14105 . Magee Site	Fixed Asset	<Unassigned>
14105f . Fences	Fixed Asset	<Unassigned>
14105t . Tank	Fixed Asset	<Unassigned>
14106 . Tank - Parcel B Site	Fixed Asset	<Unassigned>
14106f . Fencing & Gating	Fixed Asset	<Unassigned>
14107 . Tank - Pine Cyn #1 Site	Fixed Asset	<Unassigned>
14108 . Tank - Pine Cyn #2 Site	Fixed Asset	<Unassigned>
14109 . Tank - Sam Young Site	Fixed Asset	<Unassigned>
14007 . Tank - Wolfe Site	Fixed Asset	<Unassigned>
14007u . Unkown Elements	Fixed Asset	<Unassigned>
14007y . Wolfe Tank project 2021	Fixed Asset	<Unassigned>
14007z . Wolfe Tank Proj New Pump/M...	Fixed Asset	<Unassigned>
14007b . Booster	Fixed Asset	<Unassigned>
14007f . Fences	Fixed Asset	<Unassigned>
14007h . Housing	Fixed Asset	<Unassigned>
14007p . Pipes & Valves	Fixed Asset	<Unassigned>
14007t . Tank	Fixed Asset	<Unassigned>
14010 . Well - #4 Site	Fixed Asset	<Unassigned>
14013 . Well - #5 Site	Fixed Asset	<Unassigned>
14011 . Well - #6 Site	Fixed Asset	<Unassigned>
14011w . Well Project	Fixed Asset	<Unassigned>
14011b . Well 6 - Building Materials	Fixed Asset	<Unassigned>
14021 . Well - #7 Site	Fixed Asset	<Unassigned>
14022 . Well - #8 Site	Fixed Asset	<Unassigned>
14023 . Well - Montevista Site	Fixed Asset	<Unassigned>
14023f . Fences	Fixed Asset	<Unassigned>
14100 . Plant Equipment	Fixed Asset	<Unassigned>
14137 . Allis Chalmer Dozer 1941 (195)	Fixed Asset	<Unassigned>

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Account	Type	Income Tax Line
14136 . Backhoe 580SK4WD (208)	Fixed Asset	<Unassigned>
14135 . JD Backhoe Loader 9/2022	Fixed Asset	<Unassigned>
14033 . Generator	Fixed Asset	<Unassigned>
14123 . Lincoln Welder	Fixed Asset	<Unassigned>
14121 . F Trailer	Fixed Asset	<Unassigned>
14129 . Catterpillar #305E2 Excavator	Fixed Asset	<Unassigned>
14120 . Bonander 2021PJ252 Trailer	Fixed Asset	<Unassigned>
14052 . Chemical Injection Pump	Fixed Asset	<Unassigned>
14053 . Pulsa Feeder Pump	Fixed Asset	<Unassigned>
14054 . 4" Honda Trash Pump GX340 555	Fixed Asset	<Unassigned>
14111 . Sonic Water Level Meter	Fixed Asset	<Unassigned>
14125 . Backhoe John Deere 310G	Fixed Asset	<Unassigned>
14127 . Bucket Loader John Deere 210K	Fixed Asset	<Unassigned>
14128 . Dirt Sifter	Fixed Asset	<Unassigned>
14130 . Port Generator/Trailer MMG130	Fixed Asset	<Unassigned>
14132 . Track Loader Cat #259B3 compact	Fixed Asset	<Unassigned>
14132a . Brush Attachment	Fixed Asset	<Unassigned>
14134 . New Pump & Motor	Fixed Asset	<Unassigned>
14200 . Office Equipment/Furniture	Fixed Asset	<Unassigned>
14213 . Canon Scanner DR-M260	Fixed Asset	<Unassigned>
14211 . Dell Computers	Fixed Asset	<Unassigned>
14214 . Digital Camera	Fixed Asset	<Unassigned>
14212 . Lorex Security Cameras	Fixed Asset	<Unassigned>
14210 . Safe SN#939949	Fixed Asset	<Unassigned>
14300 . Vehicles	Fixed Asset	<Unassigned>
14354 . Truck - 2021 F250 4x4 Crew/C	Fixed Asset	<Unassigned>
14326 . 1999 Ford F450 Truck	Fixed Asset	<Unassigned>
14340 . Polaris	Fixed Asset	<Unassigned>
14350 . Truck #226	Fixed Asset	<Unassigned>
14351 . Truck #227	Fixed Asset	<Unassigned>
14352 . Truck #228	Fixed Asset	<Unassigned>
14353 . 2017 Ford F550 Dump Truck	Fixed Asset	<Unassigned>
14355 . 1993 Ford F700 Dump Truck	Fixed Asset	<Unassigned>
14411 . Accumulated Depreciation	Fixed Asset	<Unassigned>
20000 . Accounts Payable	Accounts Payable	<Unassigned>
20014 . California Bank & Tr (TM-7305)	Credit Card	<Unassigned>
20016 . California Bank & Tr (JA-4502)	Credit Card	<Unassigned>
20020 . Voyager US Bank (0016-0024)	Credit Card	<Unassigned>
21017 . Bridge Loan	Other Current Liability	<Unassigned>
21016 . Employee - Accr Paid Time Off	Other Current Liability	<Unassigned>
21011 . Prepaid Water	Other Current Liability	<Unassigned>
21012 . Wages Payable	Other Current Liability	<Unassigned>
21013 . Covid Pandemic Funding	Other Current Liability	<Unassigned>

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Account	Type	Income Tax Line
21014 . Payroll Taxes Payable	Other Current Liability	<Unassigned>
21015 . ADP Retirement Plan Payable	Other Current Liability	<Unassigned>
21020 . Customer Deposit Payable	Other Current Liability	<Unassigned>
22000 . Accrued Legal expense	Other Current Liability	<Unassigned>
53011 . FICA -Employer	Other Current Liability	<Unassigned>
21010 . USDA Loans Interest Payable	Long Term Liability	<Unassigned>
28040 . USDA Loans Payable	Long Term Liability	<Unassigned>
28041 . USDA Loan Dated 12/07/05 #03	Long Term Liability	<Unassigned>
28042 . USDA Loan Dated 12/07/05 #04	Long Term Liability	<Unassigned>
28043 . USDA Loan Dated 05/19/11 #06	Long Term Liability	<Unassigned>
28046 . Current Maturities	Long Term Liability	<Unassigned>
31000 . Contributed Capital	Equity	<Unassigned>
31001 . Suspense-t/b Recategorized	Equity	<Unassigned>
31010 . Appropriated Retained Earnings	Equity	<Unassigned>
31012 . Unappropriated Retained Earning	Equity	<Unassigned>
32000 . Unrestricted Net Assets	Equity	<Unassigned>
40001 . Water Sales - Residential	Income	<Unassigned>
40002 . Water Sales - Business	Income	<Unassigned>
40004 . Water Sales - Bulk	Income	<Unassigned>
40010 . Late Fees	Income	<Unassigned>
40011 . Re-Connection Fees	Income	<Unassigned>
40012 . Credit Card Fees Income	Income	<Unassigned>
40013 . New Connection Fees	Income	<Unassigned>
40014 . Administrative Fee Income	Income	<Unassigned>
40016 . Returned Check Fee	Income	<Unassigned>
42600 . Kern County	Income	<Unassigned>
42620 . Taxes KC Fund	Income	<Unassigned>
42622 . Standby Assessment KC Fund	Income	<Unassigned>
42623 . Delinquent Assessments KC	Income	<Unassigned>
43000 . CBT-CC Cash Back Savings	Income	<Unassigned>
44012 . Interest Reserve Funds	Income	<Unassigned>
45000 . Property Lease/Rental Income	Income	<Unassigned>
48000 . Grant Income	Income	<Unassigned>
48001 . Grant Income - USDA ECWAG	Income	<Unassigned>
48002 . Grant Income - CA for FPPUD/LOW	Income	<Unassigned>
48003 . CALOES for Generators	Income	<Unassigned>
48004 . CA - Meter/Well Project	Income	<Unassigned>
48005 . Kern Cnty Covid Exp Reimb	Income	<Unassigned>
50004 . Cost of Goods Sold	Cost of Goods Sold	<Unassigned>
64721 . Customer-Emergency Services	Expense	<Unassigned>
50005 . CALOES for Generators Exp	Expense	<Unassigned>
61005 . Advertising	Expense	<Unassigned>
61007 . Bad Debt Expense	Expense	<Unassigned>

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Account	Type	Income Tax Line
61010 . Bank Fees	Expense	<Unassigned>
64720 . Covid - PPE, etc.	Expense	<Unassigned>
54090 . Depreciation Expense.	Expense	<Unassigned>
65013 . Digital/Electronic/Computer Exp	Expense	<Unassigned>
65012 . Accounting Program Service	Expense	<Unassigned>
61012 . Director's Fees all	Expense	<Unassigned>
61014 . Directors' Fees - Meetings	Expense	<Unassigned>
61013 . Directors Fees - ADHOCs	Expense	<Unassigned>
51025 . Distribution System Maintenance	Expense	<Unassigned>
61015 . Dues	Expense	<Unassigned>
61016 . Election Kern County Fees	Expense	<Unassigned>
62020 . Education & Training	Expense	<Unassigned>
60300 . Employee Wellness Exp	Expense	<Unassigned>
51081 . Environmental Fees	Expense	<Unassigned>
52021 . Equipment Rental	Expense	<Unassigned>
62080 . Field Support	Expense	<Unassigned>
50003 . FPPUD/LOW Planning Grant Exp	Expense	<Unassigned>
51031 . Fuel	Expense	<Unassigned>
51032 . Fuel - Gas	Expense	<Unassigned>
51033 . Fuel - Diesel	Expense	<Unassigned>
51034 . Fuel - Propane	Expense	<Unassigned>
63560 . Insurance	Expense	<Unassigned>
63561 . Property Insurance	Expense	<Unassigned>
63562 . Equipment & Liability Insurance	Expense	<Unassigned>
63563 . Director's Bond Policy	Expense	<Unassigned>
63640 . Interest Expense	Expense	<Unassigned>
63641 . Interest Exp - USDA 12/07/05-03	Expense	<Unassigned>
63642 . Interest Exp - USDA 12/07/05-04	Expense	<Unassigned>
63643 . Interest Exp - USDA 05/19/11-06	Expense	<Unassigned>
63700 . License, Fees, & Permits	Expense	<Unassigned>
52110 . Maintenance & Repairs	Expense	<Unassigned>
52111 . Building/Facility Maintenance	Expense	<Unassigned>
52114 . Computer Maintenance	Expense	<Unassigned>
52116 . Equipment Maintenance	Expense	<Unassigned>
52118 . Vehicle Maintenance	Expense	<Unassigned>
64100 . Meetings/Support Expenses	Expense	<Unassigned>
64110 . Merchant Credit Card Fees	Expense	<Unassigned>
50000 . Prop 218 Expenses	Expense	<Unassigned>
65022 . Property Taxes	Expense	<Unassigned>
64710 . Office Expense	Expense	<Unassigned>
64715 . Office Supplies	Expense	<Unassigned>
65009 . Portable Water Transported	Expense	<Unassigned>
65005 . Postage/FedEx	Expense	<Unassigned>

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Account	Type	Income Tax Line
65008 . Printing	Expense	<Unassigned>
65010 . Professional & Contract Service	Expense	<Unassigned>
65011 . Accountant/Auditor	Expense	<Unassigned>
65015 . Bookkeeper	Expense	<Unassigned>
65013 . Engineering	Expense	<Unassigned>
65017 . HRS Employee Policy Handbook	Expense	<Unassigned>
65018 . HRS Employee Hotline Services	Expense	<Unassigned>
65016 . HRS Ongoing Support Services	Expense	<Unassigned>
65019 . Legal Fees	Expense	<Unassigned>
65020 . Translation Services	Expense	<Unassigned>
65025 . Publications	Expense	<Unassigned>
65080 . Safety	Expense	<Unassigned>
66000 . Security Monitoring Expense	Expense	<Unassigned>
51082 . Testing & Lab Fees	Expense	<Unassigned>
66010 . Telephone	Expense	<Unassigned>
66011 . Answering Service	Expense	<Unassigned>
66015 . Cell Phones/Satellite Phones	Expense	<Unassigned>
66018 . Internet - Office Computers	Expense	<Unassigned>
66016 . iPad Internet Service	Expense	<Unassigned>
66019 . Office Landline	Expense	<Unassigned>
51026 . Tools Maintenance & Expense	Expense	<Unassigned>
66170 . Travel	Expense	<Unassigned>
66174 . Travel - Airlines	Expense	<Unassigned>
66175 . Travel - Car Rental	Expense	<Unassigned>
66171 . Travel - Lodging	Expense	<Unassigned>
66173 . Travel - Meals	Expense	<Unassigned>
66172 . Travel - Mileage	Expense	<Unassigned>
66176 . Travel - Parking	Expense	<Unassigned>
66177 . Travel - Taxi, Shuttle, etc.	Expense	<Unassigned>
51023 . Uniforms-Mats-Towels Expense	Expense	<Unassigned>
66510 . Utilities	Expense	<Unassigned>
51022 . Operations-Pump Power Electrica	Expense	<Unassigned>
66511 . Electricity - Offices	Expense	<Unassigned>
66515 . Gas	Expense	<Unassigned>
66517 . Trash	Expense	<Unassigned>
51012 . Hourly Wages-Operating	Expense	<Unassigned>
60000 . Wages & Payroll Related Expense	Expense	<Unassigned>
60010 . Wages - Administrative	Expense	<Unassigned>
60011 . Wages - Admin-Managerial	Expense	<Unassigned>
60012 . Wages - Admin-Other Staff	Expense	<Unassigned>
60023 . Misc Project Offset -Admin Exp	Expense	<Unassigned>
60020 . Wages - Operations	Expense	<Unassigned>
60021 . Wages - Operations-Managerial	Expense	<Unassigned>

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Account	Type	Income Tax Line
60022 . Wages - Operations-Other Staff	Expense	<Unassigned>
60100 . Payroll Tax Expenses	Expense	<Unassigned>
60101 . Payroll Tax Expense - Federal	Expense	<Unassigned>
60102 . Payroll Tax Expense - State	Expense	<Unassigned>
60140 . Employee Mileage Reimbursement	Expense	<Unassigned>
60150 . Payroll Processing Fees	Expense	<Unassigned>
60151 . Payroll Check Processing	Expense	<Unassigned>
60152 . Payroll Clock & Software	Expense	<Unassigned>
60153 . ADP Retirement Plan Admin Fees	Expense	<Unassigned>
60160 . Employee Hiring Expenses	Expense	<Unassigned>
60200 . Employee Benefits	Expense	<Unassigned>
60201 . Dental Insurance	Expense	<Unassigned>
60202 . Medical Insurance	Expense	<Unassigned>
60203 . Vision Insurance	Expense	<Unassigned>
60204 . Workers Comp Insurance	Expense	<Unassigned>
60205 . Employee Medical Expenses	Expense	<Unassigned>
60206 . CalPERS Social Security Admin	Expense	<Unassigned>
60207 . ADP RS - Employer Match	Expense	<Unassigned>
65014 . Web Site/Computer Services	Expense	<Unassigned>
66599 . Transaction t/b Recategorized	Expense	<Unassigned>
89200 . Special Dividends	Other Income	<Unassigned>
89000 . Over/Under Collections	Other Income	<Unassigned>
89100 . Grant Income - Non Operating	Other Income	<Unassigned>
89106 . CA-Covid Arrearage Pmt Program	Other Income	<Unassigned>
89101 . CA-Meter/Well Project	Other Income	<Unassigned>
89102 . CA for FPPUD/LOW	Other Income	<Unassigned>
89103 . CALOES - Generators	Other Income	<Unassigned>
89104 . USDA ECWAG	Other Income	<Unassigned>
89105 . Kern County Covid Exp Reimb	Other Income	<Unassigned>
89300 . Gain on Sale of Asset	Other Income	<Unassigned>
89999 . Prior Year Adjustments	Other Income	<Unassigned>
91100 . Loss on Sale of Asset	Other Expense	<Unassigned>
92000 . Voided Checks	Other Expense	<Unassigned>
90000 . Depreciation Expense	Other Expense	<Unassigned>
91000 . Other non-operating expenses	Other Expense	<Unassigned>
91010 . Non-Operating Project Expenses	Other Expense	<Unassigned>
91020 . FPPUD/LOW Planning Expense	Other Expense	<Unassigned>
90200 . Sales Orders	Non-Posting	<Unassigned>