

Reclamation Manual

Directives and Standards

Fund Codes by Fund Category

1. AF – Appropriated Fund.

121	1409/100681	American Recovery and Reinvestment Act (ARRA) - Water and Energy-Management and Development (2-year funds – FY2009/2010)
122	1409/100681	ARRA - Land-Management and Development (2-year funds - FY2009/2010)
123	1409/100681	ARRA - Fish and Wildlife-Management and Development (2-year funds - FY2009/2010)
124	1409/100681	ARRA - Facility-Operations (2year funds - FY2009/2010)
125	1409/100681	ARRA - Facility-Maintenance and Rehabilitation (2-year funds - FY2009/2010)
130	1409/120681	ARRA - Management and Oversight (4-year funds - FY2009/2012)
1X1	14X0681	ARRA - Water and Energy-Management and Development
1X2	14X0681	ARRA - Land-Management and Development
1X3	14X0681	ARRA - Fish and Wildlife-Management and Development
1X4	14X0681	ARRA - Facility-Operations
1X5	14X0681	ARRA - Facility-Maintenance and Rehabilitation
A10	14X0680	Water and Energy - Management and Development
A1N	14X0680	Water and Energy - California Bay-Delta-Management and Development
A1S	1400680	Drought Fund (1-year funds – FY2010)
A1T	14X0680	Tularosa Desalination Project
A20	14X0680	Land - Management and Development
A2H	14X0680	Land - Management and Development-Central Hazardous Fund - BLM
A30	14X0680	Fish and Wildlife - Management and Development
A3N	14X0680	Fish and Wildlife Development - California Bay-Delta
A40	14X0680	Facility - Operations
A50	14X0680	Facility - Maintenance and Rehabilitation
A5C	14X0680	Communication Spectrum Enhancement Act
A99	14X0680	Commission Contract Fund - Water Reservation
C20	14X0680	Colorado River Storage Project (CRSP) - Section 8 Land-Management and Development
C30	14X0680	CRSP - Section 8 Fish and Wildlife-Management and Development
E40	14X2301 (06) ¹	Bureau of Indian Affairs - Construction
E45	14X2301 (06) ¹	Bureau of Indian Affairs - Construction
E6H	1414X1121 (06) ¹	Central Hazardous Fund

¹(06) Suffix on Treasury Symbol – Parent/Child Account or Deposit/Suspense Account reported by Reclamation.

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FR1	1414X5198 (06) ¹	Natural Resource Damage Assessment
FR2	1414X1618 (06) ¹	Natural Resource Damage Assessment
FW1	1414X5198 (06) ¹	Natural Resource Damage Assessment - Restoration
FW2	1414X1618 (06) ¹	Natural Resource Damage Assessment - Restoration
G60	14X5065	Policy and Administration Expense (P&A)
L60	14X0685	Loan Program Account - Administrative
N11	14X0687	California Bay-Delta - Water Management
N12	14X0687	California Bay-Delta - Water Management Pre-existing Authority
N13	14X0687	California Bay-Delta - Water Management New Authority
N30	14X0687	California Bay-Delta - Ecosystem Restoration
N31	14X0687	California Bay-Delta - Fish and Wildlife
N32	14X0687	California Bay-Delta - Fish and Wildlife Pre-existing Authority
N33	14X0687	California Bay-Delta - Fish and Wildlife New Authority
S10	14X0680	Colorado River Basin Salinity Control Project (CRBSCP) - Water and Energy-Management and Development
S20	14X0680	CRBSCP - Land-Management and Development
S30	14X0680	CRBSCP - Fish and Wildlife-Management and Development
S40	14X0680	CRBSCP - Facility-Operations
S50	14X0680	CRBSCP - Facility-Maintenance and Rehabilitation
WD1	14X2636	Indian Water Rights Settlements (IWRS) - Water/Energy-Discretionary
WD2	14X2636	IWRS - Land Management-Discretionary
WD3	14X2636	IWRS - Fish and Wildlife-Discretionary
WD4	14X2636	IWRS - Operations-Discretionary
WD5	14X2636	IWRS - Maintenance-Discretionary
WM1	14X2636	IWRS - Water/Energy-Mandatory
WM2	14X2636	IWRS - Land Management-Mandatory
WM3	14X2636	IWRS - Fish and Wildlife-Mandatory
WM4	14X2636	IWRS - Operations-Mandatory
WM5	14X2636	IWRS - Maintenance-Mandatory
ZL1	14X5685	Loan Program - Transfer Fund (Budget-Middleman Purposes only)
ZW1	14X5430	Water and Related - Transfer Fund (Budget-Middleman Purposes only)

2. AR – Available Receipt Fund.

E20	1469X8083 (06) ¹	Federal Highway Program Activity
E21	1469X8083 (06) ¹	Federal Highway Program Activity
E6S	1414X5232 (06) ¹	Southern Nevada Public Land
H30	14X5173	Central Valley Project (CVP) Restoration - Fish and Wildlife-Management and Development
H37	14X5173	CVP Restoration - Fish and Wildlife-Management and Development (Habitat)

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H38	14X5537	San Joaquin River Restoration - Mandatory
H39	14X5537	San Joaquin River Restoration - Discretionary
P11	14X5656	Colorado River Dam - Water and Energy
P41	14X5656	Colorado River Dam - Facility-Operations
P44	14X5058	North Platte Project - Facility-Operations
P51	14X5656	Colorado River Dam - Facility-Maintenance and Rehabilitation
P61	14X5109	Recreation Entrance Use Fees
RS1	14X5537	San Joaquin River Restoration - Friant Division Surcharges
RS2	14X5537	San Joaquin River Restoration - Capital Component
RS3	14X5537	San Joaquin River Restoration - 215 Proceeds
RS4	14X5537	San Joaquin River Restoration - State Cost Share
T01	14X8070	Trust Funds (Approved for Mid-Pacific (MP) Region use)
T02	14X8070	Trust Funds (Approved for MP Region use)
T03	14X8070	Trust Funds (Approved for MP Region use)
T04	14X8070	Trust Funds (Approved for MP Region use)
T05	14X8070	Trust Funds (Approved for MP Region use)
T06	14X8070	Trust Funds (Approved for MP Region use)
T07	14X8070	Trust Funds (Approved for MP Region use)
T08	14X8070	Trust Funds (Approved for MP Region use)
T09	14X8070	Trust Funds (Approved for MP Region use)
T10	14X8070	Trust Funds (Approved for MP Region use)
T11	14X8070	Trust Funds (Approved for MP Region use)
T12	14X8070	Trust Funds (Approved for MP Region use)
T13	14X8070	Trust Funds (Approved for MP Region use)
T14	14X8070	Trust Funds (Approved for MP Region use)
T15	14X8070	Trust Funds (Approved for MP Region use)
T16	14X8070	Trust Funds (Approved for MP Region use)
T17	14X8070	Trust Funds (Approved for MP Region use)
T18	14X8070	Trust Funds (Approved for MP Region use)
T19	14X8070	Trust Funds (Approved for MP Region use)
T20	14X8070	Trust Funds (Approved for MP Region use)
T21	14X8070	Trust Funds (Approved for MP Region use)
T22	14X8070	Trust Funds (Approved for MP Region use)
T23	14X8070	Trust Funds (Approved for MP Region use)
T24	14X8070	Trust Funds (Approved for MP Region use)
T25	14X8070	Trust Funds (Approved for MP Region use)
T26	14X8070	Lower Owens Trust Fund
T32	14X8070	Ecosystem Restoration
T33	14X8070	Water Use Efficiency
T34	14X8070	Water Transfer
T36	14X8070	Storage
T37	14X8070	Conveyance
T38	14X8070	Environmental Water Account
T39	14X8070	Planning, Management, and Other Programs

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T40	14X8070	San Joaquin River Restoration
Y10	14X5483	San Gabriel Restoration Fund - Available Receipts Expenditure Fund
Y1B	14X5483.2	San Gabriel Restoration Fund - Interest Revenue
Y1P	14X5483.2	San Gabriel Restoration Fund - Premium

3. CL – Clearing Accounts.

851	14F3845 (06) ¹	Personal Property Sales Proceeds
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4. DP – Deposit/Suspense Funds.

560	20X6133	Payment of Unclaimed Monies
623	20X1807	Refund of Moneys Received in Error
825	14X6275 (06) ¹	Withheld State and Local Taxes
841	14X6500 (06) ¹	Suspense - Water Deposits
844	14X6276 (06) ¹	Federal Pay Tax with Travel
845	14X6276 (06) ¹	Federal Pay Tax with Other
846	14X6500 (06) ¹	Reimbursable Advance-Public
847	14X6500 (06) ¹	Litigation Deposits
848	14X6500 (06) ¹	Payroll Non-tax Related (Other Prepayments)
849	14X6501 (06) ¹	Small Escrow (1 year or less)
850	14X6501 (06) ¹	Travel Pass through
852	14X6500 (06) ¹	CVP Advances - Trinity Public Utility District
853	14X6500 (06) ¹	Budget Clearing Account - Suspense
8XX	14X6500 (06) ¹	Suspense Clearing Account

5. ER – Available Receipt Fund-Exempt.

P12	14X5103	Klamath - Water and Energy
P43	14X5059	North Platte Farmers Irrigation District - Facility
QD2	14X5455	Dutch John Expenditure Account

6. IN – Investment Fund.

QD1	14X5455	Dutch John Investment Account
Y1D	14X5483	San Gabriel Restoration Fund - Discount “(75) prefix on Treasury Symbol ² ”

²Prefix on Treasury Symbol

65 – record payment of subsidy appropriations from the program account to the financing account

75 – Investment-Discout

76 – Investment-Premium/Interest Revenue

88 – Investment-Investment Purchase

98 – Investment-Redemption

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Y1I	14X5483	San Gabriel Restoration Fund - Investment “(88) prefix on Treasury Symbol ² ”
Y1R	14X5483	San Gabriel Restoration Fund - Redemptions “(98) prefix on Treasury Symbol ² ”

7. **LF – Loan Financing Fund.**

540	14X4547	Direct Loans - Financing Account
541	14X4547	Direct Loans - Financing Account “(65) prefix on Treasury Symbol ² ”

8. **LL – Loan Liquidating Fund-Exempt.**

500	14X0667	Distribution System Loans Account
501	14X0667	Small Reclamation Projects Account (Pre-Credit Reform)
502	14X0667	Rural Development Policy Account
503	14X0667	Emergency Drought Relief Account
504	14X0667	Rehabilitation and Betterment Account
510	14X0667	Small Reclamation Projects
520	14X0667	Administration

9. **LP – Loan Program.**

L10	14X0685	Loan Program Account-Subsidy
L11	14X0685	Subsidy Re-estimates

10. **MR – Miscellaneous Receipts-General Fund.**

R20	14_1060	Forfeitures Unclaimed Money
R30	14_1424	Interest Investment - Colorado River Project
R40	14_1427	Interest on Advance - Colorado River Dam Fund
R50	14_1435	General Fund - Proprietary Interest
R60	14_2742.3	Downward Re-estimates/Subsidy
R80	14_2814	Repayment Capital Investment and Recoveries
R90	14_3220	General Fund - Proprietary Receipts

11. **RM – Reimbursable Fund.**

12R	1409/100681	ARRA - Water and Energy-Reimbursements (2-year funds - FY2009/2010)
1XR	14X0681	ARRA - Water and Energy-Reimbursements
A1R	14X0680	Water and Energy - Reimbursements
A2R	14X0680	Land - Reimbursements
A3F	14X0680	Lower Yellowstone - COE Funded

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A3R	14X0680	Fish and Wildlife - Reimbursements
A4R	14X0680	Operations - Reimbursements
A5R	14X0680	Maintenance and Rehabilitation - Reimbursements
AAR	1400680	Reimbursements - Water and Energy (1-year funds - FY2010)
J5P	14X0680	Small Capital Investments
S4R	14X0680	CRBSCP - Facility-Operations-Reimbursements
S5R	14X0680	CRBSCP - Facility-Maintenance and Rehabilitation Reimbursements
U1N	14X0680	Water User - Water and Energy
U1P	14X0680	Power User - Water and Energy
U2N	14X0680	Water User - Land-Management and Development
U2P	14X0680	Power User - Land-Management and Development
U3N	14X0680	Water User - Fish and Wildlife-Management and Development
U3P	14X0680	Power User - Fish and Wildlife-Management and Development
U41	14X0680	Water User - Facility-Operations, Upper Colorado (UC) Region
U4N	14X0680	Water User - Facility-Operations
U4P	14X0680	Power User - Facility-Operations
U5N	14X0680	Water User - Facility-Maintenance and Rehabilitation
U5P	14X0680	Power User - Facility-Maintenance and Rehabilitation

12. RV – Revolving Fund.

B10	14X4081	Upper Colorado River Basin Fund (UCRBF) - Water and Energy - Management and Development
B20	14X4081	UCRBF - Land-Management and Development
D10	14X4079	Lower Colorado River Basin Development Fund (LCRBDF) – Water and Energy-Management and Development
D1R	14X4079	LCRBDF - Contributions
D20	14X4079	LCRBDF - Land-Management and Development
D2R	14X4079	LCRBDF - Contributions
D30	14X4079	LCRBDF - Fish and Wildlife-Management and Development
D3R	14X4079	LCRBDF - Contributions
D40	14X4079	LCRBDF - Facility-Operations
D50	14X4079	LCRBDF - Facility-Maintenance and Rehabilitation
K10	14X4524	Central Computer Site (currently not used)
K11	14X4524	Centralized Payroll (currently not used)
K12	14X4524	Indirect Costs
KA2	14X4524	Indirect Costs - Albuquerque Area Office, UC Region
KA2	14X4524	Indirect Costs - Wyoming Area Office, Great Plains (GP) Region
KA2	14X4524	Indirect Costs - Acquisitions, Denver Office
KB2	14X4524	Indirect Costs - Bend Field Office, Pacific Northwest (PN) Region
KB2	14X4524	Indirect Costs - Power Area Office, UC Region
KB2	14X4524	Indirect Costs - Nebraska Kansas Area Office, GP Region

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KB2	14X4524	Indirect Costs - Business Analysis Division, Denver Office
KC2	14X4524	Indirect Costs – Columbia Basin Project-Ephrata Office, PN Region
KC2	14X4524	Indirect Costs - Central Valley Office, MP Region
KC2	14X4524	Indirect Costs - Eastern Colorado Area Office, GP Region
KD2	14X4524	Indirect Costs - Design and Construction, MP Region
KD2	14X4524	Indirect Costs - Dakotas Area Office, GP Region
KD2	14X4524	Indirect Costs - Denver/Washington Office Accounting Service, Denver Office
KE2	14X4524	Indirect Costs - Upper Snake Field Office, PN Region
KE2	14X4524	Indirect Costs - Environmental Affairs, MP Region
KF2	14X4524	Indirect Costs - Folsom Area Office, MP Region
KF2	14X4524	Indirect Costs - Finance and Accounting Division, Denver Office
KH2	14X4524	Indirect Costs - Oklahoma Texas Area Office, GP Region
KH2	14X4524	Indirect Costs - Human Resources, Denver Office
KI2	14X4524	Indirect Costs - Information Resource Management
KJ2	14X4524	Indirect Costs - Provo Area Office, UC Region
KK2	14X4524	Indirect Costs - Klamath Basin Area Office, MP Region
KK2	14X4524	Indirect Costs - Four Corners Construction Office, UC Region
KL2	14X4524	Indirect Costs - Lower Columbia Area Office, PN Region
KM2	14X4524	Indirect Costs – Mid-Pacific Construction Office, MP Region
KM2	14X4524	Indirect Costs - Montana Area Office, GP Region
KN2	14X4524	Indirect Costs - Lahontan Basin Area Office (Carson City), MP Region
KP2	14X4524	Indirect Costs - Division of Planning, MP Region
KP2	14X4524	Indirect Costs - Property Office, Denver Office
KR2	14X4524	Indirect Costs - Resources Management, MP Region
KR2	14X4524	Indirect Costs - Resource Management Service Group Office, GP Region
KR2	14X4524	Indirect Costs - Records Office, Denver Office
KS2	14X4524	Indirect Costs – Snake River Area Office-West, PN Region
KS2	14X4524	Indirect Costs - Northern California Area Office (Shasta), MP Region
KS2	14X4524	Indirect Costs - Office of Policy, Denver Office
KT2	14X4524	Indirect Costs - South Central California Area Office (Fresno), MP Region
KT2	14X4524	Indirect Costs - Technical Service Center, Denver Office
KU2	14X4524	Indirect Costs - Columbia-Cascades Area Office, PN Region
KW2	14X4524	Indirect Costs - Western Colorado Area Office, UC Region
K13	14X4524	Minicomputer Systems
K14	14X4524	Transportation Vehicles
KA4	14X4524	Transportation Vehicles - Albuquerque Area Office, UC Region
KB4	14X4524	Transportation Vehicles - Power Area Office, UC Region

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KC4	14X4524	Transportation Vehicles - Power Area Office-Currentcanti, UC Region
KD4	14X4524	Transportation Vehicles - Power Area Office-Fontenelle, UC Region
KE4	14X4524	Transportation Vehicles - Snake River Area Office-East, PN Region
KF4	14X4524	Transportation Vehicles - Power Area Office-Flaming Gorge, UC Region
KG4	14X4524	Transportation Vehicles - Power Area Office-Glen Canyon, UC Region
KJ4	14X4524	Transportation Vehicles - Provo Area Office, UC Region
KK4	14X4524	Transportation Vehicles - Four Corners Construction Office, UC Region
KL4	14X4524	Transportation Vehicles - Lower Columbia Area Office, PN Region
KQ4	14X4524	Transportation Vehicles - Albuquerque Area Office-Socorro, UC Region
KR4	14X4524	Transportation Vehicles - Albuquerque Area Office-Chama, UC Region
KS4	14X4524	Transportation Vehicles - Albuquerque Area Office-Alamos, UC Region
KT4	14X4524	Transportation Vehicles - Albuquerque Area Office-E. Butte, UC Region
KU4	14X4524	Transportation Vehicles - Upper Columbia Area Office, PN Region
KU4	14X4524	Transportation Vehicles - Albuquerque Area Office, UC Region
KW4	14X4524	Transportation Vehicles - Snake River Area Office-West, PN Region
KW4	14X4524	Transportation Vehicles - Western Colorado Area Office-Grand Junction, UC Region
KX4	14X4524	Transportation Vehicles - Western Colorado Area Office-Durango, UC Region
K15	14X4524	Capitalized Movable Property (currently not used)
K16	14X4524	Comprehensive Construction Training Program (currently not used)
K17	14X4524	Aircraft Operations
K18	14X4524	Drilling Operations
K19	14X4524	Centralized Finance and Accounting
K20	14X4524	PAY/PERS (currently not used)
K21	14X4524	Soil and Water Quality Laboratories
K22	14X4524	Data Communications (currently not used)
K23	14X4524	Computer Aided Design and Drafting (currently not used)
K24	14X4524	Cooperative Administrative Support Unit (currently not used)
K25	14X4524	Materials Lab

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K2A	14X4524	Materials Lab - Four Corners, UC Region
K26	14X4524	Advance Decision Support System (currently not used)
K27	14X4524	Geographic Information System (GIS)
K28	14X4524	Hydrologic Surveys (currently not used)
K29	14X4524	Personal Computer Manufacturing (currently not used)
K30	14X4524	Training Aids - Dam Safety (currently not used)
K31	14X4524	Automated Data Processing Software Applications (currently not used)
K32	14X4524	Administrative Service Center Computer Operations (currently not used)
K33	14X4524	Automated Data Processing Capital Investment Fund (currently not used)
K34	14X4524	Underwater Inspection Team
K35	14X4524	Construction Office
K36	14X4524	Accessibility Data Management System (ADMS) (currently not used)
K37	14X4524	Heavy and Mobile Equipment
K3E	14X4524	Heavy Equipment - Snake River Area Office-East, PN Region
K3L	14X4524	Heavy Equipment - Lower Columbia Area Office, PN Region
K3U	14X4524	Heavy and Mobile Equipment - Columbia-Cascades Area Office, PN Region
K3W	14X4524	Heavy Equipment - Snake River Area Office-West, PN Region
K38	14X4524	Joint Use System, Lower Colorado (LC) Region
K40	14X4524	Photogrammetry and Surveys
K4B	14X4524	Provo Area Survey Group
K41	14X4524	Administrative Service Center (currently not used)
K45	14X4524	Media Productions (currently not used)
K47	14X4524	Denver Office Capital Investment Fund
K48	14X4524	Interagency Human Resource Center (currently not used)
K49	14X4524	Business Analysis Division
K50	14X4524	Bank Card Interface Default
K51	14X4524	Loan Program (currently not used)
K63	14X4524	Financial and Business Management System (FBMS) Activity
K65	14X4524	Information Resources Services Operating Activity
K66	14X4524	Reclamation Information Technology Capital Investment
K70	14X4524	Departmental Assessments
K76	14X4524	Multi-sector Workforce Planning (MSWP)
K78	14X4524	Acquisitions Management Services
K88	14X4524	Technical Service Center
K8T	14X4524	Technical Service Center Advance Funding
K90	14X4524	Leave Account
Q10	14X4079	LCRBDF - Investment Revenue Expended
Q1B	14X4079	LCRBDF - Investment Interest Revenue “(76) prefix on Treasury Symbol ² ”

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Q1D	14X4079	LCRBDF - Discount “(75) prefix on Treasury Symbol ² ”
Q1I	14X4079	LCRBDF - Investment “(88) prefix on Treasury Symbol ² ”
Q1P	14X4079	LCRBDF - Premium “(76) prefix on Treasury Symbol ² ”
Q1R	14X4079	LCRBDF - Redemption “(98) prefix on Treasury Symbol ² ”
V10	14X4079	LCRBDF - Revenues-Water and Energy
V40	14X4079	LCRBDF - Revenues-Facility-Operations
V41	14X4079	LCRBDF - Interim Revenue-Old 090
V42	14X4079	LCRBDF - Revenues-Old 095
W10	14X4081	UCRBF - Water User-Water and Energy
W20	14X4081	UCRBF - Water User-Land-Management and Development
W30	14X4081	UCRBF - Water User-Fish and Wildlife-Management and Development
W40	14X4081	UCRBF - Water User-Facility-Operations
W41	14X4081	UCRBF - Water User-Facility-Operations
W50	14X4081	UCRBF - Water User-Facility-Maintenance and Rehabilitation
X10	14X4081	UCRBF - Revenues-Water and Energy
X20	14X4081	UCRBF - Revenues-Land-Management and Development
X30	14X4081	UCRBF - Revenues-Fish and Wildlife-Management and Development
X40	14X4081	UCRBF - Revenues-Facility-Operations
X50	14X4081	UCRBF - Revenues-Facility-Maintenance and Rehabilitation
X90	14X4081	UCRBF - Revenues-Operations and Maintenance

13. SR – Special Receipt Fund.

600	14_5000	Un-appropriated Receipt Summary
601	14_5000.28	Principal Repayments - Loans
602	14_5000.21	Miscellaneous Interest
603	14_5000.28	Operations and Maintenance Expense Repayment
604	14_5000.28	Miscellaneous Fees
605	14_5000.28	Rent of Land
606	14_5000.24	Royalties on Natural Resources
607	14_5000.25	Sale of Timber and Other Products
608	14_5000.26	Sale of Electric Energy - Bonneville Power Administration
609	14_5000.28	Sale of Power
610	14_5000.28	Sale of Water
611	14_5000.28	Contract Payments - Irrigation and Municipal Industrial Repayment
612	14_5000.29	Sale of Public Domain
614	14_5000.28	Drought Loans - Principal
615	14_5000.27	Sale of Power - Western Area Power Administration
RF0	14_5173.3	CVP Restoration Funds Receipts
RF1	14_5173.3	Pre-Renewal Charges
RF2	14_5173.3	Water Transfer Charges

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RF3	14_5173.3	Tiered Water Charges
RF4	14_5173.3	Friant Surcharges
RF5	14_5173.3	Mitigation and Restoration Payments
RF6	14_5173.3	Municipal and Industrial Surcharges
RF7	14_5173.3	Contractual Assessments