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**COMMISSIONERS**

**BOB STUMP – Chairman**  
**GARY PIERCE**  
**BRENDA BURNS**  
**BOB BURNS**  
**SUSAN BITTER SMITH**

**ORIGINAL**

RECEIVED  
**AZ CORP COMMISSION**  
**DOCKET CONTROL**

2014 SEP 16 AM 9 06

**BEFORE THE ARIZONA CORPORATION COMMISSION**

IN THE MATTER OF THE APPLICATION OF MONTEZUMA RIMROCK WATER COMPANY, LLC FOR APPROVAL OF FINANCING TO INSTALL A WATER LINE FROM THE WELL ON TIEMAN TO WELL NO. 1 ON TOWERS.

Docket No. W-04254A-12-0204

IN THE MATTER OF THE APPLICATION OF MONTEZUMA RIMROCK WATER COMPANY, LLC FOR APPROVAL OF FINANCING TO PURCHASE THE WELL NO. 4 SITE AND THE COMPANY VEHICLE.

Docket No. W-04254A-12-0205

IN THE MATTER OF THE APPLICATION OF MONTEZUMA RIMROCK WATER COMPANY, LLC FOR APPROVAL OF FINANCING FOR AN 8,000-GALLON HYDRO-PNEUMATIC TANK.

Docket No. W-04254A-12-0206

IN THE MATTER OF THE RATE APPLICATION OF MONTEZUMA RIMROCK WATER COMPANY, LLC.

Docket No. W-04254A-12-0207

JOHN E. DOUGHERTY, COMPLAINANT,  
V.  
MONTEZUMA RIMROCK WATER COMPANY, LLC  
RESPONDENT

Docket No. W-04254A-11-0323

IN THE MATTER OF THE APPLICATION OF MONTEZUMA RIMROCK WATER COMPANY, LLC FOR APPROVAL OF A RATE INCREASE.

Docket No. W-04254A -08-0361

IN THE MATTER OF THE APPLICATION OF MONTEZUMA RIMROCK WATER COMPANY, LLC FOR APPROVAL OF A FINANCING APPLICATION.

Docket No. W-04254A -08-0362

**DECISION NO. 74504**  
**NOTICE OF FILING**  
**MONTEZUMA RIMROCK WATER CO. LLC**  
**NARUC ACCOUNTING METHOD**

Arizona Corporation Commission

**DOCKETED**

SEP 16 2014

DOCKETED BY

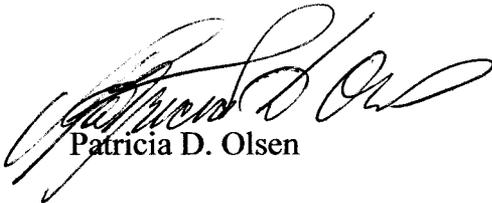
# Montezuma Rimrock Water Company, LLC

3031 E. Beaver Creek Rd., Rimrock, AZ 86335

[www.MontezumaWater.com](http://www.MontezumaWater.com)

Phone: 928-592-9211

Montezuma Rimrock Water Company LLC hereby submits the attached Chart of Accounts and a schedule of depreciation rates conforming to the NARUC Accounting Method and ACC Staff's requirement. Mr. Ray Jones of Aricor Water Solutions LC assisted with the process.



Patricia D. Olsen

7:32 AM  
08/08/14

Montezuma Rimrock Water Company LLC  
Account Listing  
August 8, 2014

Account	Type	Balance Total	Description
218 - Proprietary Capital	Equity	105,977.11	Owner's Capital
218 - Proprietary Capital:218.1 - Draws	Equity	-4,017.00	Draws
218 - Proprietary Capital:218.2 - Investments	Equity	109,426.81	Investments
218 - Proprietary Capital:218.3 - Prior Period Equity Adj	Equity	587.30	Prior period equity adjustments
Opening Balance Equity	Equity	0.00	Opening balances during setup post to this acc...
Retained Earnings	Equity		
461 - Metered Water Revenue	Income		Metered Water Revenue
461 - Metered Water Revenue:461.1 - Residential	Income		To Residential Customers
461 - Metered Water Revenue:461.2 - Commercial	Income		To Commercial Customers
474 - Other Water Revenue	Income		Other Water Revenue
401 - Operating Expenses	Expense		Operating Expenses
401 - Operating Expenses:601 - Salaries Wages Employees	Expense		Salaries & Wages-Employees
401 - Operating Expenses:603 - Salaries Wages Officers	Expense		Salaries & Wages-Officer, etc
401 - Operating Expenses:604 - Empl Pension & Benefits	Expense		Employee Pensions & Benefits
401 - Operating Expenses:610 - Purchased Water	Expense		Purchased Water
401 - Operating Expenses:615 - Purchased Power	Expense		Purchased Power
401 - Operating Expenses:616 - Fuel for Power Production	Expense		Fuel for Power Production
401 - Operating Expenses:618 - Chemicals	Expense		Chemicals
401 - Operating Expenses:620 - Materials & Supplies	Expense		Materials & Supplies
401 - Operating Expenses:621 - Office Supplies & Exp	Expense		Office Operating Expense
401 - Operating Expenses:621 - Office Supplies & Exp:621.1 - Office Utility Exp	Expense		Office Utility Expense
401 - Operating Expenses:621 - Office Supplies & Exp:621.2 - Postage	Expense		Postage
401 - Operating Expenses:621 - Office Supplies & Exp:621.3 - Telephone Expense	Expense		Telephone
401 - Operating Expenses:621 - Office Supplies & Exp:621.4 - Computer & Internet Exp	Expense		Computer & Internet Expense
401 - Operating Expenses:621 - Office Supplies & Exp:621.5 - Misc. Office Expenses	Expense		Misc. Office Expense
401 - Operating Expenses:630 - Contract Billing Services	Expense		Contractual Services-Billing
401 - Operating Expenses:631 - Contract Professional Serv	Expense		Contractual Serv-Professional
401 - Operating Expenses:635 - Contract Services Testing	Expense		Contractual Services-Testing
401 - Operating Expenses:636 - Contract Services Other	Expense		Contractual Services-Other
401 - Operating Expenses:640 - Rents	Expense		Rents
401 - Operating Expenses:650 - Transportation Expense	Expense		Transportation Expense
401 - Operating Expenses:655 - Insurance Expense	Expense		Insurance Expense
401 - Operating Expenses:665 - Regulatory Commission Exp	Expense		Regulatory Commission Expense
401 - Operating Expenses:666 - Rate Case Expense	Expense		Regulatory Comm Expense-Rate Case
401 - Operating Expenses:670 - Bad Debt Expense	Expense		Bad Debt Expense
401 - Operating Expenses:675 - Miscellaneous Expense	Expense		Miscellaneous Expense - Summary Account
401 - Operating Expenses:675 - Miscellaneous Expense:675.01 - Bank Service Charges	Expense		Bank Service Charges
401 - Operating Expenses:675 - Miscellaneous Expense:675.02 - Meals	Expense		Business Meals
401 - Operating Expenses:675 - Miscellaneous Expense:675.99 Other Miscellaneous Exp	Expense		Other Miscellaneous Expenses
403 - Depreciation Expense	Expense		Depreciation Expense
408 - Taxes Other Than Income	Expense		Depreciation Expense
408 - Taxes Other Than Income:408.11 - Property Taxes	Expense		Taxes Other than Income Tax
408 - Taxes Other Than Income:408.12 - Payroll Tax Expense	Expense		Property Taxes
999	Expense		payroll tax expense
419 - Interest-Dividend Income	Other Income		Interest & Dividend Income
421 - Nonutility Income	Other Income		Misc. Non Utility Income
426 - Misc. Nonutility Expense	Other Expense		Misc. nonutility expense
427 - Interest Expense	Other Expense		Interest Expense

Montezuma Rimrock Water Company LLC  
Account Listing  
August 8, 2014

Account	Type	Balance Total	Description
131 - Cash	Bank	3,102.80	Cash
131 - Cash:Chase Bank Checking	Bank	2,979.34	
131 - Cash:Checking - Meter Deposits	Bank	23.69	
131 - Cash:Checking - Account Deposit	Bank	38.02	
141 - Cust. Accounts Receivable	Bank	61.74	
161 - Materials and Supplies	Other Current Asset	0.00	Plant material & supplies
174 - Misc. Current/Acqd Assets	Other Current Asset	377.01	Misc Current & Accrued assets
Fixed Assets:101 - Utility Plant in Service	Fixed Asset	0.00	To Allow Grouping by ACC Category
Fixed Assets:101 - Utility Plant in Service:303 - Land and Land Rights	Fixed Asset	421,249.62	Utility Plant in Service
Fixed Assets:101 - Utility Plant in Service:304 - Structures & Improvements	Fixed Asset	507,867.05	Land and Land Rights
Fixed Assets:101 - Utility Plant in Service:307 - Wells and Springs	Fixed Asset	0.00	Structures and Improvements
Fixed Assets:101 - Utility Plant in Service:309 - Supply Mains	Fixed Asset	46,994.89	Wells & Springs
Fixed Assets:101 - Utility Plant in Service:310 - Power Generation Equip	Fixed Asset	41,510.08	Supply Mains
Fixed Assets:101 - Utility Plant in Service:311 - Pumping Equipment	Fixed Asset	228.00	Power Generation Equipment
Fixed Assets:101 - Utility Plant in Service:320 - Water Treatment Equipment	Fixed Asset	38,263.52	Pumping Equipment
Fixed Assets:101 - Utility Plant in Service:320 - Water Treatment Equipment:320.1 - Water Treat...	Fixed Asset	28,314.04	Water Treatment Equipment - Summary Account
Fixed Assets:101 - Utility Plant in Service:320 - Water Treatment Equipment:320.2 - Solution Ch...	Fixed Asset	28,314.04	Water Treatment Plant Facilities
Fixed Assets:101 - Utility Plant in Service:330 - Distribution Reservoirs	Fixed Asset	0.00	Distribution Chemical Feeding Equipment
Fixed Assets:101 - Utility Plant in Service:330 - Distribution Reservoirs:330.1 - Distribution R...	Fixed Asset	31,027.89	Distribut Reservoirs and Standpipes - Summ...
Fixed Assets:101 - Utility Plant in Service:331 - T&D Mains	Fixed Asset	31,027.89	Distribut Reservoirs & Standpipes
Fixed Assets:101 - Utility Plant in Service:333 - Services	Fixed Asset	0.00	Pressure Tanks
Fixed Assets:101 - Utility Plant in Service:334 - Meters	Fixed Asset	186,664.47	Transmission& Distribut Mains
Fixed Assets:101 - Utility Plant in Service:334 - Meters	Fixed Asset	11,414.58	Services
Fixed Assets:101 - Utility Plant in Service:335 - Hydrants	Fixed Asset	50,730.08	Meters & Meter Installations
Fixed Assets:101 - Utility Plant in Service:336 - Backflow Prevent. Devices	Fixed Asset	11,263.91	Hydrants
Fixed Assets:101 - Utility Plant in Service:339 - Other Plant & Misc. Equip	Fixed Asset	72.32	Backflow Prevention Devices
Fixed Assets:101 - Utility Plant in Service:340 - Office Furniture & Equip	Fixed Asset	11,061.11	Other Plant & Misc Equipment
Fixed Assets:101 - Utility Plant in Service:340 - Computers and Software	Fixed Asset	3,009.45	Office Furniture & Equipment
Fixed Assets:101 - Utility Plant in Service:340 - Computers and Software	Fixed Asset	1,239.00	Computers and Software
Fixed Assets:101 - Utility Plant in Service:341 - Transportation Equipment	Fixed Asset	11,800.00	Transportation Equipment
Fixed Assets:101 - Utility Plant in Service:343 - Tools, Shop Garage Equip	Fixed Asset	14,765.77	Tools, Shop &Garage Equipment
Fixed Assets:101 - Utility Plant in Service:345 - Power Operated Equipment	Fixed Asset	1,847.93	Power Operated Equipment
Fixed Assets:101 - Utility Plant in Service:348 - Other Tangible Plant	Fixed Asset	16,280.00	OtherTangible Plant
Fixed Assets:103 - Property Held For Use	Fixed Asset	37,000.00	Property held for Future Use
Fixed Assets:104 - Util Plant Purchased/Sold	Fixed Asset	0.00	Utility plant purchased/sold
Fixed Assets:105 - CWIP	Fixed Asset	126,804.57	Construction Work In Progress
Fixed Assets:105 - CWIP:105.1 - Well No. 4	Fixed Asset	39,068.58	Account to collect costs for Well No. 4
Fixed Assets:105 - CWIP:105.2 - Well Line Well 4 to 1	Fixed Asset	72,581.12	Account to Collect Costs of Well Transmisson L...
Fixed Assets:105 - CWIP:105.3 - 8,000 gallon Hydro Tank	Fixed Asset	15,000.00	Account to Collect Costs of Hydro Tank Project
Fixed Assets:108 - Accum. Depr. UPIs	Fixed Asset	-250,422.00	Accum Depreciation Utility Plant in Service
186 - Misc. Deferred Debits	Other Asset	43,465.05	Misc Deferred Debits
186 - Misc. Deferred Debits:186.1 - Deferred Rate Case Exp	Other Asset	43,465.05	Portion of Rate Case Expense Recovered in Ra...
231 - Accounts Payable	Accounts Payable	273,668.17	Accounts Payable
241.1 - Credit Card	Credit Card	2,210.17	chase business credit card
232 - Notes Payable	Other Current Liability	19,506.48	Customer Deposits
235 - Customer Deposits	Other Current Liability	0.00	Accrued Taxes
236 - Accrued Taxes	Other Current Liability	0.00	Accrued Interest
237 - Accrued Interest	Other Current Liability	0.00	Misc Current & Accrued Liab.
241 - Misc Current & Acqd Liab	Other Current Liability	0.00	Meter-Adv for Construction
252-Advance in aid of Construct	Other Current Liability	257,742.57	Hookup-Cont In Aid of Constr
271-CIAC	Other Current Liability	60,800.48	Accum Amort of CIAC
272 - Accum Amort of CIAC	Other Current Liability	585.57	Long-Term Liabilities
224 - Long Term Debt	Long Term Liability	12,418.30	Vehicle Loan-PT
224 - Long Term Debt:224.2 - Vehicle Loan	Long Term Liability	26,857.02	NIP Sergio Atlas..
224 - Long Term Debt:224.3 - Sergio Atlas (HydroTnk)	Long Term Liability	18,313.05	NIP-patricia Atlas..
224 - Long Term Debt:224.4 - Patricia Arise	Long Term Liability	-14,064.24	Lease Purchase -Arsenic Equip-Financial Pacific
224 - Long Term Debt:224.5 - Financial Pacific (ATS)	Long Term Liability	2,626.54	Clearing account for loan payments. Amounts ...
224 - Long Term Debt:224.6 - Nile River-Arsenic Bldg	Long Term Liability	-3,245.47	LEASE PURCHASE-NILE RIVER LEASING
224 - Long Term Debt:224.6 - Nile River-Arsenic Bldg:224.6.1 - Payment Clearing	Long Term Liability		Clearing account for loan payments. Amounts ...

