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Arizona Corporation Commission  
**DOCKETED**

DEC 11 2014

ARIZONA CORP COMMISSION  
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**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

**ORIGINAL**

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  
**MONTEZUMA RIMROCK WATER CO. LLC  
NARUC ACCOUNTING METHOD  
CHART OF ACCOUNT LIST**

# Montezuma Rimrock Water Company LLC

## Account Listing

Account	Type	Description
131 · Cash	Bank	Cash
131 · Cash:Chase Bank Checking	Bank	
131 · Cash:Chase Bank Checking:131.6 · Cash Bank Savings	Bank	
131 · Cash:Checking - Meter Deposits	Bank	
131 · Cash:Checking - Account Deposit	Bank	
131 · Cash:Checking - Arsenic Account	Bank	
131 · Cash:Checking - Hookup	Bank	
141 · Customer Accounts Receivable	Other Current Asset	
151 · Materials and Supplies	Other Current Asset	
174 · Misc. Current & Accrued Assets	Other Current Asset	
Fixed Assets		
Fixed Assets:101 · Utility Plant in Service	Fixed Asset	Plant material & supplies
Fixed Assets:101 · Utility Plant in Service:303 · Land and Land Rights	Fixed Asset	Misc Current & Accrued assets
Fixed Assets:101 · Utility Plant in Service:304 · Structures & Improvements	Fixed Asset	To Allow Grouping by ACC Category
Fixed Assets:101 · Utility Plant in Service:307 · Wells and Springs	Fixed Asset	Utility Plant in Service
Fixed Assets:101 · Utility Plant in Service:309 · Supply Mains	Fixed Asset	Land and Land Rights
Fixed Assets:101 · Utility Plant in Service:310 · Power Generation Equip	Fixed Asset	Structures and Improvements
Fixed Assets:101 · Utility Plant in Service:311 · Pumping Equipment	Fixed Asset	Wells & Springs
Fixed Assets:101 · Utility Plant in Service:320 · Water Treatment Equipment	Fixed Asset	Supply Mains
Fixed Assets:101 · Utility Plant in Service:320.1 · Water Treatm...	Fixed Asset	Power Generation Equipment
Fixed Assets:101 · Utility Plant in Service:320.2 · Solution Che...	Fixed Asset	Pumping Equipment
Fixed Assets:101 · Utility Plant in Service:320.2 · Solution Che...	Fixed Asset	Water Treatment Equipment - Summary Account
Fixed Assets:101 · Utility Plant in Service:320.2 · Solution Che...	Fixed Asset	Water Treatment Plant Facilities
Fixed Assets:101 · Utility Plant in Service:320.2 · Solution Che...	Fixed Asset	Solution Chemical Feeding Equipment
Fixed Assets:101 · Utility Plant in Service:330 · Distribution Reservoirs	Fixed Asset	Distribution Reservoirs and Standpipes
Fixed Assets:101 · Utility Plant in Service:330.1 · Distribution R...	Fixed Asset	Distrib Reservoirs & Standpipes - Summary Account
Fixed Assets:101 · Utility Plant in Service:330.2 · Pressure Tanks	Fixed Asset	Pressure Tanks
Fixed Assets:101 · Utility Plant in Service:331 · Transmission-Distribution Mains	Fixed Asset	Transmission& Distribut Mains
Fixed Assets:101 · Utility Plant in Service:333 · Services	Fixed Asset	Services
Fixed Assets:101 · Utility Plant in Service:334 · Meters	Fixed Asset	Meters & Meter Installations
Fixed Assets:101 · Utility Plant in Service:335 · Hydrants	Fixed Asset	Hydrants
Fixed Assets:101 · Utility Plant in Service:336 · Backflow Prevention Devices	Fixed Asset	Backflow Prevention Devices
Fixed Assets:101 · Utility Plant in Service:339 · Other Plant & Misc. Equip	Fixed Asset	Other Plant & Misc Equipment
Fixed Assets:101 · Utility Plant in Service:340 · Office Furniture & Equipment	Fixed Asset	Office Furniture & Equipment
Fixed Assets:101 · Utility Plant in Service:340.1 · Computers and Software	Fixed Asset	Computers and Software
Fixed Assets:101 · Utility Plant in Service:341 · Transportation Equipment	Fixed Asset	Transportation Equipment
Fixed Assets:101 · Utility Plant in Service:343 · Tools, Shop Garage Equip	Fixed Asset	Tools, Shop &Garage Equipment
Fixed Assets:101 · Utility Plant in Service:345 · Power Operated Equipment	Fixed Asset	Power Operated Equipment
Fixed Assets:101 · Utility Plant in Service:348 · Other Tangible Plant	Fixed Asset	OtherTangible Plant
Fixed Assets:103 · Property Held for Future Use	Fixed Asset	Prroperty held for Future Use
Fixed Assets:104 · Utility Plant Purchased or Sold	Fixed Asset	Utility plant purchased/sold
Fixed Assets:105 · CWIP	Fixed Asset	Construction Work in Progress
Fixed Assets:108 · Accumulated Depreciation UPIS	Fixed Asset	Accum Depreciation Utility Plant in Service
186 · Misc. Deferred Debts	Other Asset	Misc Deferred Debts
186 · Misc. Deferred Debts:186.1 · Deferred Rate Case Expense	Other Asset	Portion of Rate Case Expense Recovered in Rates
231 · Accounts Payable	Accounts Payable	
232 · Notes Payable	Notes Payable	
235 · Customer Deposits	Customer Deposits	
236 · Accrued Taxes	Accrued Taxes	
237 · Accrued Interest	Accrued Interest	
241 · Misc Current & Accrued Liabl	Misc Current & Accrued Liab.	
252 · Advance in aid of Construction	Hookup-Cont in Aid of Constr	
271 · Contrib. in aid of Construction	Hookup-Cont in Aid of Constr	
272 · Accumulated Amort of CIAC	Accumulated Amortization of CIAC	
* 224 · Long - Term Debt	Long-Term Liabilities	
224 · Long - Term Debt:224.5 · Financial Pacific (ATS)	Long-Term Liabilities	Long-Term Liabilities
224 · Long - Term Debt:224.5 · Financial Pacific (ATS):224.5.1 · Fin. Pacific Payment Clearing	Long Term Liability	Lease Purchase -Arsenic Equip-Financial Pacific
224 · Long - Term Debt:224.5 · Financial Pacific (ATS):224.5.2 · Fin. Pacific Deposit/Prepay	Long Term Liability	Clearing account for loan payments. Amounts to be cleared to principal and interest at year-end.
224 · Long - Term Debt:224.6 · Nile River-Arsenic Bidg	Long Term Liability	LEASE PURCHASE-NILE RIVER LEASING

# Montezuma Rimrock Water Company LLC

## Account Listing

Account	Type	Description
224 · Long - Term Debt:224.6 · Nile River-Arsenic Bldg:224.6.1 · Nile River Payment Clearing	Long Term Liability	Clearing account for loan payments. Amounts to be cleared to principal and interest at year-end.
224 · Long - Term Debt:224.6 · Nile River-Arsenic Bldg:224.6.2 · Nile River Deposit/Prepay	Long Term Liability	
215 · Retained Earnings	Equity	
218 · Proprietary Capital	Equity	Owner's Capital
218 · Proprietary Capital:218.1 · Capital Draws	Equity	Owner Draws of funds from Company
218 · Proprietary Capital:218.2 · Capital Investments	Equity	Owner investment of funds into Company
218 · Proprietary Capital:218.3 · Prior Period Equity Adjustment	Equity	Prior period equity adjustments
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 · Employee 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 & Expenses	Expense	Office Operating Expense
401 · Operating Expenses:621 · Office Supplies & Expenses:621.4 · Computer & Internet Exp	Expense	Computer & Internet Expense
401 · Operating Expenses:621 · Office Supplies & Expenses:621.5 · Misc. Office Expenses	Expense	Misc. Office Expense
401 · Operating Expenses:621 · Office Supplies & Expenses:621.1 · Office Utility Expenses	Expense	Office Utility Expense
401 · Operating Expenses:621 · Office Supplies & Expenses:621.2 · Postage Expense	Expense	Postage
401 · Operating Expenses:621 · Office Supplies & Expenses:623.1 · Telephone Expense	Expense	Telephone
401 · Operating Expenses:630 · Contract Services - Billing	Expense	Contractual Services-Billing
401 · Operating Expenses:631 · Contract Services - Professional	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	Taxes Other than Income Tax
408 · Taxes Other Than Income:408.11 · Property Taxes	Expense	Property Taxes
408 · Taxes Other Than Income:408.12 · Payroll Tax Expense	Expense	payroll tax expense
999 · Unclassified Expenses	Expense	Temporary Account for costs not yet charged to NARUC accounts
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