

One Power Company Consolidated Chart of Accounts - Numerical

1	TEMPORARY ACCOUNT	1300	Intercompany Advance
1104	Petty Cash	1400	Inventory
1105	Cash in Bank - Checking	1401	Inventory/Parts - Incidental
1106	Funds in Transit	1450	Tower Inventory
1107	Cash - Huntington - Holding	1490	Deferred Stock Issuance Costs
1108	Cash - Farmers & Merchants-ICS	1495	Deferred Financing Costs
1109	Cash in Bank - Operating	1502	Goldwind Disputed Storage
1110	Cash - Huntington - ICS	1503	Goldwind Disputed EW
1112	Cash in Bank - Field Acct	1505	Patents In Process
1115	Petty Cash - OES	1510	Patents
1116	Chase - Operating Cash (9009)	1515	Patent Amortization
1117	Chase CD (9611)	1516	ARO Liability
1118	Cash - Huntington Collateral	1517	Accumulated Accretion
1120	Prepaid Debit Card - 1025	1518	Intangibles
1121	Prepaid Debit Card - 0902	1519	Intangibles Amortization
1122	Cash - Sec 125 FSA Checking	1700	Costs in Excess of Billings
1123	Cash - Huntington - Payroll	1800	Investment Skunk R&D
1124	Cash - Huntington - Operating	1850	Investment in OEE XIX
1125	Cash - Hunt - OECCFA Reserve	1998	ROU Asset
1126	Cash - Huntington - ICS	1999	Accumulated ROU Amortization
1140	FCPS Holding Account	2200	Capitalized Project Costs
1200	Accounts Receivable	2201	ARO Asset
1201	Retainage Receivable	2202	Wind Turbines
1202	Allow for Doubtful Accounts	2203	Accum. Depr. - Wind Turbines
1203	Receivable OEC	2204	Computer Equipment
1204	Receivable OES	2205	Accum Deprec - Computer Equip
1205	Receivable OEC	2206	Buildings
1206	Receivable Skunk R&D	2207	Accum Deprec - Buildings
1207	Receivable OEE XVII	2208	Equipment
1208	Receivable OEE XIX	2209	Accum Deprec - Equipment
1209	Receivable OEE XX	2210	Licensed Equipment
1210	Receivable OEE XXIII	2211	Accum Deprec - Licensed Equip
1211	Receivable OEE XXIV	2212	Software
1212	Rec. XXIII Land	2213	Accum Deprec - Software
1213	Rec. XXIV Land	2214	Office Equipment
1214	Receivable OEE XXV	2215	Accum Deprec - Office Equip
1216	Receivable - OETI	2216	Pilot Project Equipment
1218	Receivable OECC	2217	Accum Deprec - Pilot Proj Eqpt
1220	Receivable Ohio PAC	2218	Tools
1221	Receivable - OEC	2219	Accum Deprec - Tools
1222	Receivable XXVII Land	2220	Rigging
1223	Receivable OEE XXIII	2221	Accum Deprec - Rigging
1224	Receivable OEE XXIV	2222	Land Purchases
1225	Receivable XXVI	2223	Land - XXIII
1226	Receivable OEE XXVIII	2224	Land - XXIV
1227	Receivable OEE XXX	2225	Land - HQ
1250	Receivable - Other	2226	Land Improvement
1280	Employee Receivable	2227	Other Assets

2228	Work in Process	2289	Investment OE XXXIII
2229	Prepaid - IPO (fka SPAC)	2290	Investment One MHV 01
2230	Prepaid Expenses	2300	Leasehold Improvement
2231	Accrued Revenue	2301	Accum Deprec - Leasehold Impr
2232	Earned REC Revenue	2302	Electric/Substation
2233	Land - XX	2303	Accum Deprec - Electric/Substa
2234	Prepaid Wages	2500	Investment 34 Land
2235	Deposits & Retainers	2501	Investment 36 Land
2236	Prepaid Insurance	2502	Investment ILFLD
2237	Accum Depr - Land Improvement	2503	Investment INFLD
2238	Land XXVII	2504	Investment NFIP
2239	Land - XXVI	2600	Investment OEE XXXIV
2240	Land XXX & Higher	2601	Investment OEE XXXVI
2241	Land - Development Purchase	2602	Investment OEE XXXV
2245	Investment One Energy Capital	2800	Construction in Progress
2246	Investment One Energy Solution	2801	Capitalized Interest on CIP
2247	Investment in OECC	2900	Deferred Tax Asset
2248	Investment OE Training Inst.	2901	Deferred Tax Asset - Current
2249	Equity - OECC/OECCFA	4100	Accounts Payable
2250	Investment OEE XVII	4105	Retainage Payable
2251	Investment OEE XXVII	4110	Equipment Payable
2252	Investment OEE XIX	4111	Inventory Payable
2253	Investment OEE XX	4112	Accrued Sundries
2255	Investment OEE XXIII	4113	Accrued Interest
2256	Investment OEE XXIV	4114	Accrued Expenses
2257	Investment OEE XXVI	4115	CAT Tax Payable
2258	Investment OEE XXV	4116	Accrued FSA
2259	Distributions Receivable	4117	Accrued Payroll Tax
2260	Loan Origination Fees - Corp	4118	Accrued Payroll
2261	Amortization - Loan Orig Fees	4119	Accrued Benefits
2262	Loan Origination Fees-Projects	4120	Payable - Huntington C/C
2263	Amortization - Proj. Loan Fees	4121	Payable to OEC
2267	Investment in OFLD	4122	Payable - OES/OEC
2268	Investment OEE XXIII Land	4123	Receivable OES
2269	Investment OEE XXIV Land	4124	Payable One Energy Enterprises
2270	Land Option	4125	Interest Payable
2271	Investment OEE XXVI Land	4126	Receivable OECC
2275	ARO Asset	4128	Receivable OES
2276	ARO Accumulated Depreciation	4129	Distributions Payable
2280	Investment OEE XXX	4130	Equity Method Investment
2281	Investment OEE XXX Land	4140	Dividends Payable - PS A 3%
2282	Investment OEE XXVIII	4141	Dividends Payable - PS A 6%
2283	Investment OEE XXVII Land	4149	Payable to OEE XIX
2284	Investment in OEE XXXI	4150	Payable to OEE XX LLC
2285	Investment OEE XXXII	4151	Payable to OEE XVII
2286	Investment OE Retail Services	4152	Payable to OEE XXIII
2287	Investment OE Consulting	4153	Payable to OEE XXIV
2288	Investment OE Mining	4154	Payable JP Morgan Chase

4175 Deposits Held
 4200 Contracts Payable
 4300 Deferred Revenue
 4301 Billings in Excess of Costs
 4305 Deferred Revenue - ITC
 4401 WH FICA tax
 4402 WH Federal Tax
 4403 WH City Income Tax
 4404 WH School Tax
 4405 WH School Tax - Hardin
 4409 WH Ohio tax
 4410 WH Michigan tax
 4411 WH Findlay
 4412 WH Upper Sandusky
 4413 WH/Accrued IRA
 4414 WH FSA
 4415 WH 401k
 4416 WH Roth
 4417 WH 401k Loan
 4450 WH Garnishments
 4601 Accrued FICA Tax
 4602 Accrued Unemp. Tax - Ohio
 4603 Accrued Unemp. Tax - FL
 4604 Accrued Unemp. Tax - Federal
 4606 Accrued Worker's Compensation
 4700 Sales Tax Payable
 4999 Lease Liability Long Term
 5100 Contract Prepayments
 5401 Note Payable - 2010 Ford F-350
 5402 Note Payable - 2012 Ford Focus
 5403 Note Payable - Insurance
 5404 Note Payable - Bank Direct
 5405 Note Payable - OEE XIX
 5406 Loan Payable - B Richardson
 5407 Note Payable - Royal/Stonemark
 5415 Loan - OEE Buyer (Pru Subord)
 5416 Loan - OEE Buyer (Pru Sr/Rev)
 5417 Debt Discount Costs
 5418 Loan - CAS LLC Type A & B
 5419 Loan - Huntington PPP
 5420 Note Payable
 5421 Note Payable
 5422 Mortgage Notes - PruGroup
 5423 Loan - Investor
 5424 Kenna Short Term Bridge
 5425 LT Contract Payable
 5426 Green-e REC Payable
 5430 Mortgage - CAS

5431 Mortgage - CAS - NFIP
 5499 Current Portion Lease Liab
 5500 Rosemawr 10MM Bridge
 5501 Current Portion of LTD
 5504 Note Payable - Misc.
 5505 Loan - CAS \$10M Facility
 5506 Note Payable - EGS
 5507 Note Payable - Hennessy
 5508 Note Payable Discount - EGS
 5509 Note Payable Discount-Hennessy
 5510 Loan - CAS 1.4 MOIC
 5511 Loan - Rosemawr \$10M Bridge
 5599 Contingent Liability (Lease)
 5600 Sponsor Loan Obligation
 5601 Subscription Agrmnt Liability
 5900 Deferred Tax Liability
 6200 Retained Earnings
 6292 Equity - OEC
 6294 Equity - OECC
 6295 Equity - OE Training Inst.
 6296 Warrants
 6297 Common Stock - Class A
 6298 Common Stock - Class B
 6299 Additional Paid in Capital
 6300 Treasury Equity
 6301 Preferred Stock-Series A - Par
 6302 Preferred - Series A - APIC
 6303 PreferredStockA: IssuanceCosts
 6304 Preferred Stock-Series B - Par
 6305 Preferred - Series B - APIC
 6306 PreferredStockB: IssuanceCosts
 6400 Equity - OEE XIX
 6500 Distributions - OES
 6501 Distributions OEE XVII
 6502 Distributions OEE XIX
 6503 Distributions OEE XX
 6504 Distribution C. Stoller Trust
 6505 Distributions - OECC
 6506 Distributions - OEC
 6507 Distributions T Stoller Trust
 6508 Distr - Haviland Plastics
 6509 Distributions XXIII
 6510 Distributions - XXIV
 6511 Distributions - PBE
 6512 Distributions - Kalmbach
 6513 Distributions XXV
 6514 Distributions XXVI
 6515 Distr. - Advanced Power

6516 Distr. - C. Stoller Rev Trust
 6517 Distr. - OEE XIX to OECCFA
 6518 Distr. - OEE XXIII to OECCFA
 6519 Distr. - OEE XXIV to OECCFA
 6520 Distr. - OEE XXV to OECCFA
 6521 Distr. - OEE XXVI to OECCFA
 6522 Distr. - OEE XXVIII to OECCFA
 6523 Distr. - OEE XXVIII to OEC
 6524 Distr. - OEE XXX to OECCFA
 6525 Distr. - OEE XXX to OEC
 6526 Distr. - OECCFA to OECC
 6527 Distr. - OEE XXXIII to OECCFA
 7200 Revenue
 7201 Revenue - Intercompany
 7202 Revenue - Intercompany Service
 7204 Revenue - Green-E Retirement
 7205 REC Revenue
 7210 Discounts Given
 7215 RevenueRedxn-LiquidatedDamag
 7220 Revenue - Service
 7250 Equity Method Income
 7300 Miscellaneous Revenue
 7400 Revenue - Rent
 7401 Revenue - Utilities/Non-Lease
 7402 Revenue - Pass Thru
 7600 Management Fee Revenue
 7650 Revenue - Analytics
 7660 Revenue - Commission
 7700 Other Revenue
 7701 Reduction in Trade Payables
 7702 Cancellation of Debt Income
 8101 Labor - Direct
 8102 Payroll Taxes - Direct
 8103 Workers` Comp - Direct
 8104 Union Benefits - Direct
 8105 Materials - Direct
 8106 Subcontractors - Direct
 8107 Equipment Rental - Direct
 8108 Fuel - Direct
 8109 Safety - Direct
 8110 Travel - Direct
 8111 Legal - Direct
 8112 Utilities - Direct
 8113 Professional Srvcs - 3rd Party
 8114 Owned Equipment - Direct
 8115 Other Direct Job Costs
 8116 Misc Active Job Expenses
 8117 Intercompany - Direct

8118 Equipment Contra Account
 8119 Retained Idle Equipment
 8120 Electricity Generation
 8121 Electricity Delivery
 8127 Misc Fleet Analysis Expenses
 8130 Pass Thru Costs
 8199 Overhead - Jobs
 8200 Transitional Office Expense
 8210 Incentivize Power
 8220 Skunk Tank - Small Projects
 8221 Skunk Tank - Large Projects
 8222 Skunk Tank Security
 8223 Liquidated Damages
 8224 Accretion Expense
 8225 Bank Charges
 8226 Finance Charges/Late Fees
 8227 Board Expenses
 8228 Computer Expenses
 8229 Conferences/Seminars
 8230 Advisory Board - Expenses
 8231 Copier - Equipment
 8232 Copier - Supplies
 8240 Certification/License
 8244 Other Contributions
 8245 Charitable Contributions
 8250 Development Expenses
 8300 Depreciation
 8303 Depreciation - ARO
 8305 Equipment Repair & Maintenance
 8306 Office Supplies - OH
 8307 Office Supplies - FL
 8308 Office Supplies - CA
 8310 Amortization
 8320 Electricity Consumed Expense
 8321 Green-e RECs
 8322 Scholarship Expense
 8323 Service & Maintenance
 8324 Service & Maintenance Warranty
 8338 Employee FSA
 8339 Employee Benefits - Voluntary
 8340 Employee Benefits - Dental
 8341 Employee Benefits - Vision
 8342 Employee Benefits - Disability
 8343 Employee Benefits - Life
 8344 Employee Benefits - 401k Match
 8345 Employee Benefits - FSA
 8350 Employee Wellness
 8355 Severance Expense

8360 Fundraising Expenses
8362 Facilities/Kitchen Maintenance
8365 Inventory Management
8375 Insurance - Auto
8376 Insurance - BWC
8377 Insurance - Liability
8378 Insurance - Life
8379 Insurance - Medical
8380 Insurance - Casualty - OE
8381 Insurance - Casualty - SPE
8382 Insurance - Builders Risk
8383 Insurance - Drone
8385 Intellectual Property Expense
8386 Investment Fees
8387 Legal
8388 Lease Expense
8389 Land Option Expense
8390 Meals/Entertainment
8391 Employee Meals
8392 Memberships
8393 Company Events
8394 Freight
8395 Postage
8396 Publications
8397 Dues and Subscriptions
8402 Professional Fees - Legal
8405 Professional Fees - Accounting
8406 Professional Fees - Other
8407 Prof Fees - Capital Markets
8450 Payroll Expenses
8451 Payroll Tax - FICA
8452 Payroll Tax - SUTA
8453 Payroll Tax - FUTA
8456 Workers' Compensation
8500 Fuel
8505 Travel
8610 Salaries and Wages
8611 Stock Compensation Expense
8620 1099 Wages
8651 Rent - Office Space
8652 Rent - Storage Units
8653 Rent - Housing
8656 Rent - Transitional
8701 Training - Safety (Non-EMT)
8702 Safety Supplies & Equipment
8705 Marketing - Recruiting
8706 Marketing - Conference/Seminar
8707 Marketing - Printing

8708 Marketing - Advertising
8709 Marketing - Promotions
8710 Marketing - Memberships
8712 Marketing - Sales Development
8713 Marketing - Website
8714 Marketing - Branding
8715 Marketing - Legislative
8716 Marketing - PR
8718 Software - Acctg/Finance
8719 Political Contributions
8720 Security
8721 Software - Admin
8722 Software - Marketing
8723 Software - IT
8724 Software - PPT
8725 Software - Construction
8726 Supplies - Project
8727 Supplies - R&D
8728 Inventory Indirect
8729 Inventory Shrinkage
8730 AP to Receipts Variance
8731 Utilities - Office Space
8732 Utilities - Storage Units
8733 Utilities - Housing
8734 Utilities - R&D
8735 Utilities - Transitional
8738 Penalties & Fines
8739 Taxes - RE/CAT/Misc
8740 Sales and Use Tax
8741 Telephone - Office
8742 Telephone - Cellular
8743 Telephone - Mobile Internet
8744 Telephone - Rental
8750 Corporate Fleet Rental
8751 Vehicle Maintenance
8752 Vehicle Repair
8753 Vehicle Registration
8754 Yard Expense
8755 Reserve Parts
8756 Yard Materials
8757 NFWC Dev't - Neighbor Agrmts
8758 Overhead Allocation
8759 Overhead - Direct
8760 Tools & Equipment
8761 Tools - Rigging
8762 Tools - Connexes
8763 Tools - Electrical
8764 Training - General

8765	Training - EMT
8766	Training - OETI
8769	Misc G&A Expense
8770	Miscellaneous Income
8771	Discounts Earned
8772	Legal Settlement
8773	Interest Earned
8774	Penalty Earned
8775	Mgmt Rev - Project LLCs
8776	Loan Fees Expensed (Corp)
8777	Loan Fees Expensed (Projects)
8780	Miscellaneous Expense
8781	Interest Expense (Corp)
8782	Interest Expense (Projects)
8783	Capitalized Interest (Corp)
8784	Capitalized Interest (Project)
8785	Equity Investment Income -XVII
8786	Equity Investment Income -XIX
8787	Equity Investment Income -XX
8788	Debt Discount Amortization
8789	Gain(Loss)-Financial Instrumnt
8790	Legal Settlement - SPAC Death
8791	Terminated SPAC Write-off
9099	Gain/Loss Lease Termination
9100	G/L on Sale of Fixed Assets
9800	Income Tax Expense
9805	Income Tax Benefit (Expense)
9900	Deferred Tax Benefit (Expense)
9999	Need coding

One Power Company Consolidated Chart of Accounts - Alphabetical

8620	1099 Wages	8783	Capitalized Interest (Corp)
4100	Accounts Payable	8784	Capitalized Interest (Project)
1200	Accounts Receivable	2801	Capitalized Interest on CIP
8224	Accretion Expense	2200	Capitalized Project Costs
4119	Accrued Benefits	1108	Cash - Farmers & Merchants-ICS
4114	Accrued Expenses	1107	Cash - Huntington - Holding
4601	Accrued FICA Tax	1110	Cash - Huntington - ICS
4116	Accrued FSA	1126	Cash - Huntington - ICS
4113	Accrued Interest	1124	Cash - Huntington - Operating
4118	Accrued Payroll	1123	Cash - Huntington - Payroll
4117	Accrued Payroll Tax	1118	Cash - Huntington Collateral
2231	Accrued Revenue	1125	Cash - Hunt - OECCFA Reserve
4112	Accrued Sundries	1122	Cash - Sec 125 FSA Checking
4604	Accrued Unemp. Tax - Federal	1105	Cash in Bank - Checking
4603	Accrued Unemp. Tax - FL	1112	Cash in Bank - Field Acct
4602	Accrued Unemp. Tax - Ohio	1109	Cash in Bank - Operating
4606	Accrued Worker's Compensation	4115	CAT Tax Payable
2237	Accum Depr - Land Improvement	8240	Certification/License
2207	Accum Deprec - Buildings	8245	Charitable Contributions
2205	Accum Deprec - Computer Equip	1116	Chase - Operating Cash (9009)
2303	Accum Deprec - Electric/Substa	1117	Chase CD (9611)
2209	Accum Deprec - Equipment	6297	Common Stock - Class A
2301	Accum Deprec - Leasehold Impr	6298	Common Stock - Class B
2211	Accum Deprec - Licensed Equip	8393	Company Events
2215	Accum Deprec - Office Equip	2204	Computer Equipment
2217	Accum Deprec - Pilot Proj Eqpt	8228	Computer Expenses
2221	Accum Deprec - Rigging	8229	Conferences/Seminars
2213	Accum Deprec - Software	2800	Construction in Progress
2219	Accum Deprec - Tools	5599	Contingent Liability (Lease)
2203	Accum. Depr. - Wind Turbines	5100	Contract Prepayments
1517	Accumulated Accretion	4200	Contracts Payable
1999	Accumulated ROU Amortization	8231	Copier - Equipment
6299	Additional Paid in Capital	8232	Copier - Supplies
8230	Advisory Board - Expenses	8750	Corporate Fleet Rental
1202	Allow for Doubtful Accounts	1700	Costs in Excess of Billings
8310	Amortization	5499	Current Portion Lease Liab
2261	Amortization - Loan Orig Fees	5501	Current Portion of LTD
2263	Amortization - Proj. Loan Fees	8788	Debt Discount Amortization
8730	AP to Receipts Variance	5417	Debt Discount Costs
2276	ARO Accumulated Depreciation	1495	Deferred Financing Costs
2201	ARO Asset	4300	Deferred Revenue
2275	ARO Asset	4305	Deferred Revenue - ITC
1516	ARO Liability	1490	Deferred Stock Issuance Costs
8225	Bank Charges	2900	Deferred Tax Asset
4301	Billings in Excess of Costs	2901	Deferred Tax Asset - Current
8227	Board Expenses	9900	Deferred Tax Benefit (Expense)
2206	Buildings	5900	Deferred Tax Liability
7702	Cancellation of Debt Income	2235	Deposits & Retainers

4175 Deposits Held
 8300 Depreciation
 8303 Depreciation - ARO
 8250 Development Expenses
 8771 Discounts Earned
 7210 Discounts Given
 6508 Distr - Haviland Plastics
 6515 Distr. - Advanced Power
 6516 Distr. - C. Stoller Rev Trust
 6526 Distr. - OECCFA to OECC
 6517 Distr. - OEE XIX to OECCFA
 6518 Distr. - OEE XXIII to OECCFA
 6519 Distr. - OEE XXIV to OECCFA
 6520 Distr. - OEE XXV to OECCFA
 6521 Distr. - OEE XXVI to OECCFA
 6523 Distr. - OEE XXVIII to OEC
 6522 Distr. - OEE XXVIII to OECCFA
 6525 Distr. - OEE XXX to OEC
 6524 Distr. - OEE XXX to OECCFA
 6527 Distr. - OEE XXXIII to OECCFA
 6504 Distribution C. Stoller Trust
 6512 Distributions - Kalmbach
 6506 Distributions - OEC
 6505 Distributions - OECC
 6500 Distributions - OES
 6511 Distributions - PBE
 6510 Distributions - XXIV
 6502 Distributions OEE XIX
 6501 Distributions OEE XVII
 6503 Distributions OEE XX
 4129 Distributions Payable
 2259 Distributions Receivable
 6507 Distributions T Stoller Trust
 6509 Distributions XXIII
 6513 Distributions XXV
 6514 Distributions XXVI
 4140 Dividends Payable - PS A 3%
 4141 Dividends Payable - PS A 6%
 8397 Dues and Subscriptions
 2232 Earned REC Revenue
 2302 Electric/Substation
 8320 Electricity Consumed Expense
 8121 Electricity Delivery
 8120 Electricity Generation
 8344 Employee Benefits - 401k Match
 8340 Employee Benefits - Dental
 8342 Employee Benefits - Disability
 8345 Employee Benefits - FSA

8343 Employee Benefits - Life
 8341 Employee Benefits - Vision
 8339 Employee Benefits - Voluntary
 8338 Employee FSA
 8391 Employee Meals
 1280 Employee Receivable
 8350 Employee Wellness
 10000 END
 2208 Equipment
 8118 Equipment Contra Account
 4110 Equipment Payable
 8107 Equipment Rental - Direct
 8305 Equipment Repair & Maintenance
 6240 Equity - Kalmbach Trucking
 6295 Equity - OE Training Inst.
 6292 Equity - OEC
 6294 Equity - OECC
 2249 Equity - OECC/OECCFA
 6400 Equity - OEE XIX
 8786 Equity Investment Income -XIX
 8785 Equity Investment Income -XVII
 8787 Equity Investment Income -XX
 7250 Equity Method Income
 4130 Equity Method Investment
 8362 Facilities/Kitchen Maintenance
 1140 FCPS Holding Account
 8226 Finance Charges/Late Fees
 8394 Freight
 8500 Fuel
 8108 Fuel - Direct
 8360 Fundraising Expenses
 1106 Funds in Transit
 9100 G/L on Sale of Fixed Assets
 8789 Gain(Loss)-Financial Instrumnt
 9099 Gain/Loss Lease Termination
 1503 Goldwind Disputed EW
 1502 Goldwind Disputed Storage
 5426 Green-e REC Payable
 8321 Green-e RECs
 8210 Incentivize Power
 9805 Income Tax Benefit (Expense)
 9800 Income Tax Expense
 8375 Insurance - Auto
 8382 Insurance - Builders Risk
 8376 Insurance - BWC
 8380 Insurance - Casualty - OE
 8381 Insurance - Casualty - SPE
 8383 Insurance - Drone

8377	Insurance - Liability	2285	Investment OEE XXXII
8378	Insurance - Life	2600	Investment OEE XXXIV
8379	Insurance - Medical	2602	Investment OEE XXXV
1518	Intangibles	2601	Investment OEE XXXVI
1519	Intangibles Amortization	2245	Investment One Energy Capital
8385	Intellectual Property Expense	2246	Investment One Energy Solution
8117	Intercompany - Direct	2290	Investment One MHV 01
1300	Intercompany Advance	1800	Investment Skunk R&D
8773	Interest Earned	5424	Kenna Short Term Bridge
8781	Interest Expense (Corp)	8101	Labor - Direct
8782	Interest Expense (Projects)	2241	Land - Development Purchase
4125	Interest Payable	2225	Land - HQ
1400	Inventory	2233	Land - XX
8728	Inventory Indirect	2223	Land - XXIII
8365	Inventory Management	2224	Land - XXIV
4111	Inventory Payable	2239	Land - XXVI
8729	Inventory Shrinkage	2226	Land Improvement
1401	Inventory/Parts - Incidental	2270	Land Option
2500	Investment 34 Land	8389	Land Option Expense
2501	Investment 36 Land	2222	Land Purchases
8386	Investment Fees	2238	Land XXVII
2502	Investment ILFLD	2240	Land XXX & Higher
2247	Investment in OECC	8388	Lease Expense
1850	Investment in OEE XIX	4999	Lease Liability Long Term
2284	Investment in OEE XXXI	2300	Leasehold Improvement
2267	Investment in OFLD	8387	Legal
2503	Investment INFLD	8111	Legal - Direct
2504	Investment NFIP	8772	Legal Settlement
2287	Investment OE Consulting	8790	Legal Settlement - SPAC Death
2288	Investment OE Mining	2210	Licensed Equipment
2286	Investment OE Retail Services	8223	Liquidated Damages
2248	Investment OE Training Inst.	5505	Loan - CAS \$10M Facility
2289	Investment OE XXXIII	5510	Loan - CAS 1.4 MOIC
2252	Investment OEE XIX	5418	Loan - CAS LLC Type A & B
2250	Investment OEE XVII	5419	Loan - Huntington PPP
2253	Investment OEE XX	5423	Loan - Investor
2255	Investment OEE XXIII	5416	Loan - OEE Buyer (Pru Sr/Rev)
2268	Investment OEE XXIII Land	5415	Loan - OEE Buyer (Pru Subord)
2256	Investment OEE XXIV	5511	Loan - Rosemawr \$10M Bridge
2269	Investment OEE XXIV Land	8776	Loan Fees Expensed (Corp)
2258	Investment OEE XXV	8777	Loan Fees Expensed (Projects)
2257	Investment OEE XXVI	2260	Loan Origination Fees - Corp
2271	Investment OEE XXVI Land	2262	Loan Origination Fees-Projects
2251	Investment OEE XXVII	5406	Loan Payable - B Richardson
2283	Investment OEE XXVII Land	5425	LT Contract Payable
2282	Investment OEE XXVIII	7600	Management Fee Revenue
2280	Investment OEE XXX	8708	Marketing - Advertising
2281	Investment OEE XXX Land	8714	Marketing - Branding

8706	Marketing - Conference/Seminar	8114	Owned Equipment - Direct
8715	Marketing - Legislative	8130	Pass Thru Costs
8710	Marketing - Memberships	1515	Patent Amortization
8716	Marketing - PR	1510	Patents
8707	Marketing - Printing	1505	Patents In Process
8709	Marketing - Promotions	4120	Payable - Huntington C/C
8705	Marketing - Recruiting	4122	Payable - OES/OEC
8712	Marketing - Sales Development	4154	Payable JP Morgan Chase
8713	Marketing - Website	4124	Payable One Energy Enterprises
8105	Materials - Direct	4121	Payable to OEC
8390	Meals/Entertainment	4149	Payable to OEE XIX
8392	Memberships	4151	Payable to OEE XVII
8775	Mgmt Rev - Project LLCs	4150	Payable to OEE XX LLC
8116	Misc Active Job Expenses	4152	Payable to OEE XXIII
8127	Misc Fleet Analysis Expenses	4153	Payable to OEE XXIV
8769	Misc G&A Expense	8450	Payroll Expenses
8780	Miscellaneous Expense	8451	Payroll Tax - FICA
8770	Miscellaneous Income	8453	Payroll Tax - FUTA
7300	Miscellaneous Revenue	8452	Payroll Tax - SUTA
5430	Mortgage - CAS	8102	Payroll Taxes - Direct
5431	Mortgage - CAS - NFIP	8738	Penalties & Fines
5422	Mortgage Notes - PruGroup	8774	Penalty Earned
9999	Need coding	1104	Petty Cash
8757	NFWC Dev't - Neighbor Agrmts	1115	Petty Cash - OES
5420	Note Payable	2216	Pilot Project Equipment
5421	Note Payable	8719	Political Contributions
5401	Note Payable - 2010 Ford F-350	8395	Postage
5402	Note Payable - 2012 Ford Focus	6302	Preferred - Series A - APIC
5404	Note Payable - Bank Direct	6305	Preferred - Series B - APIC
5506	Note Payable - EGS	6301	Preferred Stock-Series A - Par
5507	Note Payable - Hennessy	6304	Preferred Stock-Series B - Par
5403	Note Payable - Insurance	6303	PreferredStockA: IssuanceCosts
5504	Note Payable - Misc.	6306	PreferredStockB: IssuanceCosts
5405	Note Payable - OEE XIX	2229	Prepaid - IPO (fka SPAC)
5407	Note Payable - Royal/Stonemark	1121	Prepaid Debit Card - 0902
5508	Note Payable Discount - EGS	1120	Prepaid Debit Card - 1025
5509	Note Payable Discount-Hennessy	2230	Prepaid Expenses
2214	Office Equipment	2236	Prepaid Insurance
8308	Office Supplies - CA	2234	Prepaid Wages
8307	Office Supplies - FL	8407	Prof Fees - Capital Markets
8306	Office Supplies - OH	8405	Professional Fees - Accounting
2227	Other Assets	8402	Professional Fees - Legal
8244	Other Contributions	8406	Professional Fees - Other
8115	Other Direct Job Costs	8113	Professional Srvcs - 3rd Party
7700	Other Revenue	8396	Publications
8759	Overhead - Direct	7205	REC Revenue
8199	Overhead - Jobs	1212	Rec. XXIII Land
8758	Overhead Allocation	1213	Rec. XXIV Land

1221	Receivable - OEC	8109	Safety - Direct
1216	Receivable - OETI	8702	Safety Supplies & Equipment
1250	Receivable - Other	8610	Salaries and Wages
1203	Receivable OEC	8740	Sales and Use Tax
1205	Receivable OEC	4700	Sales Tax Payable
1218	Receivable OECC	8322	Scholarship Expense
4126	Receivable OECC	8720	Security
1208	Receivable OEE XIX	8323	Service & Maintenance
1207	Receivable OEE XVII	8324	Service & Maintenance Warranty
1209	Receivable OEE XX	8355	Severance Expense
1210	Receivable OEE XXIII	8221	Skunk Tank - Large Projects
1223	Receivable OEE XXIII	8220	Skunk Tank - Small Projects
1211	Receivable OEE XXIV	8222	Skunk Tank Security
1224	Receivable OEE XXIV	2212	Software
1214	Receivable OEE XXV	8718	Software - Acctg/Finance
1226	Receivable OEE XXVIII	8721	Software - Admin
1227	Receivable OEE XXX	8725	Software - Construction
1204	Receivable OES	8723	Software - IT
4123	Receivable OES	8722	Software - Marketing
4128	Receivable OES	8724	Software - PPT
1220	Receivable Ohio PAC	5600	Sponsor Loan Obligation
1206	Receivable Skunk R&D	8611	Stock Compensation Expense
1225	Receivable XXVI	8106	Subcontractors - Direct
1222	Receivable XXVII Land	5601	Subscription Agrmnt Liability
7701	Reduction in Trade Payables	8726	Supplies - Project
8653	Rent - Housing	8727	Supplies - R&D
8651	Rent - Office Space	8739	Taxes - RE/CAT/Misc
8652	Rent - Storage Units	8742	Telephone - Cellular
8656	Rent - Transitional	8743	Telephone - Mobile Internet
8755	Reserve Parts	8741	Telephone - Office
4105	Retainage Payable	8744	Telephone - Rental
1201	Retainage Receivable	1	TEMPORARY ACCOUNT
6200	Retained Earnings	8791	Terminated SPAC Write-off
8119	Retained Idle Equipment	2218	Tools
7200	Revenue	8762	Tools - Connexes
7650	Revenue - Analytics	8763	Tools - Electrical
7660	Revenue - Commission	8761	Tools - Rigging
7204	Revenue - Green-E Retirement	8760	Tools & Equipment
7201	Revenue - Intercompany	1450	Tower Inventory
7202	Revenue - Intercompany Service	8765	Training - EMT
7402	Revenue - Pass Thru	8764	Training - General
7400	Revenue - Rent	8766	Training - OETI
7220	Revenue - Service	8701	Training - Safety (Non-EMT)
7401	Revenue - Utilities/Non-Lease	8200	Transitional Office Expense
7215	RevenueRedxn-LiquidatedDamag	8505	Travel
2220	Rigging	8110	Travel - Direct
5500	Rosemawr 10MM Bridge	6300	Treasury Equity
1998	ROU Asset	8104	Union Benefits - Direct

8112	Utilities - Direct
8733	Utilities - Housing
8731	Utilities - Office Space
8734	Utilities - R&D
8732	Utilities - Storage Units
8735	Utilities - Transitional
8751	Vehicle Maintenance
8753	Vehicle Registration
8752	Vehicle Repair
6296	Warrants
4415	WH 401k
4417	WH 401k Loan
4403	WH City Income Tax
4402	WH Federal Tax
4401	WH FICA tax
4411	WH Findlay
4414	WH FSA
4450	WH Garnishments
4410	WH Michigan tax
4409	WH Ohio tax
4416	WH Roth
4404	WH School Tax
4405	WH School Tax - Hardin
4412	WH Upper Sandusky
4413	WH/Accrued IRA
2202	Wind Turbines
2228	Work in Process
8456	Workers' Compensation
8103	Workers` Comp - Direct
8754	Yard Expense
8756	Yard Materials